



NONMAJOR FUNDS

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.

1% For Art Program – A fund used to capture 1% of expenditures of Capital Projects dedicated to works of art.

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.

Cumulative Reserve – this fund is used to accumulate resources for future needs.

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.

Public Defense Funding – The fund used to account for public defense funding as well as the costs associated with the program.

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 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.

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.

Point No Point Lighthouse – A fund used to account for monies received for rentals of the Point No Point Lighthouse as well as recording expenditures of maintaining it.

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.

Regional Septic Loans Program Fund – This fund is used to record activity of the Regional Septic Loan program.

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.

Kitsap County Grants - This fund is used to track the activity of some grants formerly kept in the general fund.

Kitsap Abatement Fund – The fund used to record activity of the abatement program operated by the Community Development Department.

Community Development – The fund used to record activity of the Community Development Department formerly part of the general fund.

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

McCormick Village Traffic 1 – A fund used to account for activities related to traffic of the new McCormick Village.

PEG Fund – A fund established to account for funds collected and disbursed for the purpose of securing equipment and facilities for the Public Access and Government Education Television facility.

McCormick Village Park 1 – A fund used to account for activities related to the new McCormick Village Park.

Mental Health Fund – Fund used to account for funding and activity of the mental health program excluding Medicaid and other major aid programs.

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.

Youth Commission – A fund used to account for activities to address at risk youth.

Youth Services / Juvenile – A fund used to account for private donations received for the purpose of paying for specific needs of youth serviced by the Juvenile Department.

Mental Health non-medicaid fund – The fund used to account for funding and activity of state mental health funding

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.

Employment Training – A fund used to account for activities of the new Employment Training program.

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.

2009 KCLTGO BAN Project fund – This fund is used to record activity associated with Bank of America Debt the county assumed on behalf of the Kitsap Consolidated Housing Authority (KCCHA). This included the sale of KCCHA properties to pay off this debt.

2009B KCLTGO BAN Project fund – This fund is used to record activity associated with the Key Bank Debt the county assumed on behalf of the Kitsap Consolidated Housing Authority (KCCHA). This included the sale of KCCHA properties to pay off this debt.

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.

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

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.

Silverdale Projects – The fund used to account for capital projects related to the proposed Silverdale Community Center.

McCormick Woods Park fund – The fund used to accumulate fees that will be used to build the future McCormick Woods park. These funds will probably be transferred to the City of Port Orchard when they incorporate the area.

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.

KC LTGO Bond Project – A fund used to account for the several capital projects including remodel of the Public Works Building, Parks Improvements, Court House remodel and future Morgue.

Debt Service Funds

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.

2009 KC LTGO BAN - This fund is the account for payment of the 2009 KC LTGO BAN, issued to pay debt of the KCCHA with Bank of America.

KC 2009 Key Bank Line - This fund is the account for payment of the 2009 KC LTGO BAN, issued to pay debt of the KCCHA with Key Bank

KC2009 RSV Tree Tops – This fund is account for the reserve account created as part of the sale of the Tree Tops property.

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 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.

General Obligation Bonds 2006 – Established for the purpose of accounting for debt service for the 2006 LTD GO Bonds. The Bonds were issued to provide funding for a number of capital projects throughout the county.

Combining Balance sheet
 Nonmajor Governmental Funds
 December 31, 2009

Special Revenue Funds

	Cencom 103	Emergency Services 104	Law Library 105	KPREP Fund 106	Human Resources Board 108
ASSETS					
Cash and Cash equivalents	\$ 300,234	\$ 4,193	\$ 145,979	\$ 372	\$ 146,437
Deposits with fiscal agents	-	-	-	-	-
Investments	877,999	1,793	-	6,929	-
Receivables(net)	-	-	-	-	-
Property taxes	-	-	-	-	48,014
Special assessments	-	-	-	-	-
Accounts	-	-	-	-	-
Notes/Contracts	-	-	-	-	-
Others	-	-	-	-	-
Due from other funds	24,579	-	-	5,772	-
Due from other governments	-	-	-	139,465	-
Interfund loan receivable	-	-	-	-	-
Prepayments	-	-	-	-	-
Advance to other funds	-	-	-	-	-
Total assets	\$ 1,202,813	\$ 5,987	\$ 145,979	\$ 152,539	\$ 194,452
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	36,706	1,711	-	45,621	-
Due to other funds	-	1,634	-	-	82,852
Due to other governments	-	-	-	-	-
Other liabilities	164,760	13,065	-	6,575	-
Advance from other fund	-	-	-	-	-
Revenues collected in advance	-	-	-	-	-
Deferred revenue	-	-	-	-	48,014
Interfund loan payable	-	-	-	-	-
	201,466	16,411	-	52,196	130,867
Fund balances					
Reserved:					
Advances/receivable	-	-	-	-	-
Debt service	-	-	-	-	-
Mental health program	-	-	-	-	-
Unreserved					
General fund	-	-	-	-	-
Special revenues	1,001,347	(10,424)	145,979	100,343	63,585
Debt services	-	-	-	-	-
Capital projects funds	-	-	-	-	-
Total fund balance	1,001,347	(10,424)	145,979	100,343	63,585
Total liabilities & fund balances	\$ 1,202,813	\$ 5,987	\$ 145,979	\$ 152,539	\$ 194,452

Special Revenue Funds

Election Reserve 111	Aud. Doc. Preservation 112	Housing Affordability 113	Westnet 114	Boating Safety Improvement 117	Special Purpose Path 119	Noxious Weed Control 120
\$ 272,175	\$ 310,301	\$ 2,162,082	\$ 152,314	\$ 29,632	\$ 33,006	\$ 66,448
-	-	-	-	-	-	-
-	-	-	1,332,884	36,205	43,480	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	9,046
-	-	25,071	-	-	-	-
-	-	-	-	-	-	-
29,696	-	-	113,946	25,626	-	4,772
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 301,870</u>	<u>\$ 310,301</u>	<u>\$ 2,187,153</u>	<u>\$ 1,599,143</u>	<u>\$ 91,462</u>	<u>\$ 76,486</u>	<u>\$ 80,266</u>
18,186	-	34,112	26,438	850	-	726
-	-	-	23,707	-	-	-
-	-	-	-	-	-	-
0	1,038	-	5,254	-	-	2,816
-	-	-	-	-	-	-
-	-	-	-	-	-	9,046
-	-	-	-	-	-	-
<u>18,186</u>	<u>1,038</u>	<u>34,112</u>	<u>55,400</u>	<u>850</u>	<u>-</u>	<u>12,587</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
283,684	309,263	2,153,041	1,543,743	90,612	76,486	67,678
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>283,684</u>	<u>309,263</u>	<u>2,153,041</u>	<u>1,543,743</u>	<u>90,612</u>	<u>76,486</u>	<u>67,678</u>
<u>\$ 301,870</u>	<u>\$ 310,301</u>	<u>\$ 2,187,153</u>	<u>\$ 1,599,143</u>	<u>\$ 91,462</u>	<u>\$ 76,486</u>	<u>\$ 80,266</u>

Combining Balance sheet
 Nonmajor Governmental Funds
 December 31, 2009

Special Revenue Funds

	Treasurer's M&O 121	Electronic Technology Excise123	Veteran's Relief 124	Expert Witness 125
ASSETS				
Cash and Cash equivalents	\$ 19,558	\$ 7,524	\$ 3,248	\$ 114,932
Deposits with fiscal agents	-	-	-	-
Investments	682,842	169,070	1,008,559	-
Receivables(net)	-	-	-	-
Property taxes	-	-	19,449	-
Special assessments	-	-	-	-
Accounts	-	-	-	-
Notes/Contracts	-	-	-	-
Others	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Interfund loan receivable	-	-	-	-
Prepayments	-	-	-	-
Advance to other funds	-	-	-	-
Total assets	\$ 702,400	\$ 176,593	\$ 1,031,255	\$ 114,932
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	41	90	27,274	-
Due to other funds	-	-	31,012	-
Due to other governments	-	-	-	-
Other liabilities	-	-	1,745	-
Advance from other fund	-	-	-	-
Revenues collected in advance	-	-	-	-
Deferred revenue	-	-	19,449	-
Interfund loan payable	-	-	-	-
-	<u>41</u>	<u>90.00</u>	<u>79,481</u>	<u>-</u>
Fund balances				
Reserved:				
Advances/receivable	-	-	-	-
Debt service	-	-	-	-
Mental health program	-	-	-	-
Unreserved				
General fund	-	-	-	-
Special revenues	702,359	176,503	951,774	114,932
Debt services	-	-	-	-
Capital projects funds	-	-	-	-
Total fund balance	<u>702,359</u>	<u>176,503</u>	<u>951,774</u>	<u>114,932</u>
Total liabilities & fund balances	<u>\$ 702,400</u>	<u>\$ 176,593</u>	<u>\$ 1,031,255</u>	<u>\$ 114,932</u>

Special Revenue Funds						
Conservation Futures Tax 129	Community Service 130	County Stadium 132	1% for Art Program 134	Prisoner Commissary 135	SIU Revenue 136	Cumulative Reserve 138
\$ 65,679	\$ 63,907	\$ 190,703	\$ 67,411	\$ 31,846	\$ 116,609	\$ 546,638
-	-	-	-	-	-	-
689,863	-	-	-	-	398,038	-
-	-	-	-	-	-	-
71,972	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	3,360	-	-	-	-	-
-	-	-	-	-	24,522	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	50,000
<u>\$ 827,515</u>	<u>\$ 67,267</u>	<u>\$ 190,703</u>	<u>\$ 67,411</u>	<u>\$ 31,846</u>	<u>\$ 539,170</u>	<u>\$ 596,638</u>
-	-	-	-	-	-	-
-	-	11,208	-	8,775	2,334	-
-	-	-	-	-	-	-
-	1,458	-	-	723	(10,014)	-
-	-	-	-	-	-	-
71,972	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>71,972</u>	<u>1,458</u>	<u>11,208</u>	<u>\$ -</u>	<u>9,498</u>	<u>(7,680)</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	50,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
755,542	65,809	179,495	67,411	22,348	546,850	546,638
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>755,542</u>	<u>65,809</u>	<u>179,495</u>	<u>67,411</u>	<u>22,348</u>	<u>546,850</u>	<u>596,638</u>
<u>\$ 827,515</u>	<u>\$ 67,267</u>	<u>\$ 190,703</u>	<u>\$ 67,411</u>	<u>\$ 31,846</u>	<u>\$ 539,170</u>	<u>\$ 596,638</u>

KITSAP COUNTY, WASHINGTON

Combining Balance sheet
 Nonmajor Governmental Funds
 December 31, 2009

	Special Revenue Funds				
	Kitsap S.A.I.V.S 139	Drug Forfeiture Enforcement 140	Anti- Profiteering Revolving 141	Family Court Services 142	Trial Court Improvement 143
ASSETS					
Cash and Cash equivalents	\$ 23,686	\$ 43,694	\$ 46,142	\$ 53,315	\$ 131,487
Deposits with fiscal agents	-	-	-	-	-
Investments	-	-	-	-	-
Receivables(net)	-	-	-	-	-
Property taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Accounts	-	-	-	-	-
Notes/Contracts	-	-	-	-	-
Others	-	-	-	-	-
Due from other funds	-	7,195	-	-	49,581
Due from other governments	1,270	-	-	-	24,712
Interfund loan receivable	-	-	-	-	-
Prepayments	-	-	-	-	-
Advance to other funds	-	-	-	-	-
Total assets	\$ 24,956	\$ 50,889	\$ 46,142	53,315	205,780
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	-	-	-	275	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Other liabilities	-	-	2,401	-	-
Advance from other fund	-	-	-	-	-
Revenues collected in advance	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Interfund loan payable	-	-	-	-	-
Total Liabilities	-	-	2,401	275	-
Fund balances					
Reserved:					
Advances/receivable	-	-	-	-	-
Debt service	-	-	-	-	-
Mental health program	-	-	-	-	-
Unreserved					
General fund	-	-	-	-	-
Special revenues	24,956	50,889	43,742	53,040	205,780
Debt services	-	-	-	-	-
Capital projects funds	-	-	-	-	-
Total fund balance	24,956	50,889	43,742	53,040	205,780
Total liabilities & fund balances	\$ 24,956	\$ 50,889	\$ 46,142	\$ 53,315	\$ 205,780

							Special Revenue Funds
Public Defense Funding 144	Pooling Fees 145	GMA Park Impact Fees 146	GMA Trans. Impact Fees C Kitsap 148	County Parks Acquisition & Develop 150	Wetland Mitigation Bank 151	Pt No Point Lighthouse 155	
\$ 447,693	\$ 280,055	\$ 33,629	\$ 1,064	\$ 150,080	\$ 122,612	\$ 32,440	
-	-	-	-	-	-	-	
-	-	441,108	5,753	546,859	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	11,353	-	664	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
<u>\$ 447,693</u>	<u>\$ 280,055</u>	<u>\$ 474,737</u>	<u>\$ 6,817</u>	<u>\$ 708,293</u>	<u>\$ 122,612</u>	<u>\$ 33,104</u>	
15,167	-	-	-	35,343	13,291	539	
-	-	-	-	1,084	-	11,353	
-	-	-	-	-	-	-	
-	3,885	-	-	1,302	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
<u>15,167</u>	<u>\$ 3,885</u>	<u>-</u>	<u>-</u>	<u>37,728</u>	<u>13,291</u>	<u>11,892</u>	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
432,526	276,170	474,737	6,817	670,564	109,322	21,212	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
<u>432,526</u>	<u>276,170</u>	<u>474,737</u>	<u>6,817</u>	<u>670,564</u>	<u>109,322</u>	<u>21,212</u>	
<u>\$ 447,693</u>	<u>\$ 280,055</u>	<u>\$ 474,737</u>	<u>\$ 6,817</u>	<u>\$ 708,293</u>	<u>\$ 122,612</u>	<u>\$ 33,104</u>	

KITSAP COUNTY, WASHINGTON

Combining Balance sheet
 Nonmajor Governmental Funds
 December 31, 2009

	Special Revenue Funds			
	911	Bucklin Ridge	Clear Creek	Crime
	Enhancement 156	Park Devlop 157	Education/ Awareness 158	Prevention 159
ASSETS				
Cash and Cash equivalents	\$ 118,772	\$ 1,217	\$ 2	\$ 46,990
Deposits with fiscal agents	-	-	-	-
Investments	1,581,582	-	-	94,623
Receivables(net)	-	-	-	-
Property taxes	6,127	-	-	-
Special assessments	-	-	-	-
Accounts	-	-	-	-
Notes/Contracts	-	-	-	-
Others	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Interfund loan receivable	-	-	-	-
Prepayments	-	-	-	-
Advance to other funds	-	-	-	-
Total assets	\$ 1,706,481	\$ 1,217	\$ 2	\$ 141,612
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	31,620	-	-	145
Due to other funds	5,772	-	-	-
Due to other governments	-	-	-	-
Other liabilities	260	-	-	-
Advance from other fund	-	-	-	-
Revenues collected in advance	-	-	-	-
Deferred revenue	6,127	-	-	-
Interfund loan payable	-	-	-	-
	<u>43,778</u>	<u>-</u>	<u>-</u>	<u>145</u>
Fund balances				
Reserved:				
Advances/receivable	-	-	-	-
Debt service	-	-	-	-
Mental health program	-	-	-	-
Unreserved				
General fund	-	-	-	-
Special revenues	1,662,703	1,217	2	141,467
Debt services	-	-	-	-
Capital projects funds	-	-	-	-
Total fund balance	<u>1,662,703</u>	<u>1,217</u>	<u>2</u>	<u>141,467</u>
Total liabilities & fund balances	<u>\$ 1,706,481</u>	<u>\$ 1,217</u>	<u>\$ 2</u>	<u>\$ 141,612</u>

Special Revenue funds						
Kingston Commuter Parking 160	Regional Septic Loans Prog 161	Recovery Center 162	Dispute Resolution Center 163	CDBG Entitlement 164	Kitsap County Grants 165	Kitsap Abatement 167
\$ 76,165	\$ 619,716	\$ 367,593	\$ 15,108	\$ 81,401	\$ 54	\$ 151,262
-	-	-	-	-	-	-
-	-	1,399,725	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	300,000	-	-
-	-	-	-	-	-	-
-	-	91,049	-	15,891	-	-
-	-	177,474	-	82,279	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 76,165</u>	<u>\$ 619,716</u>	<u>\$ 2,035,841</u>	<u>\$ 15,108</u>	<u>\$ 479,572</u>	<u>\$ 54</u>	<u>\$ 151,262</u>
10,771	619,716	29,207	4,150	67,443	-	-
-	-	7,413	-	4,103	-	-
-	-	-	-	-	-	-
-	-	55,356	-	7,937	-	-
-	-	-	-	100,000	-	-
-	-	-	-	-	-	-
-	-	-	-	300,000	-	-
-	-	-	-	-	-	-
<u>10,771</u>	<u>619,716</u>	<u>91,976</u>	<u>4,150</u>	<u>479,483</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
65,394	0	1,943,865	10,958	88	54	151,262
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>65,394</u>	<u>0</u>	<u>1,943,865</u>	<u>10,958</u>	<u>88</u>	<u>54</u>	<u>151,262</u>
<u>\$ 76,165</u>	<u>\$ 619,716</u>	<u>\$ 2,035,841</u>	<u>\$ 15,108</u>	<u>\$ 479,572</u>	<u>\$ 54</u>	<u>\$ 151,262</u>

KITSAP COUNTY, WASHINGTON

Combining Balance sheet
 Nonmajor Governmental Funds
 December 31, 2009

	Special Revenue Funds			
	Community Development 168	Indianola Forest 170	Jail & Juvenile Sales Tax 171	Service Area 1 RD Impact Fee 173
ASSETS				
Cash and Cash equivalents	\$ 385,728	\$ 270,644	\$ 427,394	\$ 8,368
Deposits with fiscal agents	-	-	-	-
Investments	-	-	515,893	500,432
Receivables(net)	-	-	-	-
Property taxes	-	-	-	-
Special assessments	-	-	-	-
Accounts	-	-	-	-
Notes/Contracts	-	-	-	-
Others	-	-	-	-
Due from other funds	240,441	-	-	-
Due from other governments	163,832	-	-	-
Interfund loan receivable	-	-	-	-
Prepayments	-	-	-	-
Advance to other funds	-	-	-	-
Total assets	\$ 790,001	\$ 270,644	943,288	\$ 508,800
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	88,815	-	304	-
Due to other funds	46,778	-	-	22,104
Due to other governments	39,715	-	-	-
Other liabilities	159,988	-	-	-
Advance from other fund	-	-	-	-
Revenues collected in advance	(941)	-	-	-
Deferred revenue	-	-	-	-
Interfund loan payable	1,150,000	-	-	-
	<u>1,484,354</u>	<u>-</u>	<u>304</u>	<u>22,104</u>
Fund balances				
Reserved:				
Advances/receivable	-	-	-	-
Debt service	-	-	-	-
Mental health program	-	-	-	-
Unreserved				
General fund	-	-	-	-
Special revenues	(694,353)	270,644	942,984	486,696
Debt services	-	-	-	-
Capital projects funds	-	-	-	-
Total fund balance	<u>(694,353)</u>	<u>270,644</u>	<u>942,984</u>	<u>486,696</u>
Total liabilities & fund balances	<u>\$ 790,001</u>	<u>\$ 270,644</u>	<u>\$ 943,288</u>	<u>\$ 508,800</u>

Special Revenue Funds

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	McCormick Village Traffic 178	PEG Fund 179	McCormick Village Park 180
\$ 13,392	\$ 2,240	\$ 12,988	\$ 684	\$ 1,882	\$ 89,804	\$ 165,544
-	-	-	-	-	-	-
600,277	202,632	214,810	102,346	454,796	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	101,059	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 613,669</u>	<u>\$ 204,872</u>	<u>\$ 227,797</u>	<u>\$ 204,089</u>	<u>\$ 456,678</u>	<u>\$ 89,804</u>	<u>\$ 165,544</u>
-	-	-	-	-	6,814	-
50,514	7,071	21,370	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>50,514</u>	<u>7,071</u>	<u>21,370</u>	<u>-</u>	<u>-</u>	<u>6,814</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
563,155	197,801	206,427	204,089	456,678	82,989	165,544
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>563,155</u>	<u>197,801</u>	<u>206,427</u>	<u>204,089</u>	<u>456,678</u>	<u>82,989</u>	<u>165,544</u>
<u>\$ 613,669</u>	<u>\$ 204,872</u>	<u>\$ 227,797</u>	<u>\$ 204,089</u>	<u>\$ 456,678</u>	<u>\$ 89,804</u>	<u>\$ 165,544</u>

Combining Balance sheet
Nonmajor Governmental Funds
December 31, 2009

	Special Revenue Funds			
	Mental Health 181	Developmental Disabilities 182	Substance Abuse 183	Youth Commission 184
	181	182	183	184
ASSETS				
Cash and Cash equivalents	\$ 238,149	\$ 1,426,405	\$ 252,806	\$ 15,623
Deposits with fiscal agents	-	-	-	-
Investments	703,417	-	-	-
Receivables(net)	-	-	-	-
Property taxes	-	-	-	-
Special assessments	-	-	-	-
Accounts	-	-	-	-
Notes/Contracts	-	-	-	-
Others	-	-	-	-
Due from other funds	17,952	2,681	4,723	-
Due from other governments	-	482,350	337,895	4,391
Interfund loan receivable	-	-	-	-
Prepayments	-	-	-	-
Advance to other funds	-	-	-	-
Total assets	\$ 959,518	\$ 1,911,436	\$ 595,424	\$ 20,014
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	1,165	197,797	89,081	14
Due to other funds	-	-	121,518	-
Due to other governments	40,402	206,341	141,374	-
Other liabilities	-	6,058	12,513	-
Advance from other fund	-	-	-	20,000
Revenues collected in advance	-	-	-	-
Deferred revenue	-	-	-	-
Interfund loan payable	-	-	-	-
	41,567	410,196	364,485	20,014
Fund balances				
Reserved:				
Advances/receivable	-	-	-	-
Debt service	-	-	-	-
Mental health program	-	-	-	-
Unreserved	-	-	-	-
General fund	-	-	-	-
Special revenues	917,951	1,501,240	230,939	-
Debt services	-	-	-	-
Capital projects funds	-	-	-	-
Total fund balance	917,951	1,501,240	230,939	-
Total liabilities & fund balances	\$ 959,518	\$ 1,911,436	\$ 595,424	\$ 20,014

Special Revenue Funds					
Youth Services Juvenile 185	Mental Health Non-medicaid 188	Commute Trip Reduction 189	Area Agency On Aging 190	JTPA Administration 191	Employment Traning 192
\$ 10,366	\$ 132,366	\$ 25,081	\$ 101,748	\$ 6,106	\$ 130,728
-	-	-	-	-	-
-	694,981	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	17,908	-	-	11,687	-
-	69,003	-	816,778	457,867	309,624
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 10,366</u>	<u>\$ 914,258</u>	<u>\$ 25,081</u>	<u>\$ 918,525</u>	<u>\$ 475,660</u>	<u>\$ 440,352</u>
527	146,178	600	146,746	426,022	221,853
-	5,131	-	-	-	11,687
-	-	-	426,915	-	-
-	-	-	67,208	15,158	-
-	-	-	-	30,000	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>527</u>	<u>151,309</u>	<u>600</u>	<u>640,869</u>	<u>471,180</u>	<u>233,540</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	347,277	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
9,839	415,671	24,481	277,657	4,480	206,812
-	-	-	-	-	-
-	-	-	-	-	-
<u>9,839</u>	<u>762,948</u>	<u>24,481</u>	<u>277,657</u>	<u>4,480</u>	<u>206,812</u>
<u>\$ 10,366</u>	<u>\$ 914,258</u>	<u>\$ 25,081</u>	<u>\$ 918,525</u>	<u>\$ 475,660</u>	<u>\$ 440,352</u>

KITSAP COUNTY, WASHINGTON

Combining Balance sheet
 Nonmajor Governmental Funds
 December 31, 2009

	Kitsap/Regional Coordinating Council 193	Model Toxic Control Act 302	2009 KCLTGO BAN Projects 331	2009B KCLTGO BAN Pro 332
ASSETS				
Cash and Cash equivalents	\$ 186,412	\$ -	\$ -	\$ -
Deposits with fiscal agents	-	-	-	-
Investments	-	1,459,582	-	-
Receivables(net)	-	-	-	-
Property taxes	-	-	-	-
Special assessments	-	-	-	-
Accounts	-	-	21,421	-
Notes/Contracts	-	-	-	-
Others	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Interfund loan receivable	-	-	-	-
Prepayments	-	-	-	-
Advance to other funds	-	-	-	-
Total assets	\$ 186,412	\$ 1,459,582	\$ 21,421	\$ -
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	30,597	-	21,421	7,813
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Other liabilities	-	-	-	-
Advance from other fund	-	-	-	-
Revenues collected in advance	-	-	-	-
Deferred revenue	-	-	-	-
Interfund loan payable	-	-	-	-
	30,597	-	21,421	7,813
Fund balances				
Reserved:				
Advances/receivable	-	-	-	-
Debt service	-	-	-	-
Mental health program	-	-	-	-
Unreserved	-	-	-	-
General fund	-	-	-	-
Special revenues	155,816	-	-	-
Debt services	-	-	-	-
Capital projects funds	-	1,459,582	-	(7,813)
Total fund balance	155,816	1,459,582	-	(7,813)
Total liabilities & fund balances	\$ 186,412	\$ 1,459,582	\$ -	\$ -

Capital Projects				Capital Projects Funds		
Bethel Corridor Dev Project 333	Juvenile Services Facility 352	1999B LTGO Bond Project 356	Silverdale Projects 363	McCormick Woods Park 366	Parks Capital Improvement 382	Jail Construction 383
\$ 63,558	\$ -	\$ -	\$ 223,610	\$ 643,742	\$ 6,331	\$ 304
-	-	-	-	-	-	-
-	83,248	-	-	-	4,777,630	2,513
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	6,140	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 63,558</u>	<u>\$ 83,248</u>	<u>\$ -</u>	<u>\$ 229,750</u>	<u>\$ 643,742</u>	<u>\$ 4,783,960</u>	<u>\$ 2,816</u>
-	-	-	7,479	-	1,217	-
-	-	-	-	-	89,736	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	7,479	-	90,954	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
63,558	83,248	-	222,270	643,742	4,693,006	2,816
<u>63,558</u>	<u>83,248</u>	<u>-</u>	<u>222,270</u>	<u>643,742</u>	<u>4,693,006</u>	<u>2,816</u>
<u>\$ 63,558</u>	<u>\$ 83,248</u>	<u>\$ -</u>	<u>\$ 229,750</u>	<u>\$ 643,742</u>	<u>\$ 4,783,960</u>	<u>\$ 2,816</u>

Combining Balance sheet
 Nonmajor Governmental Funds
 December 31, 2009

	KC Capital Project 2001 384	CenCom Facility Project 385	2002A Facility Project 386	Administrative Building 387
ASSETS				
Cash and Cash equivalents	\$ -	\$ -	\$ 468	\$ -
Deposits with fiscal agents	-	-	-	-
Investments	214,036	-	376,173	1,321,322
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	\$ 214,036	\$ -	\$ 376,641	\$ 1,321,322
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	304	-	304	16,851
Due to other funds	-	-	-	1,811
Due to other governments	-	-	-	-
Other liabilities	-	-	-	4,022
Advance from other fund	-	-	-	-
Revenues collected in advance	-	-	-	-
Deferred revenue	-	-	-	-
Interfund loan payable	-	-	-	-
	304	-	304	22,684
Fund balances				
Reserved:				
Advances/receivable	-	-	-	-
Debt service	-	-	-	-
Mental health program	-	-	-	-
Unreserved	-	-	-	-
General fund	-	-	-	-
Special revenues	-	-	-	-
Debt services	-	-	-	-
Capital projects funds	213,733	-	376,338	1,298,639
Total fund balance	213,733	-	376,338	1,298,639
Total liabilities & fund balances	\$ 214,036	\$ -	\$ 376,641	\$ 1,321,322

Debt Service funds

KC LTGO Bond Project 392	Refunding Bond 1996 1996 230	2009 KC LTGO BAN 231	KC 2009 Key Bank Line 232	KC2009 RSV Tree Tops 233	Special Assessments 265/266	K.C.G.O. Bonds 1999 281
\$ 5,190	\$ 32,639	\$ -	\$ 2,313	\$ -	\$ 10,184	\$ 3
-	-	-	-	-	15,000	-
-	-	-	-	200,503	-	-
-	-	-	-	-	-	-
-	-	-	-	-	45,760	-
-	-	-	-	-	-	-
-	-	-	-	44,583	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 5,190</u>	<u>\$ 32,639</u>	<u>\$ -</u>	<u>\$ 2,313</u>	<u>\$ 245,087</u>	<u>\$ 70,944</u>	<u>\$ 3</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,316	-	-	-	-	-	-
-	-	-	-	-	-	-
162	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	15,000	-
-	-	-	-	-	45,760	-
-	-	-	-	-	-	-
<u>2,478</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>60,760</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	32,639	-	2,313	245,087	10,184	3
2,711	-	-	-	-	-	-
<u>2,711</u>	<u>32,639</u>	<u>-</u>	<u>2,313</u>	<u>245,087</u>	<u>10,184</u>	<u>3</u>
<u>\$ 5,190</u>	<u>\$ 32,639</u>	<u>\$ -</u>	<u>\$ 2,313</u>	<u>\$ 245,087</u>	<u>\$ 70,944</u>	<u>\$ 3</u>

Combining Balance sheet
Nonmajor Governmental Funds
December 31, 2009

	Debt Service F				
	K.C. G.O. Bonds 1999 B 282	K.C. Bond 2000 283	G.O. Bond 2001 & Ref 284	G.O. Bond 2002B 285	G.O. Bond 2002A 286
ASSETS					
Cash and Cash equivalents	\$ 58,093	\$ 26,842	\$ 123,143	\$ -	\$ 239,618
Deposits with fiscal agents	-	-	-	-	-
Investments	-	-	-	-	10,398
Receivables(net)	-	-	-	-	-
Property taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Accounts	-	-	-	-	-
Notes/Contracts	915,000	-	-	-	10,620,000
Others	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from other governments	-	-	-	-	-
Interfund loan receivable	-	-	-	-	-
Prepayments	-	-	-	-	-
Advance to other funds	-	-	-	-	-
Total assets	\$ 973,093	\$ 26,842	\$ 123,143	\$ -	\$ 10,870,016
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	-	-	-	-	-
Interfund loan payable	-	-	-	-	-
	-	-	-	-	-
Fund balances					
Reserved:					
Advances/receivable	-	-	-	-	-
Debt service	-	-	-	-	-
Mental health program	-	-	-	-	-
Unreserved	-	-	-	-	-
General fund	-	-	-	-	-
Special revenues	-	-	-	-	-
Debt services	973,093	26,842	123,143	-	10,870,016
Capital projects funds	-	-	-	-	-
Total fund balance	973,093	26,842	123,143	-	10,870,016
Total liabilities & fund balances	\$ 973,093	\$ 26,842	\$ 123,143	\$ -	\$ 10,870,016

G.O. Bond 2003 287	G.O. Bond 2003B 288	G.O. Bond 2004 289	Road Improvement Guaranty 290	G.O. Bond 2005 291	G.O. Bond 2006 292	Total Nonmajor Governmental Funds
\$ 3,518	\$ 8,735	\$ 17,283	\$ 2,737	\$ 3,335	\$ 97	\$ 13,071,604
-	-	-	-	-	-	15,000
-	-	-	-	-	-	21,752,302
-	-	-	-	-	-	-
-	-	-	-	-	-	145,562
-	-	-	-	-	-	45,760
-	-	-	-	-	-	30,467
-	-	-	-	-	-	11,835,000
-	-	-	-	-	-	69,654
-	-	-	-	-	-	605,895
-	-	-	-	-	-	3,271,640
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	50,000
<u>\$ 3,518</u>	<u>\$ 8,735</u>	<u>\$ 17,283</u>	<u>\$ 2,737</u>	<u>\$ 3,335</u>	<u>\$ 97</u>	<u>\$ 50,892,883</u>
-	-	-	-	-	-	2,455,951
-	-	-	-	-	-	546,652
-	-	-	-	-	-	854,747
-	-	-	-	-	-	523,669
-	-	-	-	-	-	150,000
-	-	-	-	-	-	14,059
-	-	-	-	-	-	500,368
-	-	-	-	-	-	1,150,000
-	-	-	-	-	-	6,195,446
-	-	-	-	-	-	50,000
-	-	-	-	-	-	-
-	-	-	-	-	-	347,277
-	-	-	-	-	-	-
-	-	-	-	-	-	22,929,305
3,518	8,735	17,283	2,737	3,335	97	12,319,024
-	-	-	-	-	-	9,051,831
<u>3,518</u>	<u>8,735</u>	<u>17,283</u>	<u>2,737</u>	<u>3,335</u>	<u>97</u>	<u>44,697,437</u>
<u>\$ 3,518</u>	<u>\$ 8,735</u>	<u>\$ 17,283</u>	<u>\$ 2,737</u>	<u>\$ 3,335</u>	<u>\$ 97</u>	<u>\$ 50,892,883</u>

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2009

	Special Revenue Funds					
	Cencom 103	Emergency Services 104	Law Library 105	KPREP Fund 106	Human Resources Board 108	Election Reserve 111
REVENUES:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 157	\$ -
Special assessments	-	-	-	-	-	-
Retail sales & use taxes	3,216,906	-	-	-	-	-
Other taxes	-	-	-	-	1,687	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	1,363,850	151,910	-	2,926,516	989	20,152
Charges for services	28,223	356	99,365	438,744	-	133,168
Fines & forfeits	-	-	-	-	-	-
Investment earnings	28,306	818	-	2,542	-	-
Miscellaneous	226,993	1,638	113	6,920	-	-
Total revenues	<u>4,864,278</u>	<u>154,723</u>	<u>99,478</u>	<u>3,374,723</u>	<u>2,834</u>	<u>153,320</u>
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	237,625
Judicial Services	-	-	78,271	-	-	-
Public safety	6,347,996	483,492	-	2,431,274	-	-
Physical Environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Health & Human Services	-	-	-	-	-	-
Economic Environment	-	-	-	-	-	-
Culture & recreation	-	-	-	-	-	-
Interest on long-term debt	-	-	-	-	-	-
Debt service						
Principal	-	-	-	-	-	-
Interest and other charges	-	-	-	-	-	-
Capital outlay	12,300	-	-	774,922	-	194,340
Total expenditures	<u>6,360,296</u>	<u>483,492</u>	<u>78,271</u>	<u>3,206,196</u>	<u>-</u>	<u>431,965</u>
Excess(deficiency) of revenues over expenditures	<u>(1,496,018)</u>	<u>(328,770)</u>	<u>21,207</u>	<u>168,527</u>	<u>2,834</u>	<u>(278,645)</u>
OTHER FINANCING SOURCES (USES):						
Proceeds from BANS	-	-	-	-	-	-
Capital -related debt issued	-	-	-	-	-	-
Special items-sales of pledged assets	-	-	-	-	-	-
Payment of assumed debt	-	-	-	-	-	-
Transfers in	803,571	289,446	-	65,000	-	-
Transfers out	-	-	-	(134,200)	-	-
Other adjustments	-	-	-	-	-	-
Total other financing sources & uses	<u>803,571</u>	<u>289,446</u>	<u>-</u>	<u>(69,200)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(692,447)</u>	<u>(39,324)</u>	<u>21,207</u>	<u>99,327</u>	<u>2,834</u>	<u>(278,645)</u>
Fund balances-beginning	1,693,794	28,901	124,773	1,017	60,751	562,329
Prior period adjustment	-	-	-	-	-	-
Fund balances-ending	<u>\$ 1,001,347</u>	<u>\$ (10,423)</u>	<u>\$ 145,980</u>	<u>\$ 100,344</u>	<u>\$ 63,585</u>	<u>\$ 283,684</u>

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

Special Revenue Funds

Auditor's Document Preserv.112	Housing Affordability 113	Westnet 114	Boating Safety Improve.117	Special Purpose Path 119	Noxious Weed Control 120	Treasurer's M&O 121	Electronic Technology Excise 123	Veteran's Relief 124
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 321,573
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	675
-	-	-	-	-	-	-	-	-
142,177	-	287,342	100,271	-	214,484	-	28,482	396
169,360	1,145,763	-	-	-	112,650	56,827	-	-
-	-	86,837	-	-	-	-	-	-
-	-	31,178	706	848	849	13,260	3,381	20,566
-	-	99,952	-	-	1,686	774	-	-
<u>311,537</u>	<u>1,145,763</u>	<u>505,308</u>	<u>100,977</u>	<u>848</u>	<u>329,669</u>	<u>70,861</u>	<u>31,862</u>	<u>343,210</u>
313,573	864,293	-	-	-	-	42,105	31,245	-
-	-	-	-	-	-	-	-	-
-	-	620,821	50,523	-	-	-	-	-
-	-	-	-	-	297,459	-	-	-
-	-	-	-	9,061	-	-	-	-
-	-	-	-	-	-	-	-	463,477
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	30,286	-	-	-	-	-	-
<u>313,573</u>	<u>864,293</u>	<u>651,107</u>	<u>50,523</u>	<u>9,061</u>	<u>297,459</u>	<u>42,105</u>	<u>31,245</u>	<u>463,477</u>
(2,035)	281,470	(145,799)	50,455	(8,213)	32,210	28,756	617	(120,266)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	(74,035)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	(74,035)	-	-	-	-	-	-
(2,035)	281,470	(219,834)	50,455	(8,213)	32,210	28,756	617	(120,266)
311,298	1,871,571	1,763,577	40,157	84,698	35,468	673,603	175,886	1,072,041
<u>\$ 309,263</u>	<u>\$ 2,153,041</u>	<u>\$ 1,543,743</u>	<u>\$ 90,612</u>	<u>\$ 76,485</u>	<u>\$ 67,678</u>	<u>\$ 702,359</u>	<u>\$ 176,503</u>	<u>\$ 951,775</u>

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2009

	Special Revenue Funds				
	Expert Witness 125	Conservation Futures Tax 129	Community Service 130	Kitsap County Stadium 132	1% For Art Program 134
REVENUES:					
Property taxes	\$ -	\$ 1,160,918	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-
Retail sales & use taxes	-	-	-	306,428	-
Other taxes	-	2,436	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	1,429	-	-	-
Charges for services	-	-	42,154	-	-
Fines & forfeits	31,424	-	14,739	-	-
Investment earnings	-	13,507	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	31,424	1,178,290	56,893	306,428	-
EXPENDITURES:					
Current:					
General government	3,280	-	-	-	-
Judicial Services	-	-	-	-	-
Public safety	-	-	-	-	-
Physical Environment	-	-	-	-	18,250
Transportation	-	-	-	-	-
Health & Human Services	-	-	55,857	-	-
Economic Environment	-	-	-	-	-
Culture & recreation	-	-	-	238,662	-
Interest on long-term debt	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and other charges	-	-	-	-	-
Capital outlay					
Total expenditures	3,280	-	55,857	238,662	18,250
Excess(deficiency) of revenues over expenditures	28,144	1,178,290	1,035	67,766	(18,250)
OTHER FINANCING SOURCES (USES):					
Proceeds from BANS	-	-	-	-	-
Capital -related debt issued	-	-	-	-	-
Special items - sales of pledged assets	-	-	-	-	-
Payment of assumed debt	-	-	-	-	-
Transfers in	-	-	15,000	-	28,500
Transfers out	-	(1,170,440)	-	(23,336)	-
Other adjustments	-	-	-	-	-
Total other financing sources & uses	-	(1,170,440)	15,000	(23,336)	28,500
Net change in fund balance	28,144	7,850	16,035	44,430	10,251
Fund balances-beginning	86,788	747,692	49,773	135,065	57,161
Prior period adjustment	-	-	-	-	-
Fund balances-ending	\$ 114,932	\$ 755,542	\$ 65,808	\$ 179,495	\$ 67,412

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

Special Revenue Funds

Prisoner Commissary 135	SIU Revenue 136	Cumulative Reserve 138	Kitsap SAIVS 139	Drug Forfeiture Enforcement 140	Anti- Profiteering Revolving 141	Family Court Services 142	Trial Court Improvement 143
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	13,928	-
-	43,326	-	15,366	-	-	-	99,103
-	-	-	7,436	-	-	-	-
-	112,612	-	-	16,736	3,733	-	-
-	7,862	-	-	-	-	-	-
113,680	60	-	-	-	-	-	-
113,680	163,860	-	22,802	16,736	3,733	13,928	99,103
-	-	-	20,779	-	1,629	-	-
-	-	-	-	-	-	700	-
140,486	31,047	-	-	12,869	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	4,324	-	-	-	-	-	-
140,486	35,371	-	20,779	12,869	1,629	700	-
(26,806)	128,490	-	2,023	3,868	2,104	13,228	99,103
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
(26,806)	128,490	-	2,023	3,868	2,104	13,228	99,103
49,154	418,361	596,638	22,934	47,021	41,638	39,812	106,677
\$ 22,348	\$ 546,851	596,638	\$ 24,957	\$ 50,889	\$ 43,742	\$ 53,040	\$ 205,780

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2009

	Special Revenue Funds			
	Public Defense Fd 144	Pooling Fees 145	GMA Park Impact Fees 146	GMA Trans. Impact Fees C Kitsap 148
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	199,420	-	-	-
Charges for services	-	-	207,130	8
Fines & forfeits	-	-	-	-
Investment earnings	-	244,177	12,991	112
Miscellaneous	-	-	-	-
Total revenues	199,420	244,177	220,121	121
EXPENDITURES:				
Current:				
General government	-	240,129	-	-
Judicial Services	138,743	-	-	-
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	-	-	-	-
Total expenditures	138,743	240,129	-	-
Excess(deficiency) of revenues over expenditures	60,677	4,047	220,121	121
OTHER FINANCING SOURCES (USES):				
Proceeds from BANS	-	-	-	-
Capital -related debt issued	-	-	-	-
Special items-sales of pledged assets	-	-	-	-
Payment of assumed debt	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	(493,596)	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	(493,596)	-
Net change in fund balance	60,677	4,047	(273,475)	121
Fund balances-beginning	371,848	272,122	748,212	6,696
Prior period adjustment	-	-	-	-
Fund balances-ending	\$ 432,525	\$ 276,169	\$ 474,737	\$ 6,817

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

Special Revenue Funds

County Parks Acquisition & Develop. 150	Wetland Mitigation Bank 151	Pt No Point Lighthouse 155	911 Enhancement 156	Bucklin Ridge Park Develop. 157	Clear Creek Education 158	Crime Prevention 159	Kingston Commuter Parking 160
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	1,669,623	-	-	-	-
-	-	-	-	-	-	1,675	-
4,664	-	-	-	-	-	-	-
-	-	-	-	-	-	33,907	-
8,808	-	-	35,997	-	-	1,529	-
331,390	-	18,229	-	-	-	4,048	-
344,862	-	18,229	1,705,620	-	-	41,159	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	1,222,746	-	-	27,823	-
-	13,291	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
269,184	-	12,736	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
111,457	-	-	413,787	-	-	-	10,771
380,641	13,291	12,736	1,636,533	-	-	27,823	10,771
(35,780)	(13,291)	5,493	69,087	-	-	13,336	(10,771)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
157,658	-	-	475,098	-	-	-	-
-	-	-	(566,999)	-	-	-	-
-	-	-	-	-	-	-	-
157,658	-	-	(91,901)	-	-	-	-
121,878	(13,291)	5,493	(22,814)	-	-	13,336	(10,771)
548,686	122,612	15,719	1,685,516	1,217	2	128,131	76,165
\$ 670,564	\$ 109,321	\$ 21,212	\$ 1,662,702	\$ 1,217	\$ 2	\$ 141,467	\$ 65,394

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2009

	Special Revenue Funds				
	Regional Septic Loans Prog 161	Recovery Center 162	Dispute Resolution Center 163	CDBG Entitlement 164	Grants 165
REVENUES:					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-
Retail sales & use taxes	-	-	-	-	-
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	1,395,041	1,136,493	-	1,796,003	-
Charges for services	-	142,384	51,913	-	-
Fines & forfeits	-	-	-	-	-
Investment earnings	-	17,706	-	-	-
Miscellaneous	-	102,570	-	-	-
Total revenues	1,395,041	1,399,153	51,913	1,796,003	-
EXPENDITURES:					
Current:					
General government	-	-	-	-	-
Judicial Services	-	-	51,577	-	-
Public safety	-	-	-	-	-
Physical Environment	1,393,443	-	-	-	-
Transportation	-	-	-	-	-
Health & Human Services	-	2,158,984	-	-	-
Economic Environment	-	-	-	1,796,003	-
Culture & recreation	-	-	-	-	-
Interest on long-term debt	-	-	-	-	-
Debt service	-	-	-	-	-
Principal	-	-	-	-	-
Interest and other charges	-	-	-	-	-
Capital outlay	-	8,048	-	-	-
Total expenditures	1,393,443	2,167,031	51,577	1,796,003	-
Excess (deficiency) of revenues over expenditures	1,598	(767,878)	336	(0)	-
OTHER FINANCING SOURCES (USES):					
Proceeds from BANS	-	-	-	-	-
Capital -related debt issued	-	-	-	-	-
Special items-sale of pledged assets	-	-	-	-	-
Payment of assumed debt	-	-	-	-	-
Transfers in	-	957,451	-	-	-
Transfers out	(1,598)	-	-	-	-
Other adjustments	-	-	-	-	-
Total other financing sources & uses	(1,598)	957,451	-	-	-
Net change in fund balance	0	189,573	336	(0)	-
Fund balances-beginning	-	1,754,292	10,622	88	54
Prior period adjustment	-	-	-	-	-
Fund balances-ending	\$ 0	\$ 1,943,865	\$ 10,958	\$ 88	\$ 54

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

Special Revenue Funds

Kitsap Abatement 167	Community Development 168	Indianola Forest 170	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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	3,218,300	-	-	-	-
-	-	-	-	-	-	-	-
-	1,481,220	-	-	-	-	-	-
-	453,362	-	-	-	-	-	-
-	2,343,038	-	-	32,232	64,634	2,122	55,006
-	-	-	-	-	-	-	-
-	-	-	19,422	8,671	9,563	3,649	6,911
900	140,931	-	-	-	-	-	-
900	4,418,550	-	3,237,722	40,903	74,197	5,771	61,917
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
25,332	1,678,975	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	4,807,567	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	18,811	-	304	-	-	-	-
-	-	-	-	-	-	-	-
25,332	6,505,353	-	304	-	-	-	-
(24,432)	(2,086,802)	-	3,237,418	40,903	74,197	5,771	61,917
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	1,631,528	-	-	-	-	-	-
-	-	-	(4,181,541)	-	-	-	(225,000)
-	-	-	-	-	-	-	-
-	1,631,528	-	(4,181,541)	-	-	-	(225,000)
(24,432)	(455,274)	-	(944,123)	40,903	74,197	5,771	(163,083)
175,694	(239,078)	270,644	1,887,106	445,794	488,959	192,029	369,510
\$ 151,262	\$ (694,352)	\$ 270,644	\$ 942,983	\$ 486,697	\$ 563,156	\$ 197,800	\$ 206,427

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2009

	Special Revenues Funds				
	Regional Service A. Impact 177	McCormick Village Traffic 1 Fund 178	PEG Fund 179	McCormick Village Park 1 Fund 180	Mental Health 181
REVENUES:					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 501,903
Special assessments	-	-	-	-	-
Retail sales & use taxes	-	-	-	-	-
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	101,059	71,315	-	22,632	-
Fines & forfeits	-	-	-	-	-
Investment earnings	1,997	7,314	-	-	2,766
Miscellaneous	-	-	52,528	-	10
Total revenues	103,056	78,628	52,528	22,632	504,679
EXPENDITURES:					
Current:					
General government	-	-	-	-	-
Judicial Services	-	-	-	-	-
Public safety	-	-	-	-	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Health & Human Services	-	-	-	-	186,475
Economic Environment	-	-	75,594	-	-
Culture & recreation	-	-	-	-	-
Interest on long-term debt	-	-	-	-	-
Debt service	-	-	-	-	-
Principal	-	-	-	-	-
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	43,037	-	-
Total expenditures	-	-	118,631	-	186,475
Excess(deficiency) of revenues over expenditures	103,056	78,628	(66,102)	22,632	318,204
OTHER FINANCING SOURCES (USES):					
Proceeds from BANS	-	-	-	-	-
Capital -related debt issued	-	-	-	-	-
Special item-sales of pledged assets	-	-	-	-	-
Payment of assumed debt	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	(100,000)
Other adjustments	-	-	-	-	-
Total other financing sources & uses	-	-	-	-	(100,000)
Net change in fund balance	103,056	78,628	(66,102)	22,632	218,204
Fund balances-beginning	101,034	378,049	149,091	142,912	699,747
Prior period adjustment	-	-	-	-	-
Fund balances-ending	\$ 204,090	\$ 456,677	\$ 82,989	\$ 165,544	\$ 917,951

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

Special Revenue Funds							
Developmental Disabilities 182	Substance Abuse 183	Youth Commission 184	Youth Serv Juvenile 185	Mental Health Non-medicaid 188	Commute Trip Reduction 189	Area Agency On Aging 190	JTPA Admin 191
\$ 301,903	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
3,090,230	2,619,559	63,747	-	7,981,277	-	3,939,697	4,314,398
-	-	-	-	-	-	-	-
-	-	-	-	-	5	-	-
-	-	-	-	7,475	-	-	-
23,470	545	-	5,712	166,775	62,199	6,097	50
<u>3,415,603</u>	<u>2,620,104</u>	<u>63,747</u>	<u>5,712</u>	<u>8,155,527</u>	<u>62,204</u>	<u>3,945,794</u>	<u>4,314,448</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	63,747	6,314	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	46,798	-	-
3,203,552	1,507,891	-	-	8,500,018	-	3,969,375	4,314,398
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>3,203,552</u>	<u>1,507,891</u>	<u>63,747</u>	<u>6,314</u>	<u>8,500,018</u>	<u>46,798</u>	<u>3,969,375</u>	<u>4,314,398</u>
212,051	1,112,214	-	(603)	(344,492)	15,406	(23,581)	50
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	18,564	-	-	7,500	-	26,100	-
-	(1,170,693)	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	(1,152,129)	-	-	7,500	-	26,100	-
212,051	(39,915)	-	(603)	(336,992)	15,406	2,519	50
1,289,189	270,855	-	10,442	1,099,940	9,075	444,348	4,430
-	-	-	-	-	-	(169,211)	-
<u>\$ 1,501,240</u>	<u>\$ 230,940</u>	<u>\$ -</u>	<u>\$ 9,839</u>	<u>\$ 762,948</u>	<u>\$ 24,481</u>	<u>\$ 277,656</u>	<u>\$ 4,480</u>

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2009

	Special Revenue funds		Capital Projects Funds	
	Employment Training Fund 192	K. Regional Coordinating Council 193	Model Toxic Control Act 302	2009 KCLTGO Ban Projects 331
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	2,275,723	190,804	-	-
Charges for services	-	85,788	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	28,474	-
Miscellaneous	197,216	74,639	-	-
Total revenues	2,472,940	351,231	28,474	-
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	380,973
Transportation	-	-	-	-
Health & Human Services	2,480,126	-	-	-
Economic Environment	-	437,966	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	1,192,506
Capital outlay	-	-	-	-
Total expenditures	2,480,126	437,966	-	1,573,478
Excess(deficiency) of revenues over expenditures	(7,186)	(86,735)	28,474	(1,573,478)
OTHER FINANCING SOURCES (USES):				
Proceeds from BANS	-	-	-	36,668,652
Capital -related debt issued	-	-	-	-
Special item-sales of pledged assets	-	-	-	15,385,342
Payment of assumed debt	-	-	-	(50,480,516)
Transfers in	-	153,218	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	153,218	-	1,573,478
Net change in fund balance	(7,186)	66,483	28,474	0
Fund balances-beginning	213,998	89,332	1,431,108	-
Prior period adjustment	-	-	-	-
Fund balances-ending	\$ 206,812	\$ 155,815	\$ 1,459,582	\$ 0

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

Capital Projects funds

2009B LTGO Ban 332	Bethel Corridor Dev Project 333	Juvenile Services Facility 352	1999B LTGO Bond Project 356	Silverdale Projects 363	McCormick Woods Park 366	Parks Capital Improve. 382
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	97,415	-	29,899
-	-	-	-	-	-	-
-	-	1,624	119	-	-	91,663
-	-	-	-	-	-	991
-	-	1,624	119	97,415	-	122,553
-	-	-	-	-	-	-
-	-	-	-	-	-	-
6,929	-	-	-	58,441	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	682,314
-	-	-	-	-	-	-
48,960	-	-	-	-	-	-
-	-	-	-	308,988	-	387,742
55,889	-	-	-	367,429	-	1,070,056
(55,889)	-	1,624	119	(270,014)	-	(947,503)
3,622,975	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(3,622,975)	-	-	-	-	-	-
48,076	-	-	-	-	-	-
-	-	-	(18,809)	-	-	-
-	-	-	-	-	-	-
48,076	-	-	(18,809)	-	-	-
(7,813)	-	1,624	(18,690)	(270,014)	-	(947,503)
-	63,558	81,625	18,690	492,284	643,742	5,640,510
-	-	-	-	-	-	-
\$ (7,813)	\$ 63,558	\$ 83,249	\$ 0	\$ 222,270	\$ 643,742	\$ 4,693,007

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2009

	Capital Projects Funds				
	Jail Construction 383	Capital Proj. 2001 384	CenCom Facility Proj. 385	2002A Facility Proj 386	Administrative Building 387
REVENUES:					
Property taxes	\$ -	\$ -	22	\$ -	\$ -
Special assessments	-	-	-	-	-
Retail sales & use taxes	-	-	-	-	-
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines & forfeits	-	-	-	-	-
Investment earnings	54	4,133	1,239	8,521	29,755
Miscellaneous	-	-	-	-	11,100
Total revenues	54	4,133	1,262	8,521	40,854
EXPENDITURES:					
Current:					
General government	-	-	-	-	-
Judicial Services	-	-	-	-	-
Public safety	-	-	-	-	-
Physical Environment	-	(18)	-	47,433	194,649
Transportation	-	-	-	-	-
Health & Human Services	-	-	-	-	-
Economic Environment	-	-	-	-	-
Culture & recreation	-	-	-	-	-
Interest on long-term debt	-	-	-	-	-
Debt service	-	-	-	-	-
Principal	-	-	-	-	-
Interest and other charges	-	304	-	304	-
Capital outlay	-	-	-	73,924	102,343
Total expenditures	-	286	-	121,660	296,991
Excess(deficiency) of revenues over expenditures	54	3,848	1,262	(113,139)	(256,137)
OTHER FINANCING SOURCES (USES):					
Proceeds from BANS	-	-	-	-	-
Capital -related debt issued	-	-	-	-	-
Special item-sales of pledged assets	-	-	-	-	-
Payment of assumed debt	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	(556,289)	-	(60,000)
Other adjustments	-	-	-	-	-
Total other financing sources & uses	-	-	(556,289)	-	(60,000)
Net change in fund balance	54	3,848	(555,027)	(113,139)	(316,137)
Fund balances-beginning	2,762	209,884	555,027	489,477	1,614,775
Prior period adjustment	-	-	-	-	-
Fund balances-ending	\$ 2,816	\$ 213,732	\$ (0)	\$ 376,338	\$ 1,298,638

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

Debt Service Fund		Debt Service Funds				
Bond Project 392	K.C. G.O. Refunding Bond 1996 230	KC2009 LTGO BAN 231	KC2009B Key Bank 232	KC2009 RSV Tree Tops 233	Special Assessments 265/266	GO Bond 1999 281
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
7,726	1	114,562	-	503	2,653	-
-	314,314	-	30,578	-	10,339	-
<u>7,726</u>	<u>314,315</u>	<u>114,562</u>	<u>30,578</u>	<u>503</u>	<u>12,992</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
82,367	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,575,000	11,089,302	22,987	-	5,000	250,000
-	321,675	184,592	10,265	55,417	268	142,518
1,995,257	-	-	-	-	-	-
<u>2,077,624</u>	<u>1,896,675</u>	<u>11,273,894</u>	<u>33,252</u>	<u>55,417</u>	<u>5,268</u>	<u>392,518</u>
-	-	-	-	-	-	-
<u>(2,069,898)</u>	<u>(1,582,360)</u>	<u>(11,159,331)</u>	<u>(2,674)</u>	<u>(54,913)</u>	<u>7,724</u>	<u>(392,518)</u>
-	-	249,592	4,987	-	-	-
-	-	-	-	-	-	-
-	-	10,909,739	-	300,000	-	-
-	-	-	-	-	-	-
1,013,173	1,525,866	-	-	-	-	392,518
(28,500)	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>984,673</u>	<u>1,525,866</u>	<u>11,159,331</u>	<u>4,987</u>	<u>300,000</u>	<u>-</u>	<u>392,518</u>
(1,085,225)	(56,494)	0	2,313	245,087	7,724	1
1,087,938	89,133	-	-	-	2,460	2
<u>\$ 2,713</u>	<u>32,639</u>	<u>0</u>	<u>2,313</u>	<u>245,087</u>	<u>10,184</u>	<u>3</u>

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2009

	GO Bond 1999B 282	GO Bond Bonds 2000 283	GO Bond 2001 & Refunding 284	GO Bond 2002A 286	Debt Service Fi GO Bond 2003 287
REVENUES:					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-
Retail sales & use taxes	-	-	-	-	-
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	561,654	-
Charges for services	-	-	-	-	-
Fines & forfeits	-	-	-	-	-
Investment earnings	50,738	-	-	203	-
Miscellaneous	-	-	56,802	-	-
Total revenues	<u>50,738</u>	<u>-</u>	<u>56,802</u>	<u>561,857</u>	<u>-</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	515,000	600,000	475,000	395,000	335,000
Interest and other charges	72,322	59,970	187,675	561,049	377,440
Capital outlay	-	-	-	-	-
Total expenditures	<u>587,322</u>	<u>659,970</u>	<u>662,675</u>	<u>956,049</u>	<u>712,440</u>
Excess(deficiency) of revenues over expenditures	<u>(536,585)</u>	<u>(659,970)</u>	<u>(605,873)</u>	<u>(394,192)</u>	<u>(712,440)</u>
OTHER FINANCING SOURCES (USES):					
Proceeds from BANS	-	-	-	-	-
Capital -related debt issued	-	-	-	-	-
Special item-sales of pledged assets	-	-	-	-	-
Payment of assumed debt	-	-	-	-	-
Transfers in	466,584	659,970	662,675	11,015,000	712,440
Transfers out	-	-	-	-	-
Other adjustments	-	-	-	-	-
Total other financing sources & uses	<u>466,584</u>	<u>659,970</u>	<u>662,675</u>	<u>11,015,000</u>	<u>712,440</u>
Net change in fund balance	(70,001)	-	56,802	10,620,808	(1)
Fund balances-beginning	1,043,095	26,842	66,341	249,208	3,519
Prior period adjustment	-	-	-	-	-
Fund balances-ending	<u>973,095</u>	<u>\$ 26,842</u>	<u>\$ 123,143</u>	<u>\$ 10,870,016</u>	<u>\$ 3,519</u>

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

Funds						Debt Service Funds					
GO Bond 2003B 288		GO Bond 2004 289		Road Improvement Guaranty 290		LTGO 2005 Refunding 291		LTGO 2006 292		Total Nonmajor Governmental Funds	
\$	-	\$	-	\$	-	\$	-	\$	-	\$	2,286,477
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	6,741,634	-
-	-	-	-	-	-	-	-	-	-	1,674,421	-
-	-	-	-	-	-	-	-	-	-	1,496,823	-
-	-	-	-	-	-	-	-	23,586	-	35,564,100	-
-	-	-	-	-	-	-	-	-	-	5,417,973	-
-	-	-	-	-	-	-	-	-	-	299,994	-
-	-	-	-	-	-	-	-	-	-	854,879	-
-	-	-	-	-	-	-	-	-	-	2,063,249	-
-	-	-	-	-	-	-	-	23,586	-	56,399,549	-
-	-	-	-	-	-	-	-	-	-	1,754,659	-
-	-	-	-	-	-	-	-	-	-	269,291	-
-	-	-	-	-	-	-	-	-	-	11,439,137	-
-	-	-	-	-	-	-	-	-	-	4,197,523	-
-	-	-	-	-	-	-	-	-	-	55,859	-
-	-	-	-	-	-	-	-	-	-	26,840,152	-
-	-	-	-	-	-	-	-	-	-	7,117,130	-
-	-	-	-	-	-	-	-	-	-	1,202,897	-
-	-	-	-	-	-	-	-	-	-	-	-
400,000	736,405	-	-	-	35,000	-	-	815,000	-	17,248,693	-
685,955	715,456	-	-	-	940,888	-	-	805,170	-	6,381,844	-
-	-	-	-	-	-	-	-	-	-	4,471,525	-
1,085,955	1,451,861	-	-	-	975,888	-	-	1,620,170	-	80,978,710	-
(1,085,955)	(1,451,861)	-	-	-	(975,888)	-	-	(1,596,584)	-	(24,579,161)	-
-	-	-	-	-	-	-	-	-	-	40,546,206	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	26,595,081	-
-	-	-	-	-	-	-	-	-	-	(54,103,491)	-
1,085,955	1,458,482	-	-	-	975,890	-	-	1,596,661	-	26,241,924	-
-	-	-	-	-	-	-	-	-	-	(8,805,036)	-
-	-	-	-	-	-	-	-	-	-	-	-
1,085,955	1,458,482	-	-	-	975,890	-	-	1,596,661	-	30,474,684	-
-	6,622	-	-	-	3	-	-	77	-	5,895,524	-
8,735	10,662	2,737	-	-	3,333	-	-	20	-	38,971,127	-
-	-	-	-	-	-	-	-	-	-	(169,211)	-
\$ 8,735	\$ 17,284	\$ 2,737	-	-	\$ 3,336	-	-	\$ 97	-	\$ 44,697,440	-

KITSAP COUNTY, WASHINGTON

Cencom Fund 103

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	3,540,500	3,540,500	3,216,906	(323,594)
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	1,348,776	1,348,776	1,363,850	15,074
Charges for services	21,600	21,600	28,223	6,623
Fines & forfeits	-	-	-	-
Investment earnings	15,000	15,000	28,306	13,306
Miscellaneous	120,771	120,771	226,993	106,222
Total revenues	<u>5,046,647</u>	<u>5,046,647</u>	<u>4,864,278</u>	<u>(182,369)</u>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	6,510,621	6,524,759	6,347,996	176,763
Interest and other charges	-	-	-	-
Capital outlay	150,000	150,000	12,300	137,700
Total expenditures	<u>6,660,621</u>	<u>6,674,759</u>	<u>6,360,296</u>	<u>314,463</u>
Excess(deficiency) of revenues over expenditures	<u>(1,613,974)</u>	<u>(1,628,112)</u>	<u>(1,496,018)</u>	<u>132,094</u>
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	703,571	703,571	803,571	100,000
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	<u>703,571</u>	<u>703,571</u>	<u>803,571</u>	<u>100,000</u>
Net change in fund balance	<u>(910,403)</u>	<u>(924,541)</u>	<u>(692,447)</u>	<u>232,094</u>
Fund balances-beginning	1,693,794	1,693,794	1,693,794	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 783,391</u>	<u>\$ 769,253</u>	<u>\$ 1,001,347</u>	<u>\$ 232,094</u>

KITSAP COUNTY, WASHINGTON

Emergency Services Fund 104

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	187,092	187,092	151,910	(35,182)
Charges for services	-	-	356	356
Fines & forfeits	-	-	-	-
Investment earnings	3,268	3,268	818	(2,450)
Miscellaneous	-	-	1,638	1,638
Total revenues	190,360	190,360	154,723	(35,638)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	481,331	484,331	483,492	839
Capital outlay	-	-	-	-
Total expenditures	481,331	484,331	483,492	839
Excess(deficiency) of revenues over expenditures	(290,971)	(293,971)	(328,770)	(34,799)
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	289,446	289,446	289,446	(0)
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	289,446	289,446	289,446	(0)
Net change in fund balance	(1,525)	(4,525)	(39,324)	(34,799)
Fund balances-beginning	28,901	28,901	28,901	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 27,376	\$ 24,376	\$ (10,423)	\$ (34,799)

KITSAP COUNTY, WASHINGTON

Law Library Fund 105

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	97,000	97,000	99,365	2,365
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	113	113
Total revenues	97,000	97,000	99,478	2,478
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	90,908	90,908	78,271	12,637
Capital outlay	-	-	-	-
Total expenditures	90,908	90,908	78,271	12,637
Excess(deficiency) of revenues over expenditures	6,092	6,092	21,207	15,115
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	6,092	6,092	21,207	15,115
Fund balances-beginning	124,773	124,773	124,773	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 130,865	\$ 130,865	\$ 145,980	\$ 15,115

KITSAP COUNTY, WASHINGTON

KPREP Fund 106

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	1,022,709	2,818,206	2,926,516	108,310
Charges for services	-	419,415	438,744	19,329
Fines & forfeits	-	-	-	-
Investment earnings	6,000	6,000	2,542	(3,458)
Miscellaneous	8,800	8,800	6,920	(1,880)
Total revenues	1,037,509	3,252,421	3,374,723	122,302
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	847,083	3,066,995	2,431,274	635,721
Capital outlay	-	774,922	774,922	(0)
Total expenditures	847,083	3,841,917	3,206,196	635,721
Excess(deficiency) of revenues over expenditures	190,426	(589,496)	168,527	758,023
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	65,000	65,000	65,000	-
Transfers out	(134,200)	(134,200)	(134,200)	-
Other adjustments	-	-	-	-
Total other financing sources & uses	(69,200)	(69,200)	(69,200)	-
Net change in fund balance	121,226	(658,696)	99,327	758,023
Fund balances-beginning	1,017	1,017	1,017	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 122,243	\$ (657,679)	\$ 100,344	\$ 758,023

KITSAP COUNTY, WASHINGTON

Election Reserve Fund 111

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	20,152	20,152
Charges for services	161,238	161,238	133,168	(28,070)
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	161,238	161,238	153,320	(7,918)
EXPENDITURES:				
Current:				
General government	181,146	189,146	237,625	(48,479)
Judicial Services	-	-	-	-
Capital outlay	270,000	270,000	194,340	75,660
Total expenditures	451,146	459,146	431,965	27,181
Excess(deficiency) of revenues over expenditures	(289,908)	(297,908)	(278,645)	19,263
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(135,159)	-	-
Total other financing sources & uses	-	(135,159)	-	135,159
Net change in fund balance	(289,908)	(433,067)	(278,645)	154,422
Fund balances-beginning	562,329	562,329	562,329	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 272,421	\$ 129,262	\$ 283,684	\$ 154,422

KITSAP COUNTY, WASHINGTON

Auditor's Document Preservation Fund 112

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	95,000	95,000	142,177	47,177
Charges for services	193,402	193,402	169,360	(24,042)
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	288,402	288,402	311,537	23,135
EXPENDITURES:				
Current:				
General government	321,028	354,531	313,573	40,958
Judicial Services	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	321,028	354,531	313,573	40,958
Excess(deficiency) of revenues over expenditures	(32,626)	(66,129)	(2,035)	64,094
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(32,626)	(66,129)	(2,035)	64,094
Fund balances-beginning	311,298	311,298	311,298	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 278,672	\$ 245,169	\$ 309,263	\$ 64,094

KITSAP COUNTY, WASHINGTON

Housing Affordability Fund 113

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	1,042,625	1,042,625	1,145,763	103,138
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	1,042,625	1,042,625	1,145,763	103,138
EXPENDITURES:				
Current:				
General government	1,000,000	1,000,000	864,293	135,707
Capital outlay	-	-	-	-
Total expenditures	1,000,000	1,000,000	864,293	135,707
Excess(deficiency) of revenues over expenditures	42,625	42,625	281,470	238,845
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	42,625	42,625	281,470	238,845
Fund balances-beginning	1,871,571	1,871,571	1,871,571	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 1,914,196	\$ 1,914,196	\$ 2,153,041	\$ 238,845

KITSAP COUNTY, WASHINGTON

Westnet Fund 114

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	140,000	140,000	287,342	147,342
Charges for services	-	-	-	-
Fines & forfeits	70,000	70,000	86,837	16,837
Investment earnings	60,000	60,000	31,178	(28,822)
Miscellaneous	66,379	66,379	99,952	33,573
Total revenues	336,379	336,379	505,308	168,929
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	757,901	877,901	620,821	257,080
Capital outlay	50,000	130,000	30,286	99,714
Total expenditures	807,901	1,007,901	651,107	356,794
Excess(deficiency) of revenues over expenditures	(471,522)	(671,522)	(145,799)	525,723
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	(70,000)	(130,443)	(74,035)	56,408
Other adjustments	-	-	-	-
Total other financing sources & uses	(20,000)	(80,443)	(74,035)	6,408
Net change in fund balance	(491,522)	(751,965)	(219,834)	532,131
Fund balances-beginning	1,763,577	1,763,577	1,763,577	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 1,272,055	\$ 1,011,612	\$ 1,543,743	\$ 532,131

KITSAP COUNTY, WASHINGTON

Boating Safety Improvement Fund 117

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	83,660	83,660	100,271	16,611
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	706	706
Miscellaneous	-	-	-	-
Total revenues	83,660	83,660	100,977	17,317
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	87,550	87,550	50,523	37,027
Physical Environment	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	87,550	87,550	50,523	37,027
Excess(deficiency) of revenues over expenditures	(3,890)	(3,890)	50,455	54,345
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	-	-	-	-
Transfers out	(10,000)	(10,000)	-	10,000
Total other financing sources & uses	(10,000)	(10,000)	-	10,000
Net change in fund balance	(13,890)	(13,890)	50,455	64,345
Fund balances-beginning	40,157	40,157	40,157	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 26,267	\$ 26,267	\$ 90,612	\$ 64,345

KITSAP COUNTY, WASHINGTON

Noxious Weed Control Fund 120

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	300,000	300,000	214,484	(85,516)
Charges for services	105,000	105,000	112,650	7,650
Fines & forfeits	-	-	-	-
Investment earnings	-	-	849	849
Miscellaneous	-	-	1,686	1,686
Total revenues	405,000	405,000	329,669	(75,331)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	399,290	399,290	297,459	101,831
Transportation	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	399,290	399,290	297,459	101,831
Excess(deficiency) of revenues over expenditures	5,710	5,710	32,210	26,500
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	5,710	5,710	32,210	26,500
Fund balances-beginning	35,468	35,468	35,468	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 41,178	\$ 41,178	\$ 67,678	\$ 26,500

KITSAP COUNTY, WASHINGTON

Treasurer's M&O 121

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	56,827	56,827
Fines & forfeits	-	-	-	-
Investment earnings	-	-	13,260	13,260
Miscellaneous	-	-	774	774
Total revenues	-	-	70,861	70,861
EXPENDITURES:				
Current:				
General government	22,655	22,655	42,105	(19,450)
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	-	-	-	-
Total expenditures	22,655	22,655	42,105	(19,450)
Excess(deficiency) of revenues over expenditures	(22,655)	(22,655)	28,756	51,411
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	(22,655)	(22,655)	28,756	51,411
Fund balances-beginning	673,603	673,603	673,603	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 650,948	\$ 650,948	\$ 702,359	\$ 51,411

KITSAP COUNTY, WASHINGTON

Electronic Technology Excise Fund 123

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	30,000	30,000	28,482	(1,518)
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	3,381	3,381
Miscellaneous	-	-	-	-
Total revenues	30,000	30,000	31,862	1,862
EXPENDITURES:				
Current:				
General government	200,000	200,000	31,245	168,755
Judicial Services	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	200,000	200,000	31,245	168,755
Excess(deficiency) of revenues over expenditures	(170,000)	(170,000)	617	170,617
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	(170,000)	(170,000)	617	170,617
Fund balances-beginning	175,886	175,886	175,886	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 5,886	\$ 5,886	\$ 176,503	\$ 170,617

KITSAP COUNTY, WASHINGTON

Veteran's Relief Fund 124

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ 300,000	\$ 345,000	\$ 321,573	\$ (23,427)
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	675	675
Licenses and permits	-	-	-	-
Intergovernmental	-	-	396	396
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	40,000	40,000	20,566	(19,434)
Miscellaneous	-	-	-	-
Total revenues	340,000	385,000	343,210	(41,790)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	487,660	532,660	463,477	69,183
Economic Environment	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	487,660	532,660	463,477	69,183
Excess(deficiency) of revenues over expenditures	(147,660)	(147,660)	(120,266)	27,394
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(147,660)	(147,660)	(120,266)	27,394
Fund balances-beginning	1,072,041	1,072,041	1,072,041	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 924,381	\$ 924,381	\$ 951,775	\$ 27,394

KITSAP COUNTY, WASHINGTON

Expert Witness Fund 125

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	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	35,000	35,000	31,424	(3,576)
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	35,000	35,000	31,424	(3,576)
EXPENDITURES:				
Current:				
General government	25,000	25,000	3,280	21,720
Judicial Services	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	25,000	25,000	3,280	21,720
Excess(deficiency) of revenues over expenditures	10,000	10,000	28,144	18,144
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	-	(20,141)	-	20,141
Other adjustments	-	-	-	-
Total other financing sources & uses	-	(20,141)	-	20,141
Net change in fund balance	10,000	(10,141)	28,144	38,285
Fund balances-beginning	86,788	86,788	86,788	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 96,788	\$ 76,647	\$ 114,932	\$ 38,285

KITSAP COUNTY, WASHINGTON

Conservation Futures Tax Fund 129

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ 1,172,144	\$ 1,172,144	\$ 1,160,918	\$ (11,226)
Retail sales & use taxes	-	-	-	-
Other taxes	2,000	2,000	2,436	436
Licenses and permits	-	-	-	-
Intergovernmental	3,025	3,025	1,429	(1,596)
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	22,255	22,255	13,507	(8,748)
Miscellaneous	-	-	-	-
Total revenues	1,199,424	1,199,424	1,178,290	(21,134)
EXPENDITURES:				
Current:				
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay				
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	1,199,424	1,199,424	1,178,290	(21,134)
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	(1,170,442)	(1,173,571)	(1,170,440)	3,131
Other adjustments	-	-	-	-
Total other financing sources & uses	(1,170,442)	(1,173,571)	(1,170,440)	3,131
Net change in fund balance	28,982	25,853	7,850	(18,003)
Fund balances-beginning	747,692	747,692	747,692	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 776,674	\$ 773,545	\$ 755,542	\$ (18,003)

KITSAP COUNTY, WASHINGTON

Community Service Fund 130

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	30,000	30,000	42,154	12,154
Fines & forfeits	12,000	12,000	14,739	2,739
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	42,000	42,000	56,893	14,893
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	57,716	57,716	55,857	1,859
Total expenditures	57,716	57,716	55,857	1,859
Excess(deficiency) of revenues over expenditures	(15,716)	(15,716)	1,035	16,751
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	15,000	15,000	15,000	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	15,000	15,000	15,000	-
Net change in fund balance	(716)	(716)	16,035	16,751
Fund balances-beginning	49,773	49,773	49,773	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 49,057	\$ 49,057	\$ 65,808	\$ 16,751

KITSAP COUNTY, WASHINGTON

Kitsap County Stadium Fund 132

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	300,000	310,000	306,428	(3,572)
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	300,000	310,000	306,428	(3,572)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	276,664	286,664	238,662	48,002
Total expenditures	276,664	286,664	238,662	48,002
Excess(deficiency) of revenues over expenditures	23,336	23,336	67,766	44,430
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(23,336)	(23,336)	(23,336)	-
Total other financing sources & uses	(23,336)	(23,336)	(23,336)	-
Net change in fund balance	-	-	44,430	44,430
Fund balances-beginning	135,065	135,065	135,065	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 135,065	\$ 135,065	\$ 179,495	\$ 44,430

KITSAP COUNTY, WASHINGTON

1% For Art Program Fund 134

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	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	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	9,500	38,000	18,250	19,750
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	9,500	38,000	18,250	19,750
Excess(deficiency) of revenues over expenditures	(9,500)	(38,000)	(18,250)	19,750
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	28,500	28,500	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	28,500	28,500	-
Net change in fund balance	(9,500)	(9,500)	10,250	19,750
Fund balances-beginning	57,161	57,161	57,161	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 47,661	\$ 47,661	\$ 67,411	\$ 19,750

KITSAP COUNTY, WASHINGTON

Prisoner Commissary Fund 135

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	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	195,000	195,000	113,680	(81,320)
Total revenues	195,000	195,000	113,680	(81,320)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	196,609	196,609	140,486	56,123
Capital outlay	-	-	-	-
Total expenditures	196,609	196,609	140,486	56,123
Excess(deficiency) of revenues over expenditures	(1,609)	(1,609)	(26,806)	(25,197)
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	(1,609)	(1,609)	(26,806)	(25,197)
Fund balances-beginning	49,154	49,154	49,154	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 47,545	\$ 47,545	\$ 22,348	\$ (25,197)

KITSAP COUNTY, WASHINGTON

SIU Revenue Fund 136

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	25,739	25,739	43,326	17,587
Charges for services	-	-	-	-
Fines & forfeits	40,000	40,000	112,612	72,612
Investment earnings	10,000	10,000	7,862	(2,138)
Miscellaneous	-	-	60	60
Total revenues	75,739	75,739	163,860	88,121
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	56,460	52,136	31,047	21,089
Capital outlay	-	4,324	4,324	0
Total expenditures	56,460	56,460	35,371	21,089
Excess(deficiency) of revenues over expenditures	19,279	19,279	128,490	109,211
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	(90,000)	(90,000)	-	90,000
Other adjustments	-	-	-	-
Total other financing sources & uses	(40,000)	(40,000)	-	40,000
Net change in fund balance	(20,721)	(20,721)	128,490	149,211
Fund balances-beginning	418,361	418,361	418,361	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 397,640	\$ 397,640	\$ 546,851	\$ 149,211

KITSAP COUNTY, WASHINGTON

Kitsap SAIVS Fund 139

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	5,080	15,366	10,286
Charges for services	5,700	5,700	7,436	1,736
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	5,700	10,780	22,802	12,022
EXPENDITURES:				
Current:				
General government	27,300	32,380	20,779	11,601
Capital outlay	-	-	-	-
Total expenditures	27,300	32,380	20,779	11,601
Excess(deficiency) of revenues over expenditures	(21,600)	(21,600)	2,023	23,623
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(21,600)	(21,600)	2,023	23,623
Fund balances-beginning	22,934	22,934	22,934	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 1,334	\$ 1,334	\$ 24,957	\$ 23,623

KITSAP COUNTY, WASHINGTON

Drug Forfeiture Enforcement Fund 140

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	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	30,000	30,000	16,736	(13,264)
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	30,000	30,000	16,736	(13,264)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	26,868	26,868	12,869	14,000
Physical Environment	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	26,868	26,868	12,869	14,000
Excess(deficiency) of revenues over expenditures	3,132	3,132	3,868	736
OTHER FINANCING SOURCES (USES):				
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	3,132	3,132	3,868	736
Fund balances-beginning	47,021	47,021	47,021	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 50,153	\$ 50,153	\$ 50,889	\$ 736

KITSAP COUNTY, WASHINGTON

Anti-Profiteering Revolving Fund 141

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	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	5,401	5,401	3,733	(1,668)
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	5,401	5,401	3,733	(1,668)
EXPENDITURES:				
Current:				
General government	5,000	55,000	1,629	53,371
Judicial Services	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay				
Total expenditures	5,000	55,000	1,629	53,371
Excess(deficiency) of revenues over expenditures	401	(49,599)	2,104	51,703
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	401	(49,599)	2,104	51,703
Fund balances-beginning	41,638	41,638	41,638	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 42,039	\$ (7,961)	\$ 43,742	\$ 51,703

KITSAP COUNTY, WASHINGTON

Family Court Services Fund 142

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	15,800	15,800	13,928	(1,872)
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	15,800	15,800	13,928	(1,872)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	18,833	18,833	700	18,133
Public safety	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	18,833	18,833	700	18,133
Excess(deficiency) of revenues over expenditures	(3,033)	(3,033)	13,228	16,261
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	(3,033)	(3,033)	13,228	16,261
Fund balances-beginning	39,812	39,812	39,812	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 36,779	\$ 36,779	\$ 53,040	\$ 16,261

KITSAP COUNTY, WASHINGTON

Trial Court Improvement Fund 143

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	99,103	99,103
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	99,103	99,103
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	99,103	99,103
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Transfers out	-	(103,000)	-	-
Total other financing sources & uses	-	(103,000)	-	103,000
Net change in fund balance	-	(103,000)	99,103	202,103
Fund balances-beginning	106,677	106,677	106,677	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 106,677	\$ 3,677	\$ 205,780	\$ 202,103

KITSAP COUNTY, WASHINGTON

Public Defense Funding 144

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	200,000	200,000	199,420	(580)
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	200,000	200,000	199,420	(580)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	207,727	207,727	138,743	68,984
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	-	-	-	-
Total expenditures	207,727	207,727	138,743	68,984
Excess(deficiency) of revenues over expenditures	(7,727)	(7,727)	60,677	68,404
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	(7,727)	(7,727)	60,677	68,404
Fund balances-beginning	371,848	371,848	371,848	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 364,121	\$ 364,121	\$ 432,525	\$ 68,404

KITSAP COUNTY, WASHINGTON

Pooling Fees Fund 145

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual

For the Year Ended December 31, 2009

	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	276,000	276,000	244,177	(31,823)
Miscellaneous	-	-	-	-
Total revenues	276,000	276,000	244,177	(31,823)
EXPENDITURES:				
Current:				
General government	261,758	261,758	240,129	21,629
Judicial Services	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	261,758	261,758	240,129	21,629
Excess(deficiency) of revenues over expenditures	14,242	14,242	4,047	(10,195)
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	14,242	14,242	4,047	(10,195)
Fund balances-beginning	272,122	272,122	272,122	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 286,364	\$ 286,364	\$ 276,169	\$ (10,195)

KITSAP COUNTY, WASHINGTON

GMA Park Impact Fees Fund 146

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	265,200	265,200	207,130	(58,070)
Fines & forfeits	-	-	-	-
Investment earnings	18,664	18,664	12,991	(5,673)
Miscellaneous	-	-	-	-
Total revenues	283,864	283,864	220,121	(63,743)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	283,864	283,864	220,121	(63,743)
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	(493,596)	(493,596)	(493,596)	-
Other adjustments	-	-	-	-
Total other financing sources & uses	(493,596)	(493,596)	(493,596)	-
Net change in fund balance	(209,732)	(209,732)	(273,475)	(63,743)
Fund balances-beginning	748,212	748,212	748,212	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 538,480	\$ 538,480	\$ 474,737	\$ (63,743)

KITSAP COUNTY, WASHINGTON

County Parks Acquisition & Development Fund 150

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	4,664	4,664
Fines & forfeits	-	-	-	-
Investment earnings	9,000	9,000	8,808	(192)
Miscellaneous	241,000	298,192	331,390	33,198
Total revenues	250,000	307,192	344,862	37,670
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	298,842	298,209	269,184	29,025
Capital outlay	-	104,725	111,457	(6,732)
Total expenditures	298,842	402,934	380,641	22,293
Excess(deficiency) of revenues over expenditures	(48,842)	(95,742)	(35,780)	59,962
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	157,658	157,658
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	157,658	157,658
Net change in fund balance	(48,842)	(95,742)	121,878	217,620
Fund balances-beginning	548,686	548,686	548,686	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 499,844	\$ 452,944	\$ 670,564	\$ 217,620

KITSAP COUNTY, WASHINGTON

Wetland Mitigation Fund 151

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	129,798	129,798	13,291	116,507
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	129,798	129,798	13,291	116,507
Excess(deficiency) of revenues over expenditures	(129,798)	(129,798)	(13,291)	116,507
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	(129,798)	(129,798)	(13,291)	116,507
Fund balances-beginning	122,612	122,612	122,612	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ (7,186)	\$ (7,186)	\$ 109,321	\$ 116,507

KITSAP COUNTY, WASHINGTON

911 Enhancement Fund 156

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	1,630,332	1,630,332	1,669,623	39,291
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	33,612	33,612	35,997	2,385
Miscellaneous	-	-	-	-
Total revenues	1,663,944	1,663,944	1,705,620	41,676
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	1,404,502	1,480,669	1,222,746	257,923
Physical Environment	-	-	-	-
Capital outlay	150,000	280,000	413,787	(133,787)
Total expenditures	1,554,502	1,760,669	1,636,533	124,136
Excess(deficiency) of revenues over expenditures	109,442	(96,725)	69,087	165,812
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	475,098	475,098
Transfers out	(503,826)	(566,999)	(566,999)	0
Other adjustments	-	-	-	-
Total other financing sources & uses	(503,826)	(566,999)	(91,901)	475,098
Net change in fund balance	(394,384)	(663,724)	(22,814)	640,910
Fund balances-beginning	1,685,516	1,685,516	1,685,516	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 1,291,132	\$ 1,021,792	\$ 1,662,702	\$ 640,910

KITSAP COUNTY, WASHINGTON

Crime Prevention Fund 159

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	1,500	1,500	1,675	175
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	40,000	40,000	33,907	(6,093)
Investment earnings	-	-	1,529	1,529
Miscellaneous	-	-	4,048	4,048
Total revenues	41,500	41,500	41,159	(341)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	49,400	89,400	27,823	61,577
Physical Environment	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	49,400	89,400	27,823	61,577
Excess(deficiency) of revenues over expenditures	(7,900)	(47,900)	13,336	61,236
OTHER FINANCING SOURCES (USES):				
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(7,900)	(47,900)	13,336	61,236
Fund balances-beginning	128,131	128,131	128,131	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 120,231	\$ 80,231	\$ 141,467	\$ 61,236

KITSAP COUNTY, WASHINGTON

Kingston Commuter Parking Fund 160

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
General government	-	-	-	-
Transportation	64,990	64,990	-	64,990
Judicial Services	-	-	-	-
Capital outlay	-	-	10,771	(10,771)
Total expenditures	64,990	64,990	10,771	54,219
Excess(deficiency) of revenues over expenditures	(64,990)	(64,990)	(10,771)	54,219
OTHER FINANCING SOURCES (USES):				
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(64,990)	(64,990)	(10,771)	54,219
Fund balances-beginning	76,165	76,165	76,165	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 11,175	\$ 11,175	\$ 65,394	\$ 54,219

KITSAP COUNTY, WASHINGTON

Regional Septic Loans 161

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	2,140,000	2,140,000	1,395,041	(744,959)
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	2,140,000	2,140,000	1,395,041	(744,959)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	2,000,000	2,000,000	1,393,443	606,557
Transportation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	2,000,000	2,000,000	1,393,443	606,557
Excess(deficiency) of revenues over expenditures	140,000	140,000	1,598	(138,402)
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	(140,000)	(45,000)	(1,598)	43,402
Other adjustments	-	-	-	-
Total other financing sources & uses	(140,000)	(45,000)	(1,598)	43,402
Net change in fund balance	-	95,000	0	(95,000)
Fund balances-beginning	-	95,000	0	(95,000)
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ 190,000	\$ 0	\$ (190,000)

KITSAP COUNTY, WASHINGTON

Recovery Center Fund 162

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	1,310,000	1,310,000	1,136,493	(173,507)
Charges for services	300,000	300,000	142,384	(157,616)
Fines & forfeits	-	-	-	-
Investment earnings	-	-	17,706	17,706
Miscellaneous	-	-	102,570	102,570
Total revenues	<u>1,610,000</u>	<u>1,610,000</u>	<u>1,399,153</u>	<u>(210,847)</u>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	2,497,219	2,497,219	2,158,984	338,235
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	30,000	30,000	8,048	21,952
Total expenditures	<u>2,527,219</u>	<u>2,527,219</u>	<u>2,167,031</u>	<u>360,188</u>
Excess(deficiency) of revenues over expenditures	<u>(917,219)</u>	<u>(917,219)</u>	<u>(767,878)</u>	<u>149,341</u>
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	915,000	915,000	957,451	42,451
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	<u>915,000</u>	<u>915,000</u>	<u>957,451</u>	<u>42,451</u>
Net change in fund balance	<u>(2,219)</u>	<u>(2,219)</u>	<u>189,573</u>	<u>191,792</u>
Fund balances-beginning	1,754,292	1,754,292	1,754,292	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 1,752,073</u>	<u>\$ 1,752,073</u>	<u>\$ 1,943,865</u>	<u>\$ 191,792</u>

KITSAP COUNTY, WASHINGTON

Dispute Resolution Center Fund 163

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	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	51,913	1,913
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	50,000	50,000	51,913	1,913
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	50,000	50,000	51,577	(1,577)
Public safety	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	50,000	50,000	51,577	(1,577)
Excess(deficiency) of revenues over expenditures	-	-	336	336
OTHER FINANCING SOURCES (USES):				
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	336	336
Fund balances-beginning	10,622	10,622	10,622	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 10,622	\$ 10,622	\$ 10,958	\$ 336

KITSAP COUNTY, WASHINGTON

CDBG Entitlement Fund 164

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	1,997,045	1,997,045	1,796,003	(201,042)
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	1,997,045	1,997,045	1,796,003	(201,042)
EXPENDITURES:				
Current:				
Economic Environment	1,997,045	1,997,045	1,796,003	201,042
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	1,997,045	1,997,045	1,796,003	201,042
Excess(deficiency) of revenues over expenditures	-	-	(0)	(0)
OTHER FINANCING SOURCES (USES):				
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	(0)	(0)
Fund balances-beginning	88	88	88	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 88	\$ 88	\$ 88	\$ (0)

KITSAP COUNTY, WASHINGTON

Kitsap Abatement 167

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	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	-	-	900	900
Total revenues	-	-	900	900
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	169,507	169,507	25,332	144,175
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	169,507	169,507	25,332	144,175
Excess(deficiency) of revenues over expenditures	(169,507)	(169,507)	(24,432)	145,075
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	169,507	169,507	-	(169,507)
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	169,507	169,507	-	(169,507)
Net change in fund balance	-	-	(24,432)	(24,432)
Fund balances-beginning	-	-	175,694	175,694
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ -	\$ 151,262	\$ 151,262

KITSAP COUNTY, WASHINGTON

Community Development 168

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	Budget		Actual	Variance with
	Original	Final		Final Budget
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	Variance with
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	2,600,000	2,078,260	1,481,220	(597,040)
Intergovernmental	185,808	482,818	453,362	(29,456)
Charges for services	2,597,602	2,597,602	2,343,038	(254,564)
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	92,000	151,583	140,931	(10,652)
Total revenues	5,475,410	5,310,263	4,418,550	(891,713)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	1,539,385	1,700,161	1,678,975	21,186
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	5,534,035	5,176,612	4,807,567	369,045
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	18,811	(18,811)
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	7,073,420	6,876,773	6,505,353	371,420
Excess(deficiency) of revenues over expenditures	(1,598,010)	(1,566,510)	(2,086,802)	(520,292)
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	1,631,527	1,631,527	1,631,528	1
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	1,631,527	1,631,527	1,631,528	1
Net change in fund balance	33,517	65,017	(455,274)	(520,291)
Fund balances-beginning	(239,078)	(239,078)	(239,078)	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ (205,561)	\$ (174,061)	\$ (694,352)	\$ (520,291)

KITSAP COUNTY, WASHINGTON

Jail & Juvenile Sales Tax Fund 171

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	3,579,389	3,579,389	3,218,300	(361,089)
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	50,000	50,000	19,422	(30,578)
Miscellaneous	-	-	-	-
Total revenues	3,629,389	3,629,389	3,237,722	(391,667)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	304	(304)
Capital outlay				
Total expenditures	-	-	304	(304)
Excess(deficiency) of revenues over expenditures	3,629,389	3,629,389	3,237,418	(391,971)
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	(4,181,542)	(4,226,542)	(4,181,541)	45,001
Other adjustments	-	-	-	-
Total other financing sources & uses	(4,181,542)	(4,226,542)	(4,181,541)	45,001
Net change in fund balance	(552,153)	(597,153)	(944,123)	(346,970)
Fund balances-beginning	1,887,106	1,887,106	1,887,106	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 1,334,953	\$ 1,289,953	\$ 942,983	\$ (346,970)

KITSAP COUNTY, WASHINGTON

Service Area 4 Rd Impact Fee Fund 176

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	55,006	55,006
Fines & forfeits	-	-	-	-
Investment earnings	-	-	6,911	6,911
Miscellaneous	-	-	-	-
Total revenues	-	-	61,917	61,917
EXPENDITURES:				
Current:				
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	61,917	61,917
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	-	(225,000)	(225,000)	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	(225,000)	(225,000)	-
Net change in fund balance	-	(225,000)	(163,083)	61,917
Fund balances-beginning	369,510	369,510	369,510	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 369,510	\$ 144,510	\$ 206,427	\$ 61,917

KITSAP COUNTY, WASHINGTON

PEG Fund 179

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	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	53,170	53,170	52,528	(642)
Total revenues	53,170	53,170	52,528	(642)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	75,594	(75,594)
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	250,000	250,000	43,037	206,963
Total expenditures	250,000	250,000	118,631	131,369
Excess(deficiency) of revenues over expenditures	(196,830)	(196,830)	(66,102)	130,728
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	(196,830)	(196,830)	(66,102)	130,728
Fund balances-beginning	149,091	149,091	149,091	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ (47,739)	\$ (47,739)	\$ 82,989	\$ 130,728

KITSAP COUNTY, WASHINGTON

Mental Health Fund 181

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ 400,000	\$ 400,000.00	\$ 501,903	\$ 101,903
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	2,766	2,766
Miscellaneous	-	-	10	10
Total revenues	400,000	400,000	504,679	104,679
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	300,000	312,000	186,475	125,525
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	300,000	312,000	186,475	125,525
Excess(deficiency) of revenues over expenditures	100,000	88,000	318,204	230,204
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	(100,000)	(100,000)	(100,000)	-
Other adjustments	-	-	-	-
Total other financing sources & uses	(100,000)	(100,000)	(100,000)	-
Net change in fund balance	-	(12,000)	218,204	230,204
Fund balances-beginning	699,747	699,747	699,747	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 699,747	\$ 687,747	\$ 917,951	\$ 230,204

KITSAP COUNTY, WASHINGTON

Develop Disabilities Fund 182

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ 140,000	\$ 140,000	\$ 301,903	\$ 161,903
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	3,330,000	3,560,000	3,090,230	(469,770)
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	40,000	40,000	23,470	(16,530)
Total revenues	3,510,000	3,740,000	3,415,603	(324,397)
EXPENDITURES:				
Current:				
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	3,509,942	3,739,942	3,203,552	536,390
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	3,509,942	3,739,942	3,203,552	536,390
Excess(deficiency) of revenues over expenditures	58	58	212,051	211,993
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	58	58	212,051	211,993
Fund balances-beginning	1,289,189	1,289,189	1,289,189	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 1,289,247	\$ 1,289,247	\$ 1,501,240	\$ 211,993

KITSAP COUNTY, WASHINGTON

Substance Abuse 183

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	3,066,436	3,816,436	2,619,559	(1,196,877)
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	545	545
Total revenues	3,066,436	3,816,436	2,620,104	(1,196,332)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	1,939,928	2,689,928	1,507,891	1,182,037
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	1,939,928	2,689,928	1,507,891	1,182,037
Excess(deficiency) of revenues over expenditures	1,126,508	1,126,508	1,112,214	(14,294)
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	(1,145,000)	(1,145,000)	(1,170,693)	(25,693)
Other adjustments	-	-	-	-
Total other financing sources & uses	(1,126,436)	(1,126,436)	(1,152,129)	(25,693)
Net change in fund balance	72	72	(39,915)	(39,987)
Fund balances-beginning	270,855	270,855	270,855	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 270,927	\$ 270,927	\$ 230,940	\$ (39,987)

KITSAP COUNTY, WASHINGTON

Youth Commission 184

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	103,000	103,000	63,747	(39,253)
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	5,000	5,000	-	(5,000)
Total revenues	108,000	108,000	63,747	(44,253)
EXPENDITURES:				
Current:				
Public Safety	108,000	108,000	63,747	44,253
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay				
Total expenditures	108,000	108,000	63,747	44,253
Excess(deficiency) of revenues over expenditures	-	-	-	-
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	-	-	-	-
Fund balances-beginning	-	-	-	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ -	\$ -	\$ -

KITSAP COUNTY, WASHINGTON

Youth Services Juvenile 185

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	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	7,000	9,711	5,712	(3,999)
Total revenues	7,000	9,711	5,712	(3,999)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	7,000	10,211	6,314	3,897
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	7,000	10,211	6,314	3,897
Excess(deficiency) of revenues over expenditures	-	(500)	(603)	(103)
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	-	(500)	(603)	(103)
Fund balances-beginning	10,442	10,442	10,442	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 10,442	\$ 9,942	\$ 9,839	\$ (103)

KITSAP COUNTY, WASHINGTON

Mental Health Non-medicaid Fund 188

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	7,885,000	8,785,000	7,981,277	(803,723)
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	7,475	7,475
Miscellaneous	-	-	166,775	166,775
Total revenues	7,885,000	8,785,000	8,155,527	(629,473)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	7,901,905	8,801,905	8,500,018	301,887
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	7,901,905	8,801,905	8,500,018	301,887
Excess(deficiency) of revenues over expenditures	(16,905)	(16,905)	(344,492)	(327,587)
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	7,500	7,500	7,500	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	7,500	7,500	7,500	-
Net change in fund balance	(9,405)	(9,405)	(336,992)	(327,587)
Fund balances-beginning	1,099,940	1,099,940	1,099,940	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 1,090,535	\$ 1,090,535	\$ 762,948	\$ (327,587)

KITSAP COUNTY, WASHINGTON

Commute Trip Reduction Fund 189

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	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	-	-	5	5
Investment earnings	-	-	-	-
Miscellaneous	56,000	56,000	62,199	6,199
Total revenues	56,000	56,000	62,204	6,204
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Physical Environment	-	-	-	-
Transportation	56,664	56,664	46,798	9,866
Total expenditures	56,664	56,664	46,798	9,866
Excess(deficiency) of revenues over expenditures	(664)	(664)	15,406	16,070
OTHER FINANCING SOURCES (USES):				
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(664)	(664)	15,406	16,070
Fund balances-beginning	9,075	9,075	9,075	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 8,411	\$ 8,411	\$ 24,481	\$ 16,070

KITSAP COUNTY, WASHINGTON

Area Agency on Aging Fund 190

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	4,854,900	5,054,900	3,939,697	(1,115,203)
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	6,097	6,097
Total revenues	4,854,900	5,054,900	3,945,794	(1,109,106)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	4,880,627	5,249,839	3,969,375	1,280,464
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	4,880,627	5,249,839	3,969,375	1,280,464
Excess(deficiency) of revenues over expenditures	(25,727)	(194,939)	(23,581)	171,358
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	26,100	26,100	26,100	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	26,100	26,100	26,100	-
Net change in fund balance	373	(168,839)	2,519	171,358
Fund balances-beginning	444,348	444,348	444,348	-
Prior period adjustments	-	-	(169,211)	(169,211)
Fund balances-ending	\$ 444,721	\$ 275,509	\$ 277,656	\$ 2,147

KITSAP COUNTY, WASHINGTON

JTPA Admin Fund 191

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	3,030,000	5,076,000	4,314,398	(761,602)
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	50	50
Total revenues	3,030,000	5,076,000	4,314,448	(761,552)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	3,031,063	5,077,063	4,314,398	762,665
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	3,031,063	5,077,063	4,314,398	762,665
Excess(deficiency) of revenues over expenditures	(1,063)	(1,063)	50	1,113
OTHER FINANCING SOURCES (USES):				
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(1,063)	(1,063)	50	1,113
Fund balances-beginning	4,430	4,430	4,430	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 3,367	\$ 3,367	\$ 4,480	\$ 1,113

KITSAP COUNTY, WASHINGTON

Employment Training Fund 192

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	1,625,000	3,025,000	2,275,723	(749,277)
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	170,000	185,000	197,216	12,216
Total revenues	1,795,000	3,210,000	2,472,940	(737,060)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	1,793,072	3,208,072	2,480,126	727,946
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	1,793,072	3,208,072	2,480,126	727,946
Excess(deficiency) of revenues over expenditures	1,928	1,928	(7,186)	(9,114)
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	1,928	1,928	(7,186)	(9,114)
Fund balances-beginning	213,998	213,998	213,998	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 215,926	\$ 215,926	\$ 206,812	\$ (9,114)

KITSAP COUNTY, WASHINGTON

Kitsap/Regional Coordinating Council Fund 193

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	293,890	293,890	190,804	(103,086)
Charges for services	50,000	50,000	85,788	35,788
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	7,000	7,000	74,639	67,639
Total revenues	350,890	350,890	351,231	341
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	509,220	509,220	437,966	71,254
Culture & recreation	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay				
Total expenditures	509,220	509,220	437,966	71,254
Excess(deficiency) of revenues over expenditures	(158,330)	(158,330)	(86,735)	71,595
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	153,221	153,221	153,218	(3)
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	153,221	153,221	153,218	(3)
Net change in fund balance	(5,109)	(5,109)	66,483	71,592
Fund balances-beginning	89,332	89,332	89,332	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 84,223	\$ 84,223	\$ 155,815	\$ 71,592

KITSAP COUNTY, WASHINGTON

Model Toxic Control Act 302

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	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	-	-	28,474	28,474
Miscellaneous	-	-	-	-
Total revenues	-	-	28,474	28,474
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	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	28,474	28,474
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	-	-	28,474	28,474
Fund balances-beginning	1,431,108	1,431,108	1,431,108	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 1,431,108	\$ 1,431,108	\$ 1,459,582	\$ 28,474

KITSAP COUNTY, WASHINGTON

2009 KC LTGO BAN Project 331

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	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	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	850,000	380,973	469,027
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	900,000	1,192,506	(292,506)
Capital outlay	-	-	-	-
Total expenditures	-	1,750,000	1,573,478	176,522
Excess(deficiency) of revenues over expenditures	-	(1,750,000)	(1,573,478)	176,522
OTHER FINANCING SOURCES (USES):				
Proceeds of BANS	-	39,990,000	36,668,652	3,321,348
Special Items-sales of pledged assets	-	15,950,000	15,385,342	564,658
Payment to bond refunding escrow agent	-	-	-	-
Payment of assumed debt	-	(53,290,000)	(50,480,516)	(2,809,484)
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	2,650,000	1,573,478	1,076,522
Net change in fund balance	-	900,000	0	(900,000)
Fund balances-beginning	-	-	-	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ 900,000	\$ 0	\$ (900,000)

KITSAP COUNTY, WASHINGTON

2009B KC LTGO BAN Project 332

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	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	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	6,929	(6,929)
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	65,000	48,960	16,040
Capital outlay	-	-	-	-
Total expenditures	-	65,000	55,889	9,111
Excess(deficiency) of revenues over expenditures	-	(65,000)	(55,889)	9,111
OTHER FINANCING SOURCES (USES):				
Proceeds of BANS	-	3,622,976	3,622,975	1
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	(3,622,976)	(3,622,975)	(1)
Sale of capital assets	-	-	-	-
Transfers in	-	75,000	48,076	(26,924)
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	75,000	48,076	(26,924)
Net change in fund balance	-	10,000	(7,813)	36,035
Fund balances-beginning	-	-	-	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ 10,000	\$ (7,813)	\$ 36,035

KITSAP COUNTY, WASHINGTON

Silverdale Projects 363

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	97,415	97,415
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	97,415	97,415
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	37,189	58,441	(21,252)
Transportation	45,690	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	354,310	344,521	308,988	35,533
Total expenditures	400,000	381,710	367,429	14,281
Excess(deficiency) of revenues over expenditures	(400,000)	(381,710)	(270,014)	111,696
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	(400,000)	(381,710)	(270,014)	111,696
Fund balances-beginning	492,284	492,284	492,284	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 92,284	\$ 110,574	\$ 222,270	\$ 111,696

KITSAP COUNTY, WASHINGTON

McCormick Woods Park 366

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	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	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	58,522	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	58,522	-	-	-
Excess(deficiency) of revenues over expenditures	(58,522)	-	-	-
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	(58,522)	-	-	-
Fund balances-beginning	643,742	643,742	643,742	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 585,220	\$ 643,742	\$ 643,742	\$ -

KITSAP COUNTY, WASHINGTON

Parks Capital Improvement 382

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	1,327,950	1,327,950	29,899	(1,298,051)
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	150,000	150,000	91,663	(58,337)
Miscellaneous	450,000	450,000	991	(449,009)
Total revenues	1,927,950	1,927,950	122,553	(1,805,397)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	1,447,665	1,642,726	682,314	960,412
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	2,442,640	2,577,789	387,742	2,190,047
Total expenditures	3,890,305	4,220,515	1,070,056	3,150,459
Excess(deficiency) of revenues over expenditures	(1,962,355)	(2,292,565)	(947,503)	1,345,062
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	(1,962,355)	(2,292,565)	(947,503)	1,345,062
Fund balances-beginning	5,640,510	5,640,510	5,640,510	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 3,678,155	\$ 3,347,945	\$ 4,693,007	\$ 1,345,062

KITSAP COUNTY, WASHINGTON

Capital Project 2001 384

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	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	-	-	4,133	4,133
Miscellaneous	-	-	-	-
Total revenues	-	-	4,133	4,133
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	(18)	18
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	304	(304)
Capital outlay	-	-	-	-
Total expenditures	-	-	286	(286)
Excess(deficiency) of revenues over expenditures	-	-	3,848	3,848
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	-	-	3,848	3,848
Fund balances-beginning	209,884	208,884	209,884	1,000
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 209,884	\$ 208,884	\$ 213,732	\$ 4,848

KITSAP COUNTY, WASHINGTON

CenCom Facility Project 385

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ 22	\$ 22
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	1,239	1,239
Miscellaneous	-	-	-	-
Total revenues	-	-	1,262	1,262
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	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	1,262	1,262
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	-	-	(556,289)	(556,289)
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	(556,289)	(556,289)
Net change in fund balance	-	-	(555,027)	(555,027)
Fund balances-beginning	555,027	555,027	555,027	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 555,027	\$ 555,027	\$ (0)	\$ (555,027)

KITSAP COUNTY, WASHINGTON

2002A Facility Project 386

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	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	13,065	13,065	8,521	(4,544)
Miscellaneous	-	-	-	-
Total revenues	13,065	13,065	8,521	(4,544)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	225,000	225,000	47,433	177,567
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	304	(304)
Capital outlay	200,000	200,000	73,924	126,076
Total expenditures	425,000	425,000	121,660	303,340
Excess(deficiency) of revenues over expenditures	(411,935)	(411,935)	(113,139)	298,796
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	(411,935)	(411,935)	(113,139)	298,796
Fund balances-beginning	489,477	489,477	489,477	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 77,542	\$ 77,542	\$ 376,338	\$ 298,796

KITSAP COUNTY, WASHINGTON

Administrative Building 387

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	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	-	-	29,755	29,755
Miscellaneous	-	-	11,100	11,100
Total revenues	-	-	40,854	40,854
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	350,111	404,426	194,649	209,777
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	225,000	225,000	102,343	122,657
Total expenditures	575,111	629,426	296,991	332,435
Excess(deficiency) of revenues over expenditures	(575,111)	(629,426)	(256,137)	373,289
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	-	-	(60,000)	(60,000)
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	(60,000)	(60,000)
Net change in fund balance	(575,111)	(629,426)	(316,137)	313,289
Fund balances-beginning	1,614,775	1,614,775	1,614,775	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 1,039,664	\$ 985,349	\$ 1,298,638	\$ 313,289

KITSAP COUNTY, WASHINGTON

KC LTGO Bond Project 392

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	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	-	-	7,726	7,726
Miscellaneous	-	-	-	-
Total revenues	-	-	7,726	7,726
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	59,484	82,367	(22,883)
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	2,643,689	1,995,257	648,432
Total expenditures	-	2,703,173	2,077,624	625,549
Excess(deficiency) of revenues over expenditures	-	(2,703,173)	(2,069,898)	633,275
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Premiums on bonds	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	800,000	953,173	1,013,173	60,000
Transfers out	-	-	(28,500)	(28,500)
Other adjustments	-	-	-	-
Total other financing sources & uses	800,000	953,173	984,673	31,500
Net change in fund balance	800,000	(1,750,000)	(1,085,225)	664,775
Fund balances-beginning	1,087,938	1,087,938	1,087,938	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 1,887,938	\$ (662,062)	\$ 2,713	\$ 664,775

KITSAP COUNTY, WASHINGTON

KC GO Bond 1996 230

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	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	-	-	1	1
Miscellaneous	370,814	370,814	314,314	(56,500)
Total revenues	370,814	370,814	314,315	(56,499)
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	1,575,000	1,575,000	1,575,000	-
Interest and other charges	321,681	321,681	321,675	6
Capital outlay	-	-	-	-
Total expenditures	1,896,681	1,896,681	1,896,675	6
Excess(deficiency) of revenues over expenditures	(1,525,867)	(1,525,867)	(1,582,360)	(56,493)
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	1,525,867	1,525,867	1,525,866	(1)
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	1,525,867	1,525,867	1,525,866	(1)
Net change in fund balance	-	-	(56,494)	(56,494)
Fund balances-beginning	89,133	89,133	89,133	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 89,133	\$ 89,133	\$ 32,639	\$ (56,494)

KITSAP COUNTY, WASHINGTON

KC2009 LTGO BAN 231

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	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	-	-	114,562	114,562
Miscellaneous	-	-	-	-
Total revenues	-	-	114,562	114,562
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	-	11,170,000	11,089,302	80,698
Interest and other charges	-	-	184,592	(184,592)
Capital outlay	-	-	-	-
Total expenditures	-	11,170,000	11,273,894	(103,894)
Excess(deficiency) of revenues over expenditures	-	(11,170,000)	(11,159,331)	10,669
OTHER FINANCING SOURCES (USES):				
Proceeds from BANS	-	510,000	249,592	(260,408)
Capital -related debt issued	-	-	-	-
Special item-sales of pledged assets	-	10,660,000	10,909,739	249,739
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	11,170,000	11,159,331	(10,669)
Net change in fund balance	-	-	0	0
Fund balances-beginning	-	-	-	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ -	\$ 0	\$ 0

KITSAP COUNTY, WASHINGTON

KC2009B Key Bank Line 232

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	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	-	25,000	30,578	5,578
Total revenues	-	25,000	30,578	5,578
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	-	-	22,987	(22,987)
Interest and other charges	-	25,000	10,265	14,735
Capital outlay	-	-	-	-
Total expenditures	-	25,000	33,252	(8,252)
Excess(deficiency) of revenues over expenditures	-	-	(2,674)	(2,674)
OTHER FINANCING SOURCES (USES):				
Proceeds from BANS	-	-	4,987	(4,987)
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	-	-	4,987	(4,987)
Net change in fund balance	-	-	2,313	(7,661)
Fund balances-beginning	-	-	-	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ -	\$ 2,313	\$ (7,661)

KITSAP COUNTY, WASHINGTON

KC2009 RSV Tree Tops 233

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	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	-	-	503	503
Miscellaneous	-	-	-	-
Total revenues	-	-	503	503
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	-	-	55,417	(55,417)
Capital outlay	-	-	-	-
Total expenditures	-	-	55,417	(55,417)
Excess(deficiency) of revenues over expenditures	-	-	(54,913)	(54,913)
OTHER FINANCING SOURCES (USES):				
Proceeds from BANS	-	-	-	-
Capital -related debt issued	-	-	-	-
Special item-sales of pledged assets	-	-	300,000	300,000
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	300,000	300,000
Net change in fund balance	-	-	245,087	245,087
Fund balances-beginning	-	-	-	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ -	\$ 245,087	\$ 245,087

KITSAP COUNTY, WASHINGTON

Special Assessments 265 & 266

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	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	-	-	2,653	2,653
Miscellaneous	5,268	5,268	10,339	5,071
Total revenues	5,268	5,268	12,992	7,724
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	5,000	5,000	5,000	-
Interest and other charges	268	268	268	1
Capital outlay	-	-	-	-
Total expenditures	5,268	5,268	5,268	1
Excess(deficiency) of revenues over expenditures	-	-	7,724	7,724
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	-	-	7,724	7,724
Fund balances-beginning	2,460	2,460	2,460	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 2,460	\$ 2,460	\$ 10,184	\$ 7,724

KITSAP COUNTY, WASHINGTON

GO Bond 1999 281

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	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	-	-	-	-
Total revenues	-	-	-	-
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	250,000	250,000	250,000	-
Interest and other charges	142,518	142,518	142,518	1
Capital outlay	-	-	-	-
Total expenditures	392,518	392,518	392,518	1
Excess(deficiency) of revenues over expenditures	(392,518)	(392,518)	(392,518)	1
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	392,518	392,518	392,518	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	392,518	392,518	392,518	-
Net change in fund balance	-	-	1	1
Fund balances-beginning	2	2	2	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 2	\$ 2	\$ 3	\$ 1

KITSAP COUNTY, WASHINGTON

GO Bond 1999B 282

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	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	-	-	50,738	50,738
Miscellaneous	120,738	120,738	-	(120,738)
Total revenues	120,738	120,738	50,738	(70,001)
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	515,000	515,000	515,000	-
Interest and other charges	72,322	72,322	72,322	-
Capital outlay	-	-	-	-
Total expenditures	587,322	587,322	587,322	-
Excess(deficiency) of revenues over expenditures	(466,584)	(466,584)	(536,585)	(70,001)
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	466,584	466,584	466,584	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	466,584	466,584	466,584	-
Net change in fund balance	-	-	(70,001)	(70,001)
Fund balances-beginning	1,043,095	1,043,095	1,043,095	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 1,043,095	\$ 1,043,095	\$ 973,095	\$ (70,001)

KITSAP COUNTY, WASHINGTON

GO Bond 2000 283

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	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	-	-	-	-
Total revenues	-	-	-	-
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	600,000	600,000	600,000	-
Interest and other charges	59,970	59,970	59,970	-
Capital outlay	-	-	-	-
Total expenditures	659,970	659,970	659,970	-
Excess(deficiency) of revenues over expenditures	(659,970)	(659,970)	(659,970)	-
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	659,970	659,970	659,970	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	659,970	659,970	659,970	-
Net change in fund balance	-	-	-	-
Fund balances-beginning	26,842	26,842	26,842	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 26,842	\$ 26,842	\$ 26,842	\$ -

KITSAP COUNTY, WASHINGTON

GO Bond 2001 284

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	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	-	-	56,802	56,802
Total revenues	-	-	56,802	56,802
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	475,000	475,000	475,000	-
Interest and other charges	187,680	187,680	187,675	5
Capital outlay	-	-	-	-
Total expenditures	662,680	662,680	662,675	5
Excess(deficiency) of revenues over expenditures	(662,680)	(662,680)	(605,873)	56,807
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	662,680	662,680	662,675	(5)
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	662,680	662,680	662,675	(5)
Net change in fund balance	-	-	56,802	56,802
Fund balances-beginning	-	-	66,341	66,341
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ -	\$ 123,143	\$ 123,143

KITSAP COUNTY, WASHINGTON

GO Bond 2002A 286

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	956,048	956,048	561,654	(394,394)
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	203	203
Miscellaneous	-	-	-	-
Total revenues	956,048	956,048	561,857	(394,191)
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	395,000	395,000	395,000	-
Interest and other charges	561,048	561,048	561,049	(1)
Capital outlay	-	-	-	-
Total expenditures	956,048	956,048	956,049	(1)
Excess(deficiency) of revenues over expenditures	-	-	(394,192)	(394,192)
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Other Financing Uses	-	-	-	-
Transfers in	-	-	11,015,000	11,015,000
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	11,015,000	11,015,000
Net change in fund balance	-	-	10,620,808	10,620,808
Fund balances-beginning	249,208	249,208	249,208	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 249,208	\$ 249,208	\$ 10,870,016	\$ 10,620,808

KITSAP COUNTY, WASHINGTON

GO Bond 2003 287

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	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	-	-	-	-
Total revenues	-	-	-	-
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	335,000	335,000	335,000	-
Interest and other charges	377,458	377,458	377,440	18
Capital outlay	-	-	-	-
Total expenditures	712,458	712,458	712,440	18
Excess(deficiency) of revenues over expenditures	(712,458)	(712,458)	(712,440)	18
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	712,458	712,458	712,440	(19)
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	712,458	712,458	712,440	(19)
Net change in fund balance	-	-	(1)	(1)
Fund balances-beginning	3,519	3,519	3,519	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 3,519	\$ 3,519	\$ 3,519	\$ (1)

KITSAP COUNTY, WASHINGTON

GO Bond 2003B 288

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	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	-	-	-	-
Total revenues	-	-	-	-
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	400,000	400,000	400,000	-
Interest and other charges	685,958	685,958	685,955	3
Capital outlay	-	-	-	-
Total expenditures	1,085,958	1,085,958	1,085,955	3
Excess(deficiency) of revenues over expenditures	(1,085,958)	(1,085,958)	(1,085,955)	3
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	1,085,958	1,085,958	1,085,955	(3)
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	1,085,958	1,085,958	1,085,955	(3)
Net change in fund balance	-	-	-	-
Fund balances-beginning	8,735	8,735	8,735	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 8,735	\$ 8,735	\$ 8,735	\$ -

KITSAP COUNTY, WASHINGTON

GO Bond 2004 289

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	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	-	-	-	-
Total revenues	-	-	-	-
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	745,420	745,420	736,405	9,015
Interest and other charges	713,064	713,064	715,456	(2,392)
Capital outlay	-	-	-	-
Total expenditures	1,458,484	1,458,484	1,451,861	6,624
Excess(deficiency) of revenues over expenditures	(1,458,484)	(1,458,484)	(1,451,861)	6,624
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	1,458,484	1,458,484	1,458,482	(2)
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	1,458,484	1,458,484	1,458,482	(2)
Net change in fund balance	-	-	6,622	6,622
Fund balances-beginning	10,662	10,662	10,662	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 10,662	\$ 10,662	\$ 17,284	\$ 6,622

KITSAP COUNTY, WASHINGTON

LTGO 2005 Refunding 291

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	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	-	-	-	-
Total revenues	-	-	-	-
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	35,000	35,000	35,000	-
Interest and other charges	940,890	940,890	940,888	3
Capital outlay	-	-	-	-
Total expenditures	975,890	975,890	975,888	3
Excess(deficiency) of revenues over expenditures	(975,890)	(975,890)	(975,888)	3
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	975,890	975,890	975,890	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	975,890	975,890	975,890	-
Net change in fund balance	-	-	3	3
Fund balances-beginning	3,333	3,333	3,333	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 3,333	\$ 3,333	\$ 3,336	\$ 3

KITSAP COUNTY, WASHINGTON

LTGO 2006 292

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2009

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	23,586	23,586	23,586	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	23,586	23,586	23,586	-
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	815,000	815,000	815,000	-
Interest and other charges	805,178	805,178	805,170	8
Capital outlay	-	-	-	-
Total expenditures	1,620,178	1,620,178	1,620,170	8
Excess(deficiency) of revenues over expenditures	(1,596,592)	(1,596,592)	(1,596,584)	8
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	1,596,592	1,596,592	1,596,661	69
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	1,596,592	1,596,592	1,596,661	69
Net change in fund balance	-	-	77	77
Fund balances-beginning	20	20	20	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 20	\$ 20	\$ 97	\$ 77

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.

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, 2009

	Equipment Rental and Revolving	Self Insurance	Information Services	Total
ASSETS				
Current assets:				
Cash and Cash equivalents	\$ 16,323,678	\$ 6,821,703	\$ 2,198,563	\$ 25,343,944
Deposits with fiscal agents	-	-	-	-
Due from other funds	90,566	-	-	90,566
Due from other governments	-	-	-	-
Prepayments	-	478,846	-	478,846
Inventories	1,402,055	-	-	1,402,055
Total current assets	<u>17,816,299</u>	<u>7,300,549</u>	<u>2,198,563</u>	<u>27,315,411</u>
Noncurrent assets:				
Machinery & Equipment	24,672,906	4,222	3,602,481	28,279,609
Construction In Progress	-	-	-	-
Less accumulated depreciatio	(14,637,875)	(4,222)	(2,366,303)	(17,008,400)
Total noncurrent assets	<u>10,035,031</u>	<u>-</u>	<u>1,236,178</u>	<u>11,271,209</u>
Total assets	<u>\$ 27,851,330</u>	<u>\$ 7,300,549</u>	<u>\$ 3,434,741</u>	<u>\$ 38,586,620</u>
LIABILITIES				
Current liabilities:				
Accounts payable	279,684	128,855	228,293	636,832
Due to other funds	1,018,638	1,001	27,482	1,047,121
Due to other governments	-	-	-	-
Other liabilities	43,200	5,336,704	111,009	5,490,913
Total current liabilities	<u>1,341,522</u>	<u>5,466,560</u>	<u>366,784</u>	<u>7,174,866</u>
Non current Liabilities (Note 2):				
Due within one year	-	-	-	-
Due in more than one year	37,955	22,250	170,326	230,531
Total noncurrent liabilities	<u>37,955</u>	<u>22,250</u>	<u>170,326</u>	<u>230,531</u>
Total liabilities	<u>1,379,477</u>	<u>5,488,810</u>	<u>537,110</u>	<u>7,405,397</u>
NET ASSETS				
Invested in capital assets, net of i	10,035,031	-	1,236,178	11,271,209
Restricted:				
Debt service	-	-	-	-
Unrestricted	16,436,822	1,811,739	1,661,453	19,910,014
Total net assets	<u>26,471,853</u>	<u>1,811,739</u>	<u>2,897,631</u>	<u>31,181,223</u>

KITSAP COUNTY, WASHINGTON

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

Internal Service Funds

For the Year Ended December 31, 2009

	Equipment Rental and Revolving	Self Insurance	Information Services	Total
Operating revenues:				
Charges for services	\$ 8,693,821	\$ 3,819,002	\$ 5,409,167	\$ 17,921,990
Miscellaneous	-	15,900	-	15,900
Total operating revenues	<u>8,693,821</u>	<u>3,834,902</u>	<u>5,409,167</u>	<u>17,937,890</u>
Operating expenses:				
Personal services	1,171,677	1,229,061	2,989,915	5,390,653
Contractual services	451,169	896,516	59,718	1,407,403
Utilities	28,512	-	-	28,512
Repair and maintenance	233,979	803	788,125	1,022,907
Other supplies and expenses	5,142,183	48,082	1,143,903	6,334,168
Ins. claims and expenses	8,196	1,672,551	17,888	1,698,635
Depreciation	1,657,554	-	425,958	2,083,512
Total operating expenses	<u>8,693,270</u>	<u>3,847,013</u>	<u>5,425,507</u>	<u>17,965,790</u>
Operating income	<u>551</u>	<u>(12,111)</u>	<u>(16,340)</u>	<u>(27,900)</u>
Nonoperating revenue (expenses)				
Interest revenue	-	-	-	-
Miscellaneous revenue	-	-	18,897	18,897
Interest expense	-	-	-	-
Miscellaneous expense	-	-	-	-
Total nonoperating exp.	<u>-</u>	<u>-</u>	<u>18,897</u>	<u>18,897</u>
Income (loss) before contributions & transfers	551	(12,111)	2,557	(9,003)
Capital contributions	129,377	-	-	129,377
Transfers in*	-	-	130,000	130,000
Transfers out	(23,020)	-	(139,137)	(162,157)
Change in Net Assets	106,908	(12,111)	(6,580)	88,217
Total net assets - beginning	26,364,945	1,823,850	2,904,211	31,093,006
Prior Period Adjustments	-	-	-	-
Total net assets - ending	<u>\$ 26,471,853</u>	<u>\$ 1,811,739</u>	<u>\$ 2,897,631</u>	<u>\$ 31,181,223</u>

KITSAP COUNTY, WASHINGTON

Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2009

	Equipment Rental and Revolving	Self Insurance	Information Services	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	\$ 9,212,701	\$ 3,834,902	\$ 5,409,167	18,456,770
Payments to suppliers	(5,230,834)	(2,297,852)	(1,957,221)	(9,485,907)
Payments to employees	(1,171,104)	(1,231,098)	(2,985,567)	(5,387,769)
Provided by operating activities	2,810,763	305,952	466,379	3,583,094
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Operating grants received	-	-	18,898	18,898
Operating transfer out	(23,020)	-	(9,137)	(32,157)
Net cash provided by noncapital activities	(23,020)	-	9,761	(13,259)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Capital contributions	-	-	-	-
Proceeds from sales and maturities of investments	-	-	-	-
Purchases of capital assets	(1,095,409)	-	(414,734)	(1,510,143)
Principal paid on capital debt	-	-	-	-
Interest paid on capital debt	-	-	-	-
Net cash from related financing activities	(1,095,409)	-	(414,734)	(1,510,143)
CASH FLOWS FROM INVESTING ACTIVITIES				
Proceeds from sales and maturities of investments	-	-	-	-
Purchase of Investment	-	-	-	-
Interest and dividends	-	-	-	-
Net cash provided by investing activities	-	-	-	-
Net (decrease) in cash and cash equivalents	1,692,334	305,952	61,406	2,059,692
Balances - beginning of the year	14,631,344	6,515,751	2,137,157	23,284,252
Balances - end of the year	\$ 16,323,678	\$ 6,821,703	\$ 2,198,563	\$ 25,343,944
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	551	(12,111)	(16,340)	(27,900)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:				
Depreciation expense	1,657,554	-	425,958	2,083,512
Change in assets and liabilities:				
Receivables, net	-	(174,509)	-	(174,509)
DFOF	518,880	-	-	518,880
DFOG	-	-	-	-
Inventories	(292,659)	-	-	(292,659)
Accounts and other payables	117,505	46,227	16,020	179,752
DFOB	823,296	601	26,566	850,463
DFOG	-	-	-	-
Accrued expenses	(14,937)	447,781	9,827	442,671
Employee Leave Benefits	573	(2,037)	4,348	2,884
Net cash provided by operating activities	\$ 2,810,763	\$ 305,952	\$ 466,379	\$ 3,583,094

KITSAP COUNTY, WASHINGTON

AGENCY FUNDS

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

KITSAP COUNTY, WASHINGTON

Combining Statement of Fiduciary Net Assets

Agency Funds

December 31, 2009

With Comparative Totals For December 31, 2008

	State Schools	Treasurer's Suspense	School Districts	P.U.D.'s	Recreation Districts	Public Health
ASSETS						
Cash	\$ 441,243	\$ 946,011	\$ 10,127,338	\$ 253,581	\$ 439,984	\$ 150,725
Deposits with Fiscal Agents	-	-	-	-	-	-
Investments	-	34,763	97,849,914	3,813,333	2,299,950	1,733,365
Taxes Receivable	3,727,685	-	3,223,563	126,408	232,061	-
Other Current Receivables	-	9,030	-	-	-	-
Due From Other Funds	-	582	-	-	-	-
Due From Other Governments	-	-	-	-	-	109,424
Total Assets	<u>4,168,928</u>	<u>990,387</u>	<u>111,200,815</u>	<u>4,193,322</u>	<u>2,971,995</u>	<u>1,993,515</u>
LIABILITIES						
Warrants Payable	-	-	-	-	-	-
Accounts Payable	-	858	-	-	-	-
Sales Tax Payable	-	-	-	-	-	-
Interfund loan payable	-	50,000	-	-	-	-
Due to Other Funds	-	-	-	-	-	-
Due to Other Governments	-	1,000	-	-	-	-
Custodial Account	4,168,928	938,529	111,200,815	4,193,322	2,971,995	1,993,515
Total Liabilities	<u>4,168,928</u>	<u>990,387</u>	<u>111,200,815</u>	<u>4,193,322</u>	<u>2,971,995</u>	<u>1,993,515</u>

Regional Library	Cities & Towns	Ports	Water Districts	Fire Districts	Sewer Districts	Public Transportation
\$ 59,484	\$ 190,703	\$ 674,570	\$ 369,208	\$ 1,147,763	\$ 690,341	\$ 2,058,998
-	-	15,000	40,000	-	-	-
3,132,878	4,020,843	8,780,281	10,286,895	23,991,456	8,505,681	8,943,802
562,078	1,317,240	628,939	2,760	2,289,947	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	2,000	-	-	-
<u>3,754,441</u>	<u>5,528,785</u>	<u>10,098,790</u>	<u>10,700,863</u>	<u>27,429,166</u>	<u>9,196,023</u>	<u>11,002,800</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
3,754,441	5,528,785	10,098,790	10,700,863	27,429,166	9,196,023	11,002,800
<u>3,754,441</u>	<u>5,528,785</u>	<u>10,098,790</u>	<u>10,700,863</u>	<u>27,429,166</u>	<u>9,196,023</u>	<u>11,002,800</u>

KITSAP COUNTY, WASHINGTON

Combining Statement of Fiduciary Net Assets

Agency Funds

December 31, 2009

With Comparative Totals For December 31, 2008

	Pass- Thru	Fiscal Agent	Clearing Funds	Totals 2009
ASSETS				
Cash	\$ 171,524	\$ 70,000	\$ 5,585,529	\$ 23,377,001
Deposits with Fiscal Agents	-	-	-	55,000
Investments	945,137	-	-	174,338,300
Taxes Receivable	-	-	-	12,110,681
Other Current Receivables	-	-	-	9,030
Due From Other Funds	-	-	-	582
Due From Other Governments	-	-	-	111,424
Total Assets	<u>1,116,661</u>	<u>70,000</u>	<u>5,585,529</u>	<u>210,002,018</u>
LIABILITIES				
Warrants Payable	-	-	5,585,529	5,585,529
Accounts Payable	-	-	-	858
Sales Tax Payable	-	-	-	-
Interfund loan payable	-	-	-	50,000
Due to Other Funds	-	-	-	-
Due to Other Governments	-	-	-	1,000
Custodial Account	<u>1,116,661</u>	<u>70,000</u>	<u>-</u>	<u>204,364,632</u>
Total Liabilities	<u>1,116,661</u>	<u>70,000</u>	<u>5,585,529</u>	<u>210,002,018</u>

KITSAP COUNTY, WASHINGTON

Statement of Changes in Assets and Liabilities Agency Funds For the Fiscal Year Ended December 31, 2009

	Balance January 1	Additions	Deletions	Balance December 31
State Schools				
Assets				
Cash	\$ 306,673	\$ 65,232,955	\$ 65,098,385	\$ 441,243
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	-	-	-	-
Taxes Receivable	3,060,637	667,048	-	3,727,685
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	\$ 3,367,310	\$ 65,900,002	\$ 65,098,385	\$ 4,168,928
Liabilities:				
Warrants Payable	-	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	3,367,310	65,900,002	65,098,385	4,168,928
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	\$ 3,367,310	\$ 65,900,002	\$ 65,098,385	\$ 4,168,928

	Balance January 1	Additions	Deletions	Balance December 31
Treasurer's Suspense				
Assets				
Cash	\$ 895,671	\$ 261,499,824	\$ 261,449,484	\$ 946,011
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	34,085	678	-	34,763
Taxes Receivable	-	-	-	-
Other Current Receivables	7,763	1,268	-	9,030
Due From Other Funds	-	-	-	582
Due From Other Governmental Units	-	-	-	-
Total Assets	\$ 937,519	\$ 261,501,770	\$ 261,449,484	\$ 990,387
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	858	-	858
Sales Tax Payable	-	-	-	-
Interfund Loan Payable	-	50,000	-	50,000
Due to Other Funds	1,536	-	1,536	-
Custodial Account	934,233	261,558,349	261,438,152	938,529
Due to Other Governmental Units	1,750	-	750	1,000
Deferred Compensation	-	-	-	-
Total Liabilities	\$ 937,519	\$ 261,609,607	\$ 261,440,438	\$ 990,387

KITSAP COUNTY, WASHINGTON

Statement of Changes in Assets and Liabilities Agency Funds For the Fiscal Year Ended December 31, 2009

	Balance January 1	Additions	Deletions	Balance December 31
School Districts				
Assets				
Cash	\$ 15,740,978	\$ 582,013,407	\$ 587,627,048	\$ 10,127,338
Deposits with Fiscal Agents/Trustees	30,000	30,140,811	30,170,811	-
Investments	78,633,159	141,567,542	122,350,787	97,849,914
Taxes Receivable	2,220,612	1,004,065	1,115	3,223,563
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	\$ 96,624,750	\$ 754,725,826	\$ 740,149,761	\$ 111,200,815

Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	96,624,750	754,725,826	740,149,761	111,200,815
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	\$ 96,624,750	\$ 754,725,826	\$ 740,149,761	\$ 111,200,815

	Balance January 1	Additions	Deletions	Balance December 31
P.U.D.'s				
Assets				
Cash	\$ 263,797	\$ 20,719,294	\$ 20,729,510	\$ 253,581
Deposits with Fiscal Agents/Trustees	-	1,676,343	1,676,343	-
Investments	4,505,269	3,969,295	4,661,231	3,813,333
Taxes Receivable	100,446	25,962	-	126,408
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	\$ 4,869,512	\$ 26,390,894	\$ 27,067,084	\$ 4,193,322

Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	4,869,512	26,390,894	27,067,084	4,193,322
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	\$ 4,869,512	\$ 26,390,894	\$ 27,067,084	\$ 4,193,322

KITSAP COUNTY, WASHINGTON

Statement of Changes in Assets and Liabilities Agency Funds For the Fiscal Year Ended December 31, 2009

	Balance January 1	Additions	Deletions	Balance December 31
Recreation Districts				
Assets				
Cash	\$ 241,810	\$ 11,356,918	\$ 11,158,744	\$ 439,984
Deposits with Fiscal Agents/Trustees	-	501,384	501,384	-
Investments	1,197,116	3,280,894	2,178,061	2,299,950
Taxes Receivable	151,695	85,282	4,916	232,061
Interest Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	\$ 1,590,621	\$ 15,224,479	\$ 13,843,105	\$ 2,971,995

Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Interfund Loans Payable	-	-	-	-
Custodial Account	1,590,621	15,224,479	13,843,105	2,971,995
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	\$ 1,590,621	\$ 15,224,479	\$ 13,843,105	\$ 2,971,995

	Balance January 1	Additions	Deletions	Balance December 31
Public Health				
Assets				
Cash	\$ 265,723	\$ 15,439,543	\$ 15,554,540	\$ 150,725
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	1,413,854	4,319,512	4,000,000	1,733,365
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	81,627	134,484	106,688	109,424
Total Assets	\$ 1,761,204	\$ 19,893,539	\$ 19,661,228	\$ 1,993,515

Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	1,761,204	19,893,539	19,661,228	1,993,515
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	\$ 1,761,204	\$ 19,893,539	\$ 19,661,228	\$ 1,993,515

KITSAP COUNTY, WASHINGTON

**Statement of Changes in Assets and Liabilities
Agency Funds
For the Fiscal Year Ended December 31, 2009**

	Balance January 1	Additions	Deletions	Balance December 31
Regional Library				
Assets				
Cash	\$ 37,127	\$ 16,255,607	\$ 16,233,250	\$ 59,484
Deposits with Fiscal Agents/Trustees	-	150,143	150,143	-
Investments	2,973,949	6,436,916	6,277,987	3,132,878
Taxes Receivable	444,110	117,969	-	562,078
Interest Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	\$ 3,455,186	\$ 22,960,634	\$ 22,661,380	\$ 3,754,441
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	3,455,186	22,960,634	22,661,380	3,754,441
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	\$ 3,455,186	\$ 22,960,634	\$ 22,661,380	\$ 3,754,441

	Balance January 1	Additions	Deletions	Balance December 31
Cities & Towns				
Assets				
Cash	\$ 143,888	\$ 37,385,858	\$ 37,339,044	\$ 190,703
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	6,101,256	12,673,083	14,753,495	4,020,843
Taxes Receivable	932,737	384,503	-	1,317,240
Other Current Receivables	147,080	-	147,080	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	\$ 7,324,961	\$ 50,443,444	\$ 52,239,620	\$ 5,528,785
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	7,324,961	50,443,444	52,239,620	5,528,785
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	\$ 7,324,961	\$ 50,443,444	\$ 52,239,620	\$ 5,528,785

KITSAP COUNTY, WASHINGTON

Statement of Changes in Assets and Liabilities Agency Funds For the Fiscal Year Ended December 31, 2009

	Balance January 1	Additions	Deletions	Balance December 31
Ports				
Assets				
Cash	\$ 995,404	\$ 15,363,343	\$ 15,684,177	674,570
Deposits with Fiscal Agents/Trustees	25,000	219,950	229,950	15,000
Investments	8,371,133	1,791,189	1,382,041	8,780,281
Taxes Receivable	493,793	145,461	10,316	628,939
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	\$ 9,885,330	\$ 17,519,943	\$ 17,306,484	\$ 10,098,790

Liabilities:				
Warrants Payable	-	-	-	\$ -
Accounts Payable	-	-	-	0
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	9,885,330	17,519,943	17,306,484	10,098,790
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	\$ 9,885,330	\$ 17,519,943	\$ 17,306,484	\$ 10,098,790

	Balance January 1	Additions	Deletions	Balance December 31
Water Districts				
Assets				
Cash	\$ 410,315	\$ 18,776,494	\$ 18,817,601	\$ 369,208
Deposits with Fiscal Agents/Trustees	15,000	1,255,278	1,230,278	40,000
Investments	11,879,451	4,959,060	6,551,616	10,286,895
Taxes Receivable	3,177	-	417	2,760
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	2,000	141,812	141,812	2,000
Total Assets	\$ 12,309,943	\$ 25,132,644	\$ 26,741,724	\$ 10,700,863

Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	12,309,943	25,132,644	26,741,724	10,700,863
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	\$ 12,309,943	\$ 25,132,644	\$ 26,741,724	\$ 10,700,863

KITSAP COUNTY, WASHINGTON

**Statement of Changes in Assets and Liabilities
Agency Funds
For the Fiscal Year Ended December 31, 2009**

	Balance January 1	Additions	Deletions	Balance December 31
Fire Districts				
Assets				
Cash	\$ 663,581	\$ 86,038,865	\$ 85,554,683	\$ 1,147,763
Deposits with Fiscal Agents/Trustees	15,000	1,678,782	1,693,782	-
Investments	23,818,194	33,557,346	33,384,083	23,991,456
Taxes Receivable	1,805,602	484,402	58	2,289,947
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	\$ 26,302,378	\$ 121,759,395	\$ 120,632,606	\$ 27,429,166

Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	26,302,378	121,759,395	120,632,606	27,429,166
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	\$ 26,302,378	\$ 121,759,395	\$ 120,632,606	\$ 27,429,166

	Balance January 1	Additions	Deletions	Balance December 31
Sewer Districts				
Assets				
Cash	\$ 197,759	\$ 22,046,802	\$ 21,554,220	\$ 690,341
Deposits with Fiscal Agents/Trustees	-	270,173	270,173	-
Investments	6,266,692	8,178,253	5,939,264	8,505,681
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	\$ 6,464,451	\$ 30,495,229	\$ 27,763,658	\$ 9,196,023

Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	6,464,451	30,495,229	27,763,658	9,196,023
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	\$ 6,464,451	\$ 30,495,229	\$ 27,763,658	\$ 9,196,023

KITSAP COUNTY, WASHINGTON

Statement of Changes in Assets and Liabilities Agency Funds For the Fiscal Year Ended December 31, 2009

	Balance January 1	Additions	Deletions	Balance December 31
Public Transpostation				
Assets				
Cash	\$ 3,175,142	\$ 91,463,999	\$ 92,580,143	\$ 2,058,998
Deposits with Fiscal Agents/Trustees	-	2,832,852	2,832,852	-
Investments	3,044,388	32,434,674	26,535,261	8,943,802
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 6,219,530</u>	<u>\$ 126,731,526</u>	<u>\$ 121,948,255</u>	<u>\$ 11,002,800</u>
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Interfund Loans Payable	-	-	-	-
Custodial Account	6,219,530	126,731,526	121,948,255	11,002,800
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 6,219,530</u>	<u>\$ 126,731,526</u>	<u>\$ 121,948,255</u>	<u>\$ 11,002,800</u>
	Balance January 1	Additions	Deletions	Balance December 31
Pass-Thru				
Assets				
Cash	\$ 164,451	\$ 516,127	\$ 509,054	\$ 171,524
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	1,064,071	19,570	138,505	945,137
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 1,228,522</u>	<u>\$ 535,697</u>	<u>\$ 647,558</u>	<u>\$ 1,116,661</u>
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	1,228,522	535,697	647,558	1,116,661
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 1,228,522</u>	<u>\$ 535,697</u>	<u>\$ 647,558</u>	<u>\$ 1,116,661</u>

KITSAP COUNTY, WASHINGTON

Statement of Changes in Assets and Liabilities Agency Funds For the Fiscal Year Ended December 31, 2009

	Balance January 1	Additions	Deletions	Balance December 31
Fiscal Agent				
Assets				
Cash	\$ 125,000	\$ 53,269,221	\$ 53,324,221	\$ 70,000
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	-	-	-	-
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 125,000</u>	<u>\$ 53,269,221</u>	<u>\$ 53,324,221</u>	<u>\$ 70,000</u>
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Interfund Loans Payable	-	-	-	-
Custodial Account	125,000	53,269,221	53,324,221	70,000
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 125,000</u>	<u>\$ 53,269,221</u>	<u>\$ 53,324,221</u>	<u>\$ 70,000</u>
	Balance January 1	Additions	Deletions	Balance December 31
Clearing Funds				
Assets				
Cash	\$ 5,789,073	\$ 161,152,265	\$ 161,355,809	\$ 5,585,529
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	-	-	-	-
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 5,789,073</u>	<u>\$ 161,152,265</u>	<u>\$ 161,355,809</u>	<u>\$ 5,585,529</u>
Liabilities:				
Warrants Payable	\$ 5,789,073	\$ 161,152,265	\$ 161,355,809	\$ 5,585,529
Accounts Payable	-	-	-	-
Due to Other Funds	-	-	-	-
Interfund Loans Payable	-	-	-	-
Custodial Account	-	-	-	-
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 5,789,073</u>	<u>\$ 161,152,265</u>	<u>\$ 161,355,809</u>	<u>\$ 5,585,529</u>