

Nonmajor Governmental Funds

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KITSAP COUNTY, WASHINGTON

Nonmajor Governmental Funds

Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

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.

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 the special fee on the recording of public documents throughout the County.

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

Boating Safety Improvement - 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 construction of paths, and roads that are not covered by the Road Fund.

Noxious Weed Control – a fund used to account for the eradication and control of noxious weeds in Kitsap county.

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

Electronic Technology Excise – a fund used to account for the collection of state distributed REET fund to be used exclusively for development, implementation, and maintenance of an electronic processing and reporting system for the real estate excise tax affidavits.

Veteran's Relief - 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 - A fund used to account for the collection of court fines which are used to support the community service program.

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

Prisoners' Commissary - A fund used to account for the monies from the Jail Commissary.

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

S.A.I.V.S - A fund used to finance the investigations of domestic and sexual abuse and provide services to the Victims.

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

Anti-profiteering Revolving - 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.

Trial Court Improvement fund – The fund is used to receive fees from civil lawsuits in District and Superior courts and the funds are used to fund improvements to Superior and District Court staffing, programs, facilities, and services.

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.

CDBG Entitlement - A fund used to account for the Community Development Block Grant.

Home Entitlement - A fund established to account for the use of Federal funds from the housing and urban development (HUD) department for the HOME Investment Partnership Program. The program was created to expand the supply of decent safe, sanitary, and affordable housing for low-income citizens.

Indianola Forrest – 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.

Jail & Juvenile Sales Tax – A fund used to account for the special sales tax for the jail expansion and the construction of the new Juvenile facility

Service Area 1 Road Impact Fee – A fund used to account for activities in the service area number 1

Service Area 2 Road Impact Fee – A fund used to account for activities in the service area number 2

Service Area 3 Road Impact Fee – A fund used to account for activities in the service area number 3

Service Area 4 Road Impact Fee – A fund used to account for activities in the service area number 4

Regional Service Area Impact - A fund used to account for activities in the regional service area

Developmental Disabilities - A fund used to account for the County's developmental disabilities program.

Substance Abuse Treatment - A fund used to account for the county's substance abuse treatment program.

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

Area Agency on Aging - A fund used to account for the funding of the senior citizens' program.

JTPA Administration - A fund used to account for uses of the Job Training Partnership Act funding.

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

Capital Projects Funds

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

Model Toxic Control Act - A fund used to account for the financing of landfill closures on Bainbridge Island, Hansville, and Norseland Mobile Home Park as required by the State of Washington Model Toxic Control Act.

Bethel Corridor Development Project – Established for the purpose of accounting for financial resources and expenditures related to the Bethel Corridor Development capital project for improvements on Bethel Road.

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.

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.

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.

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

Jail Expansion - A fund used to account for the expansion of current County Jail building.

K. C. Capital Project - 2001 - A fund used to account for the refunding of certain L.T.G.O. Bonds, Public Works Annex and open space acquisitions.

CENCOM Facility Project – A fund used to account for the construction of the new Central Communications Center.

2002A Facility Project - A fund used to account for the addition to the Kitsap County Fair Event Center.

Administrative Building – A fund used to account for the construction of the county's new administrative building.

Government Center Construction – A fund used to account for the County's portion of the construction cost of the Government Center in Bremerton.

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 1992A - A fund used to account for the debt service of the 1992A General Obligation Bonds issue. The County used the proceeds from the bond sales to finance the acquisition and development of parklands, recreational facilities, the purchase of open spaces within the County, and the construction and furnishing of a community mental health facility.

General Obligation Refunding Bonds 1993 - A fund used to account for service of the debt service associated with the 1993 General Obligation Refunding Bonds issue. The County used the proceeds of the bonds to refund certain portions of the County's outstanding 1979, 1984, 1987, 1988, 1990 and 1990B Limited Tax Levy General Obligations Bonds.

Juvenile Facility Bonds - A fund used to account for the service of debt associated with the construction of the new Juvenile Center. The County used the proceeds from the bond sales to finance the construction of a 55,000 square foot addition to and remodeling of the County's Juvenile Services Center.

General Obligation Refunding Bonds 1996 – A fund used to account for the service of debt associated with the 1996 General Obligation Refunding Bonds issue. The county used the proceeds from the bond sales to refund portions of the County's 1989, 1991 and 1992A outstanding Limited Tax Levy General Obligation Bonds.

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

General Obligation Bonds 1999 - A fund used to account for the service of debt associated with financing of open space land purchase.

General Obligation Bonds 1999B - A fund used to account for the service of debt associated with the financing of the acquisition of new technology systems for 911 communications, making energy system improvements, and refunding bonds.

General Obligation Bonds 2000 - A fund used to account for the service of debt associated with the financing of the building addition to the Kitsap County Adult Detention Center.

General Obligation Bonds 2001 & Refunding - A fund used to account for the service of debt associated with the financing of acquisition of open space land, Surface Storm water Management Utility projects, and to refund the County's 1992A callable limited tax general obligation refunding bonds.

General Obligation Bonds 2002B - A fund used to account for the service of debt associated with financing the construction and equipment of the County's 911 Dispatch and Emergency Services Center.

General Obligation Bonds 2002A - A fund used to account for the service of debt associated with the financing of improvements to the Kitsap Special Events Center and construction of Kitsap Regional Conference Center.

General Obligation Bonds 2003 - A fund used to account for the service of debt associated with construction of the Public Works Annex and completion of the County's jail facility.

General Obligation Bonds 2003B - A fund used to account for the service of debt associated with the financing the construction of the county's administration building, purchase of land for a library in Silverdale, and purchase of open space land.

General Obligation Bonds 2004 - A fund used to account for refunding of the 1993 bonds and the new administration building.

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 2005 - Established for purpose of accounting for debt service for the 2005 LTD GO Bonds. The bonds were issued to provide a portion of the funds needed to advance refund some or all of the County's LTGO and Refunding Bonds, Series 1999B and LTGO Bonds Series 2000.

KITSAP COUNTY, WASHINGTON

Combining Balance sheet

Nonmajor Governmental Funds

For the Year Ended December 31, 2005

	Special Revenue Funds					
	Cencom	Emergency	Law	KPREP	Human	Election
	103	Services 104	Library 105	Fund 106	Resources Board 108	Reserve 111
ASSETS						
Cash and Cash equivalents	\$ 224,484	\$ (97)	\$ 60,274	\$ 2,878	\$ 48,083	\$ 368,962
Deposits with fiscal agents	-	-	-	-	-	-
Investments	728	42,375	-	162,789	-	-
Receivables(net)	-	-	-	-	-	-
Property taxes	-	-	-	-	20,559	-
Special assessments	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Notes/Contracts	-	-	-	-	-	-
Others	-	-	-	-	-	-
Due from other funds	-	158	-	-	-	-
Due from other governments	-	-	-	-	-	-
Interfund loan receivable	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-
Advance to other funds	-	-	-	-	-	-
Total assets	\$ 225,212	\$ 42,436	\$ 60,274	\$ 165,667	\$ 68,642	\$ 368,962
LIABILITIES AND FUND BALANCES						
Liabilities						
Accounts payable	33,811	2,651	7,724	12,231	-	9,966
Due to other funds	-	-	-	158	-	-
Due to other governments	-	-	-	-	-	-
Other liabilities	69,387	6,075	-	3,473	-	36
Advance from other fund	-	-	-	-	-	-
Revenues collected in advance	-	-	-	-	-	-
Deferred revenue	-	-	-	-	20,559	-
Long term debt due within one year	-	-	-	-	-	-
Total liabilities	103,198	8,726	7,724	15,862	20,559	10,002
Fund balances						
Reserved:						
Prepayments	-	-	-	-	-	-
Capital projects funds	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Unreserved						
General fund	-	-	-	-	-	-
Special revenues	122,014	33,710	52,550	149,805	48,083	358,960
Debt services	-	-	-	-	-	-
Capital projects funds	-	-	-	-	-	-
Total fund balance	122,014	33,710	52,550	149,805	48,083	358,960
Total liabilities & fund balances	\$ 225,212	\$ 42,436	\$ 60,274	\$ 165,667	\$ 68,642	\$ 368,962

Special Revenue Funds

Aud. Doc. Preservation 112	Housing Affordability 113	Westnet 114	Boating Safety Improvement 117	Special Purpose Path 119	Noxious Weed Control 120	Treasurer's M&O 121	Electronic Technology Excise123
\$ 473,644	\$ 1,150,299	\$ 204,514	\$ 178,406	\$ 48,432	\$ 42,131	\$ 3,128	\$ 23,385
-	-	-	-	-	-	-	-
-	-	616,424	-	37,436	-	460,611	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	4,317	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	26,948	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 473,644</u>	<u>\$ 1,150,299</u>	<u>\$ 847,886</u>	<u>\$ 178,406</u>	<u>\$ 85,868</u>	<u>\$ 46,448</u>	<u>\$ 463,739</u>	<u>\$ 23,385</u>
14,582	4,855	48,514	423	-	5,254	2,267	-
-	-	943	36	-	-	-	-
-	-	-	-	-	-	-	-
1,160	-	7,729	-	65	872	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	4,317	-	-
-	-	-	-	-	-	-	-
<u>15,742</u>	<u>4,855</u>	<u>57,186</u>	<u>459</u>	<u>65</u>	<u>10,443</u>	<u>2,267</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
457,902	1,145,444	790,700	177,947	85,803	36,005	461,472	23,385
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>457,902</u>	<u>1,145,444</u>	<u>790,700</u>	<u>177,947</u>	<u>85,803</u>	<u>36,005</u>	<u>461,472</u>	<u>23,385</u>
<u>\$ 473,644</u>	<u>\$ 1,150,299</u>	<u>\$ 847,886</u>	<u>\$ 178,406</u>	<u>\$ 85,868</u>	<u>\$ 46,448</u>	<u>\$ 463,739</u>	<u>\$ 23,385</u>

Combining Balance sheet

Nonmajor Governmental Funds

For the Year Ended December 31, 2005

	Special Revenue Funds				
	Veteran's Relief 124	Expert Witness 125	Conservation Futures Tax 129	Community Service 130	County Stadium 132
	124	125	Tax 129	130	132
ASSETS					
Cash and Cash equivalents	\$ 768,171	\$ 79,843	\$ 4,958	\$ 33,944	\$ 51,095
Deposits with fiscal agents	-	-	-	-	-
Investments	-	-	720,404	-	-
Receivables(net)	-	-	-	-	-
Property taxes	9,491	-	45,348	-	-
Special assessments	-	-	-	-	-
Accounts	-	-	-	-	-
Notes/Contracts	-	-	-	-	-
Others	-	-	-	-	-
Due from other funds	-	-	-	702	-
Due from other governments	-	-	-	-	-
Interfund loan receivable	-	-	-	-	-
Prepayments	-	-	-	-	-
Advance to other funds	-	-	-	-	-
Total assets	\$ 777,662	\$ 79,843	\$ 770,710	\$ 34,646	\$ 51,095
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	-	3,315	-	94	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Other liabilities	-	-	-	893	-
Advance from other fund	-	-	-	-	-
Revenues collected in advance	-	-	-	-	-
Deferred revenue	9,491	-	45,348	-	-
Long term debt due within one year	-	-	-	-	-
Total liabilities	9,491	3,315	45,348	987	-
Fund balances					
Reserved:					
Prepayments	-	-	-	-	-
Capital projects funds	-	-	-	-	-
Debt service	-	-	-	-	-
Unreserved					
General fund	-	-	-	-	-
Special revenues	768,171	76,528	725,362	33,659	51,095
Debt services	-	-	-	-	-
Capital projects funds	-	-	-	-	-
Total fund balance	768,171	76,528	725,362	33,659	51,095
Total liabilities & fund balances	\$ 777,662	\$ 79,843	\$ 770,710	\$ 34,646	\$ 51,095

Special Revenue Funds

Prisoner Commissary 135	SIU Revenue 136	Kitsap S.A.I.V.S 139	Drug Forfeiture Enforcement 140	Anti- Profiteering Revolving 141	Family Court Services 142	Trial Court Improvement 143	Pooling Fees 145
\$ 65,242	\$ 88,457	\$ 3,232	\$ 11,628	\$ 35,644	\$ 37,589	\$ 8,841	\$ 722,571
-	-	-	-	-	-	-	-
-	388,734	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 65,242</u>	<u>\$ 477,191</u>	<u>\$ 3,232</u>	<u>\$ 11,628</u>	<u>\$ 35,644</u>	<u>\$ 37,589</u>	<u>\$ 8,841</u>	<u>\$ 722,571</u>
12,461	1,105	-	-	-	325	-	451
-	-	-	-	-	-	-	-
197	1,074	-	-	2,401	365	-	1,756
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>12,658</u>	<u>2,179</u>	<u>-</u>	<u>-</u>	<u>2,401</u>	<u>690</u>	<u>-</u>	<u>2,207</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
52,584	475,012	3,232	11,628	33,243	36,899	8,841	720,364
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>52,584</u>	<u>475,012</u>	<u>3,232</u>	<u>11,628</u>	<u>33,243</u>	<u>36,899</u>	<u>8,841</u>	<u>720,364</u>
<u>\$ 65,242</u>	<u>\$ 477,191</u>	<u>\$ 3,232</u>	<u>\$ 11,628</u>	<u>\$ 35,644</u>	<u>\$ 37,589</u>	<u>\$ 8,841</u>	<u>\$ 722,571</u>

KITSAP COUNTY, WASHINGTON

Combining Balance sheet

Nonmajor Governmental Funds

For the Year Ended December 31, 2005

	Special Revenue Funds				
	GMA Park Impact Fees 146	GMA Trans. Impact Fees N Kitsap 147	GMA Trans. Impact Fees C Kitsap 148	GMA Trans. Impact Fees S Kitsap 149	County Parks Acquisition & Develop 150
ASSETS					
Cash and Cash equivalents	\$ 59,959	\$ -	\$ 5,259	\$ -	\$ 249,941
Deposits with fiscal agents	-	-	-	-	-
Investments	869,442	-	-	-	32,283
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	-	-	-	-	-
Total assets	\$ 929,401	\$ -	\$ 5,259	\$ -	\$ 282,224
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	-	-	-	-	6,350
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Other liabilities	-	-	-	-	-
Advance from other fund	-	-	-	-	-
Revenues collected in advance	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Long term debt due within one year	-	-	-	-	-
Total Liabilities	-	-	-	-	6,350
Fund balances					
Reserved:					
Prepayments	-	-	-	-	-
Capital projects funds	-	-	-	-	-
Debt service	-	-	-	-	-
Unreserved					
General fund	-	-	-	-	-
Special revenues	929,401	-	5,259	-	-
Debt services	-	-	-	-	275,874
Capital projects funds	-	-	-	-	-
Total fund balance	929,401	-	5,259	-	275,874
Total liabilities & fund balances	\$ 929,401	\$ -	\$ 5,259	\$ -	\$ 282,224

Special Revenue Funds

Wetland Mitigation Bank 151	911 Enhancement 156	Bucklin Ridge Park Development 157	Clear Creek Education/Awareness 158	Crime Prevention 159	Kingston Commuter Parking 160	Recovery Center 162
\$ 142,166	\$ 177,120	\$ 1,217	\$ 2	\$ 66,716	\$ 83,740	\$ 661,665
-	-	-	-	-	-	-
-	1,821,215	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	151,973
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 142,166</u>	<u>\$ 1,998,335</u>	<u>\$ 1,217</u>	<u>\$ 2</u>	<u>\$ 66,716</u>	<u>\$ 83,740</u>	<u>\$ 813,638</u>
-	-	-	-	171	-	33,938
-	-	-	-	183	-	29
-	-	-	-	-	-	-
-	-	-	-	58	-	24,613
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	412	-	58,580
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
142,166	1,998,335	1,217	2	66,304	83,740	755,058
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>142,166</u>	<u>1,998,335</u>	<u>1,217</u>	<u>2</u>	<u>66,304</u>	<u>83,740</u>	<u>755,058</u>
<u>\$ 142,166</u>	<u>\$ 1,998,335</u>	<u>\$ 1,217</u>	<u>\$ 2</u>	<u>\$ 66,716</u>	<u>\$ 83,740</u>	<u>\$ 813,638</u>

KITSAP COUNTY, WASHINGTON

Combining Balance sheet

Nonmajor Governmental Funds

For the Year Ended December 31, 2005

	Special Revenue Funds				
	Dispute Resolution Center 163	CDBG Entitlement 164	HOME Entitlement 166	Indianola Forest 170	Jail & Juvenile Sales Tax 171
ASSETS					
Cash and Cash equivalents	\$ 13,277	\$ 289,442	\$ 6,096	\$ 10,644	\$ 728,531
Deposits with fiscal agents	-	-	-	-	-
Investments	-	-	7,416	-	2,195,522
Receivables(net)	-	-	-	-	-
Property taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Accounts	-	-	-	-	-
Notes/Contracts	-	300,000	2,646,943	-	-
Others	-	-	3,266	-	-
Due from other funds	-	-	-	-	-
Due from other governments	-	152,503	407,323	-	-
Interfund loan receivable	-	-	-	-	-
Prepayments	-	-	-	-	-
Advance to other funds	-	-	-	-	-
Total assets	\$ 13,277	\$ 741,945	\$ 3,071,044	\$ 10,644	\$ 2,924,053
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	3,650	337,629	340,596	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Other liabilities	-	4,228	-	-	-
Advance from other fund	-	100,000	30,000	-	-
Revenues collected in advance	-	-	-	-	-
Deferred revenue	-	300,000	2,646,943	-	-
Long term debt due within one year	-	-	-	-	-
Total liabilities	3,650	741,857	3,017,539	-	-
Fund balances					
Reserved:					
Prepayments	-	-	-	-	-
Capital projects funds	-	-	-	-	-
Debt service	-	-	-	-	-
Unreserved					
General fund	-	-	-	-	-
Special revenues	9,627	88	53,505	10,644	2,924,053
Debt services	-	-	-	-	-
Capital projects funds	-	-	-	-	-
Total fund balance	9,627	88	53,505	10,644	2,924,053
Total liabilities & fund balances	\$ 13,277	\$ 741,945	\$ 3,071,044	\$ 10,644	\$ 2,924,053

Special Revenue Funds

Service Area 1 RD Impact Fee 173	Service Area 2 RD Impact Fee 174	Service Area 3 RD Impact Fee 175	Service Area 4 RD Impact Fee 176	Regional Service Area Impact 177	Developmental Disabilities 182
\$ 53,738	\$ 13,106	\$ 29,571	\$ 9,507	\$ 9	\$ 690,357
-	-	-	-	-	-
128,996	882,136	67,448	74,891	179	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	47,610	-
-	-	-	-	-	836,817
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 182,734</u>	<u>\$ 895,242</u>	<u>\$ 97,019</u>	<u>\$ 84,398</u>	<u>\$ 47,798</u>	<u>\$ 1,527,174</u>
-	-	-	-	-	232,064
14,535	17,893	4,876	10,305	-	-
-	-	-	-	-	206,341
-	-	-	-	-	4,225
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>14,535</u>	<u>17,893</u>	<u>4,876</u>	<u>10,305</u>	<u>-</u>	<u>442,630</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
168,199	877,349	92,143	74,093	47,798	1,084,544
-	-	-	-	-	-
-	-	-	-	-	-
<u>168,199</u>	<u>877,349</u>	<u>92,143</u>	<u>74,093</u>	<u>47,798</u>	<u>1,084,544</u>
<u>\$ 182,734</u>	<u>\$ 895,242</u>	<u>\$ 97,019</u>	<u>\$ 84,398</u>	<u>\$ 47,798</u>	<u>\$ 1,527,174</u>

KITSAP COUNTY, WASHINGTON

Combining Balance sheet

Nonmajor Governmental Funds

For the Year Ended December 31, 2005

	Special Revenue Funds				
	Substance Abuse 183	Commute Trip Reduction 189	Area Agency On Aging 190	JTPA Administration 191	Kitsap/Regional Coordinating Council 193
ASSETS					
Cash and Cash equivalents	\$ 169,167	\$ 50,049	\$ 455,449	\$ 42,127	\$ 64,040
Deposits with fiscal agents	-	-	-	-	-
Investments	-	-	-	-	-
Receivables(net)	-	-	-	-	-
Property taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Accounts	-	-	-	-	-
Notes/Contracts	-	-	-	-	-
Others	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from other governments	307,880	-	579,018	588,820	-
Interfund loan receivable	-	-	-	-	-
Prepayments	-	-	-	-	-
Advance to other funds	-	-	-	-	-
Total assets	\$ 477,047	\$ 50,049	\$ 1,034,467	\$ 630,947	\$ 64,040
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	85,068	350	116,855	466,563	41,600
Due to other funds	-	-	-	-	-
Due to other governments	141,374	-	426,915	-	-
Other liabilities	5,224	-	32,877	7,593	-
Advance from other fund	-	-	-	30,000	-
Revenues collected in advance	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Long term debt due within one year	-	-	-	-	-
	231,666	350	576,647	504,156	41,600
Fund balances					
Reserved:					
Prepayments	-	-	-	-	-
Capital projects funds	-	-	-	-	-
Debt service	-	-	-	-	-
General fund	-	-	-	-	-
Special revenues	245,381	49,699	457,820	126,791	22,440
Debt services	-	-	-	-	-
Capital projects funds	-	-	-	-	-
Total fund balance	245,381	49,699	457,820	126,791	22,440
Total liabilities & fund balances	\$ 477,047	\$ 50,049	\$ 1,034,467	\$ 630,947	\$ 64,040

Capital Projects

Model Toxic Control Act 302	Bethel Corridor Dev Project 333	1991A LTGO Bond Project 339	Silverdale Precinct Construction 351	Juvenile Services Facility 352	1998 LTGO Bond Project 354	1999B LTGO Bond Project 356
\$ 1,662	\$ 440,276	\$ 1	\$ 3,017	\$ 541	\$ 4,777	\$ 45,068
-	-	-	-	-	-	-
1,269,013	-	-	11,013	30,584	6,462	1,066,462
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 1,270,675</u>	<u>\$ 440,276</u>	<u>\$ 1</u>	<u>\$ 14,030</u>	<u>\$ 31,125</u>	<u>\$ 11,239</u>	<u>\$ 1,111,530</u>
-	6,122	-	-	-	-	46,906
-	5,275	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	3,456
-	500,000	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	511,397	-	-	-	-	50,362
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,270,675	(71,121)	1	14,030	31,125	11,239	1,061,168
1,270,675	(71,121)	1	14,030	31,125	11,239	1,061,168
<u>\$ 1,270,675</u>	<u>\$ 440,276</u>	<u>\$ 1</u>	<u>\$ 14,030</u>	<u>\$ 31,125</u>	<u>\$ 11,239</u>	<u>\$ 1,111,530</u>

Combining Balance sheet

Nonmajor Governmental Funds

For the Year Ended December 31, 2005

	Capital Project Funds				
	Parks Capital Improvement 382	Jail Construction 383	KC Capital Project 2001 384	CenCom Facility Project 385	2002A Facility Project 386
ASSETS					
Cash and Cash equivalents	\$ -	\$ 1,156	\$ 785	\$ 12,507	\$ 61
Deposits with fiscal agents	-	-	-	-	-
Investments	89	35,966	478,826	1,274,022	4,004
Receivables(net)	-	-	-	-	-
Property taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Accounts	-	-	-	-	-
Notes/Contracts	-	-	-	-	-
Others	-	-	-	-	-
Due from other funds	20,000	-	-	-	-
Due from other governments	2,472,973	-	-	-	500,000
Interfund loan receivable	-	-	-	-	-
Prepayments	-	-	-	-	-
Advance to other funds	-	-	-	-	-
Total assets	\$ 2,493,062	\$ 37,122	\$ 479,611	\$ 1,286,529	\$ 504,065
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	67,367	5,210	24,402	33,552	68,961
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Other liabilities	-	-	-	1,537	54
Advance from other fund	2,150,175	-	-	-	282,500
Revenues collected in advance	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Long term debt due within one year	-	-	-	-	-
Total liabilities	2,217,542	5,210	24,402	35,089	351,515
Fund balances					
Reserved:					
Prepayments	-	-	-	-	-
Capital projects funds	-	-	-	-	-
Debt service	-	-	-	-	-
Unreserved					
General fund	-	-	-	-	-
Special revenues	-	-	-	-	-
Debt services	-	-	-	-	-
Capital projects funds	275,520	31,912	455,209	1,251,440	152,550
Total fund balance	275,520	31,912	455,209	1,251,440	152,550
Total liabilities & fund balances	\$ 2,493,062	\$ 37,122	\$ 479,611	\$ 1,286,529	\$ 504,065

Capital Project Funds		Debt Service Fund				
Administrative Building 387	Government Center Construction 388	Debt Service Fund 210	K.C. G.O. Bonds 1992A 226	Refunding Bond 1993 227	Juvenile Facility Bonds 229	Refunding Bond 1996 1996 230
\$ 44,533	\$ -	\$ 12,023	\$ 63,028	\$ 1,766	\$ 445,798	\$ 80,498
-	-	-	-	-	-	-
3,089,874	39	-	67,165	-	-	40,346
-	-	-	-	-	-	-
-	-	-	-	-	9,924	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ 3,134,407	\$ 39	\$ 12,023	\$ 130,193	\$ 1,766	\$ 455,722	\$ 120,844
706,405	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
5,590	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	9,924	-
-	-	-	-	-	-	-
711,995	-	-	-	-	9,924	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,422,412	39	-	-	-	-	-
2,422,412	39	12,023	130,193	1,766	445,798	120,844
\$ 3,134,407	\$ 39	\$ 12,023	\$ 130,193	\$ 1,766	\$ 455,722	\$ 120,844

Combining Balance sheet

Nonmajor Governmental Funds

For the Year Ended December 31, 2005

	Debt Service Fund				
	Special	K.C.G.O.	K.C.G.O.	G.O Bond	G.O. Bond
	Assessments 265/266	Bonds 1999 281	Bonds 1999 B 282	2000 283	2001 & Refding 284
ASSETS					
Cash and Cash equivalents	\$ 30,380	\$ 1	\$ 61,086	\$ 26,840	\$ 1
Deposits with fiscal agents	-	-	-	-	-
Investments	-	-	-	-	-
Receivables(net)	-	-	-	-	-
Property taxes	-	-	-	-	-
Special assessments	97,369	-	-	-	-
Accounts	-	-	-	-	-
Notes/Contracts	-	-	1,290,000	-	-
Others	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from other governments	-	-	-	-	-
Interfund loan receivable	-	-	-	-	-
Prepayments	-	-	-	-	-
Advance to other funds	-	-	-	-	-
Total assets	\$ 127,749	\$ 1	\$ 1,351,086	\$ 26,840	\$ 1
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	-	-	-	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Other liabilities	-	-	-	-	-
Advance from other fund	-	-	-	-	-
Revenues collected in advance	-	-	-	-	-
Deferred revenue	97,369	-	-	-	-
Long term debt due within one yea	-	-	-	-	-
Total liabilities	97,369	-	-	-	-
Fund balances					
Reserved:					
Prepayments	-	-	-	-	-
Capital projects funds	-	-	-	-	-
Debt service	-	-	-	-	-
Unreserved					
General fund	-	-	-	-	-
Special revenues	-	-	-	-	-
Debt services	30,380	1	1,351,086	26,840	1
Capital projects funds	-	-	-	-	-
Total fund balance	30,380	1	1,351,086	26,840	1
Total liabilities & fund balances	\$ 127,749	\$ 1	\$ 1,351,086	\$ 26,840	\$ 1

Debt Service Funds

G.O. Bond 2002B 285	G.O. Bond 2002A 286	G.O. Bond 2003 287	G.O. Bond 2003B 288	G.O. Bond 2004 289	Road Improvement Guaranty 290	G.O. Bond 2005 291	Total Nonmajor Governmental Funds
\$ 156,447	\$ 580,289	\$ 99,468	\$ 14,730	\$ 2,138	\$ 151,235	\$ 3,326	\$ 11,096,071
-	-	-	-	-	-	-	-
2,062	419,710	-	-	-	-	-	16,304,666
-	-	-	-	-	-	-	-
21,803	-	-	-	-	-	-	107,125
-	-	-	-	-	-	-	97,369
-	-	-	-	-	-	-	4,317
-	-	-	-	-	-	-	4,236,943
-	-	-	-	-	-	-	3,266
-	-	-	-	-	-	-	68,470
-	-	-	-	-	-	-	6,024,255
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 180,312</u>	<u>\$ 999,999</u>	<u>\$ 99,468</u>	<u>\$ 14,730</u>	<u>\$ 2,138</u>	<u>\$ 151,235</u>	<u>\$ 3,326</u>	<u>\$ 37,942,482</u>
-	-	-	-	-	-	-	2,783,788
-	-	-	-	-	-	-	54,233
-	-	-	-	-	-	-	774,630
-	-	-	-	-	-	-	184,938
-	-	-	-	-	-	-	3,092,675
-	-	-	-	-	-	-	-
21,803	-	-	-	-	-	-	3,155,754
-	-	-	-	-	-	-	-
<u>21,803</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,046,018</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
158,509	999,999	99,468	14,730	2,138	151,235	3,326	17,166,054
-	-	-	-	-	-	-	3,824,211
-	-	-	-	-	-	-	6,906,199
<u>158,509</u>	<u>999,999</u>	<u>99,468</u>	<u>14,730</u>	<u>2,138</u>	<u>151,235</u>	<u>3,326</u>	<u>27,896,464</u>
<u>\$ 180,312</u>	<u>\$ 999,999</u>	<u>\$ 99,468</u>	<u>\$ 14,730</u>	<u>\$ 2,138</u>	<u>\$ 151,235</u>	<u>\$ 3,326</u>	<u>37,942,482</u>

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended December 31, 2005

	Special Revenue Funds					
	Cencom	Emergency	Law	KPREP	Human	Election
	103	Services	Library	Fund	Resources	Reserve
	104	105	106	Board 108	111	
REVENUES:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 304	\$ -
Special assessments	-	-	-	-	-	-
Retail sales & use taxes	3,301,269	-	-	-	-	-
Other taxes	-	-	-	-	1,123	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	2,029,469	147,227	-	1,662,848	2,885	144,000
Charges for services	23,234	-	80,310	-	-	150,305
Fines & forfeits	-	-	-	-	-	-
Investment earnings	31,809	2,047	-	6,465	-	-
Miscellaneous	61,858	-	3	1,369	-	-
Total revenues	<u>5,447,639</u>	<u>149,274</u>	<u>80,313</u>	<u>1,670,682</u>	<u>4,312</u>	<u>294,305</u>
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	322,860
Judicial Services	-	-	64,177	-	-	-
Public safety	4,305,872	374,398	-	1,278,787	-	-
Physical Environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Health & Human Services	-	-	-	-	-	-
Economic Environment	-	-	-	-	-	-
Culture & recreation	-	-	-	-	-	-
Interest on long-term debt	-	-	-	-	-	-
Debt service						
Principal	-	-	-	-	-	-
Interest and other charges	-	-	-	-	-	-
Capital outlay	10,159	-	-	239,891	-	156,887
Total expenditures	<u>4,316,031</u>	<u>374,398</u>	<u>64,177</u>	<u>1,518,678</u>	<u>-</u>	<u>479,747</u>
Excess(deficiency) of revenues over expenditures	<u>1,131,608</u>	<u>(225,124)</u>	<u>16,136</u>	<u>152,004</u>	<u>4,312</u>	<u>(185,442)</u>
OTHER FINANCING SOURCES (USES):						
Refunding bonds issued	-	-	-	-	-	-
Capital -related debt issued	-	-	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
Transfers in	1,134,206	259,552	-	-	-	-
Transfers out	(2,482,400)	-	-	(43,318)	-	-
Other adjustments	-	-	-	-	-	-
Total other financing sources & uses	<u>(1,348,194)</u>	<u>259,552</u>	<u>-</u>	<u>(43,318)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(216,586)</u>	<u>34,428</u>	<u>16,136</u>	<u>108,686</u>	<u>4,312</u>	<u>(185,442)</u>
Fund balances-beginning	<u>338,600</u>	<u>(718)</u>	<u>36,414</u>	<u>41,119</u>	<u>43,772</u>	<u>544,401</u>
Fund balances-ending	<u>\$ 122,014</u>	<u>\$ 33,710</u>	<u>\$ 52,550</u>	<u>\$ 149,805</u>	<u>\$ 48,084</u>	<u>\$ 358,959</u>

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

Special Revenue Funds

Auditor's Document Preservation 112	Housing Affordability 113	Westnet 114	Boating Safety Improvement 117	Special Purpose Path 119	Noxious Weed Control 120	Treasurer's M&O 121	Electronic Technology Excise 123	Veteran's Relief 124
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 218,016
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	505
-	-	-	-	-	-	-	-	-
76,245	-	461,888	53,451	11,846	-	-	13,340	1,298
192,230	676,005	-	-	-	99,226	105,253	11,025	-
-	-	141,074	-	-	-	-	-	-
-	-	12,120	-	1,173	163	13,293	-	-
-	-	198,165	-	-	-	2,094	-	-
<u>268,475</u>	<u>676,005</u>	<u>813,247</u>	<u>53,451</u>	<u>13,019</u>	<u>99,389</u>	<u>120,640</u>	<u>24,365</u>	<u>219,819</u>
118,986	769,728	-	-	-	-	26,335	980	-
-	-	-	-	-	-	-	-	-
-	-	404,584	42,137	-	-	-	-	-
-	-	-	-	-	63,384	-	-	-
-	-	-	-	28,795	-	-	-	-
-	-	-	-	-	-	-	-	131,201
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	42,059	-	-	-	-	-	-
<u>118,986</u>	<u>769,728</u>	<u>446,643</u>	<u>42,137</u>	<u>28,795</u>	<u>63,384</u>	<u>26,335</u>	<u>980</u>	<u>131,201</u>
149,489	(93,723)	366,604	11,314	(15,776)	36,005	94,305	23,385	88,618
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	(11,297)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	(11,297)	-	-	-	-	-	-
149,489	(93,723)	355,307	11,314	(15,776)	36,005	94,305	23,385	88,618
308,413	1,239,167	435,393	166,632	101,579	-	367,167	-	679,553
<u>\$ 457,902</u>	<u>\$ 1,145,444</u>	<u>\$ 790,700</u>	<u>\$ 177,946</u>	<u>\$ 85,803</u>	<u>\$ 36,005</u>	<u>\$ 461,472</u>	<u>\$ 23,385</u>	<u>\$ 768,171</u>

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended December 31, 2005

	Special Revenue Funds					
	Expert Witness 125	Conservation Futures Tax 129	Community Service 130	Kitsap County Stadium 132	Prisoner Commissary 135	SIU Revenue 136
REVENUES:						
Property taxes	\$ -	\$ 1,017,475	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Retail sales & use taxes	-	-	-	204,598	-	-
Other taxes	-	2,353	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	6,181	4,050	-	-	3,290
Charges for services	-	-	4,406	-	-	44,621
Fines & forfeits	31,481	-	14,653	-	-	29,408
Investment earnings	-	27,019	-	-	-	12,402
Miscellaneous	-	-	-	-	155,197	-
Total revenues	<u>31,481</u>	<u>1,053,028</u>	<u>23,109</u>	<u>204,598</u>	<u>155,197</u>	<u>89,721</u>
EXPENDITURES:						
Current:						
General government	9,025	-	-	-	-	-
Judicial Services	-	-	-	-	-	-
Public safety	-	-	-	-	148,842	85,599
Physical Environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Health & Human Services	-	-	-	-	-	-
Economic Environment	-	-	-	-	-	-
Culture & recreation	-	-	44,321	194,000	-	-
Interest on long-term debt	-	-	-	-	-	-
Debt service						
Principal	-	-	-	-	-	-
Interest and other charges	-	2,611	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>9,025</u>	<u>2,611</u>	<u>44,321</u>	<u>194,000</u>	<u>148,842</u>	<u>85,599</u>
Excess(deficiency) of revenues over expenditures	<u>22,456</u>	<u>1,050,417</u>	<u>(21,212)</u>	<u>10,598</u>	<u>6,355</u>	<u>4,122</u>
OTHER FINANCING SOURCES (USES):						
Refunding bonds issued	-	-	-	-	-	-
Capital -related debt issued	-	-	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	(1,052,852)	-	-	-	(8,184)
Other adjustments	-	-	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>(1,052,852)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(8,184)</u>
Net change in fund balance	22,456	(2,435)	(21,212)	10,598	6,355	(4,062)
Fund balances-beginning	54,072	727,797	54,870	40,497	46,229	479,073
Fund balances-ending	<u>\$ 76,528</u>	<u>\$ 725,362</u>	<u>\$ 33,658</u>	<u>\$ 51,095</u>	<u>\$ 52,584</u>	<u>\$ 475,011</u>

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

Special Revenue Funds

Kitsap SAIVS 139	Drug Forfeiture Enforcement 140	Anti- Profiteering Revolving 141	Family Court Services 142	Trial Court Improvement 143	Pooling Fees 145	GMA Park Impact Fees 146	GMA Trans. Impact Fees N Kitsap 147
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	14,080	-	-	-	-
-	-	-	-	8,841	-	-	-
2,099	-	-	-	-	-	400,624	629
-	10,340	5,069	-	-	-	-	-
-	-	-	-	-	201,593	26,977	7,684
1,133	-	-	-	-	-	-	-
<u>3,232</u>	<u>10,340</u>	<u>5,069</u>	<u>14,080</u>	<u>8,841</u>	<u>201,593</u>	<u>427,601</u>	<u>8,313</u>
-	-	-	-	-	176,707	-	-
-	-	-	19,134	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	19,134	-	176,707	-	-
<u>3,232</u>	<u>10,340</u>	<u>5,069</u>	<u>(5,054)</u>	<u>8,841</u>	<u>24,886</u>	<u>427,601</u>	<u>8,313</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	(31,958)	-	-	-	(283,900)	(1,134,882)
-	-	-	-	-	-	-	-
-	-	(31,958)	-	-	-	(283,900)	(1,134,882)
3,232	10,340	(26,889)	(5,054)	8,841	24,886	143,701	(1,126,569)
-	1,288	60,132	41,952	-	695,478	785,700	1,126,569
<u>\$ 3,232</u>	<u>\$ 11,628</u>	<u>\$ 33,243</u>	<u>\$ 36,898</u>	<u>\$ 8,841</u>	<u>\$ 720,364</u>	<u>\$ 929,401</u>	<u>\$ -</u>

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended December 31, 2005

	Special Revenue Funds				
	GMA Trans.	GMA Trans.	County Parks	Wetland	911
	Impact Fees	Impact Fees	Acquisition &	Mitigation	Enhancement
	C Kitsap 148	S Kitsap 149	Develop. 150	Bank 151	156
REVENUES:					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-
Retail sales & use taxes	-	-	-	-	-
Other taxes	-	-	-	-	1,491,288
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	280,428
Charges for services	5,259	1,041	-	-	-
Fines & forfeits	-	-	-	-	-
Investment earnings	10,535	7,775	4,060	-	42,326
Miscellaneous	-	-	241,860	-	-
Total revenues	<u>15,794</u>	<u>8,816</u>	<u>245,920</u>	<u>-</u>	<u>1,814,042</u>
EXPENDITURES:					
Current:					
General government	-	-	-	-	-
Judicial Services	-	-	-	-	-
Public safety	-	-	-	-	223,015
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Health & Human Services	-	-	-	-	-
Economic Environment	-	-	-	-	-
Culture & recreation	-	-	332,389	-	-
Interest on long-term debt	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	8,275	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>340,664</u>	<u>-</u>	<u>223,015</u>
Excess(deficiency) of revenues over expenditures	<u>15,794</u>	<u>8,816</u>	<u>(94,744)</u>	<u>-</u>	<u>1,591,027</u>
OTHER FINANCING SOURCES (USES):					
Refunding bonds issued	-	-	-	-	-
Capital -related debt issued	-	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-	-
Sale of capital assets	-	-	7,650	-	-
Transfers in	-	-	-	-	-
Transfers out	(1,555,573)	(1,149,204)	-	-	(579,167)
Other adjustments	-	-	-	-	-
Total other financing sources & uses	<u>(1,555,573)</u>	<u>(1,149,204)</u>	<u>7,650</u>	<u>-</u>	<u>(579,167)</u>
Net change in fund balance	<u>(1,539,779)</u>	<u>(1,140,388)</u>	<u>(87,094)</u>	<u>-</u>	<u>1,011,860</u>
Fund balances-beginning	<u>1,545,038</u>	<u>1,140,388</u>	<u>362,968</u>	<u>142,166</u>	<u>986,474</u>
Fund balances-ending	<u>\$ 5,259</u>	<u>\$ -</u>	<u>\$ 275,874</u>	<u>\$ 142,166</u>	<u>\$ 1,998,334</u>

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

Special Revenue

Bucklin Ridge Park Development 157	Clear Creek Education 158	Crime Prevention 159	Kingston Commuter Parking 160	Recovery Center 162	Dispute Resolution Center 163	CDBG Entitlement 164	HOME Entitlement 166	Indianola Forest 170
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	3,215	-	-	-	-	-	-
-	-	-	-	897,622	-	1,196,517	1,337,810	-
-	-	-	-	238,271	52,555	-	-	-
-	-	43,752	-	-	-	-	-	-
-	-	-	-	-	-	-	4,180	-
-	-	2,224	-	-	-	-	4,152	-
-	-	49,191	-	1,135,893	52,555	1,196,517	1,346,142	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	56,240	-	-	-
-	-	36,569	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	1,919,201	-	-	-	-
-	-	-	-	-	-	1,196,517	1,337,810	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	36,569	-	1,919,201	56,240	1,196,517	1,337,810	-
-	-	12,622	-	(783,308)	(3,685)	-	8,332	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	1,045,072	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	1,045,072	-	-	-	-
-	-	12,622	-	261,764	(3,685)	-	8,332	-
1,217	2	53,682	83,740	493,293	13,312	88	45,173	10,644
\$ 1,217	\$ 2	\$ 66,304	\$ 83,740	\$ 755,057	\$ 9,627	\$ 88	\$ 53,505	\$ 10,644

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended December 31, 2005

	Special Revenue Funds					
	Jail & Juvenile Sale Tax 171	Service Area 1 RD Impact Fee 173	Service Area 2 RD Impact Fee 174	Service Area 3 RD Impact Fee 175	Service Area 4 RD Impact Fee 176	Regional Service A. Impact 177
REVENUES:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Retail sales & use taxes	3,314,652	-	-	-	-	-
Other taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	126,583	180,919	50,531	105,484	47,609
Fines & forfeits	-	-	-	-	-	-
Investment earnings	76,897	2,196	15,336	1,148	1,991	479
Miscellaneous	-	-	-	-	-	-
Total revenues	<u>3,391,549</u>	<u>128,779</u>	<u>196,255</u>	<u>51,679</u>	<u>107,475</u>	<u>48,088</u>
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Judicial Services	-	-	-	-	-	-
Public safety	595	-	-	-	-	-
Physical Environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Health & Human Services	-	-	-	-	-	-
Economic Environment	-	-	-	-	-	-
Culture & recreation	-	-	-	-	-	-
Interest on long-term debt	-	-	-	-	-	-
Debt service						
Principal	-	-	-	-	-	-
Interest and other charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>595</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
over expenditures	<u>3,390,954</u>	<u>128,779</u>	<u>196,255</u>	<u>51,679</u>	<u>107,475</u>	<u>48,088</u>
OTHER FINANCING SOURCES (USES):						
Refunding bonds issued	-	-	-	-	-	-
Capital -related debt issued	-	-	-	-	-	-
Payment to bond refunding e:	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	701,484	-	-	-
Transfers out	(3,525,511)	(29,000)	(141,000)	-	(95,000)	(30,000)
Other adjustments	-	-	-	-	-	-
Total other financing sour	<u>(3,525,511)</u>	<u>(29,000)</u>	<u>560,484</u>	<u>-</u>	<u>(95,000)</u>	<u>(30,000)</u>
Net change in fund balance	(134,557)	99,779	756,739	51,679	12,475	18,088
Fund balances-beginning	3,058,610	68,421	120,610	40,464	61,617	29,709
Fund balances-ending	<u>\$ 2,924,053</u>	<u>\$ 168,200</u>	<u>\$ 877,349</u>	<u>\$ 92,143</u>	<u>\$ 74,092</u>	<u>\$ 47,797</u>

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

		Special Revenue				Capital Projects			
Developmental Disabilities 182	Substance Abuse 183	Commute Trip Reduction 189	Area Agency On Aging 190	JTPA Admin 191	K. Regional Coordinating Council 193	Model Toxic Control Act 302	Bethel Corridor Dev Project 333	1991A LTGO Bond Project 339	
\$ 241,947	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
2,935,908	2,421,858	-	3,127,436	4,268,422	105,872	-	-	-	
64,911	-	-	-	-	-	-	-	-	
-	-	1,425	-	-	-	-	-	-	
-	-	-	-	-	-	39,750	-	-	
38,410	25	59,495	2,161	208,409	-	-	-	-	
<u>3,281,176</u>	<u>2,421,883</u>	<u>60,920</u>	<u>3,129,597</u>	<u>4,476,831</u>	<u>105,872</u>	<u>39,750</u>	<u>-</u>	<u>-</u>	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	78,546	-	-	-	-	-	-	
3,127,573	1,584,234	-	3,067,609	4,430,547	-	-	-	-	
-	-	-	-	-	228,927	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	71,121	-	
<u>3,127,573</u>	<u>1,584,234</u>	<u>78,546</u>	<u>3,067,609</u>	<u>4,430,547</u>	<u>228,927</u>	<u>-</u>	<u>71,121</u>	<u>-</u>	
<u>153,603</u>	<u>837,649</u>	<u>(17,626)</u>	<u>61,988</u>	<u>46,284</u>	<u>(123,055)</u>	<u>39,750</u>	<u>(71,121)</u>	<u>-</u>	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	18,564	-	17,100	-	145,442	-	-	-	
-	(916,716)	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
-	(898,152)	-	17,100	-	145,442	-	-	-	
153,603	(60,503)	(17,626)	79,088	46,284	22,387	39,750	(71,121)	-	
930,941	305,885	67,326	378,732	80,508	54	1,230,924	-	1	
<u>\$ 1,084,544</u>	<u>\$ 245,382</u>	<u>\$ 49,700</u>	<u>\$ 457,820</u>	<u>\$ 126,792</u>	<u>\$ 22,441</u>	<u>\$ 1,270,674</u>	<u>\$ (71,121)</u>	<u>\$ 1</u>	

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended December 31, 2005

	Capital Projects				
	Silverdale Precinct Construction 351	Juvenile Services Facility 352	1998 LTGO Bond Project 354	1999B LTGO Bond Project 356	Parks Capital Improvement 382
REVENUES:					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-
Retail sales & use taxes	-	-	-	-	-
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	3,176,720
Charges for services	-	-	-	-	-
Fines & forfeits	-	-	-	-	-
Investment earnings	345	958	202	53,029	28,969
Miscellaneous	-	-	-	-	52,000
Total revenues	<u>345</u>	<u>958</u>	<u>202</u>	<u>53,029</u>	<u>3,257,689</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	-	-	-	-	-
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	1,235,857	4,921,627
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,235,857</u>	<u>4,921,627</u>
Excess(deficiency) of revenues over expenditures	<u>345</u>	<u>958</u>	<u>202</u>	<u>(1,182,828)</u>	<u>(1,663,938)</u>
OTHER FINANCING SOURCES (USES):					
Refunding bonds issued	-	-	-	-	-
Capital -related debt issued	-	-	-	-	-
Payment to bond refunding escrow	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfers in	-	-	-	-	325,000
Transfers out	-	-	-	-	-
Other adjustments	-	-	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>325,000</u>
Net change in fund balance	345	958	202	(1,182,828)	(1,338,938)
Fund balances-beginning	<u>13,685</u>	<u>30,167</u>	<u>11,036</u>	<u>2,243,996</u>	<u>1,614,459</u>
Fund balances-ending	<u>\$ 14,030</u>	<u>\$ 31,125</u>	<u>\$ 11,238</u>	<u>\$ 1,061,168</u>	<u>\$ 275,521</u>

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

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended December 31, 2005

	Debt Service Funds				
	Juvenile Facility Bonds 229	K.C. G.O. Refunding Bond 1996 230	Special Assessments 265 & 266	GO Bond 1999 281	GO Bond 1999B 282
REVENUES:					
Property taxes	\$ 373	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-
Retail sales & use taxes	-	-	-	-	-
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines & forfeits	-	-	-	-	-
Investment earnings	-	1,264	7,405	-	91,124
Miscellaneous	-	81,680	17,586	-	-
Total revenues	373	82,944	24,991	-	91,124
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	-	570,000	60,000	215,000	435,000
Interest and other charges	-	449,113	8,401	179,278	259,451
Capital outlay	-	-	-	-	-
Total expenditures	-	1,019,113	68,401	394,278	694,451
Excess(deficiency) of revenues over expenditures	373	(936,169)	(43,410)	(394,278)	(603,327)
OTHER FINANCING SOURCES (USES):					
Refunding bonds issued	-	-	-	-	-
Capital -related debt issued	-	-	-	-	-
Payment to bond refunding escrow :	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfers in	-	937,464	-	394,278	572,204
Transfers out	-	-	-	-	-
Other adjustments	-	-	-	-	-
Total other financing sources &	-	937,464	-	394,278	572,204
Net change in fund balance	373	1,295	(43,410)	-	(31,123)
Fund balances-beginning	445,425	119,549	73,790	-	1,382,209
Fund balances-ending	\$ 445,798	\$ 120,844	\$ 30,380	\$ -	\$ 1,351,086

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

							Debt Service	
GO Bond Bonds 2000 283	GO Bond 2001 & Refunding 284	GO Bond 2002B 285	GO Bond 2002A 286	GO Bond 2003 287	GO Bond 2003B 288	GO Bond 2004 289	Road Improvement Guaranty 290	
\$ -	\$ -	\$ 22,579	\$ -	\$ -	\$ -	\$ -	\$ -	
-	-	-	-	-	-	-	-	
-	-	-	839,431	-	-	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	-	65	13,147	-	-	-	-	
-	241,463	-	-	-	-	-	-	
-	241,463	22,644	852,578	-	-	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
500,000	1,115,000	2,295,000	-	305,000	365,000	1,417,692	-	
578,388	389,400	187,400	577,389	408,515	722,730	490,461	-	
-	-	-	-	-	-	-	-	
1,078,388	1,504,400	2,482,400	577,389	713,515	1,087,730	1,908,153	-	
(1,078,388)	(1,262,937)	(2,459,756)	275,189	(713,515)	(1,087,730)	(1,908,153)	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
1,078,388	1,255,260	2,482,400	-	809,467	1,081,732	1,910,291	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
1,078,388	1,255,260	2,482,400	-	809,467	1,081,732	1,910,291	-	
-	(7,677)	22,644	275,189	95,952	(5,998)	2,138	-	
26,839	7,678	135,865	724,809	3,516	20,728	-	151,235	
\$ 26,839	\$ 1	\$ 158,509	\$ 999,998	\$ 99,468	\$ 14,730	\$ 2,138	\$ 151,235	

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended December 31, 2005

	LTGO 2005 Refunding 291	Total Nonmajor Governmental Funds
REVENUES:		
Property taxes	\$ -	\$ 1,500,694
Special assessments	-	-
Retail sales & use taxes	-	7,659,950
Other taxes	-	1,495,269
Licenses and permits	-	17,295
Intergovernmental	-	24,875,452
Charges for services	-	2,663,130
Fines & forfeits	-	277,202
Investment earnings	-	1,126,953
Miscellaneous	-	1,369,284
Total revenues	<u>-</u>	<u>40,985,229</u>
EXPENDITURES:		
Current:		
General government	-	1,424,621
Judicial Services	-	139,551
Public safety	-	6,900,398
Physical Environment	-	63,384
Transportation	-	107,341
Health & Human Services	-	14,260,365
Economic Environment	-	2,763,254
Culture & recreation	-	570,710
Interest on long-term debt	-	-
Debt service		
Principal	-	7,277,692
Interest and other charges	115,891	4,391,598
Capital outlay	-	23,565,278
Total expenditures	<u>115,891</u>	<u>61,464,192</u>
Excess(deficiency) of revenues over expenditures	<u>(115,891)</u>	<u>(20,478,963)</u>
OTHER FINANCING SOURCES (USES):		
Refunding bonds issued	20,226,480	20,226,480
Capital -related debt issued	-	-
Payment to bond refunding escrow agent	(20,507,263)	(20,507,263)
Sale of capital assets	-	7,650
Transfers in	400,000	15,662,331
Transfers out	-	(13,069,962)
Other adjustments	-	(25,000)
Total other financing sources & uses	<u>119,217</u>	<u>2,294,236</u>
Net change in fund balance	3,326	(18,184,727)
Fund balances-beginning	-	46,081,183
Fund balances-ending	<u>\$ 3,326</u>	<u>\$ 27,896,456</u>

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

KITSAP COUNTY, WASHINGTON

Cencom Fund 103

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	3,137,478	3,137,478	3,301,269	163,791
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	1,770,252	2,027,702	2,029,469	1,767
Charges for services	23,040	23,040	23,234	194
Fines & forfeits	-	-	-	-
Investment earnings	15,000	15,000	31,809	16,809
Miscellaneous	56,800	56,800	61,858	5,058
Total revenues	<u>5,002,570</u>	<u>5,260,020</u>	<u>5,447,639</u>	<u>187,619</u>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	4,477,090	4,816,224	4,305,872	510,352
Interest and other charges	-	-	-	-
Capital outlay	-	-	10,159	(10,159)
Total expenditures	<u>4,477,090</u>	<u>4,816,224</u>	<u>4,316,031</u>	<u>500,193</u>
Excess(deficiency) of revenues over expenditures	<u>525,480</u>	<u>443,796</u>	<u>1,131,608</u>	<u>687,812</u>
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	1,594,714	1,676,398	1,134,206	(542,192)
Transfers out	(2,482,400)	(2,482,400)	(2,482,400)	-
Other adjustments	-	-	-	-
Total other financing sources & uses	<u>(887,686)</u>	<u>(806,002)</u>	<u>(1,348,194)</u>	<u>(542,192)</u>
Net change in fund balance	<u>(362,206)</u>	<u>(362,206)</u>	<u>(216,586)</u>	<u>145,620</u>
Fund balances-beginning	(362,206)	(362,206)	338,600	700,806
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ (724,412)</u>	<u>\$ (724,412)</u>	<u>\$ 122,014</u>	<u>\$ 846,426</u>

KITSAP COUNTY, WASHINGTON

Emergency Services Fund 104

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	132,709	132,709	147,227	14,518
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	1,000	1,000	2,047	1,047
Miscellaneous	-	-	-	-
Total revenues	133,709	133,709	149,274	15,565
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	393,261	393,261	374,398	18,863
Capital outlay	-	-	-	-
Total expenditures	393,261	393,261	374,398	18,863
Excess(deficiency) of revenues over expenditures	(259,552)	(259,552)	(225,124)	34,428
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	259,552	259,552	259,552	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	259,552	259,552	259,552	-
Net change in fund balance	-	-	34,428	34,428
Fund balances-beginning	-	-	(718)	(718)
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ -	\$ 33,710	\$ 33,710

KITSAP COUNTY, WASHINGTON

Law Library Fund 105

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	72,000	72,000	80,310	8,310
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	3	3
Total revenues	72,000	72,000	80,313	8,313
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	71,000	71,000	64,177	6,823
Capital outlay	-	-	-	-
Total expenditures	71,000	71,000	64,177	6,823
Excess(deficiency) of revenues over expenditures	1,000	1,000	16,136	15,136
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	1,000	1,000	16,136	15,136
Fund balances-beginning	(35,000)	(35,000)	36,414	71,414
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ (34,000)	\$ (34,000)	\$ 52,550	\$ 86,550

KITSAP COUNTY, WASHINGTON

KPREP Fund 106

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	1,812,292	1,812,292	1,662,848	(149,444)
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	995	995	6,465	5,470
Miscellaneous	4,800	4,800	1,369	(3,431)
Total revenues	1,818,087	1,818,087	1,670,682	(147,405)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	920,769	1,534,788	1,278,787	256,001
Capital outlay	854,000	239,981	239,891	90
Total expenditures	1,774,769	1,774,769	1,518,678	256,091
Excess(deficiency) of revenues over expenditures	43,318	43,318	152,004	108,686
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(43,318)	(43,318)	(43,318)	-
Other adjustments	-	-	-	-
Total other financing sources & uses	(43,318)	(43,318)	(43,318)	-
Net change in fund balance	-	-	108,686	108,686
Fund balances-beginning	-	-	41,119	41,119
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ -	\$ 149,805	\$ 149,805

KITSAP COUNTY, WASHINGTON

Human Resources Fund 108

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ 304	\$ 304
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	1,123	1,123
Licenses and permits	-	-	-	-
Intergovernmental	-	-	2,885	2,885
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	4,312	4,312
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	4,312	4,312
OTHER FINANCING SOURCES (USES):				
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	4,312	4,312
Fund balances-beginning	-	-	43,772	43,772
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ -	\$ 48,084	\$ 48,084

KITSAP COUNTY, WASHINGTON

Election Reserve Fund 111

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	1,091,500	1,091,500	144,000	(947,500)
Charges for services	141,481	141,481	150,305	8,824
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	1,232,981	1,232,981	294,305	(938,676)
EXPENDITURES:				
Current:				
General government	1,339,713	1,292,713	322,860	969,853
Judicial Services	-	-	-	-
Capital outlay	-	47,000	156,887	(109,887)
Total expenditures	1,339,713	1,339,713	479,747	859,966
Excess(deficiency) of revenues over expenditures	(106,732)	(106,732)	(185,442)	(78,710)
OTHER FINANCING SOURCES (USES):				
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(106,732)	(106,732)	(185,442)	(78,710)
Fund balances-beginning	(414,229)	(414,229)	544,401	958,630
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ (520,961)	\$ (520,961)	\$ 358,959	\$ 879,920

KITSAP COUNTY, WASHINGTON

Auditor's Document Preservation Fund 112

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	83,626	83,626	76,245	(7,381)
Charges for services	141,582	141,582	192,230	50,648
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	225,208	225,208	268,475	43,267
EXPENDITURES:				
Current:				
General government	272,185	272,185	118,986	153,199
Judicial Services	-	-	-	-
Capital outlay	12,000	12,000	-	12,000
Total expenditures	284,185	284,185	118,986	165,199
Excess(deficiency) of revenues over expenditures	(58,977)	(58,977)	149,489	208,466
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(58,977)	(58,977)	149,489	208,466
Fund balances-beginning	(157,000)	(157,000)	308,413	465,413
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ (215,977)	\$ (215,977)	\$ 457,902	\$ 673,879

KITSAP COUNTY, WASHINGTON

Housing Affordability Fund 113

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	400,000	400,000	676,005	276,005
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	400,000	400,000	676,005	276,005
EXPENDITURES:				
Current:				
General government	988,283	988,283	769,728	218,555
Capital outlay	-	-	-	-
Total expenditures	988,283	988,283	769,728	218,555
Excess(deficiency) of revenues over expenditures	(588,283)	(588,283)	(93,723)	494,560
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	(8,000)	-	8,000
Other adjustments	-	-	-	-
Total other financing sources & uses	-	(8,000)	-	8,000
Net change in fund balance	(588,283)	(596,283)	(93,723)	502,560
Fund balances-beginning	(1,135,000)	(1,135,000)	1,239,167	2,374,167
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ (1,723,283)	\$ (1,731,283)	\$ 1,145,444	\$ 2,876,727

KITSAP COUNTY, WASHINGTON

Westnet Fund 114

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	248,000	248,000	461,888	213,888
Charges for services	-	-	-	-
Fines & forfeits	138,470	138,470	141,074	2,604
Investment earnings	7,500	7,500	12,120	4,620
Miscellaneous	20,000	56,000	198,165	142,165
Total revenues	413,970	449,970	813,247	363,277
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	346,562	490,562	404,584	85,978
Capital outlay	30,000	46,500	42,059	4,441
Total expenditures	376,562	537,062	446,643	90,419
Excess(deficiency) of revenues over expenditures	37,408	(87,092)	366,604	453,696
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	50,000	50,000	-	(50,000)
Transfers out	(50,000)	(70,000)	(11,297)	58,703
Other adjustments	-	-	-	-
Total other financing sources & uses	-	(20,000)	(11,297)	8,703
Net change in fund balance	37,408	(107,092)	355,307	462,399
Fund balances-beginning	(144,905)	(399,405)	435,393	834,798
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ (107,497)	\$ (506,497)	\$ 790,700	\$ 1,297,197

KITSAP COUNTY, WASHINGTON

Boating Safety Improvement Fund 117

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	50,000	50,000	53,451	3,451
Charges for services	-	-	-	-
Fines & forfeits	2,000	2,000	-	(2,000)
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	52,000	52,000	53,451	1,451
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	64,943	64,943	42,137	22,806
Physical Environment	-	-	-	-
Capital outlay	147,060	-	-	-
Total expenditures	212,003	64,943	42,137	22,806
Excess(deficiency) of revenues over expenditures	(160,003)	(12,943)	11,314	24,257
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(160,003)	(12,943)	11,314	24,257
Fund balances-beginning	(170,000)	(170,000)	166,632	336,632
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ (330,003)	\$ (182,943)	\$ 177,946	\$ 360,889

KITSAP COUNTY, WASHINGTON

Special Purpose Path Fund 119

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	25,140	25,140	11,846	(13,294)
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	1,000	1,000	1,173	173
Miscellaneous	-	-	-	-
Total revenues	26,140	26,140	13,019	(13,121)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	60,000	60,000	28,795	31,205
Excess(deficiency) of revenues over expenditures	(33,860)	(33,860)	(15,776)	18,084
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(33,860)	(33,860)	(15,776)	18,084
Fund balances-beginning	(75,000)	(75,000)	101,579	176,579
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ (108,860)	\$ (108,860)	\$ 85,803	\$ 194,663

KITSAP COUNTY, WASHINGTON

Noxious Weed Control Fund 120

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	116,250	116,250	99,226	(17,024)
Fines & forfeits	-	-	-	-
Investment earnings	-	-	163	163
Miscellaneous	-	-	-	-
Total revenues	116,250	116,250	99,389	(16,861)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	100,111	100,111	63,384	36,727
Transportation	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	100,111	100,111	63,384	36,727
Excess(deficiency) of revenues over expenditures	16,139	16,139	36,005	19,866
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	16,139	16,139	36,005	19,866
Fund balances-beginning	-	-	-	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 16,139	\$ 16,139	\$ 36,005	\$ 19,866

KITSAP COUNTY, WASHINGTON

Treasurer's M&O Fund 121

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	105,253	105,253
Fines & forfeits	-	-	-	-
Investment earnings	-	-	13,293	13,293
Miscellaneous	-	-	2,094	2,094
Total revenues	-	-	120,640	120,640
EXPENDITURES:				
Current:				
General government	-	-	26,335	(26,335)
Judicial Services	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	26,335	(26,335)
Excess(deficiency) of revenues over expenditures	-	-	94,305	94,305
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	94,305	94,305
Fund balances-beginning	-	-	367,167	367,167
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ -	\$ 461,472	\$ 461,472

KITSAP COUNTY, WASHINGTON

Electronic Technology Excise Fund 123

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	13,340	13,340
Charges for services	-	-	11,025	11,025
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	24,365	24,365
EXPENDITURES:				
Current:				
General government	-	-	980	(980)
Judicial Services	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	980	(980)
Excess(deficiency) of revenues over expenditures	-	-	23,385	23,385
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	23,385	23,385
Fund balances-beginning	-	-	-	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ -	\$ 23,385	\$ 23,385

KITSAP COUNTY, WASHINGTON

Veteran's Relief Fund 124

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ 210,000	\$ 210,000	\$ 218,016	\$ 8,016
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	505	505
Licenses and permits	-	-	-	-
Intergovernmental	-	-	1,298	1,298
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	210,000	210,000	219,819	9,819
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	200,000	200,000	131,201	68,799
Economic Environment	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	200,000	200,000	131,201	68,799
Excess(deficiency) of revenues over expenditures	10,000	10,000	88,618	78,618
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	10,000	10,000	88,618	78,618
Fund balances-beginning	(650,000)	(650,000)	679,553	1,329,553
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ (640,000)	\$ (640,000)	\$ 768,171	\$ 1,408,171

KITSAP COUNTY, WASHINGTON

Expert Witness Fund 125

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	25,000	25,000	31,481	6,481
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	25,000	25,000	31,481	6,481
EXPENDITURES:				
Current:				
General government	25,000	25,000	9,025	15,975
Judicial Services	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	25,000	25,000	9,025	15,975
Excess(deficiency) of revenues over expenditures	-	-	22,456	22,456
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	22,456	22,456
Fund balances-beginning	-	-	54,072	54,072
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ -	\$ 76,528	\$ 76,528

KITSAP COUNTY, WASHINGTON

Conservation Futures Tax Fund 129

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ 1,016,222	\$ 1,016,222	\$ 1,017,475	\$ 1,253
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	2,353	2,353
Licenses and permits	-	-	-	-
Intergovernmental	-	-	6,181	6,181
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	19,756	19,756	27,019	7,263
Miscellaneous	-	-	-	-
Total revenues	1,035,978	1,035,978	1,053,028	17,050
EXPENDITURES:				
Current:				
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	2,611	(2,611)
Capital outlay	-	-	-	-
Total expenditures	-	-	2,611	(2,611)
Excess(deficiency) of revenues over expenditures	1,035,978	1,035,978	1,050,417	14,439
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(1,057,488)	(1,057,488)	(1,052,852)	4,636
Other adjustments	-	-	-	-
Total other financing sources & uses	(1,057,488)	(1,057,488)	(1,052,852)	4,636
Net change in fund balance	(21,510)	(21,510)	(2,435)	19,075
Fund balances-beginning	(991,821)	(991,821)	727,797	1,719,618
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ (1,013,331)	\$ (1,013,331)	\$ 725,362	\$ 1,738,693

KITSAP COUNTY, WASHINGTON

Community Service Fund 130

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	31,000	31,000	4,050	(26,950)
Charges for services	10,000	10,000	4,406	(5,594)
Fines & forfeits	7,000	7,000	14,653	7,653
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	48,000	48,000	23,109	(24,891)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Total expenditures	64,835	64,835	44,321	20,514
Excess(deficiency) of revenues over expenditures	(16,835)	(16,835)	(21,212)	(4,377)
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(16,835)	(16,835)	(21,212)	(4,377)
Fund balances-beginning	(50,000)	(50,000)	54,870	104,870
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ (66,835)	\$ (66,835)	\$ 33,658	\$ 100,493

KITSAP COUNTY, WASHINGTON

Kitsap County Stadium Fund 132

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	200,000	218,000	204,598	(13,402)
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	200,000	218,000	204,598	(13,402)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	200,000	218,000	194,000	24,000
Total expenditures	200,000	218,000	194,000	24,000
Excess(deficiency) of revenues over expenditures	-	-	10,598	10,598
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	10,598	10,598
Fund balances-beginning	(25,000)	(25,000)	40,497	65,497
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ (25,000)	\$ (25,000)	\$ 51,095	\$ 76,095

KITSAP COUNTY, WASHINGTON

Prisoner Commissary Fund 135

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	125,000	196,000	155,197	(40,803)
Total revenues	125,000	196,000	155,197	(40,803)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	125,000	196,000	148,842	47,158
Capital outlay	-	-	-	-
Total expenditures	125,000	196,000	148,842	47,158
Excess(deficiency) of revenues over expenditures	-	-	6,355	6,355
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	6,355	6,355
Fund balances-beginning	(50,000)	(50,000)	46,229	96,229
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ (50,000)	\$ (50,000)	\$ 52,584	\$ 102,584

KITSAP COUNTY, WASHINGTON

SIU Revenue Fund 136

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	3,290	3,290
Charges for services	35,000	35,000	44,621	9,621
Fines & forfeits	20,000	20,000	29,408	9,408
Investment earnings	10,000	10,000	12,402	2,402
Miscellaneous	-	-	-	-
Total revenues	65,000	65,000	89,721	24,721
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	189,756	184,912	85,599	99,313
Physical Environment	-	-	-	-
Total expenditures	189,756	184,912	85,599	99,313
Excess(deficiency) of revenues over expenditures	(124,756)	(119,912)	4,122	124,034
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	50,000	50,000	-	(50,000)
Transfers out	(50,000)	(58,186)	(8,184)	50,002
Other adjustments	-	-	-	-
Total other financing sources & uses	-	(8,186)	(8,184)	2
Net change in fund balance	(124,756)	(128,098)	(4,062)	124,036
Fund balances-beginning	(435,717)	(435,717)	479,073	914,790
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ (560,473)	\$ (563,815)	\$ 475,011	\$ 1,038,826

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KITSAP COUNTY, WASHINGTON

Kitsap SAIVS Fund 139

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	2,099	2,099
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	1,133	1,133
Total revenues	-	-	3,232	3,232
EXPENDITURES:				
Current:				
General government	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	3,232	3,232
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	3,232	3,232
Fund balances-beginning	-	-	-	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ -	\$ 3,232	\$ 3,232

KITSAP COUNTY, WASHINGTON

Drug Forfeiture Enforcement Fund 140

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	10,092	10,092	10,340	248
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	10,092	10,092	10,340	248
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	10,092	10,092	-	10,092
Physical Environment	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	10,092	10,092	-	10,092
Excess(deficiency) of revenues over expenditures	-	-	10,340	10,340
OTHER FINANCING SOURCES (USES):				
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	10,340	10,340
Fund balances-beginning	-	-	1,288	1,288
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ -	\$ 11,628	\$ 11,628

KITSAP COUNTY, WASHINGTON

Anti-Profiteering Revolving Fund 141

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	32,800	32,800	-	(32,800)
Charges for services	-	-	-	-
Fines & forfeits	2,500	2,500	5,069	2,569
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	35,300	35,300	5,069	(30,231)
EXPENDITURES:				
Current:				
General government	35,300	35,300	-	35,300
Judicial Services	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay				
Total expenditures	35,300	35,300	-	35,300
Excess(deficiency) of revenues over expenditures	-	-	5,069	5,069
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Transfers out	(32,800)	(32,800)	(31,958)	842
Other adjustments	-	-	-	-
Total other financing sources & uses	(32,800)	(32,800)	(31,958)	842
Net change in fund balance	(32,800)	(32,800)	(26,889)	5,911
Fund balances-beginning	(32,800)	(32,800)	60,132	92,932
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ (65,600)	\$ (65,600)	\$ 33,243	\$ 98,843

KITSAP COUNTY, WASHINGTON

Family Court Services Fund 142

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	15,000	15,000	14,080	(920)
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	15,000	15,000	14,080	(920)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	19,106	19,106	19,134	(28)
Public safety	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	19,106	19,106	19,134	(28)
Excess(deficiency) of revenues over expenditures	(4,106)	(4,106)	(5,054)	(948)
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(4,106)	(4,106)	(5,054)	(948)
Fund balances-beginning	(8,410)	(8,410)	41,952	50,362
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ (12,516)	\$ (12,516)	\$ 36,898	\$ 49,414

KITSAP COUNTY, WASHINGTON

Trial Court Improvement Fund 143

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	8,841	8,841
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	8,841	8,841
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	8,841	8,841
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	8,841	8,841
Fund balances-beginning	-	-	-	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ -	\$ 8,841	\$ 8,841

KITSAP COUNTY, WASHINGTON

Pooling Fees Fund 145

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	268,000	268,000	201,593	(66,407)
Miscellaneous	-	-	-	-
Total revenues	268,000	268,000	201,593	(66,407)
EXPENDITURES:				
Current:				
General government	212,257	212,257	176,707	35,550
Judicial Services	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	212,257	212,257	176,707	35,550
Excess(deficiency) of revenues over expenditures	55,743	55,743	24,886	(30,857)
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	55,743	55,743	24,886	(30,857)
Fund balances-beginning	(200,000)	(200,000)	695,478	895,478
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ (144,257)	\$ (144,257)	\$ 720,364	\$ 864,621

KITSAP COUNTY, WASHINGTON

GMA Park Impact Fees Fund 146

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	400,000	400,000	400,624	624
Fines & forfeits	-	-	-	-
Investment earnings	-	-	26,977	26,977
Miscellaneous	-	-	-	-
Total revenues	400,000	400,000	427,601	27,601
EXPENDITURES:				
Current:				
General government	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	400,000	400,000	427,601	27,601
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(1,600,000)	(1,600,000)	(283,900)	1,316,100
Other adjustments	-	-	-	-
Total other financing sources & uses	(1,600,000)	(1,600,000)	(283,900)	1,316,100
Net change in fund balance	(1,200,000)	(1,200,000)	143,701	1,343,701
Fund balances-beginning	(2,400,000)	(2,400,000)	785,700	3,185,700
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ (3,600,000)	\$ (3,600,000)	\$ 929,401	\$ 4,529,401

KITSAP COUNTY, WASHINGTON

GMA Trans Impact Fee North Kitsap Fund 147

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	629	629
Fines & forfeits	-	-	-	-
Investment earnings	22,000	22,000	7,684	(14,316)
Miscellaneous	-	-	-	-
Total revenues	22,000	22,000	8,313	(13,687)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	22,000	22,000	8,313	(13,687)
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	(1,134,882)	(1,134,882)
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	(1,134,882)	(1,134,882)
Net change in fund balance	22,000	22,000	(1,126,569)	(1,148,569)
Fund balances-beginning	(1,093,324)	(1,093,324)	1,126,569	2,219,893
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ (1,071,324)	\$ (1,071,324)	\$ -	\$ 1,071,324

KITSAP COUNTY, WASHINGTON

GMA Trans Impact Fee Central Kitsap Fund 148

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	5,259	5,259
Fines & forfeits	-	-	-	-
Investment earnings	29,000	29,000	10,535	(18,465)
Miscellaneous	-	-	-	-
Total revenues	29,000	29,000	15,794	(13,206)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	29,000	29,000	15,794	(13,206)
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	(1,555,573)	(1,555,573)
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	(1,555,573)	(1,555,573)
Net change in fund balance	29,000	29,000	(1,539,779)	(1,568,779)
Fund balances-beginning	(1,490,922)	(1,490,922)	1,545,038	3,035,960
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ (1,461,922)	\$ (1,461,922)	\$ 5,259	\$ 1,467,181

KITSAP COUNTY, WASHINGTON

GMA Trans Impact Fees South Kitsap Fund 149

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	1,041	1,041
Fines & forfeits	-	-	-	-
Investment earnings	22,000	22,000	7,775	(14,225)
Miscellaneous	-	-	-	-
Total revenues	22,000	22,000	8,816	(13,184)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	22,000	22,000	8,816	(13,184)
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	(1,149,204)	(1,149,204)
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	(1,149,204)	(1,149,204)
Net change in fund balance	22,000	22,000	(1,140,388)	(1,162,388)
Fund balances-beginning	(1,101,970)	(1,101,970)	1,140,388	2,242,358
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ (1,079,970)	\$ (1,079,970)	\$ -	\$ 1,079,970

KITSAP COUNTY, WASHINGTON

County Parks Acquisition & Development Fund 150

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	4,060	4,060
Miscellaneous	230,000	230,000	241,860	11,860
Total revenues	230,000	230,000	245,920	15,920
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	250,000	250,000	332,389	(82,389)
Capital outlay	130,000	130,000	8,275	121,725
Total expenditures	380,000	380,000	340,664	39,336
Excess(deficiency) of revenues over expenditures	(150,000)	(150,000)	(94,744)	55,256
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	7,650	7,650
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	7,650	7,650
Net change in fund balance	(150,000)	(150,000)	(87,094)	62,906
Fund balances-beginning	(300,000)	(300,000)	362,968	662,968
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ (450,000)	\$ (450,000)	\$ 275,874	\$ 725,874

KITSAP COUNTY, WASHINGTON

Wetland Mitigation Fund 151

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	67,500	67,500	-	67,500
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	67,500	67,500	-	67,500
Excess(deficiency) of revenues over expenditures	(67,500)	(67,500)	-	67,500
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(67,500)	(67,500)	-	67,500
Fund balances-beginning	(135,000)	(135,000)	142,166	277,166
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ (202,500)	\$ (202,500)	\$ 142,166	\$ 344,666

KITSAP COUNTY, WASHINGTON

911 Enhancement Fund 156

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	1,352,864	1,352,864	1,491,288	138,424
Licenses and permits	-	-	-	-
Intergovernmental	-	-	280,428	280,428
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	33,612	33,612	42,326	8,714
Miscellaneous	-	-	-	-
Total revenues	1,386,476	1,386,476	1,814,042	427,566
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	227,861	227,861	223,015	4,846
Physical Environment	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	227,861	227,861	223,015	4,846
Excess(deficiency) of revenues over expenditures	1,158,615	1,158,615	1,591,027	432,412
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	1,053,443	1,135,127	(579,167)	(1,714,294)
Other adjustments	-	-	-	-
Total other financing sources & uses	1,053,443	1,135,127	(579,167)	(1,714,294)
Net change in fund balance	2,212,058	2,293,742	1,011,860	(1,281,882)
Fund balances-beginning	(925,583)	(925,583)	986,474	1,912,057
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 1,286,475	\$ 1,368,159	\$ 1,998,334	\$ 630,175

KITSAP COUNTY, WASHINGTON

Bucklin Ridge Park Development Fund 157

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
General government	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	-	-
Fund balances-beginning	-	-	1,217	1,217
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ -	\$ 1,217	\$ 1,217

KITSAP COUNTY, WASHINGTON

Clear Creek Education Awareness Fund 158

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
General government	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	-	-
Fund balances-beginning	-	-	2	2
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ -	\$ 2	\$ 2

KITSAP COUNTY, WASHINGTON

Crime Prevention Fund 159

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	5,000	5,000	3,215	(1,785)
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	20,000	20,000	43,752	23,752
Investment earnings	-	-	-	-
Miscellaneous	200	200	2,224	2,024
Total revenues	25,200	25,200	49,191	23,991
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	42,150	42,150	36,569	5,581
Physical Environment	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	42,150	42,150	36,569	5,581
Excess(deficiency) of revenues over expenditures	(16,950)	(16,950)	12,622	29,572
OTHER FINANCING SOURCES (USES):				
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(16,950)	(16,950)	12,622	29,572
Fund balances-beginning	(45,000)	(45,000)	53,682	98,682
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ (61,950)	\$ (61,950)	\$ 66,304	\$ 128,254

KITSAP COUNTY, WASHINGTON

Kingston Commuter Parking Fund 160

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	42,500	42,500	-	42,500
Excess(deficiency) of revenues over expenditures	(42,500)	(42,500)	-	42,500
OTHER FINANCING SOURCES (USES):				
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(42,500)	(42,500)	-	42,500
Fund balances-beginning	(85,000)	(85,000)	83,740	168,740
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ (127,500)	\$ (127,500)	\$ 83,740	\$ 211,240

KITSAP COUNTY, WASHINGTON

Recovery Center Fund 162

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	790,000	790,000	897,622	107,622
Charges for services	205,000	205,000	238,271	33,271
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	995,000	995,000	1,135,893	140,893
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	2,155,000	2,155,000	1,919,201	235,799
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	5,000	5,000	-	5,000
Total expenditures	2,160,000	2,160,000	1,919,201	240,799
Excess(deficiency) of revenues over expenditures	(1,165,000)	(1,165,000)	(783,308)	381,692
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	945,000	945,000	1,045,072	100,072
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	945,000	945,000	1,045,072	100,072
Net change in fund balance	(220,000)	(220,000)	261,764	481,764
Fund balances-beginning	(560,000)	(560,000)	493,293	1,053,293
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ (780,000)	\$ (780,000)	\$ 755,057	\$ 1,535,057

KITSAP COUNTY, WASHINGTON

Dispute Resolution Center Fund 163

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	50,000	50,000	52,555	2,555
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	50,000	50,000	52,555	2,555
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	50,000	50,000	56,240	(6,240)
Public safety	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	50,000	50,000	56,240	(6,240)
Excess(deficiency) of revenues over expenditures	-	-	(3,685)	(3,685)
OTHER FINANCING SOURCES (USES):				
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	(3,685)	(3,685)
Fund balances-beginning	-	-	13,312	13,312
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ -	\$ 9,627	\$ 9,627

KITSAP COUNTY, WASHINGTON

CDBG Entitlement Fund 164

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	2,849,951	2,695,912	1,196,517	(1,499,395)
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	2,849,951	2,695,912	1,196,517	(1,499,395)
EXPENDITURES:				
Current:				
Economic Environment	2,849,951	2,695,912	1,196,517	1,499,395
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	2,849,951	2,695,912	1,196,517	1,499,395
Excess(deficiency) of revenues over expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	-	-
Fund balances-beginning	-	-	88	88
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ -	\$ 88	\$ 88

KITSAP COUNTY, WASHINGTON

Home Entitlement Fund 166

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	2,486,808	2,433,337	1,337,810	(1,095,527)
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	4,180	4,180
Miscellaneous	-	-	4,152	4,152
Total revenues	2,486,808	2,433,337	1,346,142	(1,087,195)
EXPENDITURES:				
Current:				
Economic Environment	2,486,808	2,433,337	1,337,810	1,095,527
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay				
Total expenditures	2,486,808	2,433,337	1,337,810	1,095,527
Excess(deficiency) of revenues over expenditures	-	-	8,332	8,332
OTHER FINANCING SOURCES (USES):				
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	8,332	8,332
Fund balances-beginning	-	-	45,173	45,173
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ -	\$ 53,505	\$ 53,505

KITSAP COUNTY, WASHINGTON

Indianola Forest Fund 170

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	62,500	62,500	-	62,500
Total expenditures	62,500	62,500	-	62,500
Excess(deficiency) of revenues over expenditures	(62,500)	(62,500)	-	62,500
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(62,500)	(62,500)	-	62,500
Fund balances-beginning	(125,000)	(125,000)	10,644	135,644
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ (187,500)	\$ (187,500)	\$ 10,644	\$ 198,144

KITSAP COUNTY, WASHINGTON

Jail & Juvenile Sales Tax Fund 171

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	3,125,000	3,125,000	3,314,652	189,652
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	75,000	75,000	76,897	1,897
Miscellaneous	-	-	-	-
Total revenues	3,200,000	3,200,000	3,391,549	191,549
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	595	(595)
Physical Environment	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay				
Total expenditures	-	-	595	(595)
Excess(deficiency) of revenues over expenditures	3,200,000	3,200,000	3,390,954	190,954
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(3,607,172)	(3,632,172)	(3,525,511)	106,661
Other adjustments	-	-	-	-
Total other financing sources & uses	(3,607,172)	(3,632,172)	(3,525,511)	106,661
Net change in fund balance	(407,172)	(432,172)	(134,557)	297,615
Fund balances-beginning	(300,000)	(3,050,000)	3,058,610	6,108,610
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ (707,172)	\$ (3,482,172)	\$ 2,924,053	\$ 6,406,225

KITSAP COUNTY, WASHINGTON

Service Area 1 RD Impact Fee Fund 173

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	29,000	29,000	126,583	97,583
Fines & forfeits	-	-	-	-
Investment earnings	-	-	2,196	2,196
Miscellaneous	-	-	-	-
Total revenues	29,000	29,000	128,779	99,779
EXPENDITURES:				
Current:				
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	29,000	29,000	128,779	99,779
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(29,000)	(29,000)	(29,000)	-
Other adjustments	-	-	-	-
Total other financing sources & uses	(29,000)	(29,000)	(29,000)	-
Net change in fund balance	-	-	99,779	99,779
Fund balances-beginning	-	-	68,421	68,421
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ -	\$ 168,200	\$ 168,200

KITSAP COUNTY, WASHINGTON

Service Area 2 RD Impact Fee Fund 174

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	141,000	141,000	180,919	39,919
Fines & forfeits	-	-	-	-
Investment earnings	-	-	15,336	15,336
Miscellaneous	-	-	-	-
Total revenues	141,000	141,000	196,255	55,255
EXPENDITURES:				
Current:				
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	141,000	141,000	196,255	55,255
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	701,484	701,484
Transfers out	(141,000)	(141,000)	(141,000)	-
Other adjustments	-	-	-	-
Total other financing sources & uses	(141,000)	(141,000)	560,484	701,484
Net change in fund balance	-	-	756,739	756,739
Fund balances-beginning	-	-	120,610	120,610
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ -	\$ 877,349	\$ 877,349

KITSAP COUNTY, WASHINGTON

Service Area 3 Rd Impact Fee Fund 175

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	50,531	50,531
Fines & forfeits	-	-	-	-
Investment earnings	-	-	1,148	1,148
Miscellaneous	-	-	-	-
Total revenues	-	-	51,679	51,679
EXPENDITURES:				
Current:				
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	51,679	51,679
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	51,679	51,679
Fund balances-beginning	-	-	40,464	40,464
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ -	\$ 92,143	\$ 92,143

KITSAP COUNTY, WASHINGTON

Service Area 4 Rd Impact Fee Fund 176

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	95,000	95,000	105,484	10,484
Fines & forfeits	-	-	-	-
Investment earnings	-	-	1,991	1,991
Miscellaneous	-	-	-	-
Total revenues	95,000	95,000	107,475	12,475
EXPENDITURES:				
Current:				
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	95,000	95,000	107,475	12,475
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(95,000)	(95,000)	(95,000)	-
Other adjustments	-	-	-	-
Total other financing sources & uses	(95,000)	(95,000)	(95,000)	-
Net change in fund balance	-	-	12,475	12,475
Fund balances-beginning	-	-	61,617	61,617
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ -	\$ 74,092	\$ 74,092

KITSAP COUNTY, WASHINGTON

Regional Service Area Impact Fund 177

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Charges for services	180,000	180,000	47,609	(132,391)
Fines & forfeits	-	-	-	-
Investment earnings	-	-	479	479
Miscellaneous	-	-	-	-
Total revenues	180,000	180,000	48,088	(131,912)
EXPENDITURES:				
Current:				
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	180,000	180,000	48,088	(131,912)
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(180,000)	(180,000)	(30,000)	150,000
Other adjustments	-	-	-	-
Total other financing sources & uses	(180,000)	(180,000)	(30,000)	150,000
Net change in fund balance	-	-	18,088	18,088
Fund balances-beginning	-	-	29,709	29,709
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ -	\$ 47,797	\$ 47,797

KITSAP COUNTY, WASHINGTON

Develop Disabilities Fund 182

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ 200,000	\$ 200,000	\$ 241,947	\$ 41,947
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	2,910,000	2,910,000	2,935,908	25,908
Charges for services	75,000	75,000	64,911	(10,089)
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	25,000	25,000	38,410	13,410
Total revenues	3,210,000	3,210,000	3,281,176	71,176
EXPENDITURES:				
Current:				
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	3,210,000	3,210,000	3,127,573	82,427
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	3,210,000	3,210,000	3,127,573	82,427
Excess(deficiency) of revenues over expenditures	-	-	153,603	153,603
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	153,603	153,603
Fund balances-beginning	(700,000)	(700,000)	930,941	1,630,941
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ (700,000)	\$ (700,000)	\$ 1,084,544	\$ 1,784,544

KITSAP COUNTY, WASHINGTON

Substance Abuse Treatment Fund 183

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	2,333,436	2,333,436	2,421,858	88,422
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	2,000	2,000	25	(1,975)
Total revenues	2,335,436	2,335,436	2,421,883	86,447
EXPENDITURES:				
Current:				
Health & Human Services	1,530,400	1,530,400	1,584,234	(53,834)
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay				
Total expenditures	1,530,400	1,530,400	1,584,234	(53,834)
Excess(deficiency) of revenues over expenditures	805,036	805,036	837,649	32,613
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	18,564	18,564	18,564	-
Transfers out	(823,600)	(823,600)	(916,716)	(93,116)
Other adjustments	-	-	-	-
Total other financing sources & uses	(805,036)	(805,036)	(898,152)	(93,116)
Net change in fund balance	-	-	(60,503)	(60,503)
Fund balances-beginning	(150,000)	(150,000)	305,885	455,885
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ (150,000)	\$ (150,000)	\$ 245,382	\$ 395,382

KITSAP COUNTY, WASHINGTON

Commute Trip Reduction Fund 189

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	2,000	2,000	1,425	(575)
Investment earnings	-	-	-	-
Miscellaneous	60,000	60,000	59,495	(505)
Total revenues	62,000	62,000	60,920	(1,080)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	82,280	82,280	78,546	3,734
Excess(deficiency) of revenues over expenditures	(20,280)	(20,280)	(17,626)	2,654
OTHER FINANCING SOURCES (USES):				
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(20,280)	(20,280)	(17,626)	2,654
Fund balances-beginning	(35,000)	(35,000)	67,326	102,326
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ (55,280)	\$ (55,280)	\$ 49,700	\$ 104,980

KITSAP COUNTY, WASHINGTON

Area Agency on Aging Fund 190

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	4,784,200	4,784,200	3,127,436	(1,656,764)
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	2,161	2,161
Total revenues	4,784,200	4,784,200	3,129,597	(1,654,603)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	4,801,300	4,801,300	3,067,609	1,733,691
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	4,801,300	4,801,300	3,067,609	1,733,691
Excess(deficiency) of revenues over expenditures	(17,100)	(17,100)	61,988	79,088
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	17,100	17,100	17,100	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	17,100	17,100	17,100	-
Net change in fund balance	-	-	79,088	79,088
Fund balances-beginning	(175,000)	(175,000)	378,732	553,732
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ (175,000)	\$ (175,000)	\$ 457,820	\$ 632,820

KITSAP COUNTY, WASHINGTON

JTPA Admin Fund 191

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	5,425,000	5,425,000	4,268,422	(1,156,578)
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	175,000	175,000	208,409	33,409
Total revenues	5,600,000	5,600,000	4,476,831	(1,123,169)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	5,600,000	5,600,000	4,430,547	1,169,453
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay				
Total expenditures	5,600,000	5,600,000	4,430,547	1,169,453
Excess(deficiency) of revenues over expenditures	-	-	46,284	46,284
OTHER FINANCING SOURCES (USES):				
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	46,284	46,284
Fund balances-beginning	(50,000)	(50,000)	80,508	130,508
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ (50,000)	\$ (50,000)	\$ 126,792	\$ 176,792

KITSAP COUNTY, WASHINGTON

Kitsap/Regional Coordinating Council Fund 193

Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	195,000	106,044	105,872	(172)
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	195,000	106,044	105,872	(172)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	195,000	251,486	228,927	22,559
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay				
Total expenditures	195,000	251,486	228,927	22,559
Excess(deficiency) of revenues over expenditures	-	(145,442)	(123,055)	22,387
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	145,442	145,442	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	145,442	145,442	-
Net change in fund balance	-	-	22,387	22,387
Fund balances-beginning	-	-	54	54
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ -	\$ 22,441	\$ 22,441

KITSAP COUNTY, WASHINGTON

Internal Service Funds

Internal Service Funds are used by Kitsap County to account for the financing of goods and 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.

KITSAP COUNTY, WASHINGTON

Combining Statement of Net Assets

Internal Service Funds

December 31, 2005

With Comparative Totals for December 31, 2004

ASSETS	Equipment	Purchasing	Self	Information	Total	
	Rental and Revolving		Insurance	Services	2005	2004
Current Assets:						
Cash	\$ 9,104,316	\$ 48,705	\$ 4,653,978	\$ 2,083,437	\$ 15,890,436	\$ 13,303,821
Deposits With External Fiscal Agents	-	-	80,000	-	80,000	80,000
Due From Other Funds	947,654	-	-	-	947,654	441,656
Due From Other Governmental Units	-	-	-	-	-	-
Inventory	938,603	-	-	-	938,603	766,440
Other Current Receivables	-	-	-	-	-	-
Prepayments	-	-	747,462	-	747,462	685,646
Total Current Assets	<u>10,990,573</u>	<u>48,705</u>	<u>5,481,440</u>	<u>2,083,437</u>	<u>18,604,155</u>	<u>15,277,563</u>
Noncurrent Assets						
Machinery and Equipment	22,492,834	3,358	16,104	2,907,281	25,419,577	23,930,427
Less Accumulated Depreciation	(12,276,150)	(3,358)	(16,104)	(1,650,822)	(13,946,434)	(12,548,417)
Construction in Progress	-	-	-	-	-	-
Net Property Plant & Equipment	<u>10,216,684</u>	<u>-</u>	<u>-</u>	<u>1,256,459</u>	<u>11,473,143</u>	<u>11,382,010</u>
Total Assets	<u>21,207,257</u>	<u>48,705</u>	<u>5,481,440</u>	<u>3,339,896</u>	<u>30,077,298</u>	<u>26,659,573</u>
Liabilities:						
Current Liabilities:						
Accounts Payable	154,635	440	35,614	202,102	392,791	323,069
Due to Other Funds	91,469	-	-	-	91,469	86,678
Interfund Loans Payable	-	-	-	-	-	-
Other Accrued Liabilities	21,836	4,515	4,958,520	46,812	5,031,683	4,811,807
Total Current Liabilities	<u>267,940</u>	<u>4,955</u>	<u>4,994,134</u>	<u>248,914</u>	<u>5,515,943</u>	<u>5,221,554</u>
Long-Term Liabilities:						
Due within one year	-	-	-	-	-	122,103
Due in more than one year	26,085	12,172	16,690	97,068	152,015	-
Total Long-Term Liabilities	<u>26,085</u>	<u>12,172</u>	<u>16,690</u>	<u>97,068</u>	<u>152,015</u>	<u>122,103</u>
Total Liabilities	<u>294,025</u>	<u>17,127</u>	<u>5,010,824</u>	<u>345,982</u>	<u>5,667,958</u>	<u>5,343,657</u>
NET ASSETS						
Invested in capital assets, net of related debt	10,216,684	-	-	1,256,459	11,473,143	11,382,010
Unrestricted	10,696,548	31,578	470,616	1,737,455	12,936,197	9,933,906
Total net assets	<u>\$ 20,913,232</u>	<u>\$ 31,578</u>	<u>\$ 470,616</u>	<u>\$ 2,993,914</u>	<u>\$ 24,409,340</u>	<u>\$ 21,315,916</u>

KITSAP COUNTY, WASHINGTON

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

Internal Services Funds

For the Year Ended December 31, 2005

With Comparative Totals for December 31, 2004

	Equipment	Purchasing	Self	Information	Total	
	Rental and Revolving		Insurance	Services	2005	2004
Operating revenues:						
Charges for services	\$ 8,871,829	\$ 233,951	\$ 3,691,026	\$ 4,310,752	\$ 17,107,558	\$ 10,153,693
Miscellaneous	31,355	723	-	-	32,078	4,601,055
Total operating revenues	<u>8,903,184</u>	<u>234,674</u>	<u>3,691,026</u>	<u>4,310,752</u>	<u>17,139,636</u>	<u>14,754,748</u>
Operating expenses:						
Personal services	973,597	215,218	991,299	2,131,965	4,312,079	4,159,653
Contractual services	215,260	13,097	484,383	46,438	759,178	9,595
Utilities	19,920	-	-	-	19,920	21,224
Repair and maintenance	102,447	-	344	636,996	739,787	598,839
Other supplies and exp.	4,156,066	17,105	36,759	418,258	4,628,188	6,560,569
Ins. claims and expenses	7,365	1,610	1,709,468	15,980	1,734,423	521,174
Depreciation	1,844,563	-	670	239,595	2,084,828	2,078,474
Total operating expenses	<u>7,319,218</u>	<u>247,030</u>	<u>3,222,923</u>	<u>3,489,232</u>	<u>14,278,403</u>	<u>13,949,528</u>
Operating income	<u>1,583,966</u>	<u>(12,356)</u>	<u>468,103</u>	<u>821,520</u>	<u>2,861,233</u>	<u>805,220</u>
Nonoperating revenue (expenses)						
Miscellaneous expense	(320)	-	(6)	(1,866)	(2,192)	(5,857)
Total nonoperating exp.	<u>(320)</u>	<u>-</u>	<u>(6)</u>	<u>(1,866)</u>	<u>(2,192)</u>	<u>(5,857)</u>
Income (loss) before contributions & transfers	1,583,646	(12,356)	468,097	819,654	2,859,041	799,363
Capital contributions	173,556	-	-	-	173,556	194,079
Transfers in	-	-	-	89,326	89,326	-
Transfers out	(28,499)	-	-	-	(28,499)	(148,840)
Change in net assets	1,728,703	(12,356)	468,097	908,980	3,093,424	844,602
Total net assets - beginning	<u>19,184,529</u>	<u>43,932</u>	<u>2,521</u>	<u>2,084,934</u>	<u>21,315,916</u>	<u>20,471,314</u>
Total net assets - ending	<u>\$ 20,913,232</u>	<u>\$ 31,576</u>	<u>\$ 470,618</u>	<u>\$ 2,993,914</u>	<u>\$ 24,409,340</u>	<u>\$ 21,315,916</u>

KITSAP COUNTY, WASHINGTON

Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended December 31, 2005

	Equipment	Purchasing	Self	Information	Total	
	Rental and Revolving		Insurance	Services	2005	2004
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts from customers	\$ 8,397,186	\$ 234,674	\$ 3,629,210	\$ 4,310,752	\$ 16,571,822	\$ 14,648,474
Payments to suppliers	(4,759,310)	(31,269)	(2,042,811)	(1,074,268)	(7,907,658)	(8,955,086)
Payments to employees	(969,561)	(215,932)	(986,534)	(2,112,306)	(4,284,333)	(2,987,413)
Net cash provided by operating activities	<u>2,668,315</u>	<u>(12,527)</u>	<u>599,865</u>	<u>1,124,178</u>	<u>4,379,831</u>	<u>2,705,975</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Operating grants received	(28,499)	-	-	89,326	60,827	(148,840)
Transfers	(28,499)	-	-	89,326	60,827	(148,840)
Net cash provided by noncapital activities	<u>(56,998)</u>	<u>-</u>	<u>-</u>	<u>178,652</u>	<u>121,654</u>	<u>(297,680)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Capital contributions	(1,209,534)	-	-	(818,064)	(2,027,598)	(442,318)
Purchases of capital assets	-	-	-	-	-	(43,710)
Interest paid on capital debt	(1,035,978)	-	-	(818,064)	(1,854,042)	(429,626)
Net cash from related financing activities	<u>(2,245,512)</u>	<u>-</u>	<u>-</u>	<u>(1,636,128)</u>	<u>(3,881,640)</u>	<u>(915,654)</u>
Net (decrease) in cash and cash equivalents	365,805	(12,527)	599,865	(333,298)	619,845	11,176,313
Balances - beginning of the year	9,104,316	48,705	4,653,979	2,083,437	15,890,437	13,303,822
Balances - end of the year	<u>9,470,121</u>	<u>36,178</u>	<u>5,253,844</u>	<u>1,750,139</u>	<u>16,510,282</u>	<u>24,480,135</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:						
Operating income (loss)	1,583,966	(12,356)	468,103	821,520	2,861,233	805,220
Adjustments to reconcile operating income to net cash provided (used) by operating activities:						
Depreciation expense	1,844,563	-	670	239,595	2,084,828	2,078,474
Change in assets and liabilities:						
Receivables, net	-	-	(61,816)	-	(61,816)	67,159
Due from other funds	(505,998)	-	-	-	(505,998)	(18,712)
Due from other governments	-	-	-	-	-	(15,307)
Inventories	(172,163)	-	-	-	(172,163)	-
Prepaid	-	-	-	-	-	-
Accounts and other payables	(92,233)	310	(24,394)	35,483	(80,834)	12,585
Due to other funds	4,791	-	-	7,921	12,712	(36,457)
Due to Other government	-	233	-	-	-	-
Employee benefits	6,203	(714)	4,765	19,659	29,913	(8,194)
Accrued expenses	(814)	-	212,537	-	211,723	(178,793)
Net cash provided by operating activities	<u>\$ 2,668,315</u>	<u>-\$ 12,527</u>	<u>\$ 599,865</u>	<u>\$ 1,124,178</u>	<u>\$ 4,379,598</u>	<u>\$ 2,705,975</u>

KITSAP COUNTY, WASHINGTON

Nonmajor Enterprise Funds

Enterprise funds are used by Kitsap County to account for operations that are financed and operated in a manner similar to a private business enterprise.

Village Greens - A fund used to account for the operation of the County-owned Village Greens Golf course.

Surface Water Utility - A fund used to account for the investigation, design and establishment of storm drainage throughout the County.

KITSAP COUNTY, WASHINGTON

Combining Statement of Net Assets

Non Major Enterprise Funds

December 31, 2005

	Business-type Activities-Enterprise Funds		
	Village Green Golf Course	Surface Water Utility	Total
ASSETS			
Current assets:			
Cash and Cash equivalents	\$ 177,428	\$ 456,192	\$ 633,620
Deposits with fiscal agents	-	-	-
Investments	-	6,178,739	6,178,739
Receivables(net)	-	-	-
Accounts	-	(10,489)	(10,489)
Due from other funds	-	47,767	47,767
Due from other governments	-	145,000	145,000
Total current assets	<u>177,428</u>	<u>6,817,209</u>	<u>6,994,637</u>
Noncurrent assets:			
Capital assets, net (Note1)	-	-	-
Land	360,000	65,295	425,295
Buildings	37,267	-	37,267
Improvements & Other Buildings	151,088	4,334,269	4,485,357
Machinery & Equipments	5,470	117,860	123,330
Construction In Progress	-	2,470,394	2,470,394
Less accumulated depreciation	<u>(114,683)</u>	<u>(1,230,321)</u>	<u>(1,345,004)</u>
Total noncurrent assets	<u>439,142</u>	<u>5,757,497</u>	<u>6,196,639</u>
Total assets	<u>\$ 616,570</u>	<u>\$ 12,574,706</u>	<u>\$ 13,191,276</u>
LIABILITIES			
Current liabilities:			
Accounts payable and accrued expen:	-	172,730	172,730
Due to other funds	-	231,131	231,131
Due to other governments	-	123,668	123,668
Other liabilities	-	32,155	32,155
Total current liabilities	<u>-</u>	<u>559,684</u>	<u>559,684</u>
Non current Liabilities (Note 2):			
Due within one year	-	53,213	53,213
Due in more than one year	-	-	-
Total noncurrent assets	<u>-</u>	<u>53,213</u>	<u>53,213</u>
Total liabilities	<u>-</u>	<u>612,897</u>	<u>612,897</u>
NET ASSETS			
Invested in capital assets, net of related c	439,142	5,757,497	6,196,639
Unrestricted	177,428	6,204,312	6,381,740
Total net assets	<u>616,570</u>	<u>11,961,809</u>	<u>12,578,379</u>
	<u>\$ 616,570</u>	<u>\$ 12,574,706</u>	<u>\$ 13,191,276</u>

KITSAP COUNTY, WASHINGTON

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

Nonmajor Enterprise Funds

For the Year Ended December 31, 2005

	Business-type Activities - Enterprise Funds		
	Village Green Golf course	Surface Water Utility	Total
Operating revenues:			
Charges for services	\$ -	\$ 4,713,661	\$ 4,713,661
Miscellaneous	-	117	117
Total operating revenues	-	4,713,778	4,713,778
Operating expenses:			
Personal services	-	1,704,642	1,704,642
Contractual services	-	1,785,895	1,785,895
Utilities	-	86,042	86,042
Repair and maintenance	-	100,150	100,150
Other supplies and expenses	-	591,122	591,122
Insurance claims and expenses	-	36,043	36,043
Depreciation	7,705	323,146	330,851
Total operating expenses	7,705	4,627,040	4,634,745
Operating income	(7,705)	86,738	79,033
Nonoperating revenue (expenses)			
Interest and investment revenue	-	224,014	224,014
Miscellaneous revenue	-	250	250
Interest expense	-	-	-
Miscellaneous expense	-	-	-
Total nonoperating expenses	-	224,264	224,264
Income (loss) before contributions & transfers	(7,705)	311,002	303,297
Capital contributions	15,906	179,265	195,171
Transfers in*	-	591,830	591,830
Transfers out	-	(883,365)	(883,365)
Change in net assets	8,201	198,732	206,933
Total net assets - beginning	608,369	11,763,078	12,371,447
Prior Period Adjustments	-	-	-
Total net assets - ending	\$ 616,570	\$ 11,961,810	\$ 12,578,380

KITSAP COUNTY, WASHINGTON

Combining Statement of Cash Flows
 Nonmajor Enterprise Funds
 For the Year Ended December 31, 2005

	Village Greens Golf course	Surface Water Utility	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers	\$ -	\$ 4,856,140	\$ 4,856,140
Payments to suppliers	-	(2,364,013)	(2,364,013)
Payments to employees	-	(1,700,266)	(1,700,266)
Net cash provided by operating activities	-	791,861	791,861
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Operating transfer out	-	(291,535)	(291,535)
Net cash provided by noncapital activities	-	(291,535)	(291,535)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Purchases of capital assets	-	(600,688)	(600,688)
Net cash from related financing activities	-	(600,688)	(600,688)
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from sales and maturities of investments	-	3,700,000	3,700,000
Purchase of Investment	-	(3,649,241)	(3,649,241)
Interest and dividends	-	224,014	224,014
Net cash provided by investing activities	-	274,773	274,773
Net (decrease) in cash and cash equivalents	-	174,411	174,411
Balances - beginning of the year	177,428	281,781	5,323,135
Balances - end of the year	\$ 177,428	\$ 456,192	\$ 5,497,546
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	(7,705)	86,738	\$ 79,033
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation expense	7,705	323,146	330,851
Change in assets and liabilities:			
Receivables, net	-	185,047	185,047
DFOF	-	(42,685)	(42,685)
Accounts and other payables	-	95,819	95,819
DTOF	-	152,576	152,576
DTOG	-	(6,533)	(6,533)
Accrued expenses	-	(6,623)	(6,623)
Employee Leave Benefits	-	4,376	4,376
Net cash provided by operating activities	\$ -	\$ 791,861	\$ 791,861

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

Statement of Fiduciary Net Assets

Agency Funds

December 31, 2005

With Comparative Totals For December 31, 2004

	State Schools	Treasurer's Suspense	School Districts	P.U.D.'s	Recreation Districts	Public Health
ASSETS						
Cash	\$ 306,478	\$ 3,004,649	\$ 12,527,447	\$ 4,584,736	\$ 122,065	\$ 344,471
Deposits with Fiscal Agents	-	-	75,000	-	-	-
Investments	-	531,251	120,015,869	2,805,824	271,030	941,154
Taxes Receivable	2,319,537	-	1,335,000	79,155	59,041	-
Other Current Receivables	-	-	-	-	-	-
Due From Other Funds	-	-	-	-	-	-
Due From Other Governments	-	-	-	-	-	-
Total Assets	<u>2,626,015</u>	<u>3,535,900</u>	<u>133,953,317</u>	<u>7,469,714</u>	<u>452,137</u>	<u>1,285,625</u>
LIABILITIES						
Warrants Payable	-	-	-	-	-	-
Accounts Payable	-	-	-	-	-	-
Sales Tax Payable	-	-	-	-	-	-
Other Accrued Liabilities	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-
Due to Other Governments	-	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET ASSETS						
Held in trust for pension benefits and other purposes	<u>\$ 2,626,015</u>	<u>\$ 3,535,900</u>	<u>\$ 133,953,317</u>	<u>\$ 7,469,714</u>	<u>\$ 452,137</u>	<u>\$ 1,285,625</u>

Regional Library	Cities & Towns	Ports	Water Districts	Fire Districts	Sewer Districts	Public Transportation
\$ 595,476	\$ 231,672	\$1,031,350	\$ 950,480	\$ 565,410	\$ 109,706	\$ 3,194,962
-	-	-	25,000	-	-	-
4,582,182	14,897,077	5,528,761	9,815,216	19,196,352	7,052,293	4,419,019
350,492	798,644	221,306	1,479	1,138,944	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>5,528,150</u>	<u>15,927,393</u>	<u>6,781,417</u>	<u>10,792,176</u>	<u>20,900,706</u>	<u>7,161,999</u>	<u>7,613,981</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 5,528,150</u>	<u>\$ 15,927,393</u>	<u>\$6,781,417</u>	<u>\$ 10,792,176</u>	<u>\$20,900,706</u>	<u>\$7,161,999</u>	<u>\$ 7,613,981</u>

KITSAP COUNTY, WASHINGTON

Statement of Fiduciary Net Assets

Agency Funds

December 31, 2005

With Comparative Totals For December 31, 2004

	Pass- Thru	Fiscal Agent	Clearing Funds	Totals 2005	2004
ASSETS					
Cash	\$ 10,315	\$ 100,000	\$ 4,250,942	\$ 31,930,160	\$ 27,353,968
Deposits with Fiscal Agents	-	-	-	100,000	80,000
Investments	10,469,525	-	-	200,525,553	174,629,127
Taxes Receivable	-	-	-	6,303,598	7,186,554
Other Current Receivables	-	-	-	-	-
Due From Other Funds	-	-	-	-	-
Due From Other Governments	-	-	-	-	-
Total Assets	<u>10,479,840</u>	<u>100,000</u>	<u>4,250,942</u>	<u>238,859,312</u>	<u>209,249,649</u>
LIABILITIES					
Warrants Payable	-	-	4,250,942	4,250,942	1,536,193
Accounts Payable	-	-	-	-	-
Sales Tax Payable	-	-	-	-	-
Other Accrued Liabilities	-	-	-	-	-
Due to Other Funds	-	-	-	-	-
Due to Other Governments	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>4,250,942</u>	<u>4,250,942</u>	<u>1,536,193</u>
NET ASSETS					
Held in trust for pension benefits and other purposes	<u>\$ 10,479,840</u>	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ 234,608,370</u>	<u>\$ 207,713,456</u>

KITSAP COUNTY, WASHINGTON

Statement of Changes in Fiduciary Net Assets Fiduciary Funds For the Fiscal Year Ended December 31, 2005

	Balance January 1	Additions	Deletions	Balance December 31
School Districts				
Assets				
Cash	\$ 11,676,040	\$ 530,448,691	\$ 529,597,283	\$ 12,527,447
Deposits with Fiscal Agents/Trustees	35,000	25,679,376	25,639,376	75,000
Investments	99,369,967	446,551,573	425,905,670	120,015,869
Taxes Receivable	1,858,024	248,926	771,950	1,335,000
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 112,939,030</u>	<u>\$ 1,002,928,566</u>	<u>\$ 981,914,280</u>	<u>\$ 133,953,317</u>
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	112,939,030	1,002,928,566	981,914,280	133,953,317
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 112,939,030</u>	<u>\$ 1,002,928,566</u>	<u>\$ 981,914,280</u>	<u>\$ 133,953,317</u>
Cities & Towns				
Assets				
Cash	\$ 183,333	\$ 30,333,734	\$ 30,285,395	\$ 231,672
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	10,753,029	29,206,018	25,061,970	14,897,077
Taxes Receivable	851,576	2,377	55,309	798,644
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 11,787,939</u>	<u>\$ 59,542,129</u>	<u>\$ 55,402,674</u>	<u>\$ 15,927,393</u>
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	11,787,939	59,542,129	55,402,674	15,927,393
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 11,787,939</u>	<u>\$ 59,542,129</u>	<u>\$ 55,402,674</u>	<u>\$ 15,927,393</u>

KITSAP COUNTY, WASHINGTON

Statement of Changes in Fiduciary Net Assets

Fiduciary Funds

For the Fiscal Year Ended December 31, 2005

Ports	Balance January 1	Additions	Deletions	Balance December 31
Assets				
Cash	\$ 580,742	\$ 10,137,519	\$ 9,686,911	\$ 1,031,350
Deposits with Fiscal Agents/Trustees	-	532,118	532,118	-
Investments	5,638,076	4,091,640	4,200,955	5,528,761
Taxes Receivable	236,574	587	15,855	221,306
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 6,455,392</u>	<u>\$ 14,761,864</u>	<u>\$ 14,435,839</u>	<u>\$ 6,781,417</u>
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	0	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	6,455,392	14,761,864	14,435,839	6,781,417
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 6,455,392</u>	<u>\$ 14,761,864</u>	<u>\$ 14,435,839</u>	<u>\$ 6,781,417</u>
Water Districts				
Assets				
Cash	\$ 855,341	\$ 18,985,447	\$ 18,890,307	\$ 950,480
Deposits with Fiscal Agents/Trustees	45,000	1,085,450	1,105,450	25,000
Investments	10,440,398	17,775,215	18,400,397	9,815,216
Taxes Receivable	4,518	-	3,039	1,479
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 11,345,256</u>	<u>\$ 37,846,112</u>	<u>\$ 38,399,193</u>	<u>\$ 10,792,176</u>
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	11,345,256	37,846,112	38,399,193	10,792,176
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 11,345,256</u>	<u>\$ 37,846,112</u>	<u>\$ 38,399,193</u>	<u>\$ 10,792,176</u>

KITSAP COUNTY, WASHINGTON

Statement of Changes in Fiduciary Net Assets Fiduciary Funds For the Fiscal Year Ended December 31, 2005

	Balance January 1	Additions	Deletions	Balance December 31
Fire Districts				
Assets				
Cash	\$ 1,329,754	\$ 61,137,625	\$ 61,901,969	\$ 565,410
Deposits with Fiscal Agents/Trustees	-	1,751,450	1,751,450	-
Investments	18,819,418	65,931,302	65,554,368	19,196,352
Taxes Receivable	1,243,551	-	104,608	1,138,944
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	\$ 21,392,724	\$ 128,820,377	\$ 129,312,395	\$ 20,900,706
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	21,392,724	128,820,377	129,312,395	20,900,706
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	\$ 21,392,724	\$ 128,820,377	\$ 129,312,395	\$ 20,900,706
Sewer Districts				
Assets				
Cash	\$ 77,992	\$ 8,788,472	\$ 8,756,757	\$ 109,706
Deposits with Fiscal Agents/Trustees	-	391,538	391,538	-
Investments	6,427,034	6,482,798	5,857,539	7,052,293
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	\$ 6,505,026	\$ 15,662,807	\$ 15,005,834	\$ 7,161,999
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	6,505,026	15,662,807	15,005,834	7,161,999
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	\$ 6,505,026	\$ 15,662,807	\$ 15,005,834	\$ 7,161,999

KITSAP COUNTY, WASHINGTON

Statement of Changes in Fiduciary Net Assets

Fiduciary Funds

For the Fiscal Year Ended December 31, 2005

	Balance January 1	Additions	Deletions	Balance December 31
State Schools				
Assets				
Cash	\$ 355,996	\$ 58,392,220	\$ 58,441,738	\$ 306,478
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	-	-	-	-
Taxes Receivable	2,492,940	-	173,403	2,319,537
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 2,848,936</u>	<u>\$ 58,392,220</u>	<u>\$ 58,615,142</u>	<u>\$ 2,626,015</u>
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	2,848,936	58,392,220	58,615,142	2,626,015
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 2,848,936</u>	<u>\$ 58,392,220</u>	<u>\$ 58,615,142</u>	<u>\$ 2,626,015</u>
P.U.D.'s				
Assets				
Cash	\$ 672,052	\$ 26,374,906	\$ 22,462,222	\$ 4,584,736
Deposits with Fiscal Agents/Trustees	-	1,485,863	1,485,863	-
Investments	4,770,184	13,339,437	15,303,797	2,805,824
Taxes Receivable	86,225	-	7,070	79,155
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 5,528,461</u>	<u>\$ 41,200,205</u>	<u>\$ 39,258,952</u>	<u>\$ 7,469,714</u>
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	5,528,461	41,200,205	39,258,952	7,469,714
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 5,528,461</u>	<u>\$ 41,200,205</u>	<u>\$ 39,258,952</u>	<u>\$ 7,469,714</u>

KITSAP COUNTY, WASHINGTON

Statement of Changes in Fiduciary Net Assets

Fiduciary Funds

For the Fiscal Year Ended December 31, 2005

	Balance January 1	Additions	Deletions	Balance December 31
Recreation Districts				
Assets				
Cash	\$ 29,275	\$ 12,798,792	\$ 12,706,002	\$ 122,065
Deposits with Fiscal Agents/Trustees	-	601,991	601,991	-
Investments	159,008	11,298,229	11,186,206	271,030
Taxes Receivable	28,106	31,946	1,011	59,041
Interest Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 216,389</u>	<u>\$ 24,730,958</u>	<u>\$ 24,495,210</u>	<u>\$ 452,137</u>
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Interfund Loans Payable	-	-	-	-
Custodial Account	216,389	24,730,958	24,495,210	452,137
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 216,389</u>	<u>\$ 24,730,958</u>	<u>\$ 24,495,210</u>	<u>\$ 452,137</u>
Regional Library				
Assets				
Cash	\$ 90,482	\$ 17,122,441	\$ 16,617,447	\$ 595,476
Deposits with Fiscal Agents/Trustees	-	149,613	149,613	-
Investments	5,347,843	19,743,058	20,508,719	4,582,182
Taxes Receivable	385,039	0	34,547	350,492
Interest Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 5,823,364</u>	<u>\$ 37,015,111</u>	<u>\$ 37,310,326</u>	<u>\$ 5,528,150</u>
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	5,823,364	37,015,111	37,310,326	5,528,150
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 5,823,364</u>	<u>\$ 37,015,111</u>	<u>\$ 37,310,326</u>	<u>\$ 5,528,150</u>

KITSAP COUNTY, WASHINGTON

Statement of Changes in Fiduciary Net Assets Fiduciary Funds For the Fiscal Year Ended December 31, 2005

	Balance January 1	Additions	Deletions	Balance December 31
Treasurer's Suspense				
Assets				
Cash	\$ 2,627,070	\$ 246,854,533	\$ 246,476,953	\$ 3,004,649
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	2,040,202	1,004,515	2,513,465	531,251
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 4,667,271</u>	<u>\$ 247,859,048</u>	<u>\$ 248,990,419</u>	<u>\$ 3,535,900</u>
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	4,667,271	247,859,048	248,990,419	3,535,900
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 4,667,271</u>	<u>\$ 247,859,048</u>	<u>\$ 248,990,419</u>	<u>\$ 3,535,900</u>
Public Health				
Assets				
Cash	\$ 185,871	\$ 17,792,641	\$ 17,634,041	\$ 344,471
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	2,163,047	15,679,215	16,901,107	941,154
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 2,348,918</u>	<u>\$ 33,471,855</u>	<u>\$ 34,535,148</u>	<u>\$ 1,285,625</u>
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	2,348,918	33,471,855	34,535,148	1,285,625
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 2,348,918</u>	<u>\$ 33,471,855</u>	<u>\$ 34,535,148</u>	<u>\$ 1,285,625</u>

KITSAP COUNTY, WASHINGTON

Statement of Changes in Fiduciary Net Assets Fiduciary Funds For the Fiscal Year Ended December 31, 2005

	Balance January 1	Additions	Deletions	Balance December 31
Public Transpostation				
Assets				
Cash	\$ 2,781,142	\$ 75,338,669	\$ 74,924,849	\$ 3,194,962
Deposits with Fiscal Agents/Trustees	-	2,756,389	2,756,389	-
Investments	7,049,741	78,890,570	81,521,292	4,419,019
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 9,830,882</u>	<u>\$ 156,985,628</u>	<u>\$ 159,202,529</u>	<u>\$ 7,613,981</u>
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Interfund Loans Payable	-	-	-	-
Custodial Account	9,830,882	156,985,628	159,202,529	7,613,981
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 9,830,882</u>	<u>\$ 156,985,628</u>	<u>\$ 159,202,529</u>	<u>\$ 7,613,981</u>
Pass-Thru				
Assets				
Cash	\$ 10,315	\$ 15,820,265	\$ 15,820,265	\$ 10,315
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	1,651,191	28,284,463	19,466,129	10,469,525
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 1,661,506</u>	<u>\$ 44,104,728</u>	<u>\$ 35,286,394</u>	<u>\$ 10,479,840</u>
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	1,661,506	44,104,728	35,286,394	10,479,840
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 1,661,506</u>	<u>\$ 44,104,728</u>	<u>\$ 35,286,394</u>	<u>\$ 10,479,840</u>

KITSAP COUNTY, WASHINGTON

Statement of Changes in Fiduciary Net Assets Fiduciary Funds For the Fiscal Year Ended December 31, 2005

	Balance January 1	Additions	Deletions	Balance December 31
Fiscal Agent				
Assets				
Cash	\$ 145,000	\$ 56,295,362	\$ 56,340,362	\$ 100,000
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	-	-	-	-
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 145,000</u>	<u>\$ 56,295,362</u>	<u>\$ 56,340,362</u>	<u>\$ 100,000</u>
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Interfund Loans Payable	-	-	-	-
Custodial Account	145,000	56,295,362	56,340,362	100,000
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 145,000</u>	<u>\$ 56,295,362</u>	<u>\$ 56,340,362</u>	<u>\$ 100,000</u>
Clearing Funds				
Assets				
Cash	\$ 5,753,564	\$ 179,776,212	\$ 181,278,833	\$ 4,250,942
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	-	-	-	-
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 5,753,564</u>	<u>\$ 179,776,212</u>	<u>\$ 181,278,833</u>	<u>\$ 4,250,942</u>
Liabilities:				
Warrants Payable	\$ 5,753,564	\$ 179,776,212	\$ 181,278,833	\$ 4,250,942
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Interfund Loans Payable	-	-	-	-
Custodial Account	-	-	-	-
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 5,753,564</u>	<u>\$ 179,776,212</u>	<u>\$ 181,278,833</u>	<u>\$ 4,250,942</u>

KITSAP COUNTY, WASHINGTON

Statement of Changes in Fiduciary Net Assets Fiduciary Funds For the Fiscal Year Ended December 31, 2005

	Balance January 1	Additions	Deletions	Balance December 31
Deferred Compensation				
Assets				
Cash	\$ -	\$ -	\$ -	\$ -
Deposits with Fiscal Agents/Trustees	21,281,845	7,470,703	6,005,032	22,747,517
Investments	-	-	-	-
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	21,281,845	7,470,703	6,005,032	22,747,517
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	21,281,845	7,470,703	6,005,032	22,747,517
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	\$ 21,281,845	\$ 7,470,703	\$ 6,005,032	\$ 22,747,517

Total Agency Funds

Assets				
Cash	\$ 27,353,968	\$ 1,366,397,529	\$ 1,361,821,337	\$ 31,930,160
Deposits with Fiscal Agents/Trustees	21,361,845	41,904,490	40,418,818	22,847,517
Investments	174,629,137	738,278,032	712,381,615	200,525,553
Taxes Receivable	7,186,554	283,836	1,166,792	6,303,598
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	230,531,503	2,146,863,888	2,115,788,562	261,606,829
Liabilities:				
Warrants Payable	\$ 5,753,564	\$ 179,776,212	\$ 181,278,833	\$ 4,250,942
Accounts Payable	-	-	0	(0)
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	224,777,940	1,967,087,676	1,934,509,729	257,355,887
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	\$ 230,531,503	\$ 2,146,863,888	\$ 2,115,788,562	\$ 261,606,829

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