



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.

Home Entitlement Grants – This fund is to account for the Home Entitlement Grant.

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.

M/H Medicaid Match – This fund is used to account for local matching funds of the Medicaid program. The State requires these funds to be tracked separately in order for county to receive match.

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

Commuter 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.

ARRA EECBG – A fund used to account for activity of the Conservation Grant Program.

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.

KC LTGO 2010 – This fund is used to account for projects funded by the 2010 GO Bonds.

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

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.

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 2006 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.

KITSAP COUNTY, WASHINGTON

Combining Balance sheet
 Nonmajor Governmental Funds
 December 31, 2010

Special Revenue Funds

	Cencom 103	Emergency Services 104	Law Library 105	KPREP Fund 106	Human Resources Board 108
ASSETS					
Cash and Cash equivalents	\$ 307,610	\$ 12,341	\$ 151,137	\$ -	\$ 64,871
Deposits with fiscal agents	-	-	-	-	-
Investments	1,754,767	0	-	9,119	-
Receivables(net)	-	-	-	-	-
Property taxes	6,111	-	-	-	45,713
Special assessments	-	-	-	-	-
Accounts	-	-	-	-	-
Notes/Contracts	-	-	-	-	-
Others	-	-	-	-	-
Due from other funds	112,772	-	-	5,139	-
Due from other governments	221,618	55,493	-	236,834	-
Interfund loan receivable	-	-	-	-	-
Prepayments	-	-	-	-	-
Advance to other funds	-	-	-	-	-
Total assets	\$ 2,402,878	\$ 67,835	\$ 151,137	\$ 251,091	\$ 110,585
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	105,201	688	434	225,492	-
Due to other funds	44,518	12,699	-	23,509	5,744
Due to other governments	-	-	-	-	-
Other liabilities	178,777	13,199	-	8,699	-
Advance from other fund	-	-	-	-	-
Revenues collected in advance	-	-	-	-	-
Deferred revenue	6,111	-	-	-	45,713
Interfund loan payable	-	-	-	-	-
	<u>334,607</u>	<u>26,586</u>	<u>434</u>	<u>257,701</u>	<u>51,457</u>
Fund balances					
Reserved:					
Advances/receivable	-	-	-	-	-
Mental health program	-	-	-	-	-
Unreserved					
General fund	-	-	-	-	-
Special revenues	2,068,272	41,249	150,704	(6,610)	59,127
Debt services	-	-	-	-	-
Capital projects funds	-	-	-	-	-
Total fund balance	<u>2,068,272</u>	<u>41,249</u>	<u>150,704</u>	<u>(6,610)</u>	<u>59,127</u>
Total liabilities & fund balances	<u><u>\$ 2,402,878</u></u>	<u><u>\$ 67,835</u></u>	<u><u>\$ 151,137</u></u>	<u><u>\$ 251,091</u></u>	<u><u>\$ 110,585</u></u>

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
\$ 244,557	\$ 359,715	\$ 2,374,667	\$ 249,889	\$ 37,377	\$ 32,894	\$ 92,544
-	-	-	-	-	-	-
-	-	-	1,135,037	112,315	44,079	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	8,986
-	-	-	-	-	-	-
-	5,282	-	4,849	-	-	2,222
24,863	-	-	25,556	-	-	97,391
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 269,419</u>	<u>\$ 364,998</u>	<u>\$ 2,374,667</u>	<u>\$ 1,415,331</u>	<u>\$ 149,692</u>	<u>\$ 76,973</u>	<u>\$ 201,142</u>
29,324	-	205,360	42,787	1,127	-	97,552
-	-	-	26,887	109	-	-
-	-	-	-	-	-	-
0	989	-	5,233	-	-	3,140
-	-	-	-	-	-	-
-	-	-	-	-	-	8,986
-	-	-	-	-	-	-
<u>29,324</u>	<u>989</u>	<u>205,360</u>	<u>74,906</u>	<u>1,236</u>	<u>-</u>	<u>109,677</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
240,096	364,009	2,169,307	1,340,425	148,456	76,973	91,465
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>240,096</u>	<u>364,009</u>	<u>2,169,307</u>	<u>1,340,425</u>	<u>148,456</u>	<u>76,973</u>	<u>91,465</u>
<u>\$ 269,419</u>	<u>\$ 364,998</u>	<u>\$ 2,374,667</u>	<u>\$ 1,415,331</u>	<u>\$ 149,692</u>	<u>\$ 76,973</u>	<u>\$ 201,142</u>

KITSAP COUNTY, WASHINGTON

Combining Balance sheet
 Nonmajor Governmental Funds
 December 31, 2010

Special Revenue Funds

	Treasurer's M&O 121	Electronic Technology Excise123	Veteran's Relief 124	Expert Witness 125
ASSETS				
Cash and Cash equivalents	\$ 59,338	\$ 25,219	\$ 2,957	\$ 26,101
Deposits with fiscal agents	-	-	-	-
Investments	692,256	171,401	478,749	-
Receivables(net)	-	-	-	-
Property taxes	-	-	8,442	-
Special assessments	-	-	-	-
Accounts	-	-	-	-
Notes/Contracts	-	-	-	-
Others	-	-	-	-
Due from other funds	-	-	2,218	-
Due from other governments	-	-	-	-
Interfund loan receivable	-	-	-	-
Prepayments	-	-	-	-
Advance to other funds	-	-	-	-
Total assets	\$ 751,594	\$ 196,620	\$ 492,366	\$ 26,101
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	-	-	37,170	27,851
Due to other funds	-	-	164	-
Due to other governments	-	-	-	-
Other liabilities	-	-	2,057	-
Advance from other fund	-	-	-	-
Revenues collected in advance	-	-	-	-
Deferred revenue	-	-	8,442	-
Interfund loan payable	-	-	-	-
-	-	-	47,833	27,851
Fund balances				
Reserved:				
Advances/receivable	-	-	-	-
Mental health program	-	-	-	-
Unreserved				
General fund	-	-	-	-
Special revenues	751,594	196,620	444,533	(1,750)
Debt services	-	-	-	-
Capital projects funds	-	-	-	-
Total fund balance	751,594	196,620	444,533	(1,750)
Total liabilities & fund balances	\$ 751,594	\$ 196,620	\$ 492,366	\$ 26,101

Special Revenue Funds

Conservation Futures Tax 129	Community Service 130	County Stadium 132	County Fair 133	1% for Art Program 134	Prisoner Commissary 135	SIU Revenue 136
\$ 394,334	\$ 62,733	\$ 47,914	\$ 16,646	\$ 60,922	\$ 8,156	\$ 62,108
-	-	-	-	-	-	-
368,493	-	-	-	-	-	504,341
-	-	-	-	-	-	-
71,785	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	13,515	-	-	-	4,431	-
-	-	-	-	-	5,204	27
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 834,612</u>	<u>\$ 76,248</u>	<u>\$ 47,914</u>	<u>\$ 16,646</u>	<u>\$ 60,922</u>	<u>\$ 17,791</u>	<u>\$ 566,477</u>
-	-	-	-	-	-	-
-	-	-	-	-	6,184	1,858
-	-	-	-	-	-	20
-	1,767	-	-	-	-	(10,014)
-	-	-	-	-	-	-
71,785	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>71,785</u>	<u>1,767</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>	<u>6,184</u>	<u>(8,136)</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
762,826	74,481	47,914	16,646	60,922	11,607	574,613
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>762,826</u>	<u>74,481</u>	<u>47,914</u>	<u>16,646</u>	<u>60,922</u>	<u>11,607</u>	<u>574,613</u>
<u>\$ 834,612</u>	<u>\$ 76,248</u>	<u>\$ 47,914</u>	<u>\$ 16,646</u>	<u>\$ 60,922</u>	<u>\$ 17,791</u>	<u>\$ 566,477</u>

KITSAP COUNTY, WASHINGTON

Combining Balance sheet
 Nonmajor Governmental Funds
 December 31, 2010

	Special Revenue Funds				
	Cumulative	Kitsap	Drug Forfeiture	Anti-	Family Court
	Reserve	S.A.I.V.S	Enforcement	Profiteering	Services
	138	139	140	Revolving 141	142
ASSETS					
Cash and Cash equivalents	\$ 546,638	\$ 18,488	\$ 17,725	\$ 23,664	\$ 65,475
Deposits with fiscal agents	-	-	-	-	-
Investments	-	-	-	-	-
Receivables(net)	-	-	-	-	-
Property taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Accounts	-	-	-	-	-
Notes/Contracts	-	-	-	-	-
Others	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from other governments	-	9,961	-	-	-
Interfund loan receivable	-	-	-	-	-
Prepayments	-	-	-	-	-
Advance to other funds	50,000	-	-	-	-
Total assets	\$ 596,638	\$ 28,449	\$ 17,725	\$ 23,664	65,475
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	-	-	16,302	16,302	-
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	-	-	16,302	18,703	-
Fund balances					
Reserved:					
Advances/receivable	50,000	-	-	-	-
Mental health program	-	-	-	-	-
Unreserved					
General fund	-	-	-	-	-
Special revenues	546,638	28,449	1,423	4,961	65,475
Debt services	-	-	-	-	-
Capital projects funds	-	-	-	-	-
Total fund balance	596,638	28,449	1,423	4,961	65,475
Total liabilities & fund balances	\$ 596,638	\$ 28,449	\$ 17,725	\$ 23,664	\$ 65,475

Special Revenue Funds						
Trial Court Improvement 143	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
\$ 101,056	\$ 302,643	\$ 251,136	\$ 2,277	\$ 1,584	\$ 38,256	\$ 109,322
-	-	-	-	-	-	-
-	-	-	101,780	5,832	545,018	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	262	4,413	-	-	3,484	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
101,056	\$ 302,906	\$ 255,549	\$ 104,057	\$ 7,417	\$ 586,758	\$ 109,322
-	7,037	190	-	-	21,110	-
-	35,417	-	-	-	103	-
-	-	-	-	-	-	-
-	9,697	3,856	-	-	2,010	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	52,151	\$ 4,046	-	-	23,223	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
101,056	250,754	251,502	104,057	7,417	563,535	109,322
-	-	-	-	-	-	-
-	-	-	-	-	-	-
101,056	250,754	251,502	104,057	7,417	563,535	109,322
\$ 101,056	\$ 302,906	\$ 255,549	\$ 104,057	\$ 7,417	\$ 586,758	\$ 109,322

Combining Balance sheet
 Nonmajor Governmental Funds
 December 31, 2010

	Special Revenue Funds			
	Pt No Point	911	Bucklin Ridge	Clear Creek
	Lighthouse 155	Enhancement 156	Park Devlop 157	Education/ Awareness 158
ASSETS				
Cash and Cash equivalents	\$ 38,965	\$ -	\$ 1,217	\$ 2
Deposits with fiscal agents	-	-	-	-
Investments	-	-	-	-
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	\$ 38,965	\$ -	\$ 1,217	\$ 2
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	503	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Other liabilities	-	-	-	-
Advance from other fund	-	-	-	-
Revenues collected in advance	-	-	-	-
Deferred revenue	-	-	-	-
Interfund loan payable	-	-	-	-
	<u>503</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances				
Reserved:				
Advances/receivable	-	-	-	-
Mental health program	-	-	-	-
Unreserved				
General fund	-	-	-	-
Special revenues	38,462	-	1,217	2
Debt services	-	-	-	-
Capital projects funds	-	-	-	-
Total fund balance	<u>38,462</u>	<u>-</u>	<u>1,217</u>	<u>2</u>
Total liabilities & fund balances	<u>\$ 38,965</u>	<u>\$ -</u>	<u>\$ 1,217</u>	<u>\$ 2</u>

Special Revenue funds

Crime Prevention 159	Kingston Commuter Parking 160	Regional Septic Loans Prog 161	Recovery Center 162	Dispute Resolution Center 163	CDBG Entitlement 164	Kitsap County Grants 165
\$ 24,651	\$ 65,394	\$ 97	\$ 206,630	\$ 16,948	\$ 295	\$ 54
-	-	-	-	-	-	-
95,927	-	-	1,419,023	-	362,997	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	300,000	-
-	-	-	-	-	485	-
-	-	-	48,113	-	6,402	-
-	-	-	257,284	-	37,126	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ 120,578	\$ 65,394	\$ 97	\$ 1,931,050	\$ 16,948	\$ 707,306	\$ 54
1,033	-	-	24,675	5,990	89,628	-
-	-	-	1,322	-	1,138	-
-	-	-	-	-	-	-
-	-	-	61,990	-	20,751	-
-	-	-	-	-	100,000	-
-	-	-	-	-	-	-
-	-	-	-	-	300,000	-
-	-	-	-	-	-	-
1,033	-	-	87,986	5,990	511,517	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
119,545	65,394	97	1,843,063	10,958	195,789	54
-	-	-	-	-	-	-
-	-	-	-	-	-	-
119,545	65,394	97	1,843,063	10,958	195,789	54
\$ 120,578	\$ 65,394	\$ 97	\$ 1,931,050	\$ 16,948	\$ 707,306	\$ 54

KITSAP COUNTY, WASHINGTON

Combining Balance sheet
 Nonmajor Governmental Funds
 December 31, 2010

	Special Revenue Funds			
	Home	Kitsap	Community	Indianola
	Entitlement 166	Abatement 167	Development 168	Forest 170
ASSETS				
Cash and Cash equivalents	\$ 43,938	\$ 151,635	\$ 878,176	\$ 270,644
Deposits with fiscal agents	-	-	-	-
Investments	86,104	-	-	-
Receivables(net)	-	-	-	-
Property taxes	-	-	-	-
Special assessments	-	-	-	-
Accounts	-	-	-	-
Notes/Contracts	2,823,310	-	-	-
Others	3,941	-	-	-
Due from other funds	-	-	117,772	-
Due from other governments	141,669	-	196,875	-
Interfund loan receivable	-	-	-	-
Prepayments	-	-	-	-
Advance to other funds	-	-	-	-
Total assets	\$ 3,098,963	\$ 151,635	\$ 1,192,824	\$ 270,644
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	135,267	83	230,478	-
Due to other funds	6,402	-	81,197	-
Due to other governments	-	-	-	-
Other liabilities	-	-	150,905	-
Advance from other fund	30,000	-	-	-
Revenues collected in advance	-	-	2,821	-
Deferred revenue	2,823,310	-	-	-
Interfund loan payable	-	-	1,150,000	-
	<u>2,994,979</u>	<u>83</u>	<u>1,615,401</u>	<u>-</u>
Fund balances				
Reserved:				
Advances/receivable	-	-	-	-
Mental health program	-	-	-	-
Unreserved				
General fund	-	-	-	-
Special revenues	103,984	151,551	(422,577)	270,644
Debt services	-	-	-	-
Capital projects funds	-	-	-	-
Total fund balance	<u>103,984</u>	<u>151,551</u>	<u>(422,577)</u>	<u>270,644</u>
Total liabilities & fund balances	<u>\$ 3,098,963</u>	<u>\$ 151,635</u>	<u>\$ 1,192,824</u>	<u>\$ 270,644</u>

KITSAP COUNTY, WASHINGTON

Combining Balance sheet
 Nonmajor Governmental Funds
 December 31, 2010

	Special Revenue Funds			
	PEG	McCormick	Mental	Developmental
	Fund	Village Park	Health	Disabilities
	179	180	181	182
ASSETS				
Cash and Cash equivalents	\$ 79,234	\$ 165,544	\$ 239,267	\$ 1,395,598
Deposits with fiscal agents	-	-	-	-
Investments	-	-	713,115	-
Receivables(net)	-	-	-	-
Property taxes	-	-	-	-
Special assessments	-	-	-	-
Accounts	-	-	-	-
Notes/Contracts	-	-	-	-
Others	-	-	-	-
Due from other funds	-	-	13,679	2,872
Due from other governments	-	-	-	689,446
Interfund loan receivable	-	-	-	-
Prepayments	-	-	-	-
Advance to other funds	-	-	-	-
Total assets	\$ 79,234	\$ 165,544	\$ 966,061	\$ 2,087,917
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	1,232	-	997	233,402
Due to other funds	-	-	5,581	5,105
Due to other governments	-	-	40,402	206,341
Other liabilities	96	-	-	6,894
Advance from other fund	-	-	-	-
Revenues collected in advance	-	-	-	-
Deferred revenue	-	-	-	-
Interfund loan payable	-	-	-	-
	1,328	-	46,980	451,742
Fund balances				
Reserved:				
Advances/receivable	-	-	-	-
Mental health program	-	-	-	-
Unreserved	-	-	-	-
General fund	-	-	-	-
Special revenues	77,906	165,544	919,081	1,636,175
Debt services	-	-	-	-
Capital projects funds	-	-	-	-
Total fund balance	77,906	165,544	919,081	1,636,175
Total liabilities & fund balances	\$ 79,234	\$ 165,544	\$ 966,061	\$ 2,087,917

Special Revenue Funds						
Substance Abuse 183	Youth Commission 184	Youth Services Juvenile 185	Mental Health Medicaid Mt 186	Mental Health Non-medicaid 188	Commute Trip Reduction 189	Area Agency On Aging 190
\$ 210,832	\$ 11,097	\$ 10,154	\$ 50,006	\$ 18,059	\$ 57,864	\$ 169,642
-	-	-	-	-	-	-
-	-	-	-	554,529	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
10,005	1,022	-	-	8,678	-	-
386,108	14,784	-	-	103,625	-	934,934
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 606,945</u>	<u>\$ 26,903</u>	<u>\$ 10,154</u>	<u>\$ 50,006</u>	<u>\$ 684,891</u>	<u>\$ 57,864</u>	<u>\$ 1,104,576</u>
95,564	6,903	652	-	158,573	350	199,961
101,864	-	-	-	6,000	26	1,117
141,374	-	-	50,006	-	-	426,915
14,088	-	-	-	-	-	77,075
-	20,000	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>352,890</u>	<u>26,903</u>	<u>652</u>	<u>50,006</u>	<u>164,573</u>	<u>376</u>	<u>705,068</u>
-	-	-	-	-	-	-
-	-	-	-	51,250	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
254,055	-	9,502	-	469,067	57,488	399,508
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>254,055</u>	<u>-</u>	<u>9,502</u>	<u>-</u>	<u>520,317</u>	<u>57,488</u>	<u>399,508</u>
<u>\$ 606,945</u>	<u>\$ 26,903</u>	<u>\$ 10,154</u>	<u>\$ 50,006</u>	<u>\$ 684,891</u>	<u>\$ 57,864</u>	<u>\$ 1,104,576</u>

KITSAP COUNTY, WASHINGTON

Combining Balance sheet
 Nonmajor Governmental Funds
 December 31, 2010

	Special Revenue funds			
	JTPA	Employment	Kitsap/Regional	ARRA
	Administration 191	Traning 192	Coordinating Council 193	EECBG 195
ASSETS				
Cash and Cash equivalents	\$ 48,720	\$ 150,641	\$ 154,921	\$ 25,515
Deposits with fiscal agents	-	-	-	-
Investments	-	-	-	-
Receivables(net)	-	-	-	-
Property taxes	-	-	-	-
Special assessments	-	-	-	-
Accounts	-	-	-	-
Notes/Contracts	-	-	-	-
Others	-	-	-	-
Due from other funds	2,238	162	-	-
Due from other governments	362,755	157,688	-	-
Interfund loan receivable	-	-	-	-
Prepayments	-	-	-	-
Advance to other funds	-	-	-	-
Total assets	\$ 413,714	\$ 308,491	\$ 154,921	\$ 25,515
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	367,785	188,786	60,378	110
Due to other funds	854	2,287	-	-
Due to other governments	-	-	-	-
Other liabilities	15,075	-	-	-
Advance from other fund	30,000	-	-	-
Revenues collected in advance	-	-	-	-
Deferred revenue	-	-	-	-
Interfund loan payable	-	-	-	-
Total liabilities	413,714	191,073	60,378	110
Fund balances				
Reserved:				
Advances/receivable	-	-	-	-
Mental health program	-	-	-	-
Unreserved	-	-	-	-
General fund	-	-	-	-
Special revenues	-	117,418	94,543	25,404
Debt services	-	-	-	-
Capital projects funds	-	-	-	-
Total fund balance	-	117,418	94,543	25,404
Total liabilities & fund balances	\$ 413,714	\$ 308,491	\$ 154,921	\$ 25,515

Total Special Revenues	Caital Projects Funds					
	Model Toxic Control Act 302	2009 KCLTGO BAN Projects 331	2009B KCLTGO BAN Pro 332	Bethel Corridor Dev Project 333	KC LTGO 2010 335	Juvenile Services Facility 352
\$ 11,806,674	\$ -	\$ -	\$ 240	\$ 63,558	\$ 1,763	\$ (13,770)
-	-	-	-	-	-	-
11,137,297	1,479,705	-	-	-	-	84,396
-	-	-	-	-	-	-
132,051	-	-	-	-	-	-
-	-	-	-	-	-	-
8,986	-	-	-	-	-	-
3,123,310	-	-	-	-	-	-
4,427	-	-	-	-	-	-
369,530	-	-	-	-	-	-
3,959,242	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
50,000	-	-	-	-	-	-
\$ 30,591,516	\$ 1,479,705	\$ -	\$ 240	\$ 63,558	\$ 1,763	\$ 70,626
2,644,316	-	16,619	-	-	-	-
362,064	-	-	-	-	-	-
865,038	-	-	-	-	-	-
568,686	-	-	-	-	-	-
180,000	-	-	-	-	-	-
2,821	-	-	-	-	-	-
3,264,347	-	-	-	-	-	-
1,150,000	-	-	-	-	-	-
9,037,272	-	16,619	-	-	-	-
50,000	-	-	-	-	-	-
51,250	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
21,452,994	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,479,705	(16,619)	240	63,558	1,763	70,626
21,554,244	1,479,705	(16,619)	240	63,558	1,763	70,626
\$ 30,591,516	\$ 1,479,705	\$ -	\$ 240	\$ 63,558	\$ 1,763	\$ 70,626

Combining Balance sheet
Nonmajor Governmental Funds
December 31, 2010

	<u>Capital Projects funds</u>			
	<u>Silverdale</u>	<u>McCormick</u>	<u>Parks Capital</u>	<u>Jail</u>
	<u>Projects</u>	<u>Woods Park</u>	<u>Improvement</u>	<u>Construction</u>
	<u>363</u>	<u>366</u>	<u>382</u>	<u>383</u>
ASSETS				
Cash and Cash equivalents	\$ 381,500	\$ -	\$ 23,467	\$ 2,831
Deposits with fiscal agents	-	-	-	-
Investments	-	-	4,516,464	3
Receivables(net)	-	-	-	-
Property taxes	-	-	-	-
Special assessments	-	-	-	-
Accounts	-	-	-	-
Notes/Contracts	-	-	-	-
Others	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	32,029	-
Interfund loan receivable	-	-	-	-
Prepayments	-	-	-	-
Advance to other funds	-	-	-	-
Total assets	\$ 381,500	\$ -	\$ 4,571,959	\$ 2,834
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	182,659	-	49,661	-
Due to other funds	-	-	600	-
Due to other governments	-	-	-	-
Other liabilities	-	-	-	-
Advance from other fund	-	-	-	-
Revenues collected in advance	-	-	-	-
Deferred revenue	-	-	-	-
Interfund loan payable	-	-	-	-
	- 182,659	-	50,261	-
Fund balances				
Reserved:				
Advances/receivable	-	-	-	-
Mental health program	-	-	-	-
Unreserved	-	-	-	-
General fund	-	-	-	-
Special revenues	-	-	-	-
Debt services	-	-	-	-
Capital projects funds	198,841	-	4,521,698	2,834
Total fund balance	198,841	-	4,521,698	2,834
Total liabilities & fund balances	\$ 381,500	\$ -	\$ 4,571,959	\$ 2,834

KC Capital Project 2001 384	2002A Facility Project 386	Capital Projects funds		Total Capital Projects	Debt Service funds	
		Administrative Building 387	2006 LTGO Bond Project 392		Refunding Bond 1996 1996 230	KC 2009 Key Bank Line 232
\$ -	\$ 3,380	\$ 2,077	\$ 2,711	\$ 467,757	\$ 95,147	\$ -
-	-	-	-	-	-	-
206,858	205,804	382,684	-	6,875,915	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	32,029	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 206,858</u>	<u>\$ 209,184</u>	<u>\$ 384,761</u>	<u>\$ 2,711</u>	<u>\$ 7,375,701</u>	<u>\$ 95,147</u>	<u>\$ -</u>
-	-	45,777	-	294,716	-	-
-	-	2,509	-	3,109	-	-
-	-	-	-	-	-	-
-	-	4,022	0	4,022	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	52,308	0	301,847	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	95,147	-
206,858	209,184	332,453	2,711	7,073,854	-	-
206,858	209,184	332,453	2,711	7,073,854	95,147	-
<u>\$ 206,858</u>	<u>\$ 209,184</u>	<u>\$ 384,761</u>	<u>\$ 2,711</u>	<u>\$ 7,375,701</u>	<u>\$ 95,147</u>	<u>\$ -</u>

Combining Balance sheet
Nonmajor Governmental Funds
December 31, 2010

	Debt Service funds				
	KC2009	KC LTGO	Special	K.C.G.O.	K.C. G.O.
	RSV Tree Tops 233	2010 235	Assessments 265/266	Bonds 1999 281	Bonds 1999 B 282
ASSETS					
Cash and Cash equivalents	\$ -	\$ 26,508	\$ 24,758	\$ 26,974	\$ 58,093
Deposits with fiscal agents	-	-	15,000	-	-
Investments	-	-	-	-	-
Receivables(net)	-	-	-	-	-
Property taxes	-	-	-	-	-
Special assessments	-	-	31,104	-	-
Accounts	-	-	-	-	-
Notes/Contracts	-	-	-	-	845,000
Others	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from other governments	-	-	-	-	-
Interfund loan receivable	-	-	-	-	-
Prepayments	-	-	-	-	-
Advance to other funds	-	-	-	-	-
Total assets	\$ -	\$ 26,508	\$ 70,862	\$ 26,974	\$ 903,093
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	-	-	15,000	-	-
Deferred revenue	-	-	31,104	-	-
Interfund loan payable	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>46,104</u>	<u>-</u>	<u>-</u>
Fund balances					
Reserved:					
Advances/receivable	-	-	-	-	-
Mental health program	-	-	-	-	-
Unreserved					
General fund	-	-	-	-	-
Special revenues	-	-	-	-	-
Debt services	-	26,508	24,758	26,974	903,093
Capital projects funds	-	-	-	-	-
Total fund balance	<u>-</u>	<u>26,508</u>	<u>24,758</u>	<u>26,974</u>	<u>903,093</u>
Total liabilities & fund balances	<u>\$ -</u>	<u>\$ 26,508</u>	<u>\$ 70,862</u>	<u>\$ 26,974</u>	<u>\$ 903,093</u>

Debt Service funds						
K.C. Bond 2000 283	G.O.Bond 2001 & Ref 284	G.O. Bond 2002A 286	G.O. Bond 2003 287	G.O. Bond 2003B 288	G.O. Bond 2004 289	Road Improvement Guaranty 290
\$ 26,842	\$ 123,143	\$ 249,086	\$ 3,519	\$ 8,737	\$ 17,285	\$ 2,737
-	-	-	-	-	-	-
-	-	6	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	10,205,000	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 26,842</u>	<u>\$ 123,143</u>	<u>\$ 10,454,092</u>	<u>\$ 3,519</u>	<u>\$ 8,737</u>	<u>\$ 17,285</u>	<u>\$ 2,737</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
26,842	123,143	10,454,092	3,519	8,737	17,285	2,737
-	-	-	-	-	-	-
<u>26,842</u>	<u>123,143</u>	<u>10,454,092</u>	<u>3,519</u>	<u>8,737</u>	<u>17,285</u>	<u>2,737</u>
<u>\$ 26,842</u>	<u>\$ 123,143</u>	<u>\$ 10,454,092</u>	<u>\$ 3,519</u>	<u>\$ 8,737</u>	<u>\$ 17,285</u>	<u>\$ 2,737</u>

Combining Balance sheet
Nonmajor Governmental Funds
December 31, 2010

	Debt Service funds			Total Nonmajor Governmental Funds
	G.O. Bond 2005 291	G.O. Bond 2006 292	Total Debt Service	
ASSETS				
Cash and Cash equivalents	\$ 3,337	\$ 101	\$ 666,266	\$ 12,940,698
Deposits with fiscal agents	-	-	15,000	15,000
Investments	-	-	6	18,013,218
Receivables(net)	-	-	-	-
Property taxes	-	-	-	132,051
Special assessments	-	-	31,104	31,104
Accounts	-	-	-	8,986
Notes/Contracts	-	-	11,050,000	14,173,310
Others	-	-	-	4,427
Due from other funds	-	-	-	369,530
Due from other governments	-	-	-	3,991,271
Interfund loan receivable	-	-	-	-
Prepayments	-	-	-	-
Advance to other funds	-	-	-	50,000
Total assets	\$ 3,337	\$ 101	\$ 11,762,376	\$ 49,729,593
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	-	-	-	2,939,032
Due to other funds	-	-	-	365,174
Due to other governments	-	-	-	865,038
Other liabilities	-	-	-	572,708
Advance from other fund	-	-	-	180,000
Revenues collected in advance	-	-	15,000	17,821
Deferred revenue	-	-	31,104	3,295,450
Interfund loan payable	-	-	-	1,150,000
	-	-	46,104	9,385,222
Fund balances				
Reserved:				
Advances/receivable	-	-	-	50,000
Mental health program	-	-	-	51,250
Unreserved				
General fund	-	-	-	-
Special revenues	-	-	-	21,452,994
Debt services	3,337	101	11,716,272	11,716,272
Capital projects funds	-	-	-	7,073,854
Total fund balance	3,337	101	11,716,272	40,344,371
Total liabilities & fund balances	\$ 3,337	\$ 101	\$ 11,762,376	49,729,593

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2010

	Special Revenue Funds					
	Cencom	Emergency	Law	KPREP	Human	Election
	103	Services	Library	Fund	Resources	Reserve
	104	105	106	Board 108	111	
REVENUES:						
Property taxes	\$ 16	\$ -	\$ -	\$ -	\$ 59	\$ -
Retail sales & use taxes	3,169,065	-	-	-	-	-
Other taxes	1,653,546	-	-	-	1,254	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	1,871,673	246,511	-	2,367,271	2,230	-
Charges for services	34,460	96	95,462	341,234	-	151,284
Fines & forfeits	-	-	-	-	-	-
Investment earnings	29,011	187	-	1,013	-	-
Miscellaneous	154,122	-	279	11,140	-	-
Total revenues	<u>6,911,894</u>	<u>246,794</u>	<u>95,741</u>	<u>2,720,657</u>	<u>3,542</u>	<u>151,284</u>
EXPENDITURES:						
Current:						
General government	-	-	-	-	8,000	194,873
Judicial Services	-	-	91,016	-	-	-
Public safety	7,618,488	482,988	-	1,709,930	-	-
Physical Environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Health & Human Services	-	-	-	-	-	-
Economic Environment	-	-	-	-	-	-
Culture & recreation	-	-	-	-	-	-
Debt service						
Principal	-	-	-	-	-	-
Interest and other charges	304	-	-	-	-	-
Capital outlay	99,188	-	-	1,048,480	-	-
Total expenditures	<u>7,717,980</u>	<u>482,988</u>	<u>91,016</u>	<u>2,758,410</u>	<u>8,000</u>	<u>194,873</u>
Excess(deficiency) of revenues over expenditures	<u>(806,087)</u>	<u>(236,194)</u>	<u>4,725</u>	<u>(37,753)</u>	<u>(4,458)</u>	<u>(43,588)</u>
OTHER FINANCING SOURCES (USES):						
Proceeds from BANS	-	-	-	-	-	-
Proceeds from GO Bonds	-	-	-	-	-	-
Proceeds from Refunding Bonds	-	-	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
Transfers in	2,377,288	287,867	-	98,000	-	-
Transfers out	(504,276)	-	-	(167,200)	-	-
Premiums on bonds	-	-	-	-	-	-
Total other financing sources & uses	<u>1,873,012</u>	<u>287,867</u>	<u>-</u>	<u>(69,200)</u>	<u>-</u>	<u>-</u>
SPECIAL ITEMS:						
Sales of pledged assets	-	-	-	-	-	-
Net change in fund balance	1,066,925	51,673	4,725	(106,953)	(4,458)	(43,588)
Fund balances-beginning	1,001,347	(10,423)	145,980	100,343	63,584	283,685
Prior period adjustment	-	-	-	-	-	-
Fund balances-ending	<u>\$ 2,068,272</u>	<u>\$ 41,250</u>	<u>\$ 150,705</u>	<u>\$ (6,610)</u>	<u>\$ 59,126</u>	<u>\$ 240,097</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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,653
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
105,953	-	335,037	96,330	-	139,673	-	17,785	272
154,846	1,266,753	-	-	-	111,269	91,822	-	-
-	-	189,729	-	-	-	-	-	-
-	-	17,153	1,110	599	1,170	9,414	2,331	10,191
-	-	45,562	-	-	29,037	2,599	-	15,995
<u>260,799</u>	<u>1,266,753</u>	<u>587,481</u>	<u>97,441</u>	<u>599</u>	<u>281,149</u>	<u>103,835</u>	<u>20,116</u>	<u>37,111</u>
206,054	1,250,487	-	-	-	-	54,601	-	-
-	-	-	-	-	-	-	-	-
-	-	592,890	46,942	-	-	-	-	-
-	-	-	-	-	257,362	-	-	-
-	-	-	-	112	-	-	-	-
-	-	-	-	-	-	-	-	544,352
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	12,852	-	-	-	-	-	-
<u>206,054</u>	<u>1,250,487</u>	<u>605,742</u>	<u>46,942</u>	<u>112</u>	<u>257,362</u>	<u>54,601</u>	<u>-</u>	<u>544,352</u>
54,746	16,266	(18,260)	50,499	487	23,787	49,235	20,116	(507,241)
-	-	-	-	-	-	-	-	-
-	-	-	7,345	-	-	-	-	-
-	-	(185,058)	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>(185,058)</u>	<u>7,345</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
54,746	16,266	(203,319)	57,844	487	23,787	49,235	20,116	(507,241)
309,262	2,153,041	1,543,743	90,612	76,484	67,680	702,359	176,503	951,776
<u>\$ 364,008</u>	<u>\$ 2,169,307</u>	<u>\$ 1,340,424</u>	<u>\$ 148,456</u>	<u>\$ 76,971</u>	<u>\$ 91,467</u>	<u>\$ 751,594</u>	<u>\$ 196,619</u>	<u>\$ 444,535</u>

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2010

	Special Revenue Funds				
	Expert Witness 125	Conservation Futures Tax 129	Community Service 130	Kitsap County Stadium 132	Kitsap County Fair 133
REVENUES:					
Property taxes	\$ -	\$ 1,195,139	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	284,671	-
Other taxes	-	1,988	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	3,402	-	-	-
Charges for services	-	-	47,022	-	387
Fines & forfeits	25,750	-	23,077	-	-
Investment earnings	-	8,629	-	-	-
Miscellaneous	-	-	-	-	102,890
Total revenues	25,750	1,209,158	70,099	284,671	103,276
EXPENDITURES:					
Current:					
General government	142,432	-	-	-	-
Judicial Services	-	-	-	-	-
Public safety	-	-	-	-	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Health & Human Services	-	-	61,427	-	-
Economic Environment	-	-	-	-	-
Culture & recreation	-	-	-	393,317	86,631
Debt service	-	-	-	-	-
Principal	-	-	-	-	-
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	142,432	-	61,427	393,317	86,631
Excess(deficiency) of revenues over expenditures	(116,682)	1,209,158	8,672	(108,646)	16,646
OTHER FINANCING SOURCES (USES):					
Proceeds from BANS	-	-	-	-	-
Proceeds from GO Bonds	-	-	-	-	-
Proceeds from Refunding Bonds	-	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	(1,201,874)	-	(22,936)	-
Premiums on bonds	-	-	-	-	-
Total other financing sources & uses	-	(1,201,874)	-	(22,936)	-
SPECIAL ITEMS:					
Sales of pledged assets	-	-	-	-	-
Net change in fund balance	(116,682)	7,284	8,672	(131,581)	16,646
Fund balances-beginning	114,932	755,543	65,809	179,495	-
Prior period adjustment	-	-	-	-	-
Fund balances-ending	\$ (1,750)	\$ 762,827	\$ 74,481	\$ 47,914	\$ 16,646

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

Special Revenue Funds

1% For Art Program 134	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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	12,960	-
-	-	-	-	17,581	-	-	-	102,470
-	-	-	-	6,756	-	-	-	-
-	-	63,983	-	-	-	3,741	-	-
-	-	6,303	-	-	-	-	-	-
-	147,913	-	-	-	-	-	-	-
-	147,913	70,286	-	24,337	-	3,741	12,960	102,470
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	20,844	-	42,521	-	-
-	-	-	-	-	-	-	525	-
-	158,654	42,523	-	-	49,466	-	-	-
1,989	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,989	158,654	42,523	-	20,844	49,466	42,521	525	-
-	-	-	-	-	-	-	-	-
(1,989)	(10,741)	27,763	-	3,493	(49,466)	(38,781)	12,435	102,470
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(4,500)	-	-	-	-	-	-	-	(207,194)
(4,500)	-	-	-	-	-	-	-	(207,194)
(6,489)	(10,741)	27,763	-	3,493	(49,466)	(38,781)	12,435	(104,724)
67,412	22,348	546,851	596,638	24,957	50,888	43,743	53,040	205,780
\$ 60,923	\$ 11,607	\$ 574,614	596,638	\$ 28,450	\$ 1,422	\$ 4,962	\$ 65,475	\$ 101,056

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2010

	Special Revenue Funds			
	Public	Pooling	GMA Park	GMA Trans.
	Defense Fd	Fees	Impact Fees	Impact Fees
	144	145	146	C Kitsap 148
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	216,105	-	-	-
Charges for services	-	-	118,709	520
Fines & forfeits	-	-	-	-
Investment earnings	-	263,337	4,706	79
Miscellaneous	-	-	-	-
Total revenues	<u>216,105</u>	<u>263,337</u>	<u>123,415</u>	<u>600</u>
EXPENDITURES:				
Current:				
General government	-	288,005	-	-
Judicial Services	397,876	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>397,876</u>	<u>288,005</u>	<u>-</u>	<u>-</u>
Excess(deficiency) of revenues over expenditures	<u>(181,771)</u>	<u>(24,668)</u>	<u>123,415</u>	<u>600</u>
OTHER FINANCING SOURCES (USES):				
Proceeds from BANS	-	-	-	-
Proceeds from GO Bonds				
Proceeds from Refunding Bonds				
Payment to bond refunding escrow agent				
Sale of capital assets				
Transfers in	-	-	-	-
Transfers out	-	-	(494,096)	-
Premiums on bonds				
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>(494,096)</u>	<u>-</u>
SPECIAL ITEMS:				
Sales of pledged assets				
Net change in fund balance	<u>(181,771)</u>	<u>(24,668)</u>	<u>(370,680)</u>	<u>600</u>
Fund balances-beginning	432,525	276,170	474,737	6,817
Prior period adjustment				
Fund balances-ending	<u>\$ 250,754</u>	<u>\$ 251,502</u>	<u>\$ 104,057</u>	<u>\$ 7,417</u>

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	2,020	-
-	-	-	-	-	-	-	-
30,892	-	-	-	-	-	-	-
1,841	-	-	-	-	-	26,696	-
8,159	-	-	-	-	-	1,305	-
373,012	-	26,203	-	-	-	3,365	-
413,903	-	26,203	-	-	-	33,385	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	55,307	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
306,491	-	8,953	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
214,441	-	-	-	-	-	-	-
520,932	-	8,953	-	-	-	55,307	-
(107,029)	-	17,250	-	-	-	(21,922)	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	(1,662,702)	-	-	-	-
-	-	-	(1,662,702)	-	-	-	-
(107,029)	-	17,250	(1,662,702)	-	-	(21,922)	-
670,564	109,321	21,212	1,662,702	1,217	2	141,467	65,394
\$ 563,535	\$ 109,321	\$ 38,462	\$ -	\$ 1,217	\$ 2	\$ 119,545	\$ 65,394

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2010

	Special Revenue Funds				
	Regional	Recovery	Dispute	CDBG	Grants
	Septic Loans Prog 161	Center 162	Resolution Center 163	Entitlement 164	
REVENUES:					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-	-
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	763,498	1,047,764	-	1,428,014	-
Charges for services	-	124,413	39,560	-	-
Fines & forfeits	-	-	-	-	-
Investment earnings	-	19,298	-	1,279	-
Miscellaneous	-	238,800	-	371,718	-
Total revenues	763,498	1,430,274	39,560	1,801,011	-
EXPENDITURES:					
Current:					
General government	-	-	-	-	-
Judicial Services	-	-	39,560	-	-
Public safety	-	-	-	-	-
Physical Environment	763,401	-	-	-	-
Transportation	-	-	-	-	-
Health & Human Services	-	2,246,565	-	-	-
Economic Environment	-	-	-	1,605,310	-
Culture & recreation	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and other charges	-	-	-	-	-
Capital outlay					
Total expenditures	763,401	2,246,565	39,560	1,605,310	-
Excess (deficiency) of revenues over expenditures	97	(816,291)	-	195,701	-
OTHER FINANCING SOURCES (USES):					
Proceeds from BANS	-	-	-	-	-
Proceeds from GO Bonds	-	-	-	-	-
Proceeds from Refunding Bonds	-	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfers in	-	715,489	-	-	-
Transfers out	-	-	-	-	-
Premiums on bonds	-	-	-	-	-
Total other financing sources & uses	-	715,489	-	-	-
SPECIAL ITEMS:					
Sales of pledged assets	-	-	-	-	-
Net change in fund balance	97	(100,801)	-	195,701	-
Fund balances-beginning	-	1,943,865	10,958	88	54
Prior period adjustment	-	-	-	-	-
Fund balances-ending	\$ 97	\$ 1,843,064	\$ 10,958	\$ 195,789	\$ 54

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

Special Revenue Funds

Home Entitlement 166	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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	3,169,701	-	-
-	-	-	-	-	-	-
-	-	2,239,625	-	-	-	-
983,802	-	1,055,946	-	-	-	-
-	-	1,671,000	-	-	25,562	92,764
-	-	-	-	-	-	-
4,460	-	-	-	2,079	6,785	7,985
73,836	24,697	133,733	-	-	-	-
<u>1,062,098</u>	<u>24,697</u>	<u>5,100,304</u>	<u>-</u>	<u>3,171,780</u>	<u>32,347</u>	<u>100,749</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	24,407	2,067,638	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,056,878	-	4,288,255	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	15,544	-	-	-	-
-	-	48,789	-	-	-	-
<u>1,056,878</u>	<u>24,407</u>	<u>6,420,225</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>5,220</u>	<u>289</u>	<u>(1,319,921)</u>	<u>-</u>	<u>3,171,780</u>	<u>32,347</u>	<u>100,749</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	1,591,697	-	-	-	-
-	-	-	-	(3,227,906)	-	-
<u>-</u>	<u>-</u>	<u>1,591,697</u>	<u>-</u>	<u>(3,227,906)</u>	<u>-</u>	<u>-</u>
<u>5,220</u>	<u>289</u>	<u>271,776</u>	<u>-</u>	<u>(56,126)</u>	<u>32,347</u>	<u>100,749</u>
<u>98,764</u>	<u>151,262</u>	<u>(694,352)</u>	<u>270,644</u>	<u>942,982</u>	<u>486,696</u>	<u>563,156</u>
<u>\$ 103,984</u>	<u>\$ 151,551</u>	<u>\$ (422,576)</u>	<u>\$ 270,644</u>	<u>\$ 886,856</u>	<u>\$ 519,043</u>	<u>\$ 663,905</u>

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2010

	Special Revenues Funds				
	Service Area 3 RD	Service Area 4 RD	Regional Service A.	McCormick Village Traffic 1	PEG Fund
	Impact Fee 175	Impact Fee 176	Impact 177	Fund 178	179
REVENUES:					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-	-
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	6,747	55,587	-	-	-
Fines & forfeits	-	-	-	-	-
Investment earnings	2,757	2,955	1,411	5,427	-
Miscellaneous	-	-	-	-	52,857
Total revenues	9,504	58,541	1,411	5,427	52,857
EXPENDITURES:					
Current:					
General government	-	-	-	-	-
Judicial Services	-	-	-	-	-
Public safety	-	-	-	-	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	78,632	-
Health & Human Services	-	-	-	-	-
Economic Environment	-	-	-	-	36,153
Culture & recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Principal	-	-	-	-	-
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	-	21,787
Total expenditures	-	-	-	78,632	57,940
Excess(deficiency) of revenues over expenditures	9,504	58,541	1,411	(73,205)	(5,084)
OTHER FINANCING SOURCES (USES):					
Proceeds from BANS	-	-	-	-	-
Proceeds from GO Bonds	-	-	-	-	-
Proceeds from Refunding Bonds	-	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Premiums on bonds	-	-	-	-	-
Total other financing sources & uses	-	-	-	-	-
SPECIAL ITEMS:					
Sales of pledged assets	-	-	-	-	-
Net change in fund balance	9,504	58,541	1,411	(73,205)	(5,084)
Fund balances-beginning	197,800	206,427	204,090	456,677	82,990
Prior period adjustment	-	-	-	-	-
Fund balances-ending	\$ 207,304	\$ 264,968	\$ 205,501	\$ 383,472	\$ 77,906

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

Special Revenue Funds

McCormick Village Park 1 Fund 180	Mental Health 181	Developmental Disabilities 182	Substance Abuse 183	Youth Commission 184	Youth Serv Juvenile 185	Mental Health Non-medicaid 188
\$ -	\$ 377,912	\$ 377,912	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	2,797,559	2,149,949	50,261	-	7,383,546
-	-	-	-	-	-	-
-	9,698	-	-	-	-	9,548
-	-	18,980	290	-	5,362	166,647
-	387,610	3,194,451	2,150,239	50,261	5,362	7,559,741
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	50,261	5,698	-
-	-	-	-	-	-	-
-	36,481	3,059,516	1,252,664	-	-	7,809,871
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	36,481	3,059,516	1,252,664	50,261	5,698	7,809,871
-	-	-	-	-	-	-
-	351,130	134,935	897,576	-	(336)	(250,131)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	18,564	-	-	7,500
-	(350,000)	-	(893,024)	-	-	-
-	(350,000)	-	(874,460)	-	-	7,500
-	1,130	134,935	23,115	-	(336)	(242,631)
165,544	917,951	1,501,239	230,940	-	9,839	762,948
\$ 165,544	\$ 919,081	\$ 1,636,174	\$ 254,055	\$ -	\$ 9,503	\$ 520,317

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2010

	Special Revenue funds				
	Commute Trip Reduction 189	Area Agency On Aging 190	JTPA Admin 191	Employment Training Fund 192	K. Regional Coordinating Council 193
REVENUES:					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-	-
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	4,286,826	3,459,491	2,378,768	68,745
Charges for services	-	-	-	-	79,298
Fines & forfeits	-	-	-	-	-
Investment earnings	-	-	-	-	-
Miscellaneous	69,689	5,013	-	215,374	48,832
Total revenues	69,689	4,291,839	3,459,491	2,594,143	196,875
EXPENDITURES:					
Current:					
General government	-	-	-	-	-
Judicial Services	-	-	-	-	-
Public safety	-	-	-	-	-
Physical Environment	-	-	-	-	-
Transportation	36,682	-	-	-	-
Health & Human Services	-	4,196,087	3,463,971	2,683,537	-
Economic Environment	-	-	-	-	387,926
Culture & recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Principal	-	-	-	-	-
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	36,682	4,196,087	3,463,971	2,683,537	387,926
Excess(deficiency) of revenues over expenditures	33,006	95,752	(4,480)	(89,394)	(191,051)
OTHER FINANCING SOURCES (USES):					
Proceeds from BANS	-	-	-	-	-
Proceeds from GO Bonds	-	-	-	-	-
Proceeds from Refunding Bonds	-	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfers in	-	26,100	-	-	129,778
Transfers out	-	-	-	-	-
Premiums on bonds	-	-	-	-	-
Total other financing sources & uses	-	26,100	-	-	129,778
SPECIAL ITEMS:					
Sales of pledged assets	-	-	-	-	-
Net change in fund balance	33,006	121,852	(4,480)	(89,394)	(61,273)
Fund balances-beginning	24,481	277,656	4,480	206,812	155,814
Prior period adjustment	-	-	-	-	-
Fund balances-ending	\$ 57,487	\$ 399,508	\$ 0	\$ 117,418	\$ 94,541

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

Special Revenue Funds		Capital Projects funds				
ARRA EECBG 195	Total Special Revenues	Model Toxic Control Act 302	2009 KCLTGO Ban Projects 331	2009B LTGO Ban 332	Bethel Corridor Dev Project 333	KCLTGO 2010 Bond 335
\$ -	\$ 1,961,692	\$ -	\$ -	\$ -	\$ -	\$ -
-	6,623,437	-	-	-	-	-
-	1,656,788	-	-	-	-	-
-	2,254,605	-	-	-	-	-
761,228	34,137,690	-	-	-	-	-
-	4,546,445	-	-	-	-	-
-	334,816	-	-	-	-	-
-	438,380	20,123	-	-	-	-
53,090	2,391,033	-	-	-	-	-
814,318	54,344,885	20,123	-	-	-	-
-	2,207,816	-	-	-	-	-
-	528,978	-	-	-	-	-
-	10,813,148	-	-	-	-	-
-	3,114,797	-	390,954	28,974	-	-
-	115,426	-	-	-	-	-
-	25,354,471	-	-	-	-	-
309,318	7,683,840	-	-	-	-	-
-	795,392	-	-	-	-	-
-	-	-	-	-	-	-
-	15,847	-	387,399	57,808	-	26,636
479,595	1,925,132	-	-	-	-	-
788,913	52,554,847	-	778,353	86,782	-	26,636
25,404	1,790,038	20,123	(778,353)	(86,782)	-	(26,636)
-	-	-	365,855	-	-	-
-	-	-	-	-	-	1,875,000
-	7,345	-	-	-	-	-
-	5,252,283	-	-	7,813	-	-
-	(8,920,765)	-	-	-	-	(1,879,500)
-	-	-	-	-	-	32,900
-	(3,661,137)	-	365,855	7,813	-	28,400
-	-	-	395,878	87,022	-	-
25,404	(1,871,099)	20,123	(16,619)	8,053	-	1,763
-	23,425,345	1,459,582	-	(7,813)	63,558	-
-	-	-	-	-	-	-
\$ 25,404	\$ 21,554,246	\$ 1,479,705	\$ (16,619)	\$ 240	\$ 63,558	\$ 1,763

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2010

	Capital Projects Funds				
	Juvenile Services Facility 352	Silverdale Projects 363	McCormick Woods Park 366	Parks Capital Improve. 382	Jail Construction 383
REVENUES:					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-	-
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	220,264	-	214,570	-
Charges for services	-	-	-	-	-
Fines & forfeits	-	-	-	-	-
Investment earnings	1,148	-	-	64,175	18
Miscellaneous	-	-	-	600	-
Total revenues	1,148	220,264	-	279,345	18
EXPENDITURES:					
Current:					
General government	-	-	-	-	-
Judicial Services	-	-	-	-	-
Public safety	13,770	-	-	-	-
Physical Environment	-	56,792	643,742	-	-
Transportation	-	-	-	-	-
Health & Human Services	-	-	-	-	-
Economic Environment	-	-	-	-	-
Culture & recreation	-	-	-	412,083	-
Debt service	-	-	-	-	-
Principal	-	-	-	-	-
Interest and other charges	-	-	-	-	-
Capital outlay	-	454,563	-	38,571	-
Total expenditures	13,770	511,355	643,742	450,654	-
Excess(deficiency) of revenues over expenditures	(12,623)	(291,091)	(643,742)	(171,308)	18
OTHER FINANCING SOURCES (USES):					
Proceeds from BANS	-	-	-	-	-
Proceeds from GO Bonds	-	-	-	-	-
Proceeds from Refunding Bonds	-	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfers in	-	999,500	-	-	-
Transfers out	-	(731,838)	-	-	-
Premiums on bonds	-	-	-	-	-
Total other financing sources & uses	-	267,662	-	-	-
SPECIAL ITEMS:					
Sales of pledged assets	-	-	-	-	-
Net change in fund balance	(12,623)	(23,429)	(643,742)	(171,309)	18
Fund balances-beginning	83,249	222,270	643,742	4,693,007	2,816
Prior period adjustment	-	-	-	-	-
Fund balances-ending	\$ 70,626	\$ 198,841	\$ -	\$ 4,521,698	\$ 2,834

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

Capital Projects Funds				Debt Service Funds			
Capital Proj. 2001 384	2002A Facility Proj 386	Administrative Building 387	2006 LTGO Bond Project 392	Total Capital Projects	K.C. G.O. Refunding Bond 1996 230	KC2009 LTGO BAN 231	KC2009B Key Bank 232
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	32,713	-	467,547	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
2,883	4,423	14,559	-	107,329	-	-	-
-	-	-	-	600	341,575	-	-
<u>2,883</u>	<u>4,423</u>	<u>47,272</u>	<u>-</u>	<u>575,476</u>	<u>341,575</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	13,770	-	-	-
9,758	141,641	34,142	-	1,306,003	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	412,083	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	4,826,999	353,218
-	-	-	-	471,844	135,572	474,189	103,175
-	29,935	179,314	-	702,383	-	-	-
<u>9,758</u>	<u>171,576</u>	<u>213,457</u>	<u>-</u>	<u>2,906,083</u>	<u>135,572</u>	<u>5,301,188</u>	<u>456,393</u>
<u>(6,874)</u>	<u>(167,154)</u>	<u>(166,185)</u>	<u>-</u>	<u>(2,330,607)</u>	<u>206,002</u>	<u>(5,301,188)</u>	<u>(456,393)</u>
-	-	-	-	365,855	-	509,785	-
-	-	-	-	1,875,000	-	-	-
-	-	-	-	-	2,683,045	-	-
-	-	-	-	-	(4,289,791)	-	-
-	-	-	-	-	-	-	-
-	-	-	-	1,007,313	1,463,251	234,681	25,634
-	-	(800,000)	-	(3,411,338)	-	-	-
-	-	-	-	32,900	-	-	-
<u>-</u>	<u>-</u>	<u>(800,000)</u>	<u>-</u>	<u>(130,270)</u>	<u>(143,494)</u>	<u>744,466</u>	<u>25,634</u>
-	-	-	-	482,900	-	4,556,722	428,446
(6,874)	(167,154)	(966,185)	-	(1,977,978)	62,507	-	(2,314)
213,731	376,339	1,298,638	2,713	9,051,832	32,640	-	2,314
-	-	-	-	-	-	-	-
<u>\$ 206,857</u>	<u>\$ 209,185</u>	<u>\$ 332,453</u>	<u>\$ 2,713</u>	<u>\$ 7,073,854</u>	<u>95,147</u>	<u>-</u>	<u>0</u>

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2010

	KC2009 RSV Tree Tops 233	KC 2010 LTGO 235	Special Assessments 265/266	GO Bond 1999 281	GO Bond 1999B 282
REVENUES:					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-	-
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines & forfeits	-	-	-	-	-
Investment earnings	1,599	-	2,895	-	47,343
Miscellaneous	-	31,049	11,680	-	-
Total revenues	<u>1,599</u>	<u>31,049</u>	<u>14,574</u>	<u>-</u>	<u>47,343</u>
EXPENDITURES:					
Current:					
General government	-	-	-	-	-
Judicial Services	-	-	-	-	-
Public safety	-	-	-	-	-
Physical Environment	167,422	-	-	-	-
Transportation	-	-	-	-	-
Health & Human Services	-	-	-	-	-
Economic Environment	-	-	-	-	-
Culture & recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Principal	-	-	-	-	70,000
Interest and other charges	44,583	86,675	-	82,137	47,343
Capital outlay	-	-	-	-	-
Total expenditures	<u>212,005</u>	<u>86,675</u>	<u>-</u>	<u>82,137</u>	<u>117,343</u>
Excess(deficiency) of revenues over expenditures	<u>(210,406)</u>	<u>(55,626)</u>	<u>14,574</u>	<u>(82,137)</u>	<u>(70,000)</u>
OTHER FINANCING SOURCES (USES):					
Proceeds from BANS	-	-	-	-	-
Proceeds from GO Bonds	-	-	-	-	-
Proceeds from Refunding Bonds	-	-	-	2,568,485	-
Payment to bond refunding escrow agent	-	-	-	(2,851,270)	-
Sale of capital assets	-	-	-	-	-
Transfers in	-	82,134	-	391,894	-
Transfers out	(34,681)	-	-	-	-
Premiums on bonds	-	-	-	-	-
Total other financing sources & uses	<u>(34,681)</u>	<u>82,134</u>	<u>-</u>	<u>109,109</u>	<u>-</u>
SPECIAL ITEMS:					
Sales of pledged assets	-	-	-	-	-
Net change in fund balance	(245,088)	26,508	14,573	26,971	(70,002)
Fund balances-beginning	245,088	-	10,185	3	973,095
Prior period adjustment	-	-	-	-	-
Fund balances-ending	<u>0</u>	<u>26,508</u>	<u>24,758</u>	<u>26,974</u>	<u>903,093</u>

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

Debt Service Funds							
GO Bond Bonds 2000 283	GO Bond '001 & Refundin 284	GO Bond 2002A 286	GO Bond 2003 287	GO Bond 2003B 288	GO Bond 2004 289	Road Improvement Guaranty 290	LTGO 2005 Refunding 291
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	542,501	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	46	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	542,547	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
630,000	495,000	415,000	340,000	410,000	755,000	-	350,000
30,870	166,300	543,471	365,715	673,955	691,523	-	939,750
-	-	-	-	-	-	-	-
660,870	661,300	958,471	705,715	1,083,955	1,446,523	-	1,289,750
(660,870)	(661,300)	(415,925)	(705,715)	(1,083,955)	(1,446,523)	-	(1,289,750)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
660,870	661,300	-	705,716	1,083,957	1,446,524	-	1,289,752
-	-	-	-	-	-	-	-
660,870	661,300	-	705,716	1,083,957	1,446,524	-	1,289,752
-	-	(415,924)	(0)	1	1	-	1
26,842	123,143	10,870,016	3,519	8,735	17,284	2,737	3,336
-	-	-	-	-	-	-	-
\$ 26,842	\$ 123,143	\$ 10,454,092	\$ 3,519	\$ 8,736	\$ 17,285	\$ 2,737	\$ 3,337

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2010

	LTGO 2006 292	Total Debt Service	Total Nonmajor Governmental Funds
REVENUES:			
Property taxes	\$ -	\$ -	\$ 1,961,692
Retail sales & use taxes	-	-	6,623,437
Other taxes	-	-	1,656,788
Licenses and permits	-	-	2,254,605
Intergovernmental	23,186	565,686	35,170,923
Charges for services	-	-	4,546,445
Fines & forfeits	-	-	334,816
Investment earnings	-	51,883	597,592
Miscellaneous	-	384,303	2,775,936
Total revenues	23,186	1,001,872	55,922,233
EXPENDITURES:			
Current:			
General government	-	-	2,207,816
Judicial Services	-	-	528,978
Public safety	-	-	10,826,918
Physical Environment	-	167,422	4,588,222
Transportation	-	-	115,426
Health & Human Services	-	-	25,354,471
Economic Environment	-	-	7,683,840
Culture & recreation	-	-	1,207,475
Debt service	-	-	-
Principal	855,000	9,500,217	9,500,217
Interest and other charges	772,570	5,157,828	5,645,519
Capital outlay	-	-	2,627,515
Total expenditures	1,627,570	14,825,467	70,286,397
Excess(deficiency) of revenues over expenditures	(1,604,385)	(13,823,595)	(14,364,164)
OTHER FINANCING SOURCES (USES):			
Proceeds from BANS	-	509,785	875,640
Proceeds from GO Bonds	-	-	1,875,000
Proceeds from Refunding Bonds	-	5,251,531	5,251,531
Payment to bond refunding escrow agent	-	(7,141,061)	(7,141,061)
Sale of capital assets	-	-	7,345
Transfers in	1,604,389	9,650,103	15,909,698
Transfers out	-	(34,681)	(12,366,784)
Premiums on bonds	-	-	32,900
Total other financing sources & uses	1,604,389	8,235,676	4,444,269
SPECIAL ITEMS:			
Sales of pledged assets	-	4,985,168	5,468,068
Net change in fund balance	4	(602,761)	(4,451,827)
Fund balances-beginning	97	12,319,034	44,796,201
Prior period adjustment	-	-	-
Fund balances-ending	\$ 101	11,716,273	\$ 40,344,372

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

KITSAP COUNTY, WASHINGTON

Cencom Fund 103

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ 16	\$ 16
Retail sales & use taxes	3,328,070	3,328,070	3,169,065	(159,005)
Other taxes	-	1,639,675	1,653,546	13,871
Intergovernmental	1,469,444	2,227,559	1,871,673	(355,886)
Charges for services	40,598	40,598	34,460	(6,138)
Investment earnings	20,000	53,000	29,011	(23,989)
Miscellaneous	158,115	158,115	154,122	(3,993)
Total revenues	<u>5,016,227</u>	<u>7,447,017</u>	<u>6,911,894</u>	<u>(535,123)</u>
EXPENDITURES:				
Current:				
Public safety	6,854,811	9,065,140	7,618,488	1,446,652
Debt service:				
Interest and other charges			304	(304)
Capital outlay	23,132	23,132	99,188	(76,056)
Total expenditures	<u>6,877,943</u>	<u>9,088,272</u>	<u>7,717,980</u>	<u>1,370,292</u>
Excess(deficiency) of revenues over expenditures	<u>(1,861,716)</u>	<u>(1,641,255)</u>	<u>(806,087)</u>	<u>835,168</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	1,403,656	714,585	2,377,288	1,662,703
Transfers out		(504,276)	(504,276)	-
Total other financing sources & uses	<u>1,403,656</u>	<u>714,585</u>	<u>1,873,012</u>	<u>1,662,703</u>
Net change in fund balance	<u>(458,060)</u>	<u>(926,670)</u>	<u>1,066,925</u>	<u>2,497,871</u>
Fund balances-beginning	1,001,347	1,001,347	1,001,347	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 543,287</u>	<u>\$ 74,677</u>	<u>\$ 2,068,272</u>	<u>\$ 2,497,871</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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	191,964	221,964	246,511	24,547
Charges for services	-	360	96	(264)
Investment earnings	1,500	1,500	187	(1,313)
Miscellaneous	-	-	-	-
Total revenues	<u>193,464</u>	<u>223,824</u>	<u>246,794</u>	<u>22,970</u>
EXPENDITURES:				
Current:				
Public safety	481,331	511,691	482,988	28,703
Total expenditures	<u>481,331</u>	<u>511,691</u>	<u>482,988</u>	<u>28,703</u>
Excess(deficiency) of revenues over expenditures	<u>(287,867)</u>	<u>(287,867)</u>	<u>(236,194)</u>	<u>51,673</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	287,867	287,867	287,867	-
Total other financing sources & uses	<u>287,867</u>	<u>287,867</u>	<u>287,867</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>51,673</u>	<u>51,673</u>
Fund balances-beginning	(10,423)	(10,423)	(10,423)	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ (10,423)</u>	<u>\$ (10,423)</u>	<u>\$ 41,250</u>	<u>\$ 51,673</u>

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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for services	97,000	97,000	95,462	(1,538)
Miscellaneous	-	-	279	279
Total revenues	<u>97,000</u>	<u>97,000</u>	<u>95,741</u>	<u>(1,259)</u>
EXPENDITURES:				
Current:				
Judicial Services	91,475	91,475	91,016	459
Total expenditures	<u>91,475</u>	<u>91,475</u>	<u>91,016</u>	<u>459</u>
Excess(deficiency) of revenues over expenditures	<u>5,525</u>	<u>5,525</u>	<u>4,725</u>	<u>(800)</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>5,525</u>	<u>5,525</u>	<u>4,725</u>	<u>(800)</u>
Fund balances-beginning	145,980	145,980	145,980	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 151,505</u>	<u>\$ 151,505</u>	<u>\$ 150,705</u>	<u>\$ (800)</u>

KITSAP COUNTY, WASHINGTON

KPREP Fund 106

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 917,488	\$ 2,738,818	\$ 2,367,271	\$ (371,547)
Charges for services	-	362,072	341,234	(20,838)
Investment earnings	3,000	3,000	1,013	(1,987)
Miscellaneous	-	-	11,140	11,140
Total revenues	<u>920,488</u>	<u>3,103,890</u>	<u>2,720,657</u>	<u>(383,233)</u>
EXPENDITURES:				
Current:				
Public safety	851,288	1,963,307	1,709,930	253,377
Capital outlay	-	1,071,383	1,048,480	22,903
Total expenditures	<u>851,288</u>	<u>3,034,690</u>	<u>2,758,410</u>	<u>276,280</u>
Excess(deficiency) of revenues over expenditures	<u>69,200</u>	<u>69,200</u>	<u>(37,753)</u>	<u>(106,953)</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	98,000	98,000	98,000	-
Transfers out	<u>(167,200)</u>	<u>(167,200)</u>	<u>(167,200)</u>	-
Total other financing sources & uses	<u>(69,200)</u>	<u>(69,200)</u>	<u>(69,200)</u>	-
Net change in fund balance	<u>-</u>	<u>-</u>	<u>(106,953)</u>	<u>(106,953)</u>
Fund balances-beginning	100,343	100,343	100,343	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 100,343</u>	<u>\$ 100,343</u>	<u>\$ (6,610)</u>	<u>\$ (106,953)</u>

KITSAP COUNTY, WASHINGTON

Human Resources Board 108

Fund balances-ending

For the Year Ended December 31, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ 59	\$ 59
Other taxes	-	-	1,254	1,254
Intergovernmental	-	-	2,230	2,230
Miscellaneous	-	-	-	-
Total revenues	-	-	3,542	3,542
EXPENDITURES:				
Current:				
General government	8,000	8,000	8,000	-
Total expenditures	8,000	8,000	8,000	-
Excess(deficiency) of revenues over expenditures	(8,000)	(8,000)	(4,458)	3,542
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(8,000)	(8,000)	(4,458)	3,542
Fund balances-beginning	63,584	63,584	63,584	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 55,584	\$ 55,584	\$ 59,126	\$ 3,542

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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 10,000	\$ 10,000	\$ -	\$ (10,000)
Charges for services	154,317	154,317	151,284	(3,033)
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>164,317</u>	<u>164,317</u>	<u>151,284</u>	<u>(13,033)</u>
EXPENDITURES:				
Current:				
General government	173,815	173,815	194,873	(21,058)
Judicial Services	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>173,815</u>	<u>173,815</u>	<u>194,873</u>	<u>(21,058)</u>
Excess(deficiency) of revenues over expenditures	<u>(9,498)</u>	<u>(9,498)</u>	<u>(43,588)</u>	<u>(34,090)</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(9,498)</u>	<u>(9,498)</u>	<u>(43,588)</u>	<u>(34,090)</u>
Fund balances-beginning	283,685	283,685	283,685	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 274,187</u>	<u>\$ 274,187</u>	<u>\$ 240,097</u>	<u>\$ (34,090)</u>

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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 95,000	\$ 95,000	\$ 105,953	\$ 10,953
Charges for services	193,590	193,590	154,846	(38,744)
Total revenues	<u>288,590</u>	<u>288,590</u>	<u>260,799</u>	<u>(27,791)</u>
EXPENDITURES:				
Current:				
General government	374,159	374,159	206,054	168,105
Total expenditures	374,159	374,159	206,054	168,105
Excess(deficiency) of revenues over expenditures	<u>(85,569)</u>	<u>(85,569)</u>	<u>54,746</u>	<u>140,315</u>
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	<u>(85,569)</u>	<u>(85,569)</u>	<u>54,746</u>	<u>140,315</u>
Fund balances-beginning	309,262	309,262	309,262	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 223,693</u>	<u>\$ 223,693</u>	<u>\$ 364,008</u>	<u>\$ 140,315</u>

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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for services	1,504,573	1,504,573	1,266,753	(237,820)
Total revenues	<u>1,504,573</u>	<u>1,504,573</u>	<u>1,266,753</u>	<u>(237,820)</u>
EXPENDITURES:				
Current:				
General government	1,400,000	1,400,000	1,250,487	149,513
Total expenditures	<u>1,400,000</u>	<u>1,400,000</u>	<u>1,250,487</u>	<u>149,513</u>
Excess(deficiency) of revenues over expenditures	<u>104,573</u>	<u>104,573</u>	<u>16,266</u>	<u>(88,307)</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>104,573</u>	<u>104,573</u>	<u>16,266</u>	<u>(88,307)</u>
Fund balances-beginning	2,153,041	2,153,041	2,153,041	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 2,257,614</u>	<u>\$ 2,257,614</u>	<u>\$ 2,169,307</u>	<u>\$ (88,307)</u>

KITSAP COUNTY, WASHINGTON

Westnet Fund 114

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 242,500	\$ 242,500	\$ 335,037	\$ 92,537.25
Fines & forfeits	70,000	70,000	189,729	119,729
Investment earnings	40,000	40,000	17,153	(22,847)
Miscellaneous	60,000	60,000	45,562	(14,438)
Total revenues	<u>412,500</u>	<u>412,500</u>	<u>587,481</u>	<u>174,981</u>
EXPENDITURES:				
Current:				
Public safety	845,292	845,292	592,890	252,402
Capital outlay	105,000	105,000	12,852	92,149
Total expenditures	<u>950,292</u>	<u>950,292</u>	<u>605,742</u>	<u>344,551</u>
Excess(deficiency) of revenues over expenditures	<u>(537,792)</u>	<u>(537,792)</u>	<u>(18,260)</u>	<u>519,532</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	50,000	50,000	-	(50,000)
Transfers out	(230,000)	(230,000)	(185,058)	44,942
Total other financing sources & uses	<u>(180,000)</u>	<u>(180,000)</u>	<u>(185,058)</u>	<u>(5,058)</u>
Net change in fund balance	<u>(717,792)</u>	<u>(717,792)</u>	<u>(203,319)</u>	<u>514,473</u>
Fund balances-beginning	1,543,743	1,543,743	1,543,743	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 825,951</u>	<u>\$ 825,951</u>	<u>\$ 1,340,424</u>	<u>\$ 514,473</u>

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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 85,197	\$ 85,197	\$ 96,330	\$ 11,133
Investment earnings	1,000	1,000	1,110	110
Total revenues	<u>86,197</u>	<u>86,197</u>	<u>97,441</u>	<u>11,244</u>
EXPENDITURES:				
Current:				
Public safety	<u>82,000</u>	<u>79,027</u>	<u>46,942</u>	<u>32,085</u>
Total expenditures	<u>82,000</u>	<u>79,027</u>	<u>46,942</u>	<u>32,085</u>
Excess(deficiency) of revenues over expenditures	<u>4,197</u>	<u>7,170</u>	<u>50,499</u>	<u>43,329</u>
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	-	-	7,345	7,345
Transfers out	<u>(10,000)</u>	<u>(18,523)</u>	-	<u>18,523</u>
Total other financing sources & uses	<u>(10,000)</u>	<u>(18,523)</u>	<u>7,345</u>	<u>25,868</u>
Net change in fund balance	<u>(5,803)</u>	<u>(11,353)</u>	<u>57,844</u>	<u>69,197</u>
Fund balances-beginning	90,612	90,612	90,612	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 84,809</u>	<u>\$ 79,259</u>	<u>\$ 148,456</u>	<u>\$ 69,197</u>

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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 300,000	\$ 300,000	\$ 139,673	\$ (160,327)
Charges for services	108,000	108,000	111,269	3,269
Investment earnings	-	-	1,170	1,170
Miscellaneous	-	-	29,037	29,037
Total revenues	<u>408,000</u>	<u>408,000</u>	<u>281,149</u>	<u>(126,851)</u>
EXPENDITURES:				
Current:				
Physical Environment	<u>436,467</u>	<u>436,467</u>	<u>257,362</u>	<u>179,105</u>
Total expenditures	<u>436,467</u>	<u>436,467</u>	<u>257,362</u>	<u>179,105</u>
Excess(deficiency) of revenues over expenditures	<u>(28,467)</u>	<u>(28,467)</u>	<u>23,787</u>	<u>52,254</u>
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	<u>(28,467)</u>	<u>(28,467)</u>	<u>23,787</u>	<u>52,254</u>
Fund balances-beginning	67,680	67,680	67,680	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 39,213</u>	<u>\$ 39,213</u>	<u>\$ 91,467</u>	<u>\$ 52,254</u>

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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for services	\$ 65,000	\$ 65,000	\$ 91,822	\$ 26,822
Investment earnings	13,000	13,000	9,414	(3,586)
Miscellaneous	1,200	1,200	2,599	1,399
Total revenues	<u>79,200</u>	<u>79,200</u>	<u>103,835</u>	<u>24,635</u>
EXPENDITURES:				
Current:				
General government	<u>23,794</u>	<u>23,794</u>	<u>54,601</u>	<u>(30,807)</u>
Total expenditures	<u>23,794</u>	<u>23,794</u>	<u>54,601</u>	<u>(30,807)</u>
Excess(deficiency) of revenues over expenditures	<u>55,406</u>	<u>55,406</u>	<u>49,235</u>	<u>(6,171)</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	<u>55,406</u>	<u>55,406</u>	<u>49,235</u>	<u>(6,171)</u>
Fund balances-beginning	<u>702,359</u>	<u>702,359</u>	<u>702,359</u>	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 757,765</u>	<u>\$ 757,765</u>	<u>\$ 751,594</u>	<u>\$ (6,171)</u>

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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 13,000	\$ 13,000	\$ 17,785	\$ 4,785
Investment earnings	-	-	2,331	2,331
Total revenues	<u>13,000</u>	<u>13,000</u>	<u>20,116</u>	<u>7,116</u>
EXPENDITURES:				
Current:				
General government	<u>133,000</u>	<u>133,000</u>	-	<u>133,000</u>
Total expenditures	<u>133,000</u>	<u>133,000</u>	-	<u>133,000</u>
Excess(deficiency) of revenues over expenditures	<u>(120,000)</u>	<u>(120,000)</u>	<u>20,116</u>	<u>140,116</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	<u>(120,000)</u>	<u>(120,000)</u>	<u>20,116</u>	<u>140,116</u>
Fund balances-beginning	176,503	176,503	176,503	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 56,503</u>	<u>\$ 56,503</u>	<u>\$ 196,619</u>	<u>\$ 140,116</u>

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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ 10,653	\$ 10,653
Other taxes	-	-	-	-
Intergovernmental	-	-	272	272
Investment earnings	20,000	20,000	10,191	(9,809)
Miscellaneous	-	-	15,995	15,995
Total revenues	<u>20,000</u>	<u>20,000</u>	<u>37,111</u>	<u>17,111</u>
EXPENDITURES:				
Current:				
Health & Human Services	<u>453,000</u>	<u>588,000</u>	<u>544,352</u>	<u>43,648</u>
Total expenditures	<u>453,000</u>	<u>588,000</u>	<u>544,352</u>	<u>43,648</u>
Excess(deficiency) of revenues over expenditures	<u>(433,000)</u>	<u>(568,000)</u>	<u>(507,241)</u>	<u>60,759</u>
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	<u>(433,000)</u>	<u>(568,000)</u>	<u>(507,241)</u>	<u>60,759</u>
Fund balances-beginning	951,776	951,776	951,776	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 518,776</u>	<u>\$ 383,776</u>	<u>\$ 444,535</u>	<u>\$ 60,759</u>

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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Fines & forfeits	\$ 31,000	\$ 31,000	\$ 25,750	\$ (5,250)
Total revenues	<u>31,000</u>	<u>31,000</u>	<u>25,750</u>	<u>(5,250)</u>
EXPENDITURES:				
Current:				
General government	100,000	100,000	142,432	(42,432)
Total expenditures	<u>100,000</u>	<u>100,000</u>	<u>142,432</u>	<u>(42,432)</u>
Excess(deficiency) of revenues over expenditures	<u>(69,000)</u>	<u>(69,000)</u>	<u>(116,682)</u>	<u>(47,682)</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(69,000)</u>	<u>(69,000)</u>	<u>(116,682)</u>	<u>(47,682)</u>
Fund balances-beginning	114,932	114,932	114,932	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 45,932</u>	<u>\$ 45,932</u>	<u>\$ (1,750)</u>	<u>\$ (47,682)</u>

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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ 1,269,368	\$ 1,269,368	\$ 1,195,139	\$ (74,229)
Other taxes	2,000	2,000	1,988	(12)
Intergovernmental	1,525	1,525	3,402	1,877
Investment earnings	16,000	16,000	8,629	(7,371)
Total revenues	<u>1,288,893</u>	<u>1,288,893</u>	<u>1,209,158</u>	<u>(79,735)</u>
EXPENDITURES:				
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	<u>1,288,893</u>	<u>1,288,893</u>	<u>1,209,158</u>	<u>(79,735)</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	(1,175,095)	(1,201,874)	(1,201,874)	0
Total other financing sources & uses	<u>(1,175,095)</u>	<u>(1,201,874)</u>	<u>(1,201,874)</u>	<u>0</u>
Net change in fund balance	<u>113,798</u>	<u>87,019</u>	<u>7,284</u>	<u>(79,735)</u>
Fund balances-beginning	755,543	755,543	755,543	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 869,341</u>	<u>\$ 842,562</u>	<u>\$ 762,827</u>	<u>\$ (79,735)</u>

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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for services	\$ 42,000	\$ 42,000	\$ 47,022	\$ 5,022
Fines & forfeits	15,000	15,000	23,077	8,077
Total revenues	<u>57,000</u>	<u>57,000</u>	<u>70,099</u>	<u>13,099</u>
EXPENDITURES:				
Current:				
Health & Human Services	67,970	67,970	61,427	6,543
Total expenditures	<u>67,970</u>	<u>67,970</u>	<u>61,427</u>	<u>6,543</u>
Excess(deficiency) of revenues over expenditures	<u>(10,970)</u>	<u>(10,970)</u>	<u>8,672</u>	<u>19,642</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	<u>(10,970)</u>	<u>(10,970)</u>	<u>8,672</u>	<u>19,642</u>
Fund balances-beginning	65,809	65,809	65,809	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 54,839</u>	<u>\$ 54,839</u>	<u>\$ 74,481</u>	<u>\$ 19,642</u>

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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Retail sales & use taxes	\$ 300,000	\$ 300,000	\$ 284,671	\$ (15,329)
Total revenues	<u>300,000</u>	<u>300,000</u>	<u>284,671</u>	<u>(15,329)</u>
EXPENDITURES:				
Current:				
Culture & recreation	276,664	436,664	393,317	43,347
Total expenditures	<u>276,664</u>	<u>436,664</u>	<u>393,317</u>	<u>43,347</u>
Excess(deficiency) of revenues over expenditures	<u>23,336</u>	<u>(136,664)</u>	<u>(108,646)</u>	<u>28,018</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	(22,936)	(22,936)	(22,936)	
Total other financing sources & uses	<u>(22,936)</u>	<u>(22,936)</u>	<u>(22,936)</u>	<u>1</u>
Net change in fund balance	<u>400</u>	<u>(159,600)</u>	<u>(131,581)</u>	<u>28,019</u>
Fund balances-beginning	179,495	179,495	179,495	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 179,895</u>	<u>\$ 19,895</u>	<u>\$ 47,914</u>	<u>\$ 28,019</u>

KITSAP COUNTY, WASHINGTON

Kitsap County Fair Fund 133

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Retail sales & use taxes	\$ 100,000	\$ 100,000	\$ 387	\$ (99,613)
Miscellaneous			102,890	\$ 102,890
Total revenues	<u>100,000</u>	<u>100,000</u>	<u>103,276</u>	<u>3,276</u>
EXPENDITURES:				
Current:				
Culture & recreation	96,000	96,000	86,631	9,369
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>96,000</u>	<u>96,000</u>	<u>86,631</u>	<u>9,369</u>
Excess(deficiency) of revenues over expenditures	<u>4,000</u>	<u>4,000</u>	<u>16,646</u>	<u>12,646</u>
OTHER FINANCING SOURCES (USES):				
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>4,000</u>	<u>4,000</u>	<u>16,646</u>	<u>12,646</u>
Fund balances-beginning	-	-	-	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 4,000</u>	<u>\$ 4,000</u>	<u>\$ 16,646</u>	<u>\$ 12,646</u>

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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
Physical Environment	8,183	12,683	1,989	10,694
Total expenditures	8,183	12,683	1,989	10,694
Excess(deficiency) of revenues over expenditures	(8,183)	(12,683)	(1,989)	10,694
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	(4,500)	(4,500)
Total other financing sources & uses	-	-	(4,500)	(4,500)
Net change in fund balance	(8,183)	(12,683)	(6,489)	6,194
Fund balances-beginning	67,412	67,412	67,412	-
Fund balances-ending	\$ 59,229	\$ 54,729	\$ 60,923	\$ 6,194

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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Miscellaneous	156,000	156,000	147,913	(8,087)
Total revenues	156,000	156,000	147,913	(8,087)
EXPENDITURES:				
Public safety	170,923	170,923	158,654	12,269
Total expenditures	170,923	170,923	158,654	12,269
Excess(deficiency) of revenues over expenditures	(14,923)	(14,923)	(10,741)	4,182
OTHER FINANCING SOURCES (USE)				
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(14,923)	(14,923)	(10,741)	4,182
Fund balances-beginning	22,348	22,348	22,348	-
Fund balances-ending	\$ 7,425	\$ 7,425	\$ 11,607	\$ 4,182

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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 35,000	\$ 25,739	\$ -	\$ (25,739)
Fines & forfeits	40,000	40,000	63,983	23,983
Investment earnings	10,000	10,000	6,303	(3,697)
Miscellaneous	-	-	-	-
Total revenues	<u>85,000</u>	<u>75,739</u>	<u>70,286</u>	<u>(5,453)</u>
EXPENDITURES:				
Current:				
Public safety	67,960	71,960	42,523	29,437
Capital outlay	10,000	10,000	-	10,000
Total expenditures	<u>77,960</u>	<u>81,960</u>	<u>42,523</u>	<u>39,437</u>
Excess(deficiency) of revenues over expenditures	<u>7,040</u>	<u>(6,221)</u>	<u>27,763</u>	<u>33,984</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	50,000	50,000	-	(50,000)
Transfers out	(85,000)	(85,000)	-	85,000
Total other financing sources & uses	<u>(35,000)</u>	<u>(35,000)</u>	<u>-</u>	<u>35,000</u>
Net change in fund balance	<u>(27,960)</u>	<u>(41,221)</u>	<u>27,763</u>	<u>68,984</u>
Fund balances-beginning	546,851	546,851	546,851	-
	-	-	-	-
Fund balances-ending	<u>\$ 518,891</u>	<u>\$ 505,630</u>	<u>\$ 574,614</u>	<u>\$ 68,984</u>

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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 7,620	\$ 17,620	\$ 17,581	\$ (39)
Charges for services	5,700	5,700	6,756	1,056
Total revenues	<u>13,320</u>	<u>23,320</u>	<u>24,337</u>	<u>1,017</u>
EXPENDITURES:				
Current:				
Principal	33,654	43,654	20,844	22,810
Total Expenditures	<u>33,654</u>	<u>43,654</u>	<u>20,844</u>	<u>22,810</u>
Excess(deficiency) of revenues over expenditures	<u>(20,334)</u>	<u>(20,334)</u>	<u>3,493</u>	<u>23,827</u>
OTHER FINANCING SOURCES (USES):				
Capital -related debt issued	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(20,334)</u>	<u>(20,334)</u>	<u>3,493</u>	<u>23,827</u>
Fund balances-beginning	24,957	24,957	24,957	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances-ending	<u>\$ 4,623</u>	<u>\$ 4,623</u>	<u>\$ 28,450</u>	<u>\$ 23,827</u>

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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Fines & forfeits	\$ 9,000	\$ 9,000	\$ -	\$ (9,000)
Total revenues	<u>9,000</u>	<u>9,000</u>	<u>-</u>	<u>(9,000)</u>
EXPENDITURES:				
Current:				
Public safety	45,000	45,000	49,466	(4,466)
Total expenditures	<u>45,000</u>	<u>45,000</u>	<u>49,466</u>	<u>(4,466)</u>
Excess(deficiency) of revenues over expenditures	<u>(36,000)</u>	<u>(36,000)</u>	<u>(49,466)</u>	<u>(13,466)</u>
Transfers in	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	<u>(36,000)</u>	<u>(36,000)</u>	<u>(49,466)</u>	<u>(13,466)</u>
Fund balances-beginning	50,888	50,888	50,888	-
Fund balances-ending	<u>\$ 14,888</u>	<u>\$ 14,888</u>	<u>\$ 1,422</u>	<u>\$ (13,466)</u>

KITSAP COUNTY, WASHINGTON

Anti-Profitteering Revolving Fund 141

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Fines & forfeits	\$ 4,000	\$ 4,000	\$ 3,741	\$ (259)
Total revenues	<u>4,000</u>	<u>4,000</u>	<u>3,741</u>	<u>(259)</u>
EXPENDITURES:				
Current:				
General government	35,000	35,000	42,521	(7,521)
Total expenditures	<u>35,000</u>	<u>35,000</u>	<u>42,521</u>	<u>(7,521)</u>
Excess(deficiency) of revenues over expenditures	<u>(31,000)</u>	<u>(31,000)</u>	<u>(38,781)</u>	<u>(7,781)</u>
Sale of capital assets	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	<u>(31,000)</u>	<u>(31,000)</u>	<u>(38,781)</u>	<u>(7,781)</u>
Fund balances-beginning	43,743	43,743	43,743	-
	-	-	-	-
Fund balances-ending	<u>\$ 12,743</u>	<u>\$ 12,743</u>	<u>\$ 4,962</u>	<u>\$ (7,781)</u>

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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Licenses and permits	\$ 12,800	\$ 12,800	\$ 12,960	\$ 160
Total revenues	12,800	12,800	12,960	160
EXPENDITURES:				
Current:				
Judicial Services	18,486	18,486	525	17,961
Total expenditures	18,486	18,486	525	17,961
Excess(deficiency) of revenues over expenditures	(5,686)	(5,686)	12,435	18,121
OTHER FINANCING SOURCES (USE)				
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(5,686)	(5,686)	12,435	18,121
Fund balances-beginning	53,040	53,040	53,040	-
Fund balances-ending	\$ 47,354	\$ 47,354	\$ 65,475	\$ 18,121

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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 50,000	\$ 75,709	\$ 102,470	\$ 26,761
Total revenues	<u>50,000</u>	<u>75,709</u>	<u>102,470</u>	<u>26,761</u>
EXPENDITURES:				
Judicial Services	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	<u>50,000</u>	<u>75,709</u>	<u>102,470</u>	<u>26,761</u>
Transfers out	(50,000)	(207,194)	(207,194)	-
Total other financing sources & uses	(50,000)	(207,194)	(207,194)	-
Net change in fund balance	-	(131,485)	(104,724)	26,761
Fund balances-beginning	205,780	205,780	205,780	-
Fund balances-ending	<u>\$ 205,780</u>	<u>\$ 74,295</u>	<u>\$ 101,056</u>	<u>\$ 26,761</u>

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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 200,000	\$ 200,000	\$ 216,105	\$ 16,105
Total revenues	<u>200,000</u>	<u>200,000</u>	<u>216,105</u>	<u>16,105</u>
EXPENDITURES:				
Current:				
Judicial Services	495,947	495,947	397,876	98,071
Total expenditures	<u>495,947</u>	<u>495,947</u>	<u>397,876</u>	<u>98,071</u>
Excess(deficiency) of revenues over expenditures	<u>(295,947)</u>	<u>(295,947)</u>	<u>(181,771)</u>	<u>114,176</u>
OTHER FINANCING SOURCES (USE)				
Total other financing sources & uses	-	-	-	-
Net change in fund balance	<u>(295,947)</u>	<u>(295,947)</u>	<u>(181,771)</u>	<u>114,176</u>
Fund balances-beginning	432,525	432,525	432,525	-
Fund balances-ending	<u>\$ 136,578</u>	<u>\$ 136,578</u>	<u>\$ 250,754</u>	<u>\$ 114,176</u>

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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Investment earnings	\$ 276,000	\$ 276,000	\$ 263,337	\$ (12,663)
Total revenues	<u>276,000</u>	<u>276,000</u>	<u>263,337</u>	<u>(12,663)</u>
EXPENDITURES:				
Current:				
General government	280,345	305,345	288,005	17,340
Total expenditures	<u>280,345</u>	<u>305,345</u>	<u>288,005</u>	<u>17,340</u>
Excess(deficiency) of revenues over expenditures	<u>(4,345)</u>	<u>(29,345)</u>	<u>(24,668)</u>	<u>4,677</u>
Transfers out	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	<u>(4,345)</u>	<u>(29,345)</u>	<u>(24,668)</u>	<u>4,677</u>
Fund balances-beginning	280,216	280,216	276,170	-
	-	-	-	-
Fund balances-ending	<u>\$ 275,871</u>	<u>\$ 250,871</u>	<u>\$ 251,502</u>	<u>\$ 4,677</u>

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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for services	\$ 200,000	\$ 200,000	\$ 118,709	\$ (81,291)
Investment earnings	13,000	13,000	4,706	(8,294)
Total revenues	<u>213,000</u>	<u>213,000</u>	<u>123,415</u>	<u>(89,585)</u>
EXPENDITURES:				
General government	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	<u>213,000</u>	<u>213,000</u>	<u>123,415</u>	<u>(89,585)</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	(494,096)	(494,096)	(494,096)	1
Total other financing sources & uses	(494,096)	(494,096)	(494,096)	1
Net change in fund balance	<u>(281,096)</u>	<u>(281,096)</u>	<u>(370,680)</u>	<u>(89,584)</u>
Fund balances-beginning	474,737	474,737	474,737	-
Fund balances-ending	<u>\$ 193,641</u>	<u>\$ 193,641</u>	<u>\$ 104,057</u>	<u>\$ (89,584)</u>

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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for services	\$ 19,000	\$ 1,000.00	\$ 30,892	\$ 29,892
Fines & forfeits			1,841	1,841
Investment earnings	19,000	10,007	8,159	(1,848)
Miscellaneous	671,025	456,377	373,012	(83,365)
Total revenues	<u>709,025</u>	<u>467,384</u>	<u>413,903</u>	<u>(53,481)</u>
EXPENDITURES:				
Current:				
Culture & recreation	477,766	477,766	306,491	171,275
Capital outlay	70,000	70,000	214,441	(144,441)
Total expenditures	<u>547,766</u>	<u>547,766</u>	<u>520,932</u>	<u>26,834</u>
Excess(deficiency) of revenues over expenditures	<u>161,259</u>	<u>(80,382)</u>	<u>(107,029)</u>	<u>(26,647)</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>161,259</u>	<u>(80,382)</u>	<u>(107,029)</u>	<u>(26,647)</u>
Fund balances-beginning	670,564	670,564	670,564	-
Fund balances-ending	<u>\$ 831,823</u>	<u>\$ 590,182</u>	<u>\$ 563,535</u>	<u>\$ (26,647)</u>

KITSAP COUNTY, WASHINGTON

Point No Point Lighthouse Fund 155

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

For the Year Ended December 31, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Miscellaneous	\$ 23,560	\$ 23,560	\$ 26,203	\$ 2,643
Total revenues	23,560	23,560	26,203	2,643
EXPENDITURES:				
Current:				
Culture & recreation	18,661	18,661	8,953	9,708
Total expenditures	18,661	18,661	8,953	9,708
Excess(deficiency) of revenues over expenditures	4,899	4,899	17,250	12,351
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	4,899	4,899	17,250	12,351
Fund balances-beginning	21,212	21,212	21,212	-
	-	-	-	-
Fund balances-ending	\$ 26,111	\$ 26,111	\$ 38,462	\$ 12,351

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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Other taxes	\$ 1,639,675	\$ -	\$ -	\$ -
Investment earnings	33,000	-	-	-
Total revenues	<u>1,672,675</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES:				
Current:				
Public safety	1,320,353	-	-	-
Capital outlay	889,977	-	-	-
Total expenditures	<u>2,210,330</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess(deficiency) of revenues over expenditures	<u>(537,655)</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	(1,193,346)	-	(1,662,702)	(1,662,702)
Total other financing sources & uses	<u>(1,193,346)</u>	<u>-</u>	<u>(1,662,702)</u>	<u>(1,662,702)</u>
Net change in fund balance	<u>(1,731,001)</u>	<u>-</u>	<u>(1,662,702)</u>	<u>(1,662,702)</u>
Fund balances-beginning	1,662,702	1,662,702	1,662,702	-
Fund balances-ending	<u>\$ (68,299)</u>	<u>\$ 1,662,702</u>	<u>\$ -</u>	<u>\$ (1,662,702)</u>

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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Licenses and permits	\$ 1,500	\$ 1,500	\$ 2,020	\$ 520
Fines & forfeits	35,000	35,000	26,696	(8,304)
Investment earnings	1,000	1,000	1,305	305
Miscellaneous	-	-	3,365	3,365
Total revenues	<u>37,500</u>	<u>37,500</u>	<u>33,385</u>	<u>(4,115)</u>
EXPENDITURES:				
Current:				
Public safety	47,400	67,400	55,307	12,093
Total expenditures	47,400	67,400	55,307	12,093
Excess(deficiency) of revenues over expenditures	<u>(9,900)</u>	<u>(29,900)</u>	<u>(21,922)</u>	<u>7,978</u>
OTHER FINANCING SOURCES (USES):				
Total other financing sources & uses	-	-	-	-
Net change in fund balance	<u>(9,900)</u>	<u>(29,900)</u>	<u>(21,922)</u>	<u>7,978</u>
Fund balances-beginning	141,467	141,467	141,467	-
	-	-	-	-
Fund balances-ending	<u>\$ 131,567</u>	<u>\$ 111,567</u>	<u>\$ 119,545</u>	<u>\$ 7,978</u>

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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
EXPENDITURES:				
Transportation	43,000	43,000	-	43,000
Capital outlay	-	-	-	-
Total expenditures	43,000	43,000	-	43,000
Excess(deficiency) of revenues over expenditures	43,000	43,000	-	43,000
Transfers in	-	-	-	-
Net change in fund balance	43,000	43,000	-	43,000
Fund balances-beginning	65,394	65,394	65,394	-
	-	-	-	-
Fund balances-ending	\$ 108,394	\$ 108,394	\$ 65,394	\$ 43,000

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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Licenses and permits	\$ -	\$ 1,300,000	\$ 763,498	\$ (536,502)
Total revenues	-	1,300,000	763,498	(536,502)
EXPENDITURES:				
Current:				
Physical Environment	-	1,295,000	763,401	531,599
Total Expenditures	-	1,295,000	763,401	531,599
Excess(deficiency) of revenues over expenditures	-	5,000	97	(4,903)
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(5,000)	-	5,000
Net change in fund balance	-	(5,000)	-	5,000
	-	-	97	97
Fund balances-beginning	-	-	-	-
	-	-	-	-
Fund balances-ending	\$ -	\$ -	\$ 97	\$ 97

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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 1,210,000	\$ 1,210,000	\$ 1,047,764	\$ (162,236)
Charges for services	408,000	408,000	124,413	(283,587)
Investment earnings	16,000	16,000	19,298	3,298
Miscellaneous	-	-	238,800	238,800
Total revenues	<u>1,634,000</u>	<u>1,634,000</u>	<u>1,430,274</u>	<u>(203,726)</u>
EXPENDITURES:				
Current:				
Health & Human Services	2,427,971	2,427,971	2,246,565	181,406
Capital outlay	30,000	30,000	-	30,000
Total expenditures	<u>2,457,971</u>	<u>2,457,971</u>	<u>2,246,565</u>	<u>211,406</u>
Excess(deficiency) of revenues over expenditures	<u>(823,971)</u>	<u>(823,971)</u>	<u>(816,291)</u>	<u>7,680</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	826,000	826,000	715,489	(110,511)
Total other financing sources & uses	<u>826,000</u>	<u>826,000</u>	<u>715,489</u>	<u>(110,511)</u>
Net change in fund balance	<u>2,029</u>	<u>2,029</u>	<u>(100,801)</u>	<u>(102,830)</u>
Fund balances-beginning	1,943,865	1,943,865	1,943,865	-
	-	-	-	-
Fund balances-ending	<u>\$ 1,945,894</u>	<u>\$ 1,945,894</u>	<u>\$ 1,843,064</u>	<u>\$ (102,830)</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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for services	\$ 50,000	\$ 50,000	\$ 39,560	\$ (10,440)
Total revenues	50,000	50,000	39,560	(10,440)
EXPENDITURES:				
Current:				
Judicial Services	50,000	50,000	39,560	10,440
Total expenditures	50,000	50,000	39,560	10,440
Excess(deficiency) of revenues over expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	-	-
Fund balances-beginning	10,958	10,958	10,958	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 10,958	\$ 10,958	\$ 10,958	\$ -

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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 1,847,109	\$ 1,847,109	\$ 1,428,014	\$ (419,095)
Investment earnings			1,279	1,279
Miscellaneous			371,718	371,718
Total revenues	<u>1,847,109</u>	<u>1,847,109</u>	<u>1,801,011</u>	<u>(419,095)</u>
EXPENDITURES:				
Current:				
Economic Environment	<u>1,847,109</u>	<u>1,847,109</u>	<u>1,605,310</u>	<u>241,799</u>
Total expenditures	<u>1,847,109</u>	<u>1,847,109</u>	<u>1,605,310</u>	<u>241,799</u>
Excess(deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>195,701</u>	<u>195,701</u>
OTHER FINANCING SOURCES (USES):				
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>195,701</u>	<u>195,701</u>
Fund balances-beginning	<u>88</u>	<u>88</u>	<u>88</u>	<u>-</u>
Prior period adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances-ending	<u>\$ 88</u>	<u>\$ 88</u>	<u>\$ 195,789</u>	<u>\$ 195,701</u>

KITSAP COUNTY, WASHINGTON

Home Entitlement Fund 166

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

For the Year Ended December 31, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 3,172,489	\$ 3,172,489	\$ 983,802	\$ (2,188,687)
Investment earnings			4,460	4,460
Miscellaneous			73,836	73,836
Total revenues	<u>3,172,489</u>	<u>3,172,489</u>	<u>1,062,098</u>	<u>(2,110,391)</u>
EXPENDITURES:				
Current:				
Health & Human Services	-	-	-	-
Economic Environment	3,172,489	3,172,489	1,056,878	2,115,611
Total Expenditures	<u>3,172,489</u>	<u>3,172,489</u>	<u>1,056,878</u>	<u>2,115,611</u>
Excess(deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>5,220</u>	<u>5,220</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>5,220</u>	<u>5,220</u>
Fund balances-beginning	98,764	98,764	98,764	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 98,764</u>	<u>\$ 98,764</u>	<u>\$ 103,984</u>	<u>\$ 5,220</u>

KITSAP COUNTY, WASHINGTON

Kitsap Abatement 167

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Miscellaneous	-	-	24,697	24,697
Total revenues	-	-	24,697	24,697
EXPENDITURES:				
Current:				
Physical Environment	169,507	169,507	24,407	145,100
Total expenditures	169,507	169,507	24,407	145,100
Excess(deficiency) of revenues over expenditures	(169,507)	(169,507)	289	169,796
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
T Net change in fund balance	(169,507)	(169,507)	289	169,796
Fund balances-beginning	151,262	151,262	151,262	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ (18,245)	\$ (18,245)	\$ 151,551	\$ 169,796

KITSAP COUNTY, WASHINGTON

Community Development 168

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Licenses and permits	\$ 1,894,575	\$ 1,894,575	\$ 2,239,625	\$ 345,050
Intergovernmental	704,000	1,340,200	1,055,946	(284,254)
Charges for services	2,550,358	2,557,984	1,671,000	(886,984)
Miscellaneous	25,000	149,800	133,733	(16,067)
Total revenues	<u>5,173,933</u>	<u>5,942,559</u>	<u>5,100,304</u>	<u>(842,255)</u>
EXPENDITURES:				
Current:				
Physical Environment	\$ 1,771,027	\$ 2,533,016	\$ 2,067,638	\$ 465,378
Economic Environment	4,692,677	4,694,501	4,288,255	406,246
Debt service:				
Principal	-	-	15,544	(15,544)
Interest and other charges			48,789	
Total expenditures	<u>6,463,704</u>	<u>7,227,517</u>	<u>6,420,225</u>	<u>856,081</u>
Excess(deficiency) of revenues over expenditures	<u>(1,289,771)</u>	<u>(1,284,958)</u>	<u>(1,319,921)</u>	<u>(34,963)</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	1,431,527	1,431,527	1,591,697	160,170
Total other financing sources & uses	<u>1,431,527</u>	<u>1,431,527</u>	<u>1,591,697</u>	<u>160,170</u>
Net change in fund balance	<u>141,756</u>	<u>146,569</u>	<u>271,776</u>	<u>125,207</u>
Fund balances-beginning	(694,352)	(694,352)	(694,352)	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ (552,596)</u>	<u>\$ (547,783)</u>	<u>\$ (422,576)</u>	<u>\$ 125,207</u>

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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Retail sales & use taxes	\$ 3,395,408	\$ 3,395,408	\$ 3,169,701	\$ (225,707)
Investment earnings	52,000	52,000	2,079	(49,921)
Total revenues	<u>3,447,408</u>	<u>3,447,408</u>	<u>3,171,780</u>	<u>(275,628)</u>
EXPENDITURES:				
Current:				
Interest and other charges	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	<u>3,447,408</u>	<u>3,447,408</u>	<u>3,171,780</u>	<u>(275,628)</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	(3,661,240)	(3,311,240)	(3,227,906)	83,334
Total other financing sources & uses	<u>(3,661,240)</u>	<u>(3,311,240)</u>	<u>(3,227,906)</u>	<u>83,334</u>
Net change in fund balance	<u>(213,832)</u>	<u>136,168</u>	<u>(56,126)</u>	<u>(192,294)</u>
Fund balances-beginning	942,982	942,982	942,982	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 729,150</u>	<u>\$ 1,079,150</u>	<u>\$ 886,856</u>	<u>\$ (192,294)</u>

KITSAP COUNTY, WASHINGTON

McCormick Village Traffic 1 Fund 178

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Investment earnings	\$ -	\$ -	\$ 5,427	\$ 5,427
Total revenues	-	-	5,427	5,427
	6			
EXPENDITURES:				
Current:				
Trasnportation	-	78,632	78,632	0
Capital outlay	-	-	-	-
Total expenditures	-	78,632	78,632	0
Excess(deficiency) of revenues over expenditures	-	(78,632)	(73,205)	5,427
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	(78,632)	(73,205)	5,427
Fund balances-beginning	456,677	456,677	456,677	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 456,677	\$ 378,045	\$ 383,472	\$ 5,427

KITSAP COUNTY, WASHINGTON

PEG Fund 179

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Miscellaneous	\$ 53,170	\$ 53,170	\$ 52,857	\$ (313)
Total revenues	53,170	53,170	52,857	(313)
	6			
EXPENDITURES:				
Current:				
Economic Environment	-	-	36,153	(36,153)
Capital outlay	250,000	250,000	21,787	228,213
Total expenditures	250,000	250,000	57,940	192,060
Excess(deficiency) of revenues over expenditures	(196,830)	(196,830)	(5,084)	191,746
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(196,830)	(196,830)	(5,084)	191,746
Fund balances-beginning	82,990	82,990	82,990	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ (113,840)	\$ (113,840)	\$ 77,906	\$ 191,746

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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ 400,000	\$ 400,000	\$ 377,912	\$ (22,088)
Investment earnings	-	-	9,698	9,698
Miscellaneous	-	-	-	-
Total revenues	<u>400,000</u>	<u>400,000</u>	<u>387,610</u>	<u>(12,390)</u>
EXPENDITURES:				
Current:				
Health & Human Services	<u>300,000</u>	<u>300,000</u>	<u>36,481</u>	<u>263,519</u>
Total expenditures	<u>300,000</u>	<u>300,000</u>	<u>36,481</u>	<u>263,519</u>
Excess(deficiency) of revenues over expenditures	<u>100,000</u>	<u>100,000</u>	<u>351,130</u>	<u>251,130</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	<u>(350,000)</u>	<u>(350,000)</u>	<u>(350,000)</u>	<u>-</u>
Total other financing sources & uses	<u>(350,000)</u>	<u>(350,000)</u>	<u>(350,000)</u>	<u>-</u>
Net change in fund balance	<u>(250,000)</u>	<u>(250,000)</u>	<u>1,130</u>	<u>251,130</u>
Fund balances-beginning	917,951	917,951	917,951	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 667,951</u>	<u>\$ 667,951</u>	<u>\$ 919,081</u>	<u>\$ 251,130</u>

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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ 400,000	\$ 400,000	\$ 377,912	\$ (22,088)
Intergovernmental	3,110,000	3,110,000	2,797,559	(312,441)
Miscellaneous	30,000	30,000	18,980	(11,020)
Total revenues	<u>3,540,000</u>	<u>3,540,000</u>	<u>3,194,451</u>	<u>(345,549)</u>
EXPENDITURES:				
Current:				
Health & Human Services	3,540,000	3,540,000	3,059,516	480,484
Total expenditures	<u>3,540,000</u>	<u>3,540,000</u>	<u>3,059,516</u>	<u>480,484</u>
Excess(deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>134,935</u>	<u>134,935</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>134,935</u>	<u>134,935</u>
Fund balances-beginning	1,501,239	1,501,239	1,501,239	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 1,501,239</u>	<u>\$ 1,501,239</u>	<u>\$ 1,636,174</u>	<u>\$ 134,935</u>

KITSAP COUNTY, WASHINGTON

Substance Abuse 183

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 2,641,836	\$ 2,641,836	\$ 2,149,949	\$ (491,887)
Investment earnings			290	
Total revenues	<u>2,641,836</u>	<u>2,641,836</u>	<u>2,150,239</u>	<u>(491,887)</u>
EXPENDITURES:				
Current:				
Health & Human Services	1,646,400	1,646,400	1,252,664	393,736
Total expenditures	<u>1,646,400</u>	<u>1,646,400</u>	<u>1,252,664</u>	<u>393,736</u>
Excess(deficiency) of revenues over expenditures	<u>995,436</u>	<u>995,436</u>	<u>897,576</u>	<u>(97,860)</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	18,564	18,564	18,564	-
Transfers out	(1,014,000)	(1,014,000)	(893,024)	120,976
Total other financing sources & uses	<u>(995,436)</u>	<u>(995,436)</u>	<u>(874,460)</u>	<u>120,976</u>
Net change in fund balance	-	-	23,115	23,115
Fund balances-beginning	230,940	230,940	230,940	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 230,940</u>	<u>\$ 230,940</u>	<u>\$ 254,055</u>	<u>\$ 23,115</u>

KITSAP COUNTY, WASHINGTON

Youth Commission 184

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 45,000	\$ 54,000	\$ 50,261	\$ (3,739)
Miscellaneous	-	-	-	-
Total revenues	<u>45,000</u>	<u>54,000</u>	<u>50,261</u>	<u>(3,739)</u>
EXPENDITURES:				
Current:				
Public Safety	45,000	54,000	50,261	3,739
Total expenditures	<u>45,000</u>	<u>54,000</u>	<u>50,261</u>	<u>3,739</u>
Excess(deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances-beginning	-	-	-	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Miscellaneous	\$ 8,000	\$ 8,000	\$ 5,362	\$ (2,638)
Total revenues	8,000	8,000	5,362	(2,638)
EXPENDITURES:				
Current:				
Public safety	6,000	6,000	5,698	302
Total expenditures	6,000	6,000	5,698	302
Excess(deficiency) of revenues over expenditures	2,000	2,000	(336)	(2,336)
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	2,000	2,000	(336)	(2,336)
Fund balances-beginning	9,839	9,839	9,839	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 11,839	\$ 11,839	\$ 9,503	\$ (2,336)

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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 7,592,500	\$ 7,954,500	\$ 7,383,546	\$ (570,954)
Investment earnings	-	-	9,548	9,548
Miscellaneous	-	-	166,647	166,647
Total revenues	<u>7,592,500</u>	<u>7,954,500</u>	<u>7,559,741</u>	<u>(394,759)</u>
EXPENDITURES:				
Current:				
Interest on long-term debt	7,600,000	7,962,000	7,809,871	152,129
Total expenditures	<u>7,600,000</u>	<u>7,962,000</u>	<u>7,809,871</u>	<u>152,129</u>
Excess(deficiency) of revenues over expenditures	<u>(7,500)</u>	<u>(7,500)</u>	<u>(250,131)</u>	<u>(242,631)</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	7,500	7,500	7,500	-
Total other financing sources & uses	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>	<u>-</u>
Net change in fund balance	-	-	(242,631)	(242,631)
Fund balances-beginning	762,948	762,948	762,948	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 762,948</u>	<u>\$ 762,948</u>	<u>\$ 520,317</u>	<u>\$ (242,631)</u>

Commuter Trip Reduction Fund 189

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

For the Year Ended December 31, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Miscellaneous	\$ 56,000	\$ 56,000	\$ 69,689	\$ 13,689
Total revenues	56,000	56,000	69,689	13,689
EXPENDITURES:				
Current:				
Transportation	51,666	51,666	36,682	14,984
Total expenditures	51,666	51,666	36,682	14,984
Excess(deficiency) of revenues over expenditures	4,334	4,334	33,006	28,672
OTHER FINANCING SOURCES (USES):				
Other adjustments	-	-	-	-
T Net change in fund balance	-	-	-	-
	4,334	4,334	33,006	28,672
Fund balances-beginning	24,481	24,481	24,481	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 28,815	\$ 28,815	\$ 57,487	\$ 28,672

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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 4,962,000	\$ 4,962,000	\$ 4,286,826	\$ (675,174)
Miscellaneous	-	-	5,013	5,013
Total revenues	<u>4,962,000</u>	<u>4,962,000</u>	<u>4,291,839</u>	<u>(670,161)</u>
EXPENDITURES:				
Current:				
Health & Human Services	4,988,100	4,988,100	4,196,087	792,013
Total expenditures	<u>4,988,100</u>	<u>4,988,100</u>	<u>4,196,087</u>	<u>792,013</u>
Excess(deficiency) of revenues over expenditures	<u>(26,100)</u>	<u>(26,100)</u>	<u>95,752</u>	<u>121,852</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	26,100	26,100	26,100	-
Total other financing sources & uses	<u>26,100</u>	<u>26,100</u>	<u>26,100</u>	<u>-</u>
Net change in fund balance	-	-	121,852	121,852
Fund balances-beginning	277,656	277,656	277,656	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 277,656</u>	<u>\$ 277,656</u>	<u>\$ 399,508</u>	<u>\$ 121,852</u>

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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 2,965,000	\$ 3,659,000	\$ 3,459,491	\$ (199,509)
Miscellaneous	-	-	-	-
Total revenues	<u>2,965,000</u>	<u>3,659,000</u>	<u>3,459,491</u>	<u>(199,509)</u>
EXPENDITURES:				
Current:				
Health & Human Services	2,965,000	3,659,000	3,463,971	195,029
Total expenditures	<u>2,965,000</u>	<u>3,659,000</u>	<u>3,463,971</u>	<u>195,029</u>
Excess(deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>(4,480)</u>	<u>(4,480)</u>
OTHER FINANCING SOURCES (USES):				
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>(4,480)</u>	<u>(4,480)</u>
Fund balances-beginning	4,480	4,480	4,480	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 4,480</u>	<u>\$ 4,480</u>	<u>\$ 0</u>	<u>\$ (4,480)</u>

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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 2,340,000	\$ 2,981,000	\$ 2,378,768	\$ (602,232)
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	200,000	200,000	215,374	15,374
Total revenues	<u>2,540,000</u>	<u>3,181,000</u>	<u>2,594,143</u>	<u>(586,857)</u>
EXPENDITURES:				
Current:				
Health & Human Services	2,540,000	3,181,000	2,683,537	497,463
Total expenditures	<u>2,540,000</u>	<u>3,181,000</u>	<u>2,683,537</u>	<u>497,463</u>
Excess(deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>(89,394)</u>	<u>(89,394)</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>(89,394)</u>	<u>(89,394)</u>
Fund balances-beginning	206,812	206,812	206,812	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 206,812</u>	<u>\$ 206,812</u>	<u>\$ 117,418</u>	<u>\$ (89,394)</u>

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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 293,890	\$ 100,612	\$ 68,745	\$ (31,867)
Charges for services	50,000	86,000	79,298	(6,702)
Miscellaneous	7,000	-	48,832	48,832
Total revenues	<u>350,890</u>	<u>186,612</u>	<u>196,875</u>	<u>10,263</u>
EXPENDITURES:				
Current:				
Economic Environment	<u>509,220</u>	<u>379,956</u>	<u>387,926</u>	<u>(7,970)</u>
Total expenditures	<u>509,220</u>	<u>379,956</u>	<u>387,926</u>	<u>(7,970)</u>
Excess(deficiency) of revenues over expenditures	<u>(158,330)</u>	<u>(193,344)</u>	<u>(191,051)</u>	<u>2,293</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	<u>153,221</u>	<u>129,778</u>	<u>129,778</u>	<u>-</u>
Total other financing sources & uses	<u>153,221</u>	<u>129,778</u>	<u>129,778</u>	<u>-</u>
Net change in fund balance	<u>(5,109)</u>	<u>(63,566)</u>	<u>(61,273)</u>	<u>2,293</u>
Fund balances-beginning	<u>155,814</u>	<u>155,814</u>	<u>155,814</u>	<u>-</u>
Prior period adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances-ending	<u>\$ 150,705</u>	<u>\$ 92,248</u>	<u>\$ 94,541</u>	<u>\$ 2,293</u>

KITSAP COUNTY, WASHINGTON

ARRA EECBG Fund 195

Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 1,114,550	\$ 1,649,050	\$ 761,228	\$ (887,822)
Miscellaneous	-	-	53,090	53,090
Total revenues	1,114,550	1,649,050	814,318	(834,732)
EXPENDITURES:				
Current:				
Economic Environment	372,100	906,600	309,318	597,282
Capital Outlay	742,450	742,450	479,595	
Total expenditures	1,114,550	1,649,050	788,913	597,282
Excess(deficiency) of revenues over expenditures	-	-	25,404	25,404
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	25,404	25,404
Fund balances-beginning	-	-	-	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ -	\$ 25,404	\$ 25,404

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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Investment earnings	\$ -	\$ -	\$ 20,123	\$ 20,123
Total revenues	-	-	20,123	20,123
EXPENDITURES:				
Current:				
General government	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	20,123	20,123
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	20,123	20,123
Fund balances-beginning	1,459,582	1,459,582	1,459,582	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 1,459,582	\$ 1,459,582	\$ 1,479,705	\$ 20,123

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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
EXPENDITURES:				
Physical Environment	453,000	453,000	390,954	62,046
Interest and other charges	-	-	387,399	(387,399)
Total expenditures	453,000	453,000	778,353	(325,353)
Excess(deficiency) of revenues over expenditures	(453,000)	(453,000)	(778,353)	(325,353)
OTHER FINANCING SOURCES (USES):				
Proceeds of BANS	1,053,000	1,053,000	365,855	(687,145)
Payment of assumed debt	(600,000)	(600,000)	-	600,000
Total other financing sources & uses	453,000	453,000	365,855	(87,145)
SPECIAL ITEMS:				
Sales of pledged assets	-	-	395,878	395,878
Net change in fund balance	-	-	(16,619)	(16,619)
Fund balances-beginning	-	-	-	-
Fund balances-ending	\$ -	\$ -	\$ (16,619)	\$ (16,619)

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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
Physical Environment	-	-	28,974	(28,974)
Interest and other charges	-	1,000,000	57,808	942,192
Total expenditures	-	1,000,000	86,782	913,218
Excess(deficiency) of revenues over expenditures	-	(1,000,000)	(86,782)	913,218
OTHER FINANCING SOURCES (USES):				
Proceeds of BANS	1,000,000	1,000,000	-	(1,000,000)
Transfers in	-	-	7,813	7,813
Total other financing sources & uses	1,000,000	1,000,000	7,813	(992,188)
SPECIAL ITEMS:				
Sales of pledged assets	-	-	87,022	87,022
Net change in fund balance	1,000,000	-	8,053	8,052
Fund balances-beginning	-	-	(7,813)	(7,813)
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 1,000,000	\$ -	\$ 240	\$ 239

KITSAP COUNTY, WASHINGTON

KC LTGO 2010 Bond Fund 335

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

For the Year Ended December 31, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
Physical Environment	(7,813)	-	-	-
Interest and other charges	-	26,638	26,636	2
Total expenditures	(7,813)	26,638	26,636	2
Excess(deficiency) of revenues over expenditures	7,813	(26,638)	(26,636)	2
OTHER FINANCING SOURCES (USES):				
GO Bond Proceeds	-	1,875,000	1,875,000	-
Capital Related debt	-	32,900	32,900	0
Transfers out	-	(1,881,262)	(1,879,500)	1,762
Total other financing sources & uses	-	26,638	28,400	1,762
Net change in fund balance	7,813	-	1,763	(1,761)
Fund balances-beginning	-	-	-	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 7,813	\$ -	\$ 1,763	\$ (1,761)

KITSAP COUNTY, WASHINGTON

Juvenile Services Facility Fund 352

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Investment earnings	\$ -	\$ -	\$ 1,148	\$ 1,148
Total revenues	-	-	1,148	1,148
EXPENDITURES:				
Current:				
Physical safety	-	14,000	13,770	230
Interest and other charges	-	-	-	-
Total expenditures	-	14,000	13,770	230
Excess(deficiency) of revenues over expenditures	-	(14,000)	(12,623)	1,377
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	(14,000)	(12,623)	1,377
Fund balances-beginning	83,249	83,249	83,249	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 83,249	\$ 69,249	\$ 70,626	\$ 1,377

KITSAP COUNTY, WASHINGTON

Silverdale Projects 363

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ -	\$ 600,000	\$ 220,264	\$ (379,736)
Total revenues	-	600,000	220,264	(379,736)
EXPENDITURES:				
Current:				
Physical Environment	46,734	244,896	56,792	188,104
Capital outlay	600,000	600,000	454,563	145,437
Total Expenditures	646,734	844,896	511,355	333,541
Excess(deficiency) of revenues over expenditures	(646,734)	(244,896)	(291,091)	(46,195)
OTHER FINANCING SOURCES (USES):				
		-	-	-
Transfers in		1,000,000	999,500	
Transfers out		(801,838)	(731,838)	
Total other financing sources & uses	-	198,162	267,662	-
Net change in fund balance	(646,734)	(46,734)	(23,429)	(46,195)
Fund balances-beginning	222,270	222,270	222,270	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ (424,464)	\$ 175,536	\$ 198,841	\$ (46,195)

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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
Physical Environment	58,522	58,522	643,742	(585,220)
Capital outlay	585,220	585,220	-	585,220
Total expenditures	58,522	58,522	643,742	(585,220)
Excess(deficiency) of revenues over expenditures	(58,522)	(58,522)	(643,742)	(585,220)
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(58,522)	(58,522)	(643,742)	(585,220)
Fund balances-beginning	643,742	643,742	643,742	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 585,220	\$ 585,220	\$ -	\$ (585,220)

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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 1,450,000	\$ 1,450,000	\$ 214,570	\$ (1,235,430)
Investment earnings	75,000	75,000	64,175	(10,825)
Miscellaneous	10,000	10,000	600	(9,400)
Total revenues	<u>1,535,000</u>	<u>1,535,000</u>	<u>279,345</u>	<u>(1,255,655)</u>
EXPENDITURES:				
Current:				
Culture & recreation	849,397	890,047	412,083	477,964
Capital outlay	<u>3,525,000</u>	<u>3,525,000</u>	<u>38,571</u>	<u>3,486,429</u>
Total expenditures	<u>4,374,397</u>	<u>4,415,047</u>	<u>450,654</u>	<u>3,964,393</u>
Excess(deficiency) of revenues over expenditures	<u>(2,839,397)</u>	<u>(2,880,047)</u>	<u>(171,308)</u>	<u>2,708,739</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	<u>(2,839,397)</u>	<u>(2,880,047)</u>	<u>(171,308)</u>	<u>2,708,739</u>
Fund balances-beginning	4,693,007	4,693,007	4,693,007	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 1,853,610</u>	<u>\$ 1,812,960</u>	<u>\$ 4,521,699</u>	<u>\$ 2,708,739</u>

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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Investment earnings	\$ -	\$ -	\$ 2,883	\$ 2,883
Miscellaneous	-	-	-	-
Total revenues	-	-	2,883	2,883
EXPENDITURES:				
Current:				
Physical Environment	-	-	9,758	(9,758)
Interest and other charges	-	-	-	-
Capital outlay	50,000	50,000	-	50,000
Total expenditures	50,000	50,000	9,758	40,242
Excess(deficiency) of revenues over expenditures	(50,000)	(50,000)	(6,874)	43,126
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(50,000)	(50,000)	(6,874)	43,126
Fund balances-beginning	213,731	213,731	213,731	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 163,731	\$ 163,731	\$ 206,857	\$ 43,126

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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Investment earnings	\$ 5,000	\$ 5,000	\$ 4,423	\$ (577)
Total revenues	5,000	5,000	4,423	(577)
EXPENDITURES:				
Current:				
Physical Environment	170,000	170,000	141,641	28,359
Interest and other charges	-	-	-	-
Capital outlay	150,000	150,000	29,935	120,065
Total expenditures	320,000	320,000	171,576	148,424
Excess(deficiency) of revenues over expenditures	(315,000)	(315,000)	(167,154)	147,846
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(315,000)	(315,000)	(167,154)	147,846
Fund balances-beginning	376,339	376,339	376,339	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 61,339	\$ 61,339	\$ 209,185	\$ 147,846

KITSAP COUNTY, WASHINGTON

Administrative Building 387

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ -	\$ -	\$ 32,713	\$ 32,713
Investment earnings	-	-	14,559	14,559
Total revenues	-	-	47,272	47,272
EXPENDITURES:				
Current:				
Physical Environment	350,111	420,111	34,142	385,969
Capital outlay	225,000	225,000	179,314	45,686
Total expenditures	575,111	645,111	213,457	431,654
Excess(deficiency) of revenues over expenditures	(575,111)	(645,111)	(166,185)	478,926
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(800,000)	(800,000)	-
Total other financing sources & uses	-	(800,000)	(800,000)	-
Net change in fund balance	(575,111)	(1,445,111)	(966,185)	478,926
Fund balances-beginning	1,298,638	1,298,638	1,298,638	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 723,527	\$ (146,473)	\$ 332,453	\$ 478,926

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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Investment earnings	\$ -	\$ -	\$ -	\$ -
Miscellaneous	372,634	372,634	341,575	(31,059)
Total revenues	<u>372,634</u>	<u>372,634</u>	<u>341,575</u>	<u>(31,059)</u>
EXPENDITURES:				
Current:				
Principal	1,530,002	1,530,002	-	1,530,002
Interest and other charges	<u>236,630</u>	<u>236,630</u>	<u>135,572</u>	<u>101,058</u>
Total expenditures	1,766,632	1,766,632	135,572	1,631,060
Excess(deficiency) of revenues over expenditures	<u>(1,393,998)</u>	<u>(1,393,998)</u>	<u>206,002</u>	<u>1,600,000</u>
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	2,675,000	2,683,045	8,045
Payment to bond refunding escrow agent	-	(2,675,000)	(4,289,791)	(1,614,791)
Transfers in	<u>1,393,998</u>	<u>1,393,998</u>	<u>1,463,251</u>	<u>69,253</u>
Total other financing sources & uses	1,393,998	1,393,998	(143,494)	(1,537,492)
Net change in fund balance	-	-	62,508	62,508
Fund balances-beginning	<u>32,640</u>	<u>32,640</u>	<u>32,640</u>	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 32,640</u>	<u>\$ 32,640</u>	<u>\$ 95,148</u>	<u>\$ 62,508</u>

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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Investment earnings	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
Principal	-	-	4,826,999	(4,826,999)
Interest and other charges	5,000,000	5,000,000	474,189	4,525,811
Total expenditures	5,000,000	5,000,000	5,301,188	(301,188)
Excess(deficiency) of revenues over expenditures	(5,000,000)	(5,000,000)	(5,301,188)	(301,188)
OTHER FINANCING SOURCES (USES):				
Proceeds from BANS	-	-	509,785	509,785
Transfers in	-	-	234,681	234,681
Total other financing sources & uses	-	-	744,466	509,785
SPECIAL ITEM:				
Sales of pledged assets	5,000,000	5,000,000	4,556,722	(443,278)
Net change in fund balance	-	-	-	(234,681)
Fund balances-beginning	-	-	-	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ -	\$ -	\$ -

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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Miscellaneous	\$ -	\$ 462,978	\$ -	\$ (462,978)
Total revenues	-	462,978	-	(462,978)
EXPENDITURES:				
Current:				
Debt service	-	-	-	
Principal	-	352,978	353,218	(240)
Interest and other charges	-	110,000	103,175	6,825
Capital outlay	-	-	-	-
Total expenditures	-	462,978	456,393	6,585
Excess(deficiency) of revenues over expenditures	-	-	(456,393)	(456,393)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	25,634	25,634
Total other financing sources & uses	-	-	25,634	25,634
SPECIAL ITEM:				
Sales of Pledged assets	-	-	428,446	428,446
Net change in fund balance	-	-	(2,313)	(2,313)
Fund balances-beginning	-	-	2,313	2,313
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ -	1	\$ 0

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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Investment earnings	\$ -	\$ -	\$ 1,599	\$ 1,599
Total revenues	-	-	1,599	1,599
EXPENDITURES:				
Current:				
Physical Environment	-	167,422	167,422	0
Interest and other charges	-	79,266	44,583	34,683
Total expenditures	-	246,688	212,005	34,683
Excess(deficiency) of revenues over expenditures	-	(246,688)	(210,406)	36,282
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	(34,681)	(34,681)
Total other financing sources & uses	-	-	(34,681)	(34,681)
Net change in fund balance	-	(246,688)	(245,087)	1,601
Fund balances-beginning	245,088	245,088	245,088	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 245,088	\$ (1,600)	\$ 1	\$ 1,601

KITSAP COUNTY, WASHINGTON

KC2010 LTGO 235

Transfers out

For the Year Ended December 31, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Investment earnings	\$ -	\$ 4,541	\$ 31,049	\$ 26,508
Total revenues	-	4,541	31,049	26,508
EXPENDITURES:				
Current:				
Physical Environment	-	-	-	-
Interest and other charges	-	86,677	86,675	2
Total expenditures	-	86,677	86,675	2
Excess(deficiency) of revenues over expenditures	-	(82,136)	(55,626)	26,510
OTHER FINANCING SOURCES (USES):				
Transfers in	-	82,136	82,134	(2)
Total other financing sources & uses	-	82,136	82,134	(2)
Net change in fund balance	-	-	26,508	26,508
Fund balances-beginning	-	-	-	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ -	\$ 26,508	\$ 26,508

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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Investment earnings	\$ -	\$ -	\$ 2,895	\$ 2,895
Miscellaneous	5,268	5,268	11,680	6,412
Total revenues	5,268	5,268	14,574	9,306
EXPENDITURES:				
Current:				
Principal	5,000	5,000	-	5,000
Interest and other charges	268	268	-	268
Total expenditures	5,268	5,268	-	5,268
Excess(deficiency) of revenues over expenditures	-	-	14,574	14,574
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	14,574	14,574
Fund balances-beginning	10,185	10,185	10,185	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 10,185	\$ 10,185	\$ 24,759	\$ 14,574

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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
Principal	260,000	260,000	-	260,000
Interest and other charges	131,894	131,894	82,137	49,757
Total expenditures	391,894	391,894	82,137	309,757
Excess(deficiency) of revenues over expenditures	(391,894)	(391,894)	(82,137)	309,757
OTHER FINANCING SOURCES (USES):				
Proceeds from refunding bonds	-	2,555,000	2,568,485	
Payment to bond escrow	-	(2,555,000)	(2,851,270)	
Transfers in	391,894	391,894	391,894	-
Total other financing sources & uses	391,894	391,894	109,109	-
Net change in fund balance	-	-	26,972	309,757
Fund balances-beginning	3	3	3	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 3	\$ 3	\$ 26,975	\$ 309,757

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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Investment earnings	\$ -	\$ -	\$ 47,343	\$ 47,343
Miscellaneous	117,344	117,344	-	(117,344)
Total revenues	117,344	117,344	47,343	(70,002)
EXPENDITURES:				
Current:				
Principal	70,000	70,000	70,000	-
Interest and other charges	47,344	47,344	47,343	2
Capital outlay	-	-	-	-
Total expenditures	117,344	117,344	117,343	2
Excess(deficiency) of revenues over expenditures	-	-	(70,000)	(70,000)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	(70,000)	(70,000)
Fund balances-beginning	973,095	973,095	973,095	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 973,095	\$ 973,095	\$ 903,095	\$ (70,000)

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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
Principal	630,000	630,000	630,000	-
Interest and other charges	30,870	30,870	30,870	-
Total expenditures	660,870	660,870	660,870	-
Excess(deficiency) of revenues over expenditures	(660,870)	(660,870)	(660,870)	-
OTHER FINANCING SOURCES (USES):				
Transfers in	660,870	660,870	660,870	-
Total other financing sources & uses	660,870	660,870	660,870	-
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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
Principal	495,002	495,002	495,000	2
Interest and other charges	166,303	166,303	166,300	3
Total expenditures	661,305	661,305	661,300	5
Excess(deficiency) of revenues over expenditures	(661,305)	(661,305)	(661,300)	5
OTHER FINANCING SOURCES (USES):				
Transfers in	661,305	661,305	661,300	(5)
Total other financing sources & uses	661,305	661,305	661,300	(5)
Net change in fund balance	-	-	-	-
Fund balances-beginning	123,143	123,143	123,143	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 123,143	\$ 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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 958,471	\$ 958,471	\$ 542,501	\$ (415,970)
Investment earnings	-	-	46	46
Total revenues	<u>958,471</u>	<u>958,471</u>	<u>542,547</u>	<u>(415,924)</u>
EXPENDITURES:				
Current:				
Principal	415,000	415,000	415,000	-
Interest and other charges	543,471	543,471	543,471	(0)
Capital outlay	-	-	-	-
Total expenditures	<u>958,471</u>	<u>958,471</u>	<u>958,471</u>	<u>(0)</u>
Excess(deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>(415,925)</u>	<u>(415,925)</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>(415,925)</u>	<u>(415,925)</u>
Fund balances-beginning	10,870,016	10,870,016	10,870,016	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 10,870,016</u>	<u>\$ 10,870,016</u>	<u>\$ 10,454,091</u>	<u>\$ (415,925)</u>

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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
Principal	340,902	340,902	340,000	902
Interest and other charges	364,832	364,832	365,715	(883)
Total expenditures	705,734	705,734	705,715	19
Excess(deficiency) of revenues over expenditures	(705,734)	(705,734)	(705,715)	19
OTHER FINANCING SOURCES (USES):				
Transfers in	705,734	705,734	705,716	(18)
Total other financing sources & uses	705,734	705,734	705,716	(18)
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	\$ 3,520	\$ 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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
Principal	410,000	410,000	410,000	-
Interest and other charges	673,958	673,958	673,955	3
Total expenditures	1,083,958	1,083,958	1,083,955	3
Excess(deficiency) of revenues over expenditures	(1,083,958)	(1,083,958)	(1,083,955)	3
OTHER FINANCING SOURCES (USES):				
Transfers in	1,083,958	1,083,958	1,083,957	(2)
Total other financing sources & uses	1,083,958	1,083,958	1,083,957	(2)
Net change in fund balance	-	-	1	1
Fund balances-beginning	8,735	8,735	8,735	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 8,735	\$ 8,735	\$ 8,736	\$ 1

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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
Principal	755,000	755,000	755,000	-
Interest and other charges	691,526	691,526	691,523	4
Capital outlay	-	-	-	-
Total expenditures	1,446,526	1,446,526	1,446,523	4
Excess(deficiency) of revenues over expenditures	(1,446,526)	(1,446,526)	(1,446,523)	4
OTHER FINANCING SOURCES (USES):				
Transfers in	1,446,526	1,446,526	1,446,524	(2)
Total other financing sources & uses	1,446,526	1,446,526	1,446,524	(2)
Net change in fund balance	-	-	2	2
Fund balances-beginning	17,284	17,284	17,284	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 17,284	\$ 17,284	\$ 17,286	\$ 2

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, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
Principal	350,000	350,000	350,000	-
Interest and other charges	939,752	939,752	939,750	2
Total expenditures	1,289,752	1,289,752	1,289,750	2
Excess(deficiency) of revenues over expenditures	(1,289,752)	(1,289,752)	(1,289,750)	2
OTHER FINANCING SOURCES (USES):				
Transfers in	1,289,752	1,289,752	1,289,752	-
Total other financing sources & uses	1,289,752	1,289,752	1,289,752	-
Net change in fund balance	-	-	2	2
Fund balances-beginning	3,336	3,336	3,336	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 3,336	\$ 3,336	\$ 3,338	\$ 2

KITSAP COUNTY, WASHINGTON

LTGO 2006 292

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2010

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 23,185	\$ 23,185	\$ 23,186	\$ 1
Total revenues	23,185	23,185	23,186	1
EXPENDITURES:				
Current:				
Principal	855,000	855,000	855,000	-
Interest and other charges	772,579	772,579	772,570	9
Total expenditures	1,627,579	1,627,579	1,627,570	9
Excess(deficiency) of revenues over expenditures	(1,604,394)	(1,604,394)	(1,604,385)	10
OTHER FINANCING SOURCES (USES):				
Transfers in	1,604,394	1,604,394	1,604,389	(5)
Total other financing sources & uses	1,604,394	1,604,394	1,604,389	(5)
Net change in fund balance	-	-	5	5
Fund balances-beginning	97	97	97	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 97	\$ 97	\$ 102	\$ 5

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, 2010

	Equipment Rental and Revolving	Self Insurance	Information Services	Total
ASSETS				
Current assets:				
Cash and Cash equivalents	\$ 15,990,910	\$ 7,553,152	\$ 2,074,571	\$ 25,618,633
Deposits with fiscal agents	-	-	-	-
Due from other funds	382,757	-	301,710	684,467
Due from other governments	-	-	-	-
Prepayments	-	469,003	-	469,003
Inventories	1,408,295	-	-	1,408,295
Total current assets	<u>17,781,962</u>	<u>8,022,155</u>	<u>2,376,281</u>	<u>28,180,398</u>
Noncurrent assets:				
Machinery & Equipment	25,130,189	4,222	4,176,621	29,311,032
Construction In Progress	-	-	-	-
Less accumulated depreciatio	(15,347,279)	(4,222)	(2,809,853)	(18,161,354)
Total noncurrent assets	<u>9,782,910</u>	<u>-</u>	<u>1,366,768</u>	<u>11,149,678</u>
Total assets	<u>\$ 27,564,872</u>	<u>\$ 8,022,155</u>	<u>\$ 3,743,049</u>	<u>\$ 39,330,076</u>
LIABILITIES				
Current liabilities:				
Accounts payable	167,892	73,173	333,929	574,994
Due to other funds	1,371,416	80,978	75,072	1,527,466
Due to other governments	-	-	-	-
Other liabilities	44,036	5,838,194	125,803	6,008,033
Total current liabilities	<u>1,583,344</u>	<u>5,992,345</u>	<u>534,804</u>	<u>8,110,493</u>
Non current Liabilities (Note 2):				
Due within one year	-	-	-	-
Due in more than one year	49,418	28,334	187,204	264,956
Total noncurrent liabilities	<u>49,418</u>	<u>28,334</u>	<u>187,204</u>	<u>264,956</u>
Total liabilities	<u>1,632,762</u>	<u>6,020,679</u>	<u>722,008</u>	<u>8,375,449</u>
NET ASSETS				
Invested in capital assets, net of i	9,782,910	-	1,366,768	11,149,678
Restricted:				
Debt service	-	-	-	-
Unrestricted	16,149,200	2,001,476	1,654,273	19,804,949
Total net assets	<u>25,932,110</u>	<u>2,001,476</u>	<u>3,021,041</u>	<u>30,954,627</u>

KITSAP COUNTY, WASHINGTON

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

	Equipment Rental and Revolving	Self Insurance	Information Services	Total
Operating revenues:				
Charges for services	\$ 8,997,868	\$ 3,671,480	\$ 5,610,202	\$ 18,279,550
Miscellaneous	18,226	82,780	-	\$ 101,006
Total operating revenues	<u>9,016,094</u>	<u>3,754,260</u>	<u>5,610,202</u>	<u>18,380,556</u>
Operating expenses:				
Personal services	1,194,540	1,073,905	3,076,974	5,345,419
Contractual services	484,624	843,682	52,738	1,381,044
Utilities	24,906	-	-	24,906
Repair and maintenance	156,982	1,878	687,393	846,253
Other supplies and expenses	6,220,358	103,302	1,271,143	7,594,803
Ins. claims and expenses	7,060	1,508,622	15,704	1,531,386
Depreciation	1,513,863	-	468,840	1,982,703
Total operating expenses	<u>9,602,333</u>	<u>3,531,389</u>	<u>5,572,792</u>	<u>18,706,514</u>
Operating income	<u>(586,239)</u>	<u>222,871</u>	<u>37,410</u>	<u>(325,958)</u>
Nonoperating revenue (expenses)				
Interest revenue	-	-	-	-
Miscellaneous revenue	-	-	-	-
Interest expense	-	-	-	-
Miscellaneous expense	-	-	-	-
Total nonoperating exp.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Income (loss) before contributions & transfers	(586,239)	222,871	37,410	(325,958)
Capital contributions	69,476	-	-	69,476
Transfers in*	-	-	110,000	110,000
Transfers out	(22,980)	(33,134)	(24,000)	(80,114)
Change in Net Assets	(539,743)	189,737	123,410	(226,596)
Total net assets - beginning	26,471,853	1,811,739	2,897,631	31,181,223
Prior Period Adjustments				-
Total net assets - ending	<u>\$ 25,932,110</u>	<u>\$ 2,001,476</u>	<u>\$ 3,021,041</u>	<u>\$ 30,954,627</u>

KITSAP COUNTY, WASHINGTON

Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended December 31, 2010

	Equipment Rental and Revolving	Self Insurance	Information Services	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	\$ 8,723,903	\$ 3,754,260	\$ 5,308,492	\$ 17,786,655
Payments to suppliers	(6,658,348)	(1,921,856)	(1,858,958)	(10,439,162)
Payments to employees	(1,183,077)	(1,067,822)	(3,060,096)	(5,310,995)
Provided by operating activities	882,478	764,582	389,438	2,036,498
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Operating transfer in	-	-	110,000	110,000
Operating transfer out	(22,980)	(33,134)	(24,000)	(80,114)
Net cash provided by noncapital activities	(22,980)	(33,134)	86,000	29,886
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Purchases of capital assets	(1,192,266)	-	(599,430)	(1,791,696)
Net cash from related financing activities	(1,192,266)	-	(599,430)	(1,791,696)
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	(332,768)	731,448	(123,992)	274,688
Balances - beginning of the year	16,323,678	6,821,703	2,198,563	25,343,944
Balances - end of the year	\$ 15,990,910	\$ 7,553,151	\$ 2,074,571	\$ 25,618,632
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	(586,239)	222,871	37,410	(325,958)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:				
Depreciation expense	1,513,863	-	468,840	1,982,703
Change in assets and liabilities:				
DFOF	(292,191)	-	(301,710)	(593,901)
Prepayments	-	9,843	-	9,843
Inventories	(6,240)	-	-	(6,240)
Accounts and other payables	(111,792)	(55,682)	105,636	(61,838)
DFOF	352,778	79,977	47,590	480,345
Accrued expenses	836	501,490	14,794	517,120
Employee Leave Benefits	11,463	6,083	16,878	34,424
Net cash provided by operating activities	\$ 882,478	\$ 764,582	\$ 389,438	\$ 2,036,498

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, 2010

	State Schools	Treasurer's Suspense	School Districts	P.U.D.'s	Recreation Districts	Public Health
ASSETS						
Cash	\$ 482,982	\$ 2,899,836	\$ 15,063,487	\$ 617,196	\$ 484,819	\$ 277,668
Deposits with Fiscal Agents	-	-	-	-	-	-
Investments	-	35,243	112,773,756	7,546,358	3,130,454	1,745,190
Taxes Receivable	3,550,090	-	3,322,019	124,876	247,333	-
Other Current Receivables	-	8,123	-	-	-	-
Due From Other Funds	-	-	-	-	-	-
Due From Other Governments	-	-	-	-	-	36,974
Total Assets	<u>4,033,072</u>	<u>2,943,202</u>	<u>131,159,262</u>	<u>8,288,430</u>	<u>3,862,606</u>	<u>2,059,831</u>
LIABILITIES						
Warrants Payable	-	-	-	-	-	-
Accounts Payable	-	-	-	-	-	-
Sales Tax Payable	-	-	-	-	-	-
Interfund loan payable	-	50,000	-	-	-	-
Due to Other Funds	-	469,848	-	-	-	-
Due to Other Governments	-	750	-	-	-	-
Custodial Account	4,033,072	2,422,603	131,159,262	8,288,430	3,862,606	2,059,831
Total Liabilities	<u>4,033,072</u>	<u>2,943,202</u>	<u>131,159,262</u>	<u>8,288,430</u>	<u>3,862,606</u>	<u>2,059,831</u>

Regional Library	Cities & Towns	Ports	Water Districts	Fire Districts	Sewer Districts	Public Transportation
\$ 197,567	\$ 306,885	\$ 1,401,204	\$ 181,209	\$ 2,694,596	\$ 119,198	\$ 2,058,822
-	-	5,000	25,000	-	-	-
3,438,679	12,665,465	7,890,794	9,213,166	26,993,527	8,451,769	11,117,850
559,832	1,293,525	619,544	1,173	2,493,378	-	-
-	165,108	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	2,000	-	-	-
<u>4,196,078</u>	<u>14,430,982</u>	<u>9,916,543</u>	<u>9,422,548</u>	<u>32,181,501</u>	<u>8,570,967</u>	<u>13,176,673</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
4,196,078	14,430,982	9,916,543	9,422,548	32,181,501	8,570,967	13,176,673
<u>4,196,078</u>	<u>14,430,982</u>	<u>9,916,543</u>	<u>9,422,548</u>	<u>32,181,501</u>	<u>8,570,967</u>	<u>13,176,673</u>

KITSAP COUNTY, WASHINGTON

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Combining Statement of Fiduciary Net Assets Agency Funds December 31, 2010

	Pass- Thru	Fiscal Agent	Clearing Funds	Totals 2009
ASSETS				
Cash	\$ 240,906	\$ 45,000	\$ 3,973,232	\$ 31,044,608
Deposits with Fiscal Agents	-	-	-	30,000
Investments	958,168	-	-	205,960,418
Taxes Receivable	-	-	-	12,211,770
Other Current Receivables	-	-	-	173,231
Due From Other Funds	-	-	-	-
Due From Other Governments	-	-	-	38,974
Total Assets	<u>1,199,074</u>	<u>45,000</u>	<u>3,973,232</u>	<u>249,459,001</u>
LIABILITIES				
Warrants Payable	(4,974)	-	3,973,232	3,968,258
Accounts Payable	6,504	-	-	6,504
Sales Tax Payable	-	-	-	-
Interfund loan payable	-	-	-	50,000
Due to Other Funds	-	-	-	469,848
Due to Other Governments	-	-	-	750
Custodial Account	1,197,544	45,000	-	244,963,640
Total Liabilities	<u>1,199,074</u>	<u>45,000</u>	<u>3,973,232</u>	<u>249,459,001</u>

KITSAP COUNTY, WASHINGTON

Statement of Changes in Assets and Liabilities Agency Funds For the Fiscal Year Ended December 31, 2010

	Balance January 1	Additions	Deletions	Balance December 31
State Schools				
Assets				
Cash	\$ 441,243	\$ 64,521,289	\$ 64,479,550	\$ 482,982
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	-	-	-	-
Taxes Receivable	3,727,685	-	177,595	3,550,090
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	\$ 4,168,928	\$ 64,521,289	\$ 64,657,145	\$ 4,033,072
Liabilities:				
Warrants Payable	-	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	4,168,928	64,521,289	64,657,145	4,033,072
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	\$ 4,168,928	\$ 64,521,289	\$ 64,657,145	\$ 4,033,072

	Balance January 1	Additions	Deletions	Balance December 31
Treasurer's Suspense				
Assets				
Cash	\$ 946,011	\$ 284,818,104	\$ 282,864,279	\$ 2,899,836
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	34,763	479	-	35,243
Taxes Receivable	-	-	-	-
Other Current Receivables	9,030	-	908	8,123
Due From Other Funds	582	-	582	-
Due From Other Governmental Units	-	-	-	-
Total Assets	\$ 990,387	\$ 284,818,583	\$ 282,865,768	\$ 2,943,202
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	858	-	858	-
Sales Tax Payable	-	-	-	-
Interfund Loan Payable	50,000	-	-	50,000
Due to Other Funds	-	590,836	-	590,836
Custodial Account	938,529	284,227,747	282,864,910	2,301,366
Due to Other Governmental Units	1,000	-	-	1,000
Deferred Compensation	-	-	-	-
Total Liabilities	\$ 990,387	\$ 284,818,583	\$ 282,865,768	\$ 2,943,202

KITSAP COUNTY, WASHINGTON

Statement of Changes in Assets and Liabilities Agency Funds For the Fiscal Year Ended December 31, 2010

	Balance January 1	Additions	Deletions	Balance December 31
School Districts				
Assets				
Cash	\$ 10,127,038	\$ 544,794,506	\$ 539,858,056	\$ 15,063,487
Deposits with Fiscal Agents/Trustees	-	29,228,459	29,228,459	-
Investments	97,849,914	111,465,334	96,541,492	112,773,756
Taxes Receivable	3,223,563	140,697	42,241	3,322,019
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	\$ 111,200,515	\$ 685,628,997	\$ 665,670,249	\$ 131,159,262
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	111,200,515	685,628,997	665,670,249	131,159,262
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	\$ 111,200,515	\$ 685,628,997	\$ 665,670,249	\$ 131,159,262

	Balance January 1	Additions	Deletions	Balance December 31
P.U.D.'s				
Assets				
Cash	\$ 253,580	\$ 28,405,630	\$ 28,042,014	\$ 617,196
Deposits with Fiscal Agents/Trustees	-	1,521,304	1,521,349	-
Investments	3,813,333	9,207,468	5,474,443	7,546,358
Taxes Receivable	126,408	-	1,532	124,876
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	\$ 4,193,322	\$ 39,134,403	\$ 35,039,339	\$ 8,288,430
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	4,193,322	39,134,403	35,039,339	8,288,430
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	\$ 4,193,322	\$ 39,134,403	\$ 35,039,339	\$ 8,288,430

KITSAP COUNTY, WASHINGTON

Statement of Changes in Assets and Liabilities Agency Funds For the Fiscal Year Ended December 31, 2010

	Balance January 1	Additions	Deletions	Balance December 31
Recreation Districts				
Assets				
Cash	\$ 439,984	\$ 13,217,849	\$ 13,173,015	\$ 484,819
Deposits with Fiscal Agents/Trustees	-	955,304	955,304	-
Investments	2,299,950	3,182,621	2,352,116	3,130,454
Taxes Receivable	232,061	15,272	-	247,333
Interest Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	\$ 2,971,995	\$ 17,371,046	\$ 16,480,435	\$ 3,862,606

Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Interfund Loans Payable	-	-	-	-
Custodial Account	2,971,995	17,371,046	16,480,435	3,862,606
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	\$ 2,971,995	\$ 17,371,046	\$ 16,480,435	\$ 3,862,606

	Balance January 1	Additions	Deletions	Balance December 31
Public Health				
Assets				
Cash	\$ 150,725	\$ 17,250,253	\$ 17,123,310	\$ 277,668
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	1,733,365	6,056,824	6,045,000	1,745,190
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	109,424	36,974	109,424	36,974
Total Assets	\$ 1,993,515	\$ 23,344,051	\$ 23,277,734	\$ 2,059,831

Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	1,993,515	23,344,051	23,277,734	2,059,831
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	\$ 1,993,515	\$ 23,344,051	\$ 23,277,734	\$ 2,059,831

KITSAP COUNTY, WASHINGTON

Statement of Changes in Assets and Liabilities Agency Funds For the Fiscal Year Ended December 31, 2010

	Balance January 1	Additions	Deletions	Balance December 31
Regional Library				
Assets				
Cash	\$ 59,484	\$ 16,539,067	\$ 16,400,984	\$ 197,567
Deposits with Fiscal Agents/Trustees	-	149,743	149,743	-
Investments	3,132,878	6,220,962	5,915,161	3,438,679
Taxes Receivable	563,263	-	3,431	559,832
Interest Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	\$ 3,755,625	\$ 22,909,771	\$ 22,469,319	\$ 4,196,078
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	3,755,625	22,909,771	22,469,319	4,196,078
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	\$ 3,755,625	\$ 22,909,771	\$ 22,469,319	\$ 4,196,078

	Balance January 1	Additions	Deletions	Balance December 31
Cities & Towns				
Assets				
Cash	\$ 190,703	\$ 38,750,338	\$ 38,634,156	\$ 306,885
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	4,020,843	18,361,470	9,716,849	12,665,465
Taxes Receivable	1,317,240	51,165	74,880	1,293,525
Other Current Receivables	-	165,108	-	165,108
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	\$ 5,528,785	\$ 57,328,082	\$ 48,425,884	\$ 14,430,982
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	5,528,785	57,328,082	48,425,884	14,430,982
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	\$ 5,528,785	\$ 57,328,082	\$ 48,425,884	\$ 14,430,982

KITSAP COUNTY, WASHINGTON

Statement of Changes in Assets and Liabilities Agency Funds For the Fiscal Year Ended December 31, 2010

	Balance January 1	Additions	Deletions	Balance December 31
Ports				
Assets				
Cash	\$ 674,570	\$ 27,163,883	\$ 26,437,248	1,401,204
Deposits with Fiscal Agents/Trustees	15,000	141,865	151,865	5,000
Investments	8,780,281	5,262,388	6,151,875	7,890,794
Taxes Receivable	627,088	4,717	12,261	619,544
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	\$ 10,096,939	\$ 32,572,853	\$ 32,753,249	\$ 9,916,543
Liabilities:				
Warrants Payable	-	-	-	\$ -
Accounts Payable	-	-	-	0
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	10,096,939	32,572,853	32,753,249	9,916,543
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	\$ 10,096,939	\$ 32,572,853	\$ 32,753,249	\$ 9,916,543

	Balance January 1	Additions	Deletions	Balance December 31
Water Districts				
Assets				
Cash	\$ 369,208	\$ 15,838,996	\$ 16,026,995	\$ 181,209
Deposits with Fiscal Agents/Trustees	40,000	1,156,339	1,171,339	25,000
Investments	10,286,895	4,384,446	5,458,176	9,213,166
Taxes Receivable	2,760	-	1,586	1,173
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	2,000	159,770	159,770	2,000
Total Assets	\$ 10,700,863	\$ 21,539,551	\$ 22,817,866	\$ 9,422,548
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	10,700,863	21,539,551	22,817,866	9,422,548
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	\$ 10,700,863	\$ 21,539,551	\$ 22,817,866	\$ 9,422,548

KITSAP COUNTY, WASHINGTON

Statement of Changes in Assets and Liabilities Agency Funds For the Fiscal Year Ended December 31, 2010

	Balance January 1	Additions	Deletions	Balance December 31
Fire Districts				
Assets				
Cash	\$ 1,147,763	\$ 88,642,840	\$ 87,096,007	\$ 2,694,596
Deposits with Fiscal Agents/Trustees	-	1,017,354	1,017,354	-
Investments	23,991,457	35,241,788	32,239,717	26,993,527
Taxes Receivable	2,289,947	203,917	486	2,493,378
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	\$ 27,429,166	\$ 125,105,899	\$ 120,353,564	\$ 32,181,501

Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	27,429,166	125,105,899	120,353,564	32,181,501
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	\$ 27,429,166	\$ 125,105,899	\$ 120,353,564	\$ 32,181,501

	Balance January 1	Additions	Deletions	Balance December 31
Sewer Districts				
Assets				
Cash	\$ 690,341	\$ 19,328,012	\$ 19,899,155	\$ 119,198
Deposits with Fiscal Agents/Trustees	-	434,896	434,896	-
Investments	8,505,681	5,433,709	5,487,621	8,451,769
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	\$ 9,196,022	\$ 25,196,617	\$ 25,821,672	\$ 8,570,967

Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	9,196,022	25,196,617	25,821,672	8,570,967
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	\$ 9,196,022	\$ 25,196,617	\$ 25,821,672	\$ 8,570,967

KITSAP COUNTY, WASHINGTON

Statement of Changes in Assets and Liabilities Agency Funds For the Fiscal Year Ended December 31, 2010

	Balance January 1	Additions	Deletions	Balance December 31
Public Transpostation				
Assets				
Cash	\$ 2,058,998	\$ 71,602,863	\$ 71,603,039	\$ 2,058,822
Deposits with Fiscal Agents/Trustees	-	2,854,166	2,854,166	-
Investments	8,943,802	25,037,214	22,863,166	11,117,850
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 11,002,800</u>	<u>\$ 99,494,242</u>	<u>\$ 97,320,370</u>	<u>\$ 13,176,673</u>
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Interfund Loans Payable	-	-	-	-
Custodial Account	11,002,800	99,494,242	97,320,370	13,176,673
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 11,002,800</u>	<u>\$ 99,494,242</u>	<u>\$ 97,320,370</u>	<u>\$ 13,176,673</u>
	Balance January 1	Additions	Deletions	Balance December 31
Pass-Thru				
Assets				
Cash	\$ 171,524	\$ 462,942	\$ 393,559	\$ 240,906
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	945,137	13,031	-	958,168
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 1,116,661</u>	<u>\$ 475,973</u>	<u>\$ 393,559</u>	<u>\$ 1,199,074</u>
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	1,116,661	475,973	393,559	1,199,074
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 1,116,661</u>	<u>\$ 475,973</u>	<u>\$ 393,559</u>	<u>\$ 1,199,074</u>

KITSAP COUNTY, WASHINGTON

Statement of Changes in Assets and Liabilities Agency Funds For the Fiscal Year Ended December 31, 2010

Fiscal Agent	Balance January 1	Additions	Deletions	Balance December 31
Assets				
Cash	\$ 70,000	\$ 49,198,132	\$ 49,223,132	\$ 45,000
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	-	-	-	-
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 70,000</u>	<u>\$ 49,198,132</u>	<u>\$ 49,223,132</u>	<u>\$ 45,000</u>

Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Interfund Loans Payable	-	-	-	-
Custodial Account	70,000	49,198,132	49,223,132	45,000
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 70,000</u>	<u>\$ 49,198,132</u>	<u>\$ 49,223,132</u>	<u>\$ 45,000</u>

Clearing Funds	Balance January 1	Additions	Deletions	Balance December 31
Assets				
Cash	\$ 5,585,529	\$ 133,417,699	\$ 135,029,995	\$ 3,973,232
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	-	-	-	-
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 5,585,529</u>	<u>\$ 133,417,699</u>	<u>\$ 135,029,995</u>	<u>\$ 3,973,232</u>

Liabilities:				
Warrants Payable	\$ 5,585,529	\$ 133,417,699	\$ 135,029,995	\$ 3,973,232
Accounts Payable	-	-	-	-
Due to Other Funds	-	-	-	-
Interfund Loans Payable	-	-	-	-
Custodial Account	-	-	-	-
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 5,585,529</u>	<u>\$ 133,417,699</u>	<u>\$ 135,029,995</u>	<u>\$ 3,973,232</u>