



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 or committed 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.

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.

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

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

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

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

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

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

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

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

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

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

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

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.

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.

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

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.

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.

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

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.

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

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

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

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

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

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

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.

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.

Kingston Village Greens – Account used to track financial activity of developing the Kingston Village Greens Community Center project.

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.

2011 Refunding Bond – This fund is used to account for service of debt associated with the 2011 Refunding Bond issues.

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.

THIS PAGE LEFT BLANK INTENTIONALLY

Combining Balance sheet
 Nonmajor Governmental Funds
 December 31, 2011

Special Revenue Funds

	Cencom 103	Emergency Services 104	Law Library 105	KPREP Fund 106	Election Reserve 111
ASSETS					
Cash and Cash equivalents	\$ 485,076	\$ 8,304	\$ 165,677	\$ 34,892	\$ 99,870
Deposits with fiscal agents	-	-	-	-	-
Investments	1,783,847	10	-	-	-
Receivables(net)	-	-	-	-	-
Property taxes	6,111	-	-	-	-
Special assessments	-	-	-	-	-
Accounts	-	-	-	-	-
Notes/Contracts	-	-	-	-	-
Others	-	-	-	-	-
Due from other funds	-	27,023	-	-	-
Due from other governments	4,985	-	5,218	53,166	38,136
Interfund loan receivable	-	-	-	-	-
Prepayments	-	-	-	-	-
Advance to other funds	-	-	-	-	-
Total assets	\$ 2,280,019	\$ 35,337	\$ 170,895	\$ 88,058	\$ 138,006
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	71,618	1,183	3,493	39,709	4,150
Due to other funds	9,275	16,415	-	27,060	-
Due to other governments	-	-	-	-	-
Other liabilities	202,353	13,514	14	5,946	0
Advance from other fund	-	-	-	-	-
Revenues collected in advance	-	-	-	-	-
Deferred revenue	6,111	-	-	-	-
Interfund loan payable	-	-	-	-	-
	289,357	31,111	3,507	72,715	4,150
Fund balances					
Nonspenable					
Restricted	1,990,662	4,226	167,388	15,343	133,857
Committed					
Assigned					
Unassigned	-	-	-	-	-
Debt services	-	-	-	-	-
Capital projects funds	-	-	-	-	-
Total Fund Balance	1,990,662	4,226	167,388	15,343	133,857
Total liabilities & fund balances	\$ 2,280,019	\$ 35,337	\$ 170,895	\$ 88,058	\$ 138,006

Special Revenue Funds

Aud. Doc. Preservation 112	Housing Affordability 113	Westnet 114	Boating Safety Improvement 117	Noxious Weed Control 120	Treasurer's M&O 121	Electronic Technology Excise123
\$ 355,648	\$ 2,299,725	\$ 104,389	\$ 62,925	\$ 190,457	\$ 146,198	\$ 24,181
-	-	-	-	-	-	-
-	-	896,468	113,358	-	698,681	172,992
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	12,936	-	-
-	-	-	-	-	-	-
-	-	776	-	-	-	-
-	-	48,301	3,446	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 355,648</u>	<u>\$ 2,299,725</u>	<u>\$ 1,049,934</u>	<u>\$ 179,729</u>	<u>\$ 203,393</u>	<u>\$ 844,880</u>	<u>\$ 197,172</u>
-	28,341	48,709	117	385	25	-
-	-	38,380	41,420	4,000	-	-
-	-	-	-	-	-	-
2,593	-	5,876	-	3,219	-	-
-	-	-	-	-	-	-
-	-	-	-	12,936	-	-
-	-	-	-	-	-	-
<u>2,593</u>	<u>28,341</u>	<u>92,964</u>	<u>41,537</u>	<u>20,540</u>	<u>25</u>	<u>-</u>
353,055	2,271,383	545,473	138,192	182,853	844,855	197,172
-	-	411,497	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>353,055</u>	<u>2,271,383</u>	<u>956,970</u>	<u>138,192</u>	<u>182,853</u>	<u>844,855</u>	<u>197,172</u>
<u>\$ 355,648</u>	<u>\$ 2,299,725</u>	<u>\$ 1,049,934</u>	<u>\$ 179,729</u>	<u>\$ 203,393</u>	<u>\$ 844,880</u>	<u>\$ 197,172</u>

KITSAP COUNTY, WASHINGTON

Combining Balance sheet
 Nonmajor Governmental Funds
 December 31, 2011

	Special Revenue Funds			
	Veteran's Relief 124	Expert Witness 125	Conservation Futures Tax 129	Community Service 130
ASSETS				
Cash and Cash equivalents	\$ 2,269	\$ 14,204	\$ 478,682	\$ 73,841
Deposits with fiscal agents	-	-	-	-
Investments	269,850	-	371,913	-
Receivables(net)	-	-	-	-
Property taxes	14,336	-	71,103	-
Special assessments	-	-	-	-
Accounts	-	-	-	-
Notes/Contracts	-	-	-	-
Others	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Interfund loan receivable	-	-	-	-
Prepayments	-	-	-	-
Advance to other funds	-	-	-	-
Total assets	\$ 286,455	\$ 14,204	\$ 921,697	\$ 73,841
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	15,134	5,000	-	-
Due to other funds	352	-	-	1,317
Due to other governments	-	-	-	-
Other liabilities	2,049	-	-	2,304
Advance from other fund	-	-	-	-
Revenues collected in advance	-	-	-	-
Deferred revenue	14,336	-	71,103	-
Interfund loan payable	-	-	-	-
-	<u>31,871</u>	<u>5,000</u>	<u>71,103</u>	<u>3,622</u>
Fund balances				
Nonspenable				
Restricted	254,583	9,204	850,594	-
Committed	-	-	-	70,219
Assigned	-	-	-	-
Unassigned	-	-	-	-
Debt services	-	-	-	-
Capital projects funds	-	-	-	-
Total Fund Balance	<u>254,583</u>	<u>9,204</u>	<u>850,594</u>	<u>70,219</u>
Total liabilities & fund balances	<u>\$ 286,455</u>	<u>\$ 14,204</u>	<u>\$ 921,697</u>	<u>\$ 73,841</u>

Special Revenue Funds						
County Stadium 132	County Fair 133	Prisoner Commissary 135	SIU Revenue 136	Kitsap S.A.I.V.S 139	Anti- Profiteering Revolving 141	Family Court Services 142
\$ 104,977	\$ 17,052	\$ 27,536	\$ 152,368	\$ 20,147	\$ 8,308	\$ 65,583
-	-	-	-	-	-	-
-	-	-	509,022	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	12,932	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 104,977</u>	<u>\$ 17,052</u>	<u>\$ 27,536</u>	<u>\$ 661,391</u>	<u>\$ 33,079</u>	<u>\$ 8,308</u>	<u>\$ 65,583</u>
20,625	-	8,118	1,639	2,458	-	-
-	-	-	70,083	-	-	-
-	-	-	-	-	-	-
-	-	-	(10,014)	-	2,401	444
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>20,625</u>	<u>-</u>	<u>8,118</u>	<u>61,708</u>	<u>2,458</u>	<u>2,401</u>	<u>444</u>
84,352	-	19,418	599,683	30,620	5,907	65,139
-	17,052	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>84,352</u>	<u>17,052</u>	<u>19,418</u>	<u>599,683</u>	<u>30,620</u>	<u>5,907</u>	<u>65,139</u>
<u>\$ 104,977</u>	<u>\$ 17,052</u>	<u>\$ 27,536</u>	<u>\$ 661,391</u>	<u>\$ 33,079</u>	<u>\$ 8,308</u>	<u>\$ 65,583</u>

Combining Balance sheet
 Nonmajor Governmental Funds
 December 31, 2011

	Special Revenue Funds				
	Trial Court	Public	Pooling	GMA Park	GMA Trans.
	Improvement 143	Defense Funding 144	Fees 145	Impact Fees 146	Impact Fees C Kitsap 148
ASSETS					
Cash and Cash equivalents	\$ 92,652	\$ 74,528	\$ 345,686	\$ 17,376	\$ 1,584
Deposits with fiscal agents	-	-	-	-	-
Investments	-	-	-	-	5,886
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	92,652	\$ 74,528	\$ 345,686	\$ 17,376	\$ 7,471
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	-	6,010	1,249	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Other liabilities	-	3,370	3,946	-	-
Advance from other fund	-	-	-	-	-
Revenues collected in advance	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Interfund loan payable	-	-	-	-	-
Total Liabilities	-	9,380	\$ 5,195	-	-
Fund Balances					
Unspendable	-	-	-	-	-
Restricted	92,652	65,148	340,491	17,376	7,471
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Debt services	-	-	-	-	-
Capital projects funds	-	-	-	-	-
Total Fund Balance	92,652	65,148	340,491	17,376	7,471
Total Liabilities & fund balnces	\$ 92,652	\$ 74,528	\$ 345,686	\$ 17,376	\$ 7,471

Special Revenue Funds					
County Parks Acquisition & Develop 150	Pt No Point Lighthouse 155	Crime Prevention 159	Regional Septic Loans Prog 161	Recovery Center 162	Dispute Resolution Center 163
\$ 67,648	\$ 44,915	\$ 27,422	\$ 97	\$ 208,999	\$ 13,668
-	-	-	-	-	-
550,076	-	96,818	-	1,432,193	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,702	-	-	-	55,536	-
-	-	-	-	177,474	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 621,427</u>	<u>\$ 44,915</u>	<u>\$ 124,240</u>	<u>\$ 97</u>	<u>\$ 1,874,203</u>	<u>\$ 13,668</u>
53,731	815	1,082	-	27,154	2,710
17	-	20,000	-	2,026	-
-	-	-	-	-	-
2,675	-	21	-	62,468	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>56,423</u>	<u>815</u>	<u>21,103</u>	<u>-</u>	<u>91,647</u>	<u>2,710</u>
-	44,099	-	97	1,782,556	10,958
565,004	-	103,137	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>565,004</u>	<u>44,099</u>	<u>103,137</u>	<u>97</u>	<u>1,782,556</u>	<u>10,958</u>
<u>\$ 621,427</u>	<u>\$ 44,915</u>	<u>\$ 124,240</u>	<u>\$ 97</u>	<u>\$ 1,874,203</u>	<u>\$ 13,668</u>

Combining Balance sheet
 Nonmajor Governmental Funds
 December 31, 2011

	Special Revenue Funds			
	CDBG	Home	Kitsap	Community
	Entitlement 164	Entitlement 166	Abatement 167	Development 168
ASSETS				
Cash and Cash equivalents	\$ 59,930	\$ 64,026	\$ 132,224	\$ 528,605
Deposits with fiscal agents	-	-	-	-
Investments	50,680	86,904	-	-
Receivables(net)	-	-	-	-
Property taxes	-	-	-	-
Special assessments	-	-	-	-
Accounts	-	-	-	-
Notes/Contracts	300,000	2,828,872	-	-
Others	-	1,841	-	-
Due from other funds	9,332	-	-	301,949
Due from other governments	153,461	62,246	14,211	400,752
Interfund loan receivable	-	-	-	-
Prepayments	-	-	-	-
Advance to other funds	-	-	-	-
Total assets	\$ 573,404	\$ 3,043,887	\$ 146,436	\$ 1,231,306
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	129,316	51,240	-	249,370
Due to other funds	184	10,907	-	82,691
Due to other governments	-	-	-	-
Other liabilities	9,213	-	-	158,485
Advance from other fund	100,000	30,000	-	-
Revenues collected in advance	-	-	-	3,413
Deferred revenue	300,000	2,828,872	-	-
Interfund loan payable	-	-	-	1,150,000
	538,714	2,921,018	-	1,643,960
Fund Balances:				
Unspendable				
Restricted	34,690	122,869	-	-
Committed	-	-	146,436	-
Assigned	-	-	-	-
Unassigned	-	-	-	(412,654)
Debt services	-	-	-	-
Capital projects funds	-	-	-	-
Total Fund Balance	34,690	122,869	146,436	(412,654)
Total liabilities & fund balances	\$ 573,404	\$ 3,043,887	\$ 146,436	\$ 1,231,306

Combining Balance sheet
 Nonmajor Governmental Funds
 December 31, 2011

	Special Revenue			
	PEG Fund 179	Mental Health 181	Developmental Disabilities 182	Substance Abuse 183
ASSETS				
Cash and Cash equivalents	\$ 55,410	\$ 428,577	\$ 1,029,261	\$ 110,613
Deposits with fiscal agents	-	-	-	-
Investments	-	719,733	-	-
Receivables(net)	-	-	-	-
Property taxes	-	-	-	-
Special assessments	-	-	-	-
Accounts	-	-	-	-
Notes/Contracts	-	-	-	-
Others	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	861,037	489,410
Interfund loan receivable	-	-	-	-
Prepayments	-	-	-	-
Advance to other funds	-	-	-	-
Total assets	\$ 55,410	\$ 1,148,311	\$ 1,890,299	\$ 600,023
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	-	1,016	232,369	102,721
Due to other funds	-	-	176	73,348
Due to other governments	-	40,402	206,341	141,374
Other liabilities	-	-	6,993	14,157
Advance from other fund	-	-	-	-
Revenues collected in advance	-	-	-	-
Deferred revenue	-	-	-	-
Interfund loan payable	-	-	-	-
	-	41,418	445,879	331,600
Fund balances				
Nonspendable				
Restricted	-	1,106,893	1,444,420	268,423
Committed	55,410	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Debt services	-	-	-	-
Capital projects funds	-	-	-	-
Total Fund Balance	55,410	1,106,893	1,444,420	268,423
Total liabilities & fund balances	\$ 55,410	\$ 1,148,311	\$ 1,890,299	\$ 600,023

Special Revenue Funds					
Youth Commission 184	Youth Services Juvenile 185	Mental Health Medicaid Mt 186	Mental Health Non-medicaid 188	Commute Trip Reduct 189	Area Agency On Aging 190
\$ 9,189	\$ 9,164	\$ 54,773	\$ 291,478	\$ 83,782	\$ 356,523
-	-	-	-	-	-
-	-	-	559,676	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	7,689	-	-
21,995	-	-	145,105	-	778,140
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 31,184</u>	<u>\$ 9,164</u>	<u>\$ 54,773</u>	<u>\$ 1,003,948</u>	<u>\$ 83,782</u>	<u>\$ 1,134,663</u>
11,184	188	-	235,291	50	78,293
-	-	-	220	-	1,265
-	-	54,773	-	-	436,351
-	-	-	-	-	78,930
20,000	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>31,184</u>	<u>188</u>	<u>54,773</u>	<u>235,511</u>	<u>50</u>	<u>594,840</u>
-	8,975	-	768,437	-	539,823
-	-	-	-	83,732	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>8,975</u>	<u>-</u>	<u>768,437</u>	<u>83,732</u>	<u>539,823</u>
<u>\$ 31,184</u>	<u>\$ 9,164</u>	<u>\$ 54,773</u>	<u>\$ 1,003,948</u>	<u>\$ 83,782</u>	<u>\$ 1,134,663</u>

KITSAP COUNTY, WASHINGTON

Combining Balance sheet
 Nonmajor Governmental Funds
 December 31, 2011

	Special Revenue funds			
	JTPA	Employment	Kitsap/Regional	ARRA
	Administration 191	Traning 192	Coordinating Council 193	EECBG 195
ASSETS				
Cash and Cash equivalents	\$ 13,595	\$ 173,628	\$ 124,047	\$ 14,017
Deposits with fiscal agents	-	-	-	-
Investments	-	-	-	-
Receivables(net)	-	-	-	-
Property taxes	-	-	-	-
Special assessments	-	-	-	-
Accounts	-	-	-	-
Notes/Contracts	-	-	-	-
Others	-	-	-	-
Due from other funds	-	-	-	28,092
Due from other governments	322,259	177,483	-	77,119
Interfund loan receivable	-	-	-	-
Prepayments	-	-	-	-
Advance to other funds	-	-	-	-
Total assets	\$ 335,854	\$ 351,111	\$ 124,047	\$ 119,227
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	288,743	223,764	41,280	26,446
Due to other funds	1,891	528	-	-
Due to other governments	-	-	-	-
Other liabilities	15,220	-	-	4,490
Advance from other fund	30,000	-	-	-
Revenues collected in advance	-	-	-	-
Deferred revenue	-	-	-	-
Interfund loan payable	-	-	-	-
-	335,854	224,292	41,280	30,937
Fund balances				
Nonspenable				
Restricted	-	126,819	-	88,291
Committed	-	-	82,768	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Debt services	-	-	-	-
Capital Projects funds	-	-	-	-
Total fund balance	-	126,819	82,768	88,291
Total liabilities & fund balances	\$ 335,854	\$ 351,111	\$ 124,047	\$ 119,227

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
\$ 10,603,225	\$ -	\$ 440	\$ 240	\$ 63,558	\$ 1,763	\$ 57,964
-	-	-	-	-	-	-
9,932,139	1,493,438	-	-	-	-	-
-	-	-	-	-	-	-
91,549	-	-	-	-	-	-
-	-	-	-	-	-	-
12,936	-	-	-	-	-	-
3,128,872	-	45,445	-	-	-	-
1,841	-	-	-	-	-	-
434,099	-	-	-	-	-	-
3,846,878	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ 28,051,539	\$ 1,493,438	\$ 45,884	\$ 240	\$ 63,558	\$ 1,763	\$ 57,964
2,014,725	-	9,980	-	-	-	-
401,554	-	-	-	-	-	-
879,242	-	-	-	-	-	-
590,669	-	-	-	-	-	-
180,000	-	-	-	-	-	-
3,413	-	-	-	-	-	-
3,233,356	-	-	-	-	-	-
1,150,000	-	-	-	-	-	-
8,452,960	-	9,980	-	-	-	-
-	-	-	-	-	-	-
18,475,977	1,493,438	35,904	240	63,558	1,763	57,964
1,535,255	-	-	-	-	-	-
-	-	-	-	-	-	-
(412,654)	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
19,598,579	1,493,438	35,904	240	63,558	1,763	57,964
\$ 28,051,539	\$ 1,493,438	\$ 45,884	\$ 240	\$ 63,558	\$ 1,763	\$ 57,964

Combining Balance sheet
Nonmajor Governmental Funds
December 31, 2011

	Silverdale Projects 363	Parks Capital Improvement 382	Jail Construction 383	KC Capital Project 2001 384
ASSETS				
Cash and Cash equivalents	\$ 173,775	\$ 153,036	\$ 2,831	\$ -
Deposits with fiscal agents		-	-	-
Investments	-	2,187,358	3	208,778
Receivables(net)	-	-	-	-
Property taxes	-	-	-	-
Special assessments	-	-	-	-
Accounts	-	-	-	-
Notes/Contracts	-	2,200,000	-	-
Others	-	-	-	-
Due from other funds	-	60,000	-	-
Due from other governments	256,116	35,454	-	-
Interfund loan receivable	-	-	-	-
Prepayments	-	-	-	-
Advance to other funds	-	-	-	-
Total assets	\$ 429,892	\$ 4,635,848	\$ 2,835	\$ 208,778
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	256,116	93,080	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Other liabilities	-	-	-	-
Advance from other fund	-	-	-	-
Revenues collected in advance	-	-	-	-
Deferred revenue	-	2,200,000	-	-
Interfund loan payable	-	-	-	-
	256,116	2,293,080	-	-
Fund balances				
Nonspendable				
Restricted	173,775	2,342,768	2,835	208,778
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Debt services	-	-	-	-
Capital projects funds	-	-	-	-
Total fund balance	173,775	2,342,768	2,835	208,778
Total liabilities & fund balances	\$ 429,892	\$ 4,635,848	\$ 2,835	\$ 208,778

Capital Projects funds				Total Capital Projects	Debt Service funds
2002A Facility Project 386	Administrative Building 387	Kingston Village Greens 389	2006 LTGO Bond Project 392		Refunding Bond 1996 1996 230
\$ 169	\$ 83,904	\$ 242,958	\$ 2,711	\$ 783,350	\$ 95,147
-	-	-	-	-	-
113,602	159,634	-	-	4,162,814	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	2,245,445	-
-	-	-	-	-	-
-	-	-	-	60,000	-
-	-	-	-	291,570	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 113,771</u>	<u>\$ 243,539</u>	<u>\$ 242,958</u>	<u>\$ 2,711</u>	<u>\$ 7,543,179</u>	<u>\$ 95,147</u>
-	-	5,994	-	365,171	-
60,000	593	-	-	60,593	-
-	-	-	-	-	-
-	-	-	0	0	-
-	-	-	-	-	-
-	-	-	-	2,200,000	-
-	-	-	-	-	-
<u>60,000</u>	<u>593</u>	<u>5,994</u>	<u>0</u>	<u>2,625,764</u>	<u>-</u>
53,771	242,946	236,963	2,711	4,917,415	95,147
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>53,771</u>	<u>242,946</u>	<u>236,963</u>	<u>2,711</u>	<u>4,917,415</u>	<u>95,147</u>
<u>\$ 113,771</u>	<u>\$ 243,539</u>	<u>\$ 242,958</u>	<u>\$ 2,711</u>	<u>\$ 7,543,179</u>	<u>\$ 95,147</u>

Combining Balance sheet
Nonmajor Governmental Funds
December 31, 2011

	Debt Service funds				
	KC 2009	KC2009	KC LTGO	KC LTGO	Special
	Key Bank Line 232	RSV Tree Tops 233	2010 235	2011 Refund 236	Assessments 265/266
ASSETS					
Cash and Cash equivalents	\$ 3,702	\$ -	\$ 48,014	\$ -	\$ 35,813
Deposits with fiscal agents	-	-	-	-	15,000
Investments	-	-	-	-	-
Receivables(net)	-	-	-	-	-
Property taxes	-	-	-	-	-
Special assessments	-	-	-	-	21,775
Accounts	-	-	-	-	-
Notes/Contracts	-	-	-	-	-
Others	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from other governments	-	-	-	-	-
Interfund loan receivable	-	-	-	-	-
Prepayments	-	-	-	-	-
Advance to other funds	-	-	-	-	-
Total assets	\$ 3,702	\$ -	\$ 48,014	\$ -	\$ 72,587
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	-	-	-	-	21,775
Interfund loan payable	-	-	-	-	-
	-	-	-	-	36,775
Fund balances					
Nonspendable					
Restricted	3,702	-	48,014	-	35,813
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Debt services	-	-	-	-	-
Capital projects funds	-	-	-	-	-
Total fund balance	3,702	-	48,014	-	35,813
Total liabilities & fund balances	\$ 3,702	\$ -	\$ 48,014	\$ -	\$ 72,587

Debt Service funds						
K.C.G.O. Bonds 1999 281	K.C. G.O. Bonds 1999 B 282	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
\$ 26,974	\$ 58,093	\$ 26,842	\$ 51,130	\$ 139,708	\$ 3,514	\$ 8,737
-	-	-	-	-	-	-
-	-	-	-	6	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	760,000	-	-	9,785,000	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-</		

Combining Balance sheet
 Nonmajor Governmental Funds
 December 31, 2011

	Debt Service funds			
	G.O. Bond	Road	G.O. Bond	G.O. Bond
	2004	Improvement	2005	2006
	289	Guaranty 290	291	292
ASSETS				
Cash and Cash equivalents	\$ 17,285	\$ 2,737	\$ 3,337	\$ 112
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	\$ 17,285	\$ 2,737	\$ 3,337	\$ 112
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Other liabilities	-	-	-	-
Advance from other fund	-	-	-	-
Revenues collected in advance	-	-	-	-
Deferred revenue	-	-	-	-
Interfund loan payable	-	-	-	-
	-	-	-	-
Fund balances				
Nonspendable				
Restricted	17,285	2,737	3,337	112
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Debt services	-	-	-	-
Capital projects funds	-	-	-	-
Total fund balance	17,285	2,737	3,337	112
Total liabilities & fund balances	\$ 17,285	\$ 2,737	\$ 3,337	\$ 112

Total Debt Service	Total Nonmajor Governmental Funds
\$ 521,143	\$ 11,907,719
15,000	15,000
6	14,094,959
-	-
-	91,549
21,775	21,775
-	12,936
10,545,000	15,919,316
-	1,841
-	494,099
-	4,138,448
-	-
-	-
-	-
\$ 11,102,924	\$ 46,697,641
-	2,379,896
-	462,147
-	879,242
-	590,669
-	180,000
15,000	18,413
21,775	5,455,131
-	1,150,000
36,775	11,115,499
9,785,000	9,785,000
1,281,149	24,674,542
-	1,535,255
-	(412,654)
-	-
-	-
11,066,149	35,582,143
\$ 11,102,924	\$ 46,697,641

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2011

	Special Revenue Funds				
	Cencom	Emergency	Law	KPREP	Election
	103	Services 104	Library 105	Fund 106	Reserve 111
REVENUES:					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	3,222,556	-	-	-	-
Other taxes	2,240,597	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	2,117,795	174,166	-	1,062,858	36,963
Charges for services	37,112	-	100,007	-	100,187
Fines & forfeits	-	-	-	-	-
Investment earnings	15,830	130	-	8	-
Miscellaneous	216,382	38,818	35	132,942	-
Total revenues	<u>7,850,271</u>	<u>213,114</u>	<u>100,042</u>	<u>1,195,808</u>	<u>137,149</u>
EXPENDITURES:					
Current:					
General government	-	-	-	-	243,388
Judicial Services	-	-	83,358	-	-
Public safety	7,363,718	439,122	-	1,074,637	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Health & Human Services	-	-	-	-	-
Economic Environment	-	-	-	-	-
Culture & recreation	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and other charges	76	-	-	-	-
Capital outlay	710,650	6,436	-	99,218	-
Total expenditures	<u>8,074,444</u>	<u>445,557</u>	<u>83,358</u>	<u>1,173,855</u>	<u>243,388</u>
Excess(deficiency) of revenues over expenditures	<u>(224,173)</u>	<u>(232,443)</u>	<u>16,684</u>	<u>21,952</u>	<u>(106,239)</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	649,814	210,673	-	-	-
Transfers out	(503,250)	(15,253)	-	-	-
Premiums on bonds					
Total other financing sources & uses	<u>146,564</u>	<u>195,420</u>	<u>-</u>	<u>-</u>	<u>-</u>
SPECIAL ITEMS:					
Sales of pledged assets	-				
Net change in fund balance	<u>(77,610)</u>	<u>(37,024)</u>	<u>16,683</u>	<u>21,951</u>	<u>(106,240)</u>
Fund balances-beginning	2,068,271	41,250	150,705	(6,611)	240,097
Prior period adjustment					
Fund balances-ending	<u>\$ 1,990,661</u>	<u>\$ 4,226</u>	<u>\$ 167,388</u>	<u>\$ 15,340</u>	<u>\$ 133,857</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	Noxious Weed Control 120	Treasurer's M&O 121	Electronic Technology Excise 123	Veteran's Relief 124	Expert Witness 125
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 313,174	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	581	-
-	-	-	-	-	-	-	-	-
102,908	-	302,628	67,722	1,437	-	-	152	-
145,818	1,181,322	-	-	210,979	117,737	-	-	-
-	-	266,867	-	-	-	-	-	22,161
-	-	9,526	1,042	1,215	6,425	1,591	3,101	-
-	-	613	-	690	1,790	-	-	-
<u>248,726</u>	<u>1,181,322</u>	<u>579,634</u>	<u>68,764</u>	<u>214,321</u>	<u>125,952</u>	<u>1,591</u>	<u>317,007</u>	<u>22,161</u>
259,680	1,079,246	-	-	-	32,691	1,039	-	11,207
-	-	-	-	-	-	-	-	-
-	-	675,975	39,028	-	-	-	-	-
-	-	-	-	122,933	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	506,957	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	121,173	-	-	-	-	-	-
<u>259,680</u>	<u>1,079,246</u>	<u>797,148</u>	<u>39,028</u>	<u>122,933</u>	<u>32,691</u>	<u>1,039</u>	<u>506,957</u>	<u>11,207</u>
<u>(10,954)</u>	<u>102,076</u>	<u>(217,514)</u>	<u>29,736</u>	<u>91,387</u>	<u>93,261</u>	<u>552</u>	<u>(189,950)</u>	<u>10,954</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	(165,941)	(40,000)	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>(165,941)</u>	<u>(40,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(10,954)	102,076	(383,456)	(10,264)	91,386	93,261	552	(189,952)	10,954
364,008	2,169,307	1,340,424	148,456	91,467	751,594	196,619	444,535	(1,750)
<u>\$ 353,054</u>	<u>\$ 2,271,383</u>	<u>\$ 956,968</u>	<u>\$ 138,192</u>	<u>\$ 182,853</u>	<u>\$ 844,855</u>	<u>\$ 197,171</u>	<u>\$ 254,583</u>	<u>\$ 9,204</u>

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2011

	Special Revenue Funds					
	Conservation Futures Tax 129	Community Service 130	Kitsap County Stadium 132	Kitsap County Fair 133	Prisoner Commissary 135	SIU Revenue 136
	REVENUES:					
Property taxes	\$ 1,212,354	\$ -	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	306,582	-	-	-
Other taxes	2,209	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	2,026	-	-	-	-	4,549
Charges for services	-	40,979	-	92	-	-
Fines & forfeits	-	17,687	-	-	-	104,310
Investment earnings	3,420	-	-	-	-	4,681
Miscellaneous	-	-	-	95,942	155,560	500
Total revenues	1,220,009	58,666	306,582	96,034	155,560	114,040
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Judicial Services	-	-	-	-	-	-
Public safety	-	-	-	-	147,749	18,888
Physical Environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Health & Human Services	-	62,927	-	-	-	-
Economic Environment	-	-	-	-	-	-
Culture & recreation	-	-	247,708	95,628	-	-
Debt service						
Principal	-	-	-	-	-	-
Interest and other charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	-	62,927	247,708	95,628	147,749	18,888
Excess(deficiency) of revenues over expenditures	1,220,009	(4,261)	58,874	406	7,811	95,153
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	(1,132,241)	-	(22,436)	-	-	(70,083)
Premiums on bonds						
Total other financing sources & uses	(1,132,241)	-	(22,436)	-	-	(70,083)
SPECIAL ITEMS:						
Sales of pledged assets						
Net change in fund balance	87,768	(4,261)	36,438	406	7,811	25,070
Fund balances-beginning	762,827	74,481	47,914	16,646	11,607	574,613
Prior period adjustment						
Fund balances-ending	\$ 850,595	\$ 70,220	\$ 84,352	\$ 17,052	\$ 19,418	\$ 599,683

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

Special Revenue Funds							
Kitsap SAIVS 139	Anti- Profiteering Revolving 141	Family Court Services 142	Trial Court Improvement 143	Public Defense Fd 144	Pooling Fees 145	GMA Park Impact Fees 146	GMA Trans. Impact Fees C Kitsap 148
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	14,813	-	-	-	-	-
53,390	-	-	94,596	87,292	-	-	-
6,169	-	-	-	-	-	121,429	-
-	2,296	-	-	-	-	-	-
-	-	-	-	-	321,931	86	54
5,000	-	-	-	-	-	-	-
<u>64,559</u>	<u>2,296</u>	<u>14,813</u>	<u>94,596</u>	<u>87,292</u>	<u>321,931</u>	<u>121,515</u>	<u>54</u>
62,388	1,350	-	-	-	232,941	-	-
-	-	15,149	-	272,898	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>62,388</u>	<u>1,350</u>	<u>15,149</u>	<u>-</u>	<u>272,898</u>	<u>232,941</u>	<u>-</u>	<u>-</u>
<u>2,171</u>	<u>946</u>	<u>(335)</u>	<u>94,596</u>	<u>(185,606)</u>	<u>88,989</u>	<u>121,515</u>	<u>54</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	(103,000)	-	-	(208,196)	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>(103,000)</u>	<u>-</u>	<u>-</u>	<u>(208,196)</u>	<u>-</u>
2,171	946	(335)	(8,404)	(185,606)	88,989	(86,681)	54
28,450	4,961	65,475	101,056	250,754	251,502	104,057	7,417
<u>\$ 30,621</u>	<u>\$ 5,907</u>	<u>\$ 65,140</u>	<u>\$ 92,652</u>	<u>\$ 65,148</u>	<u>\$ 340,491</u>	<u>\$ 17,376</u>	<u>\$ 7,471</u>

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2011

	Special Revenue Funds				
	County Parks Acquisition & Develop. 150	Pt No Point Lighthouse 155	Crime Prevention 159	Regional Septic Loans Prog 161	Recovery Center 162
REVENUES:					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-	-
Other taxes	-	-	-	-	-
Licenses and permits	-	-	3,295	-	-
Intergovernmental	-	-	-	-	1,030,940
Charges for services	49,094	-	-	-	125,976
Fines & forfeits	176	-	23,529	-	-
Investment earnings	5,058	-	890	-	13,170
Miscellaneous	397,589	22,313	2,389	-	268,280
Total revenues	451,918	22,313	30,103	-	1,438,367
EXPENDITURES:					
Current:					
General government	-	-	-	-	-
Judicial Services	-	-	-	-	-
Public safety	-	-	26,511	-	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Health & Human Services	-	-	-	-	2,153,257
Economic Environment	-	-	-	-	-
Culture & recreation	399,974	16,676	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and other charges	-	-	-	-	-
Capital outlay	50,476	-	-	-	-
Total expenditures	450,450	16,676	26,511	-	2,153,257
Excess(deficiency) of revenues over expenditures	1,468	5,637	3,592	-	(714,890)
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	-	-	-	-	654,382
Transfers out	-	-	(20,000)	-	-
Premiums on bonds	-	-	-	-	-
Total other financing sources & uses	-	-	(20,000)	-	654,382
SPECIAL ITEMS:					
Sales of pledged assets					
Net change in fund balance	1,468	5,637	(16,408)	-	(60,507)
Fund balances-beginning	563,535	38,462	119,545	97	1,843,064
Prior period adjustment	-	-	-	-	-
Fund balances-ending	\$ 565,003	\$ 44,099	\$ 103,137	\$ 97	\$ 1,782,557

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

Special Revenue Funds							
Dispute Resolution Center 163	CDBG Entitlement 164	Home Entitlement 166	Kitsap Abatement 167	Community Development 168	Jail & Juvenile Sale Tax 171	Service Area 1 RD Impact Fee 173	Service Area 2 RD Impct Fee 174
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	3,223,568	-	-
-	-	-	-	-	-	-	-
-	-	-	-	2,027,764	-	-	-
-	854,396	1,074,943	-	945,298	-	-	-
40,820	-	-	-	1,540,513	-	30,174	97,917
-	-	-	-	-	-	-	-
-	1,683	7,475	-	-	-	4,605	5,385
-	99,500	60,140	14,211	1,606	-	-	-
40,820	955,579	1,142,559	14,211	4,515,181	3,223,568	34,779	103,302
-	-	-	-	-	-	-	-
40,820	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	19,327	2,495,791	-	-	-
-	-	-	-	-	-	-	-
-	1,116,678	1,123,674	-	3,330,306	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	10,481	529	-	-
-	-	-	-	-	-	-	-
40,820	1,116,678	1,123,674	19,327	5,836,578	529	-	-
-	(161,099)	18,885	(5,116)	(1,321,397)	3,223,039	34,779	103,302
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	1,331,320	-	-	-
-	-	-	-	-	(3,361,093)	-	-
-	-	-	-	1,331,320	(3,361,093)	-	-
-	(161,099)	18,885	(5,116)	9,923	(138,054)	34,779	103,302
10,958	195,789	103,984	151,551	(422,576)	886,856	519,043	663,905
\$ 10,958	\$ 34,690	\$ 122,869	\$ 146,435	\$ (412,653)	\$ 748,802	\$ 553,822	\$ 767,207

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2011

	Special Revenue Funds				
	Service Area 3 RD Impact Fee 175	Service Area 4 RD Impact Fee 176	Regional Service A. Impact 177	PEG Fund 179	Mental Health 181
REVENUES:					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 660,864
Retail sales & use taxes	-	-	-	-	-
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	1,977	87,094	-	-	-
Fines & forfeits	-	-	-	-	-
Investment earnings	1,874	2,015	963	-	6,618
Miscellaneous	-	-	-	51,411	-
Total revenues	3,851	89,109	963	51,411	667,483
EXPENDITURES:					
Current:					
General government	-	-	-	-	-
Judicial Services	-	-	-	-	-
Public safety	-	-	-	-	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Health & Human Services	-	-	-	-	29,671
Economic Environment	-	-	-	60,920	-
Culture & recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Principal	-	-	-	-	-
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	12,986	-
Total expenditures	-	-	-	73,906	29,671
Excess(deficiency) of revenues over expenditures	3,851	89,109	963	(22,495)	637,811
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	-	-	-	-	(450,000)
Premiums on bonds	-	-	-	-	-
Total other financing sources & uses	-	-	-	-	(450,000)
SPECIAL ITEMS:					
Sales of pledged assets	-	-	-	-	-
Net change in fund balance	3,851	89,109	963	(22,495)	187,811
Fund balances-beginning	207,305	264,968	205,501	77,906	919,081
Prior period adjustment	-	-	-	-	-
Fund balances-ending	\$ 211,156	\$ 354,077	\$ 206,464	\$ 55,411	\$ 1,106,892

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

Special Revenue Funds							
Developmental Disabilities 182	Substance Abuse 183	Youth Commission 184	Youth Serv Juvenile 185	Mental Health Non-medicaid 188	Commute Trip Reduction 189	Area Agency On Aging 190	JTPA Admin 191
\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
2,684,112	1,902,686	66,161	-	6,458,450	-	3,924,489	3,195,031
-	-	-	-	-	322	-	-
-	-	-	-	-	-	-	-
-	-	-	-	5,147	-	-	-
22,794	500	-	5,656	-	62,698	4,872	-
<u>2,756,907</u>	<u>1,903,186</u>	<u>66,161</u>	<u>5,656</u>	<u>6,463,597</u>	<u>63,020</u>	<u>3,929,361</u>	<u>3,195,031</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	66,161	6,183	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	36,776	-	-
2,948,661	1,118,167	-	-	6,222,977	-	3,811,496	3,195,031
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>2,948,661</u>	<u>1,118,167</u>	<u>66,161</u>	<u>6,183</u>	<u>6,222,977</u>	<u>36,776</u>	<u>3,811,496</u>	<u>3,195,031</u>
(191,755)	785,019	-	(527)	240,619	26,245	117,866	0
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	18,564	-	-	7,500	-	22,449	-
-	(789,215)	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>(770,651)</u>	<u>-</u>	<u>-</u>	<u>7,500</u>	<u>-</u>	<u>22,449</u>	<u>-</u>
(191,755)	14,368	-	(527)	248,119	26,245	140,315	0
1,636,174	254,055	-	9,503	520,317	57,487	399,508	-
-	-	-	-	-	-	-	-
<u>\$ 1,444,419</u>	<u>\$ 268,423</u>	<u>\$ -</u>	<u>\$ 8,976</u>	<u>\$ 768,436</u>	<u>\$ 83,732</u>	<u>\$ 539,823</u>	<u>\$ 0</u>

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2011

	Special Revenue Funds			Total Special Revenues
	Employment Training Fund 192	K. Regional Coordinating Council 193	ARRA EECBG 195	
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ 2,236,392
Retail sales & use taxes	-	-	-	6,752,705
Other taxes	-	-	-	2,243,387
Licenses and permits	-	-	-	2,045,872
Intergovernmental	1,607,879	93,868	796,263	28,742,999
Charges for services	-	73,925	644	4,110,288
Fines & forfeits	-	-	-	437,027
Investment earnings	-	-	-	423,924
Miscellaneous	202,919	33,842	43,694	1,942,688
Total revenues	<u>1,810,798</u>	<u>201,636</u>	<u>840,601</u>	<u>48,935,283</u>
EXPENDITURES:				
Current:				
General government	-	-	-	1,923,930
Judicial Services	-	-	-	412,225
Public safety	-	-	-	9,857,971
Physical Environment	-	-	-	2,638,051
Transportation	-	-	-	36,776
Health & Human Services	1,801,397	-	-	21,850,541
Economic Environment	-	330,214	556,363	6,518,155
Culture & recreation	-	-	-	759,986
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	11,085
Capital outlay	-	-	223,655	1,224,595
Total expenditures	<u>1,801,397</u>	<u>330,214</u>	<u>780,018</u>	<u>45,233,315</u>
Excess(deficiency) of revenues over expenditures	<u>9,401</u>	<u>(128,578)</u>	<u>60,583</u>	<u>3,701,968</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	-	116,803	2,303	3,013,808
Transfers out	-	-	-	(6,880,709)
Premiums on bonds	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>116,803</u>	<u>2,303</u>	<u>(3,866,901)</u>
SPECIAL ITEMS:				
Sales of pledged assets				
Net change in fund balance	9,401	(11,775)	62,886	(164,941)
Fund balances-beginning	117,418	94,541	25,404	19,763,513
Prior period adjustment	-	-	-	-
Fund balances-ending	<u>\$ 126,819</u>	<u>\$ 82,766</u>	<u>\$ 88,290</u>	<u>\$ 19,598,572</u>

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

Capital Projects funds							
Model Toxic Control Act 302	2009 KCLTGO Ban Projects 331	2009B LTGO Ban 332	Bethel Corridor Dev Project 333	KCLTGO 2010 Bond 335	Juvenile Services Facility 352	Silverdale Projects 363	Parks Capital Improve. 382
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	682,321	105,787
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
13,733	2,478	-	-	-	71	-	30,894
-	3,000	-	-	-	-	75,000	-
<u>13,733</u>	<u>5,478</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>71</u>	<u>757,321</u>	<u>136,682</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	3,057	-	-
-	275,875	-	-	-	-	10,768	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	819,826
-	-	-	-	-	-	-	-
-	311,214	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	9,676	701,619	1,377,075
-	<u>587,089</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,733</u>	<u>712,387</u>	<u>2,196,901</u>
<u>13,733</u>	<u>(581,611)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(12,662)</u>	<u>44,934</u>	<u>(2,060,220)</u>
-	276,920	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	217,211
-	-	-	-	-	-	(70,000)	(335,921)
-	-	-	-	-	-	-	-
-	<u>276,920</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(70,000)</u>	<u>(118,710)</u>
-	357,214	-	-	-	-	-	-
13,733	52,523	-	-	-	(12,662)	(25,067)	(2,178,930)
1,479,705	(16,619)	240	63,558	1,763	70,626	198,841	4,521,699
<u>\$ 1,493,438</u>	<u>\$ 35,904</u>	<u>\$ 240</u>	<u>\$ 63,558</u>	<u>\$ 1,763</u>	<u>\$ 57,964</u>	<u>\$ 173,775</u>	<u>\$ 2,342,769</u>

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2011

	Capital Projects Funds				
	Jail Construction 383	Capital Proj. 2001 384	2002A Facility Proj 386	Administrative Building 387	Kingston Village Greens 389
REVENUES:					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-	-
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines & forfeits	-	-	-	-	-
Investment earnings	-	1,920	1,798	1,950	-
Miscellaneous	0	-	-	-	-
Total revenues	<u>0</u>	<u>1,920</u>	<u>1,798</u>	<u>1,950</u>	<u>-</u>
EXPENDITURES:					
Current:					
General government	-	-	-	-	-
Judicial Services	-	-	-	-	-
Public safety	-	-	-	-	-
Physical Environment	-	-	-	55,310	-
Transportation	-	-	-	-	-
Health & Human Services	-	-	-	-	-
Economic Environment	-	-	-	-	-
Culture & recreation	-	-	-	-	98,958
Debt service	-	-	-	-	-
Principal	-	-	-	-	-
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	306,148	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>361,458</u>	<u>98,958</u>
Excess(deficiency) of revenues over expenditures	<u>0</u>	<u>1,920</u>	<u>1,798</u>	<u>(359,507)</u>	<u>(98,958)</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	-	-	-	270,000	335,921
Transfers out	-	-	(157,211)	-	-
Premiums on bonds	-	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>(157,211)</u>	<u>270,000</u>	<u>335,921</u>
SPECIAL ITEMS:					
Sales of pledged assets	-	-	-	-	-
Net change in fund balance	0	1,920	(155,413)	(89,507)	236,963
Fund balances-beginning	2,834	206,857	209,186	332,453	-
Prior period adjustment	-	-	-	-	-
Fund balances-ending	<u>\$ 2,834</u>	<u>\$ 208,777</u>	<u>\$ 53,773</u>	<u>\$ 242,946</u>	<u>\$ 236,963</u>

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

Debt Service Funds

2006 LTGO Bond Project 392	Total Capital Projects	K.C. G.O. Refunding Bond 1996 230	KC2009 LTGO BAN 231	KC2009B Key Bank 232	KC2009 RSV Tree Tops 233	KC 2010 LTGO 235	KC 2011 Refunding 236
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	788,108	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	52,845	-	-	-	-	849	-
-	78,000	-	-	-	-	372,436	-
-	918,953	-	-	-	-	373,285	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	3,057	-	-	-	-	-	-
-	341,952	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	918,784	-	-	-	-	-	-
-	-	-	5,425,966	-	-	2,035,000	-
-	311,214	-	362,881	89,300	-	281,108	-
-	2,394,519	-	-	-	-	-	-
-	3,969,526	-	5,788,848	89,300	-	2,316,108	-
-	(3,050,573)	-	(5,788,848)	(89,300)	-	(1,942,823)	-
-	276,920	-	362,881	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	250,000
-	-	-	-	-	-	-	(412,408)
-	-	-	-	-	-	-	-
-	823,132	-	400,000	17,534	-	1,964,328	162,408
-	(563,132)	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	536,920	-	762,881	17,534	-	1,964,328	-
-	357,214	-	5,025,966	75,468	-	-	-
-	(2,156,439)	-	-	3,701	(1)	21,506	-
2,713	7,073,856	95,148	-	1	1	26,508	-
-	-	-	-	-	-	-	-
\$ 2,713	\$ 4,917,417	95,148	-	3,702	-	48,014	-

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2011

	Special Assessments 265/266	GO Bond 1999 281	GO Bond 1999B 282	GO Bond Bonds 2000 283	GO Bond 2001 & Refunding 284
REVENUES:					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-	-
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines & forfeits	-	-	-	-	-
Investment earnings	1,725	-	-	-	-
Miscellaneous	9,329	-	43,913	-	-
Total revenues	<u>11,054</u>	<u>-</u>	<u>43,913</u>	<u>-</u>	<u>-</u>
EXPENDITURES:					
Current:					
General government	-	-	-	-	-
Judicial Services	-	-	-	-	-
Public safety	-	-	-	-	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Health & Human Services	-	-	-	-	-
Economic Environment	-	-	-	-	-
Culture & recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Principal	-	-	85,000	-	235,000
Interest and other charges	-	-	48,621	-	153,642
Capital outlay	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>133,621</u>	<u>-</u>	<u>388,642</u>
Excess(deficiency) of revenues over expenditures	<u>11,054</u>	<u>-</u>	<u>(89,709)</u>	<u>-</u>	<u>(388,642)</u>
OTHER FINANCING SOURCES (USES):					
Proceeds from BANS	-	-	-	-	-
Proceeds from GO Bonds	-	-	-	-	-
Proceeds from Refunding Bonds	-	-	752,619	-	2,584,651
Payment to bond refunding escrow agent	-	-	(789,189)	-	(2,734,276)
Sale of capital assets	-	-	-	-	-
Transfers in	-	-	-	-	307,013
Transfers out	-	-	-	-	-
Premiums on bonds	-	-	41,279	-	159,243
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>4,709</u>	<u>-</u>	<u>316,630</u>
SPECIAL ITEMS:					
Sales of pledged assets	<u>11,053</u>	<u>(1)</u>	<u>(85,002)</u>	<u>-</u>	<u>(72,012)</u>
Net change in fund balance	24,759	26,975	903,093	26,842	123,143
Fund balances-beginning	-	-	-	-	-
Prior period adjustment	-	-	-	-	-
Fund balances-ending	<u>35,812</u>	<u>26,974</u>	<u>818,091</u>	<u>\$ 26,842</u>	<u>\$ 51,131</u>

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

Debt Service Funds							Total Debt Service
GO Bond 2002A 286	GO Bond 2003 287	GO Bond 2003B 288	GO Bond 2004 289	Road Improvement Guaranty 290	LTGO 2005 Refunding 291	LTGO 2006 292	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
425,211	-	-	-	-	-	22,686	447,896
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	2,574
-	-	-	-	-	-	-	425,677
<u>425,211</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,686</u>	<u>876,148</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
430,000	355,000	425,000	465,000	-	1,020,000	895,000	11,370,966
567,435	225,072	660,630	665,098	-	927,500	729,820	4,711,106
-	-	-	-	-	-	-	-
<u>997,435</u>	<u>580,072</u>	<u>1,085,630</u>	<u>1,130,098</u>	<u>-</u>	<u>1,947,500</u>	<u>1,624,820</u>	<u>16,082,073</u>
<u>(572,224)</u>	<u>(580,072)</u>	<u>(1,085,630)</u>	<u>(1,130,098)</u>	<u>-</u>	<u>(1,947,500)</u>	<u>(1,602,135)</u>	<u>(15,205,924)</u>
-	-	-	-	-	-	-	362,881
-	-	-	-	-	-	-	-
9,689,965	7,144,926	-	-	-	-	-	20,422,161
(10,027,404)	(7,399,815)	-	-	-	-	-	(21,363,092)
-	-	-	-	-	-	-	-
-	708,810	1,085,631	1,130,098	-	1,947,500	1,602,145	9,325,466
-	(162,408)	-	-	-	-	-	(162,408)
380,285	288,554	-	-	-	-	-	869,360
<u>42,846</u>	<u>580,067</u>	<u>1,085,631</u>	<u>1,130,098</u>	<u>-</u>	<u>1,947,500</u>	<u>1,602,145</u>	<u>9,454,369</u>
-	-	-	-	-	-	-	5,101,434
(529,378)	(5)	1	(1)	-	(1)	10	(650,130)
10,454,091	3,520	8,736	17,286	2,737	3,338	102	11,716,280
-	-	-	-	-	-	-	-
<u>\$ 9,924,713</u>	<u>\$ 3,515</u>	<u>\$ 8,737</u>	<u>\$ 17,286</u>	<u>\$ 2,737</u>	<u>\$ 3,337</u>	<u>\$ 112</u>	<u>11,066,150</u>

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2011

	Total Nonmajor Governmental Funds
REVENUES:	
Property taxes	\$ 2,236,392
Retail sales & use taxes	6,752,705
Other taxes	2,243,387
Licenses and permits	2,045,872
Intergovernmental	29,979,004
Charges for services	4,110,288
Fines & forfeits	437,027
Investment earnings	479,344
Miscellaneous	2,446,365
Total revenues	<u>50,730,384</u>
EXPENDITURES:	
Current:	
General government	1,923,930
Judicial Services	412,225
Public safety	9,861,028
Physical Environment	2,980,004
Transportation	36,776
Health & Human Services	21,850,541
Economic Environment	6,518,155
Culture & recreation	1,678,770
Debt service	-
Principal	11,370,966
Interest and other charges	5,033,406
Capital outlay	3,619,113
Total expenditures	<u>65,284,914</u>
Excess(deficiency) of revenues over expenditures	<u>(14,554,530)</u>
OTHER FINANCING SOURCES (USES):	
Proceeds from BANS	639,801
Proceeds from GO Bonds	-
Proceeds from Refunding Bonds	20,422,161
Payment to bond refunding escrow agent	(21,363,092)
Sale of capital assets	-
Transfers in	13,162,406
Transfers out	(7,606,249)
Premiums on bonds	869,360
Total other financing sources & uses	<u>6,124,388</u>
SPECIAL ITEMS:	
Sales of pledged assets	5,458,648
Net change in fund balance	(2,971,507)
Fund balances-beginning	38,553,649
Prior period adjustment	-
Fund balances-ending	<u>\$ 35,582,142</u>

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, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	3,216,906	3,216,906	3,222,556	5,650
Other taxes	2,315,168	2,315,168	2,240,597	(74,571)
Intergovernmental	1,613,330	2,105,263	2,117,795	12,532
Charges for services	44,540	44,540	37,112	(7,428)
Investment earnings	33,575	33,575	15,830	(17,745)
Miscellaneous	172,769	172,769	216,382	43,613
Total revenues	<u>7,396,288</u>	<u>7,888,221</u>	<u>7,850,271</u>	<u>(37,950)</u>
EXPENDITURES:				
Current:				
Public safety	7,665,565	7,739,705	7,363,718	375,987
Debt service:				
Interest and other charges			76	(76)
Capital outlay	156,491	970,909	710,650	260,259
Total expenditures	<u>7,822,056</u>	<u>8,710,614</u>	<u>8,074,444</u>	<u>636,170</u>
Excess(deficiency) of revenues over expenditures	<u>(425,768)</u>	<u>(822,393)</u>	<u>(224,173)</u>	<u>598,220</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	649,814	649,814	649,814	-
Transfers out	(503,250)	(503,250)	(503,250)	-
Total other financing sources & uses	<u>146,564</u>	<u>146,564</u>	<u>146,564</u>	<u>-</u>
Net change in fund balance	<u>(279,204)</u>	<u>(675,829)</u>	<u>(77,609)</u>	<u>598,220</u>
Fund balances-beginning	2,068,271	2,068,271	2,068,271	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 1,789,067</u>	<u>\$ 1,392,442</u>	<u>\$ 1,990,662</u>	<u>\$ 598,220</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, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	224,037	234,575	174,166	(60,409)
Charges for services	-	-	-	-
Investment earnings	-	150	130	(20)
Miscellaneous	-	38,819	38,818	(1)
Total revenues	<u>224,037</u>	<u>273,544</u>	<u>213,114</u>	<u>(60,430)</u>
EXPENDITURES:				
Current:				
Public safety	415,643	458,650	439,122	19,528
Capital Outlay		6,500	6,436	64
Total expenditures	<u>415,643</u>	<u>465,150</u>	<u>445,557</u>	<u>19,593</u>
Excess(deficiency) of revenues over expenditures	<u>(191,606)</u>	<u>(191,606)</u>	<u>(232,443)</u>	<u>(40,837)</u>
OTHER FINANCING SOURCES (USES):				
Sale of assets	-	-	-	-
Transfers in	210,673	210,673	210,673	-
Transfers out	<u>(19,067)</u>	<u>(19,067)</u>	<u>(15,253)</u>	<u>3,814</u>
Total other financing sources & uses	<u>191,606</u>	<u>191,606</u>	<u>195,420</u>	<u>3,814</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>(37,023)</u>	<u>(37,023)</u>
Fund balances-beginning	41,250	41,250	41,250	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 41,250</u>	<u>\$ 41,250</u>	<u>\$ 4,227</u>	<u>\$ (37,023)</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, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for services	101,500	101,500	100,007	(1,493)
Miscellaneous	250	250	35	(215)
Total revenues	<u>101,750</u>	<u>101,750</u>	<u>100,042</u>	<u>(1,708)</u>
EXPENDITURES:				
Current:				
Judicial Services	89,122	89,122	83,358	5,764
Total expenditures	<u>89,122</u>	<u>89,122</u>	<u>83,358</u>	<u>5,764</u>
Excess(deficiency) of revenues over expenditures	<u>12,628</u>	<u>12,628</u>	<u>16,684</u>	<u>4,056</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>12,628</u>	<u>12,628</u>	<u>16,684</u>	<u>4,056</u>
Fund balances-beginning	150,705	150,705	150,705	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 163,333</u>	<u>\$ 163,333</u>	<u>\$ 167,389</u>	<u>\$ 4,056</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, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 1,049,770	\$ 1,466,385	\$ 1,062,858	\$ (403,527)
Charges for services	-	-	-	-
Investment earnings	-	10	8	(2)
Miscellaneous	10,000	132,945	132,942	(3)
Total revenues	<u>1,059,770</u>	<u>1,599,340</u>	<u>1,195,808</u>	<u>(403,532)</u>
EXPENDITURES:				
Current:				
Public safety	1,049,270	1,464,840	1,074,637	390,203
Capital outlay	-	124,000	99,218	24,782
Total expenditures	<u>1,049,270</u>	<u>1,588,840</u>	<u>1,173,855</u>	<u>414,985</u>
Excess(deficiency) of revenues over expenditures	<u>10,500</u>	<u>10,500</u>	<u>21,952</u>	<u>11,452</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>10,500</u>	<u>10,500</u>	<u>21,952</u>	<u>11,452</u>
Fund balances-beginning	(6,611)	(6,611)	(6,611)	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 3,889</u>	<u>\$ 3,889</u>	<u>\$ 15,341</u>	<u>\$ 11,452</u>

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, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ -	\$ -	\$ 36,963	\$ 36,963
Charges for services	155,332	155,332	100,187	(55,145)
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	155,332	155,332	137,149	(18,183)
EXPENDITURES:				
Current:				
General government	191,963	244,773	243,388	1,385
Judicial Services	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	191,963	244,773	243,388	1,385
Excess(deficiency) of revenues over expenditures	(36,631)	(89,441)	(106,239)	(16,798)
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(36,631)	(89,441)	(106,239)	(16,798)
Fund balances-beginning	240,097	240,097	240,097	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 203,466	\$ 150,656	\$ 133,858	\$ (16,798)

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, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 90,000	\$ 90,000	\$ 102,908	\$ 12,908
Charges for services	151,200	151,200	145,818	(5,382)
Total revenues	<u>241,200</u>	<u>241,200</u>	<u>248,726</u>	<u>7,526</u>
EXPENDITURES:				
Current:				
General government	<u>324,520</u>	<u>324,520</u>	<u>259,680</u>	<u>64,840</u>
Total expenditures	<u>324,520</u>	<u>324,520</u>	<u>259,680</u>	<u>64,840</u>
Excess(deficiency) of revenues over expenditures	<u>(83,320)</u>	<u>(83,320)</u>	<u>(10,954)</u>	<u>72,366</u>
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	<u>(83,320)</u>	<u>(83,320)</u>	<u>(10,954)</u>	<u>72,366</u>
Fund balances-beginning	364,008	364,008	364,008	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 280,688</u>	<u>\$ 280,688</u>	<u>\$ 353,054</u>	<u>\$ 72,366</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, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for services	1,088,429	1,088,429	1,181,322	92,893
Total revenues	<u>1,088,429</u>	<u>1,088,429</u>	<u>1,181,322</u>	<u>92,893</u>
EXPENDITURES:				
Current:				
General government	1,585,737	1,585,737	1,079,246	506,491
Total expenditures	<u>1,585,737</u>	<u>1,585,737</u>	<u>1,079,246</u>	<u>506,491</u>
Excess(deficiency) of revenues over expenditures	<u>(497,308)</u>	<u>(497,308)</u>	<u>102,076</u>	<u>599,384</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>(497,308)</u>	<u>(497,308)</u>	<u>102,076</u>	<u>599,384</u>
Fund balances-beginning	2,169,307	2,169,307	2,169,307	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 1,671,999</u>	<u>\$ 1,671,999</u>	<u>\$ 2,271,383</u>	<u>\$ 599,384</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, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 70,000	\$ 70,000	\$ 302,628	\$ 232,628
Fines & forfeits	90,000	90,000	266,867	176,867
Investment earnings	20,000	20,000	9,526	(10,474)
Miscellaneous	15,000	15,000	613	(14,387)
Total revenues	<u>195,000</u>	<u>195,000</u>	<u>579,634</u>	<u>384,634</u>
EXPENDITURES:				
Current:				
Public safety	737,713	863,713	675,975	187,738
Capital outlay	60,000	122,000	121,173	827
Total expenditures	<u>797,713</u>	<u>985,713</u>	<u>797,148</u>	<u>188,565</u>
Excess(deficiency) of revenues over expenditures	<u>(602,713)</u>	<u>(790,713)</u>	<u>(217,514)</u>	<u>573,199</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	50,000	50,000	-	(50,000)
Transfers out	(237,956)	(237,956)	(165,941)	72,015
Total other financing sources & uses	<u>(187,956)</u>	<u>(187,956)</u>	<u>(165,941)</u>	<u>22,015</u>
Net change in fund balance	<u>(790,669)</u>	<u>(978,669)</u>	<u>(383,456)</u>	<u>595,213</u>
Fund balances-beginning	1,340,424	1,340,424	1,340,424	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 549,755</u>	<u>\$ 361,755</u>	<u>\$ 956,968</u>	<u>\$ 595,213</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, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 72,500	\$ 72,500	\$ 67,722	\$ (4,778)
Investment earnings	-	-	1,042	1,042
Total revenues	<u>72,500</u>	<u>72,500</u>	<u>68,764</u>	<u>(3,736)</u>
EXPENDITURES:				
Current:				
Public safety	<u>61,500</u>	<u>61,500</u>	<u>39,028</u>	<u>22,472</u>
Total expenditures	<u>61,500</u>	<u>61,500</u>	<u>39,028</u>	<u>22,472</u>
Excess(deficiency) of revenues over expenditures	<u>11,000</u>	<u>11,000</u>	<u>29,736</u>	<u>18,736</u>
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	-	-	-	-
Transfers out	<u>(40,000)</u>	<u>(40,000)</u>	<u>(40,000)</u>	<u>-</u>
Total other financing sources & uses	<u>(40,000)</u>	<u>(40,000)</u>	<u>(40,000)</u>	<u>-</u>
Net change in fund balance	<u>(29,000)</u>	<u>(29,000)</u>	<u>(10,264)</u>	<u>18,736</u>
Fund balances-beginning	148,456	148,456	148,456	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 119,456</u>	<u>\$ 119,456</u>	<u>\$ 138,192</u>	<u>\$ 18,736</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, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ -	\$ -	\$ 1,437	\$ 1,437
Charges for services	208,000	208,000	210,979	2,979
Investment earnings	-	-	1,215	1,215
Miscellaneous	-	-	690	690
Total revenues	<u>208,000</u>	<u>208,000</u>	<u>214,321</u>	<u>6,321</u>
EXPENDITURES:				
Current:				
Physical Environment	<u>203,677</u>	<u>203,677</u>	<u>122,933</u>	<u>80,744</u>
Total expenditures	<u>203,677</u>	<u>203,677</u>	<u>122,933</u>	<u>80,744</u>
Excess(deficiency) of revenues over expenditures	<u>4,323</u>	<u>4,323</u>	<u>91,387</u>	<u>87,064</u>
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	<u>4,323</u>	<u>4,323</u>	<u>91,387</u>	<u>87,064</u>
Fund balances-beginning	91,467	91,467	91,467	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 95,790</u>	<u>\$ 95,790</u>	<u>\$ 182,854</u>	<u>\$ 87,064</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, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for services	\$ 55,000	\$ 55,000	\$ 117,737	\$ 62,737
Investment earnings	9,700	9,700	6,425	(3,275)
Miscellaneous	1,200	1,200	1,790	590
Total revenues	<u>65,900</u>	<u>65,900</u>	<u>125,952</u>	<u>60,052</u>
EXPENDITURES:				
Current:				
General government	<u>30,500</u>	<u>30,500</u>	<u>32,691</u>	<u>(2,191)</u>
Total expenditures	<u>30,500</u>	<u>30,500</u>	<u>32,691</u>	<u>(2,191)</u>
Excess(deficiency) of revenues over expenditures	<u>35,400</u>	<u>35,400</u>	<u>93,261</u>	<u>57,861</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	<u>35,400</u>	<u>35,400</u>	<u>93,261</u>	<u>57,861</u>
Fund balances-beginning	751,594	751,594	751,594	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 786,994</u>	<u>\$ 786,994</u>	<u>\$ 844,855</u>	<u>\$ 57,861</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, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	2,400	2,400	1,591	(809)
Total revenues	<u>2,400</u>	<u>2,400</u>	<u>1,591</u>	<u>(809)</u>
EXPENDITURES:				
Current:				
General government	197,400	197,400	1,039	196,361
Total expenditures	<u>197,400</u>	<u>197,400</u>	<u>1,039</u>	<u>196,361</u>
Excess(deficiency) of revenues over expenditures	<u>(195,000)</u>	<u>(195,000)</u>	<u>552</u>	<u>195,552</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>(195,000)</u>	<u>(195,000)</u>	<u>552</u>	<u>195,552</u>
Fund balances-beginning	196,619	196,619	196,619	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 1,619</u>	<u>\$ 1,619</u>	<u>\$ 197,171</u>	<u>\$ 195,552</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, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ 300,000	\$ 300,000	\$ 313,174	\$ 13,174
Other taxes	-	-	581	581
Intergovernmental	-	-	152	152
Investment earnings	10,000	10,000	3,101	(6,899)
Miscellaneous	-	-	-	-
Total revenues	<u>310,000</u>	<u>310,000</u>	<u>317,007</u>	<u>7,007</u>
EXPENDITURES:				
Current:				
Health & Human Services	<u>490,000</u>	<u>530,000</u>	<u>506,957</u>	<u>23,043</u>
Total expenditures	<u>490,000</u>	<u>530,000</u>	<u>506,957</u>	<u>23,043</u>
Excess(deficiency) of revenues over expenditures	<u>(180,000)</u>	<u>(220,000)</u>	<u>(189,950)</u>	<u>30,050</u>
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	<u>(180,000)</u>	<u>(220,000)</u>	<u>(189,950)</u>	<u>30,050</u>
Fund balances-beginning	444,535	444,535	444,535	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 264,535</u>	<u>\$ 224,535</u>	<u>\$ 254,585</u>	<u>\$ 30,050</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, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Fines & forfeits	\$ 30,000	\$ 30,000	\$ 22,161	\$ (7,840)
Total revenues	<u>30,000</u>	<u>30,000</u>	<u>22,161</u>	<u>(7,840)</u>
EXPENDITURES:				
Current:				
General government	50,000	50,000	11,207	38,794
Total expenditures	<u>50,000</u>	<u>50,000</u>	<u>11,207</u>	<u>38,794</u>
Excess(deficiency) of revenues over expenditures	<u>(20,000)</u>	<u>(20,000)</u>	<u>10,954</u>	<u>30,954</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>(20,000)</u>	<u>(20,000)</u>	<u>10,954</u>	<u>30,954</u>
Fund balances-beginning	(1,750)	(1,750)	(1,750)	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ (21,750)</u>	<u>\$ (21,750)</u>	<u>\$ 9,204</u>	<u>\$ 30,954</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, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ 1,231,694	\$ 1,231,694	\$ 1,212,354	\$ (19,340)
Other taxes	2,000	2,000	2,209	209
Intergovernmental	3,025	3,025	2,026	(999)
Investment earnings	17,454	17,454	3,420	(14,034)
Total revenues	<u>1,254,173</u>	<u>1,254,173</u>	<u>1,220,009</u>	<u>(34,164)</u>
EXPENDITURES:				
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	<u>1,254,173</u>	<u>1,254,173</u>	<u>1,220,009</u>	<u>(34,164)</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	(1,132,242)	(1,134,242)	(1,132,241)	2,001
Total other financing sources & uses	<u>(1,132,242)</u>	<u>(1,134,242)</u>	<u>(1,132,241)</u>	<u>2,001</u>
Net change in fund balance	<u>121,931</u>	<u>119,931</u>	<u>87,768</u>	<u>(32,163)</u>
Fund balances-beginning	762,827	762,827	762,827	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 884,758</u>	<u>\$ 882,758</u>	<u>\$ 850,595</u>	<u>\$ (32,163)</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, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for services	\$ 42,000	\$ 42,000	\$ 40,979	\$ (1,021)
Fines & forfeits	24,000	24,000	17,687	(6,313)
Total revenues	<u>66,000</u>	<u>66,000</u>	<u>58,666</u>	<u>(7,334)</u>
EXPENDITURES:				
Current:				
Health & Human Services	68,206	68,206	62,927	5,279
Total expenditures	68,206	68,206	62,927	5,279
Excess(deficiency) of revenues over expenditures	<u>(2,206)</u>	<u>(2,206)</u>	<u>(4,261)</u>	<u>(2,055)</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	<u>(2,206)</u>	<u>(2,206)</u>	<u>(4,261)</u>	<u>(2,055)</u>
Fund balances-beginning	74,481	74,481	74,481	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 72,275</u>	<u>\$ 72,275</u>	<u>\$ 70,220</u>	<u>\$ (2,055)</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, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Retail sales & use taxes	\$ 280,000	\$ 280,000	\$ 306,582	\$ 26,582
Total revenues	<u>280,000</u>	<u>280,000</u>	<u>306,582</u>	<u>26,582</u>
EXPENDITURES:				
Current:				
Culture & recreation	257,564	257,564	247,708	9,856
Total expenditures	<u>257,564</u>	<u>257,564</u>	<u>247,708</u>	<u>9,856</u>
Excess(deficiency) of revenues over expenditures	<u>22,436</u>	<u>22,436</u>	<u>58,874</u>	<u>36,438</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	(22,436)	(22,436)	(22,436)	
Total other financing sources & uses	<u>(22,436)</u>	<u>(22,436)</u>	<u>(22,436)</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>36,438</u>	<u>36,438</u>
Fund balances-beginning	47,914	47,914	47,914	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 47,914</u>	<u>\$ 47,914</u>	<u>\$ 84,352</u>	<u>\$ 36,438</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, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for services	\$ 500	\$ 500	\$ 92	\$ (408)
Miscellaneous	130,500	130,500	95,942	\$ (34,558)
Total revenues	<u>131,000</u>	<u>131,000</u>	<u>96,034</u>	<u>(34,966)</u>
EXPENDITURES:				
Current:				
Culture & recreation	130,500	130,500	95,628	34,872
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>130,500</u>	<u>130,500</u>	<u>95,628</u>	<u>34,872</u>
Excess(deficiency) of revenues over expenditures	<u>500</u>	<u>500</u>	<u>406</u>	<u>(94)</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>500</u>	<u>500</u>	<u>406</u>	<u>(94)</u>
Fund balances-beginning	16,646	16,646	16,646	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 17,146</u>	<u>\$ 17,146</u>	<u>\$ 17,052</u>	<u>\$ (94)</u>

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, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Miscellaneous	160,000	160,000	155,560	(4,440)
Total revenues	160,000	160,000	155,560	(4,440)
EXPENDITURES:				
Public safety	181,161	181,161	147,749	33,412
Total expenditures	181,161	181,161	147,749	33,412
Excess(deficiency) of revenues over expenditures	(21,161)	(21,161)	7,811	28,972
OTHER FINANCING SOURCES (USE)	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(21,161)	(21,161)	7,811	28,972
Fund balances-beginning	11,607	11,607	11,607	-
	-	-	-	-
Fund balances-ending	\$ (9,554)	\$ (9,554)	\$ 19,418	\$ 28,972

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, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 25,000	\$ 25,000	\$ 4,549	\$ (20,451)
Fines & forfeits	55,000	55,000	104,310	49,310
Investment earnings	7,000	7,000	4,681	(2,319)
Miscellaneous	-	-	500	500
Total revenues	<u>87,000</u>	<u>87,000</u>	<u>114,040</u>	<u>27,040</u>
EXPENDITURES:				
Current:				
Public safety	82,140	83,140	18,888	64,252
Capital outlay	10,000	10,000	-	10,000
Total expenditures	<u>92,140</u>	<u>93,140</u>	<u>18,888</u>	<u>74,252</u>
Excess(deficiency) of revenues over expenditures	<u>(5,140)</u>	<u>(6,140)</u>	<u>95,153</u>	<u>101,293</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	50,000	50,000	-	(50,000)
Transfers out	(135,000)	(135,000)	(70,083)	64,917
Total other financing sources & uses	<u>(85,000)</u>	<u>(85,000)</u>	<u>(70,083)</u>	<u>14,917</u>
Net change in fund balance	<u>(90,140)</u>	<u>(91,140)</u>	<u>25,070</u>	<u>116,210</u>
Fund balances-beginning	574,613	574,613	574,613	-
	-	-	-	-
Fund balances-ending	<u>\$ 484,473</u>	<u>\$ 483,473</u>	<u>\$ 599,683</u>	<u>\$ 116,210</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, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 13,000	\$ 96,202	\$ 53,390	\$ (42,812)
Charges for services	6,500	6,500	6,169	(331)
Interest earnings	-	5,000	5,000	-
Total revenues	<u>19,500</u>	<u>107,702</u>	<u>64,559</u>	<u>(43,143)</u>
EXPENDITURES:				
Current:				
General government	20,850	109,052	62,388	46,664
Total Expenditures	<u>20,850</u>	<u>109,052</u>	<u>62,388</u>	<u>46,664</u>
Excess(deficiency) of revenues over expenditures	<u>(1,350)</u>	<u>(1,350)</u>	<u>2,171</u>	<u>3,521</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>(1,350)</u>	<u>(1,350)</u>	<u>2,171</u>	<u>3,521</u>
Fund balances-beginning	28,450	28,450	28,450	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances-ending	<u>\$ 27,100</u>	<u>\$ 27,100</u>	<u>\$ 30,621</u>	<u>\$ 3,521</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, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Fines & forfeits	\$ 3,500	\$ 3,500	\$ 2,296	\$ (1,204)
Total revenues	<u>3,500</u>	<u>3,500</u>	<u>2,296</u>	<u>(1,204)</u>
EXPENDITURES:				
Current:				
General government	3,500	3,500	1,350	2,150
Total expenditures	<u>3,500</u>	<u>3,500</u>	<u>1,350</u>	<u>2,150</u>
Excess(deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>946</u>	<u>946</u>
Sale of capital assets	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	<u>-</u>	<u>-</u>	<u>946</u>	<u>946</u>
Fund balances-beginning	4,961	4,961	4,961	-
	-	-	-	-
Fund balances-ending	<u>\$ 4,961</u>	<u>\$ 4,961</u>	<u>\$ 5,907</u>	<u>\$ 946</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, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Licenses and permits	\$ 12,800	\$ 12,800	\$ 14,813	\$ 2,013
Total revenues	<u>12,800</u>	<u>12,800</u>	<u>14,813</u>	<u>2,013</u>
EXPENDITURES:				
Current:				
Judicial Services	18,089	18,089	15,149	2,940
Total expenditures	<u>18,089</u>	<u>18,089</u>	<u>15,149</u>	<u>2,940</u>
Excess(deficiency) of revenues over expenditures	<u>(5,289)</u>	<u>(5,289)</u>	<u>(335)</u>	<u>4,954</u>
OTHER FINANCING SOURCES (USE)				
Total other financing sources & uses	-	-	-	-
Net change in fund balance	<u>(5,289)</u>	<u>(5,289)</u>	<u>(335)</u>	<u>4,954</u>
Fund balances-beginning	65,475	65,475	65,475	-
Fund balances-ending	<u>\$ 60,186</u>	<u>\$ 60,186</u>	<u>\$ 65,140</u>	<u>\$ 4,954</u>

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, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 103,000	\$ 103,000	\$ 94,596	\$ (8,404)
Total revenues	<u>103,000</u>	<u>103,000</u>	<u>94,596</u>	<u>(8,404)</u>
EXPENDITURES:				
Judicial Services	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	<u>103,000</u>	<u>103,000</u>	<u>94,596</u>	<u>(8,404)</u>
Transfers out	(103,000)	(103,000)	(103,000)	-
Total other financing sources & uses	(103,000)	(103,000)	(103,000)	-
Net change in fund balance	-	-	(8,404)	(8,404)
Fund balances-beginning	101,056	101,056	101,056	-
Fund balances-ending	<u>\$ 101,056</u>	<u>\$ 101,056</u>	<u>\$ 92,652</u>	<u>\$ (8,404)</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, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 218,282	\$ 218,282	\$ 87,292	\$ (130,990)
Total revenues	<u>218,282</u>	<u>218,282</u>	<u>87,292</u>	<u>(130,990)</u>
EXPENDITURES:				
Current:				
Judicial Services	226,552	226,552	272,898	(46,346)
Total expenditures	<u>226,552</u>	<u>226,552</u>	<u>272,898</u>	<u>(46,346)</u>
Excess(deficiency) of revenues over expenditures	<u>(8,270)</u>	<u>(8,270)</u>	<u>(185,606)</u>	<u>(177,336)</u>
OTHER FINANCING SOURCES (USE)				
Total other financing sources & uses	-	-	-	-
Net change in fund balance	<u>(8,270)</u>	<u>(8,270)</u>	<u>(185,606)</u>	<u>(177,336)</u>
Fund balances-beginning	250,754	250,754	250,754	-
Fund balances-ending	<u>\$ 242,484</u>	<u>\$ 242,484</u>	<u>\$ 65,148</u>	<u>\$ (177,336)</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, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Investment earnings	\$ 272,000	\$ 272,000	\$ 321,931	\$ 49,931
Total revenues	<u>272,000</u>	<u>272,000</u>	<u>321,931</u>	<u>49,931</u>
EXPENDITURES:				
Current:				
General government	274,788	274,788	232,941	41,847
Total expenditures	<u>274,788</u>	<u>274,788</u>	<u>232,941</u>	<u>41,847</u>
Excess(deficiency) of revenues over expenditures	<u>(2,788)</u>	<u>(2,788)</u>	<u>88,989</u>	<u>91,777</u>
Transfers out	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	<u>(2,788)</u>	<u>(2,788)</u>	<u>88,989</u>	<u>91,777</u>
Fund balances-beginning	251,502	251,502	251,502	-
	-	-	-	-
Fund balances-ending	<u>\$ 248,714</u>	<u>\$ 248,714</u>	<u>\$ 340,491</u>	<u>\$ 91,777</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, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for services	\$ 150,000	\$ 150,000	\$ 121,429	\$ (28,571)
Investment earnings	4,841	4,841	86	(4,755)
Total revenues	<u>154,841</u>	<u>154,841</u>	<u>121,515</u>	<u>(33,326)</u>
EXPENDITURES:				
General government	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	<u>154,841</u>	<u>154,841</u>	<u>121,515</u>	<u>(33,326)</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	2,000	-	(2,000)
Transfers out	(208,196)	(208,196)	(208,196)	-
Total other financing sources & uses	<u>(208,196)</u>	<u>(206,196)</u>	<u>(208,196)</u>	<u>(2,000)</u>
Net change in fund balance	<u>(53,355)</u>	<u>(51,355)</u>	<u>(86,681)</u>	<u>(35,326)</u>
Fund balances-beginning	104,057	104,057	104,057	-
	-	-	-	-
Fund balances-ending	<u>\$ 50,702</u>	<u>\$ 52,702</u>	<u>\$ 17,376</u>	<u>\$ (35,326)</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, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for services	\$ 22,500	\$ 28,500	\$ 49,094	\$ 20,594
Fines & forfeits			176	176
Investment earnings	8,000	8,000	5,058	(2,942)
Miscellaneous	424,150	424,150	397,589	(26,561)
Total revenues	<u>454,650</u>	<u>460,650</u>	<u>451,918</u>	<u>(8,732)</u>
EXPENDITURES:				
Current:				
Culture & recreation	728,948	734,948	399,974	334,974
Capital outlay	-	-	50,476	(50,476)
Total expenditures	<u>728,948</u>	<u>734,948</u>	<u>450,450</u>	<u>284,498</u>
Excess(deficiency) of revenues over expenditures	<u>(274,298)</u>	<u>(274,298)</u>	<u>1,468</u>	<u>275,766</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>(274,298)</u>	<u>(274,298)</u>	<u>1,468</u>	<u>275,766</u>
Fund balances-beginning	563,535	563,535	563,535	-
Fund balances-ending	<u>\$ 289,237</u>	<u>\$ 289,237</u>	<u>\$ 565,003</u>	<u>\$ 275,766</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, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Miscellaneous	\$ 35,000	\$ 35,000	\$ 22,313	\$ (12,687)
Total revenues	<u>35,000</u>	<u>35,000</u>	<u>22,313</u>	<u>(12,687)</u>
EXPENDITURES:				
Current:				
Culture & recreation	16,750	16,750	16,676	74
Total expenditures	<u>16,750</u>	<u>16,750</u>	<u>16,676</u>	<u>74</u>
Excess(deficiency) of revenues over expenditures	<u>18,250</u>	<u>18,250</u>	<u>5,637</u>	<u>(12,613)</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>18,250</u>	<u>18,250</u>	<u>5,637</u>	<u>(12,613)</u>
Fund balances-beginning	38,462	38,462	38,462	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances-ending	<u>\$ 56,712</u>	<u>\$ 56,712</u>	<u>\$ 44,099</u>	<u>\$ (12,613)</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, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Licenses and permits	\$ 1,500	\$ 1,500	\$ 3,295	\$ 1,795
Fines & forfeits	30,000	30,000	23,529	(6,471)
Investment earnings	1,000	1,000	890	(110)
Miscellaneous	1,000	1,000	2,389	1,389
Total revenues	<u>33,500</u>	<u>33,500</u>	<u>30,103</u>	<u>(3,397)</u>
EXPENDITURES:				
Current:				
Public safety	59,200	59,200	26,511	32,689
Total expenditures	59,200	59,200	26,511	32,689
Excess(deficiency) of revenues over expenditures	<u>(25,700)</u>	<u>(25,700)</u>	<u>3,592</u>	<u>29,292</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	(20,000)	(20,000)	(20,000)	-
Total other financing sources & uses	<u>(20,000)</u>	<u>(20,000)</u>	<u>(20,000)</u>	<u>-</u>
Net change in fund balance	<u>(45,700)</u>	<u>(45,700)</u>	<u>(16,408)</u>	<u>29,292</u>
Fund balances-beginning	119,545	119,545	119,545	-
	-	-	-	-
Fund balances-ending	<u>\$ 73,845</u>	<u>\$ 73,845</u>	<u>\$ 103,137</u>	<u>\$ 29,292</u>

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, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 1,250,000	\$ 1,250,000	\$ 1,030,940	\$ (219,060)
Charges for services	400,000	400,000	125,976	(274,024)
Investment earnings	15,000	15,000	13,170	(1,830)
Miscellaneous	250,000	250,000	268,280	18,280
Total revenues	<u>1,915,000</u>	<u>1,915,000</u>	<u>1,438,367</u>	<u>(476,633)</u>
EXPENDITURES:				
Current:				
Health & Human Services	2,615,000	2,615,000	2,153,257	461,743
Capital outlay	10,000	10,000	-	10,000
Total expenditures	<u>2,625,000</u>	<u>2,625,000</u>	<u>2,153,257</u>	<u>471,743</u>
Excess(deficiency) of revenues over expenditures	<u>(710,000)</u>	<u>(710,000)</u>	<u>(714,890)</u>	<u>(4,890)</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	710,000	710,000	654,382	(55,618)
Total other financing sources & uses	<u>710,000</u>	<u>710,000</u>	<u>654,382</u>	<u>(55,618)</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>(60,507)</u>	<u>(60,507)</u>
Fund balances-beginning	1,843,064	1,843,064	1,843,064	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances-ending	<u>\$ 1,843,064</u>	<u>\$ 1,843,064</u>	<u>\$ 1,782,557</u>	<u>\$ (60,507)</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, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for services	\$ 50,000	\$ 50,000	\$ 40,820	\$ (9,180)
Total revenues	50,000	50,000	40,820	(9,180)
EXPENDITURES:				
Current:				
Judicial Services	50,000	50,000	40,820	9,180
Total expenditures	50,000	50,000	40,820	9,180
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, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 1,670,132	\$ 1,670,132	\$ 854,396	\$ (815,736)
Investment earnings			1,683	1,683
Miscellaneous			99,500	99,500
Total revenues	<u>1,670,132</u>	<u>1,670,132</u>	<u>955,579</u>	<u>(714,553)</u>
EXPENDITURES:				
Current:				
Economic Environment	<u>1,670,132</u>	<u>1,670,132</u>	<u>1,116,678</u>	<u>553,454</u>
Total expenditures	<u>1,670,132</u>	<u>1,670,132</u>	<u>1,116,678</u>	<u>553,454</u>
Excess(deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>(161,099)</u>	<u>(161,099)</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>(161,099)</u>	<u>(161,099)</u>
Fund balances-beginning	<u>195,789</u>	<u>195,789</u>	<u>195,789</u>	<u>-</u>
Prior period adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances-ending	<u>\$ 195,789</u>	<u>\$ 195,789</u>	<u>\$ 34,690</u>	<u>\$ (161,099)</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, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 2,583,671	\$ 2,583,671	\$ 1,074,943	\$ (1,508,728)
Investment earnings			7,475	7,475
Miscellaneous	175,000	175,000	60,140	(114,860)
Total revenues	<u>2,758,671</u>	<u>2,758,671</u>	<u>1,142,559</u>	<u>(1,616,112)</u>
EXPENDITURES:				
Current:				
Health & Human Services	-	-	-	-
Economic Environment	2,758,671	2,758,671	1,123,674	1,634,997
Total Expenditures	<u>2,758,671</u>	<u>2,758,671</u>	<u>1,123,674</u>	<u>1,634,997</u>
Excess(deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>18,885</u>	<u>18,885</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>18,885</u>	<u>18,885</u>
Fund balances-beginning	103,984	103,984	103,984	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 103,984</u>	<u>\$ 103,984</u>	<u>\$ 122,869</u>	<u>\$ 18,885</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, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Miscellaneous	50,000	50,000	14,211	(35,789)
Total revenues	50,000	50,000	14,211	(35,789)
EXPENDITURES:				
Current:				
Physical Environment	50,000	50,000	19,327	30,673
Total expenditures	50,000	50,000	19,327	30,673
Excess(deficiency) of revenues over expenditures	-	-	(5,116)	(5,116)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
T Net change in fund balance	-	-	(5,116)	(5,116)
Fund balances-beginning	151,551	151,551	151,551	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 151,551	\$ 151,551	\$ 146,435	\$ (5,116)

KITSAP COUNTY, WASHINGTON

Community Development 168

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Licenses and permits	\$ 1,745,257	\$ 2,661,617	\$ 2,027,764	\$ (633,853)
Intergovernmental	1,286,521	1,286,521	945,298	(341,223)
Charges for services	2,327,300	1,410,940	1,540,513	129,573
Miscellaneous	-	-	1,606	1,606
Total revenues	<u>5,359,078</u>	<u>5,359,078</u>	<u>4,515,181</u>	<u>(843,897)</u>
EXPENDITURES:				
Current:				
Physical Environment	\$ 2,837,841	\$ 2,837,841	\$ 2,495,791	\$ 342,050
Economic Environment	3,772,119	3,772,119	3,330,306	441,813
Debt service:				
Principal	20,000	20,000	10,481	9,519
Interest and other charges			-	
Total expenditures	<u>6,629,960</u>	<u>6,629,960</u>	<u>5,836,578</u>	<u>793,382</u>
Excess(deficiency) of revenues over expenditures	<u>(1,270,882)</u>	<u>(1,270,882)</u>	<u>(1,321,397)</u>	<u>(50,515)</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	1,331,320	1,331,320	1,331,320	-
Total other financing sources & uses	<u>1,331,320</u>	<u>1,331,320</u>	<u>1,331,320</u>	<u>-</u>
Net change in fund balance	<u>60,438</u>	<u>60,438</u>	<u>9,923</u>	<u>(50,515)</u>
Fund balances-beginning	(422,576)	(422,576)	(422,576)	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ (362,138)</u>	<u>\$ (362,138)</u>	<u>\$ (412,653)</u>	<u>\$ (50,515)</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, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Retail sales & use taxes	\$ 3,089,821	\$ 3,089,821	\$ 3,223,568	\$ 133,747
Investment earnings	5,000	5,000	-	(5,000)
Total revenues	<u>3,094,821</u>	<u>3,094,821</u>	<u>3,223,568</u>	<u>128,747</u>
EXPENDITURES:				
Current:				
Interest and other charges	-	-	529	(529)
Total expenditures	-	-	529	(529)
Excess(deficiency) of revenues over expenditures	<u>3,094,821</u>	<u>3,094,821</u>	<u>3,223,039</u>	<u>128,218</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	(3,361,094)	(3,361,094)	(3,361,093)	1
Total other financing sources & uses	<u>(3,361,094)</u>	<u>(3,361,094)</u>	<u>(3,361,093)</u>	<u>1</u>
Net change in fund balance	<u>(266,273)</u>	<u>(266,273)</u>	<u>(138,054)</u>	<u>128,219</u>
Fund balances-beginning	886,856	886,856	886,856	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 620,583</u>	<u>\$ 620,583</u>	<u>\$ 748,802</u>	<u>\$ 128,219</u>

KITSAP COUNTY, WASHINGTON

Service Area 1 Road Impact Fee Fund 173

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

For the Year Ended December 31, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for Services	\$ 3,000	\$ 3,000	\$ 30,174	\$ 27,174
Investment earnings	1,000	1,000	4,605	3,605
Total revenues	<u>4,000</u>	<u>4,000</u>	<u>34,779</u>	<u>30,779</u>
EXPENDITURES:				
Current:				
Interest and other charges	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	<u>4,000</u>	<u>4,000</u>	<u>34,779</u>	<u>30,779</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	(507,000)	(507,000)	-	507,000
Total other financing sources & uses	<u>(507,000)</u>	<u>(507,000)</u>	<u>-</u>	<u>507,000</u>
Net change in fund balance	<u>(503,000)</u>	<u>(503,000)</u>	<u>34,779</u>	<u>537,779</u>
Fund balances-beginning	519,043	519,043	519,043	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 16,043</u>	<u>\$ 16,043</u>	<u>\$ 553,822</u>	<u>\$ 537,779</u>

KITSAP COUNTY, WASHINGTON

Service Area 2 Road Impact Fee Fund 174

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

For the Year Ended December 31, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for Services	\$ 115,000	\$ 115,000	\$ 97,917	\$ (17,083)
Investment earnings	1,500	1,500	5,385	3,885
Total revenues	<u>116,500</u>	<u>116,500</u>	<u>103,302</u>	<u>(13,198)</u>
EXPENDITURES:				
Current:				
Interest and other charges	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	<u>116,500</u>	<u>116,500</u>	<u>103,302</u>	<u>(13,198)</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	(650,000)	(650,000)	-	650,000
Total other financing sources & uses	<u>(650,000)</u>	<u>(650,000)</u>	<u>-</u>	<u>650,000</u>
Net change in fund balance	<u>(533,500)</u>	<u>(533,500)</u>	<u>103,302</u>	<u>636,802</u>
Fund balances-beginning	663,905	663,905	663,905	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 130,405</u>	<u>\$ 130,405</u>	<u>\$ 767,207</u>	<u>\$ 636,802</u>

KITSAP COUNTY, WASHINGTON

Service Area 3 Road Impact Fee Fund 175

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for Services	\$ 10,000	\$ 10,000	\$ 1,977	\$ (8,023)
Investment earnings	1,000	1,000	1,874	874
Total revenues	11,000	11,000	3,851	(7,149)
EXPENDITURES:				
Current:				
Interest and other charges	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	11,000	11,000	3,851	(7,149)
OTHER FINANCING SOURCES (USES):				
Transfers out	(207,000)	(207,000)	-	207,000
Total other financing sources & uses	(207,000)	(207,000)	-	207,000
Net change in fund balance	(196,000)	(196,000)	3,851	199,851
Fund balances-beginning	207,305	207,305	207,305	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 11,305	\$ 11,305	\$ 211,156	\$ 199,851

KITSAP COUNTY, WASHINGTON

Service Area 4 Road Impact Fee Fund 176

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

For the Year Ended December 31, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for Services	\$ 76,000	\$ 76,000	\$ 87,094	\$ 11,094
Investment earnings	1,000	1,000	2,015	1,015
Total revenues	<u>77,000</u>	<u>77,000</u>	<u>89,109</u>	<u>12,109</u>
EXPENDITURES:				
Current:				
Interest and other charges	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	<u>77,000</u>	<u>77,000</u>	<u>89,109</u>	<u>12,109</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	(256,000)	(256,000)	-	256,000
Total other financing sources & uses	<u>(256,000)</u>	<u>(256,000)</u>	<u>-</u>	<u>256,000</u>
Net change in fund balance	<u>(179,000)</u>	<u>(179,000)</u>	<u>89,109</u>	<u>268,109</u>
Fund balances-beginning	264,968	264,968	264,968	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 85,968</u>	<u>\$ 85,968</u>	<u>\$ 354,077</u>	<u>\$ 268,109</u>

KITSAP COUNTY, WASHINGTON

Regional Service Area Impact Fund 177

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

For the Year Ended December 31, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for Services	\$ 21,094	\$ 21,094	\$ -	\$ (21,094)
Investment earnings	1,000	1,000	963	(37)
Total revenues	<u>22,094</u>	<u>22,094</u>	<u>963</u>	<u>(21,131)</u>
EXPENDITURES:				
Current:				
Interest and other charges	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	<u>22,094</u>	<u>22,094</u>	<u>963</u>	<u>(21,131)</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	(207,000)	(207,000)	-	207,000
Total other financing sources & uses	<u>(207,000)</u>	<u>(207,000)</u>	<u>-</u>	<u>207,000</u>
Net change in fund balance	<u>(184,906)</u>	<u>(184,906)</u>	<u>963</u>	<u>185,869</u>
Fund balances-beginning	205,501	205,501	205,501	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 20,595</u>	<u>\$ 20,595</u>	<u>\$ 206,464</u>	<u>\$ 185,869</u>

KITSAP COUNTY, WASHINGTON

PEG Fund 179

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Miscellaneous	\$ 83,766	\$ 83,766	\$ 51,411	\$ (32,355)
Total revenues	83,766	83,766	51,411	(32,355)
	6			
EXPENDITURES:				
Current:				
Economic Environment	45,000	45,000	60,920	(15,920)
Capital outlay	45,000	45,000	12,986	32,014
Total expenditures	90,000	90,000	73,906	16,094
Excess(deficiency) of revenues over expenditures	(6,234)	(6,234)	(22,495)	(16,261)
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(6,234)	(6,234)	(22,495)	(16,261)
Fund balances-beginning	77,906	77,906	77,906	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 71,672	\$ 71,672	\$ 55,411	\$ (16,261)

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, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ 750,000	\$ 750,000	\$ 660,864	\$ (89,136)
Investment earnings	-	-	6,618	6,618
Miscellaneous	-	-	-	-
Total revenues	<u>750,000</u>	<u>750,000</u>	<u>667,483</u>	<u>(82,517)</u>
EXPENDITURES:				
Current:				
Health & Human Services	<u>300,000</u>	<u>300,000</u>	<u>29,671</u>	<u>270,329</u>
Total expenditures	<u>300,000</u>	<u>300,000</u>	<u>29,671</u>	<u>270,329</u>
Excess(deficiency) of revenues over expenditures	<u>450,000</u>	<u>450,000</u>	<u>637,811</u>	<u>187,811</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	<u>(450,000)</u>	<u>(450,000)</u>	<u>(450,000)</u>	<u>-</u>
Total other financing sources & uses	<u>(450,000)</u>	<u>(450,000)</u>	<u>(450,000)</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>187,811</u>	<u>187,811</u>
Fund balances-beginning	<u>919,081</u>	<u>919,081</u>	<u>919,081</u>	<u>-</u>
Prior period adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances-ending	<u>\$ 919,081</u>	<u>\$ 919,081</u>	<u>\$ 1,106,892</u>	<u>\$ 187,811</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, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Intergovernmental	3,325,000	3,325,000	2,684,112	(640,888)
Miscellaneous	25,000	25,000	22,794	(2,206)
Total revenues	<u>3,400,000</u>	<u>3,400,000</u>	<u>2,756,907</u>	<u>(643,093)</u>
EXPENDITURES:				
Current:				
Health & Human Services	3,400,000	3,400,000	2,948,661	451,339
Total expenditures	<u>3,400,000</u>	<u>3,400,000</u>	<u>2,948,661</u>	<u>451,339</u>
Excess(deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>(191,755)</u>	<u>(191,755)</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>(191,755)</u>	<u>(191,755)</u>
Fund balances-beginning	1,636,174	1,636,174	1,636,174	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 1,636,174</u>	<u>\$ 1,636,174</u>	<u>\$ 1,444,419</u>	<u>\$ (191,755)</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, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 2,376,436	\$ 2,376,436	\$ 1,902,686	\$ (473,750)
Investment earnings			500	
Total revenues	<u>2,376,436</u>	<u>2,376,436</u>	<u>1,903,186</u>	<u>(473,750)</u>
EXPENDITURES:				
Current:				
Health & Human Services	1,482,300	1,518,000	1,118,167	399,833
Total expenditures	<u>1,482,300</u>	<u>1,518,000</u>	<u>1,118,167</u>	<u>399,833</u>
Excess(deficiency) of revenues over expenditures	<u>894,136</u>	<u>858,436</u>	<u>785,019</u>	<u>(73,417)</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	18,564	18,564	18,564	-
Transfers out	(912,700)	(877,000)	(789,215)	87,785
Total other financing sources & uses	<u>(894,136)</u>	<u>(858,436)</u>	<u>(770,651)</u>	<u>87,785</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>14,368</u>	<u>14,368</u>
Fund balances-beginning	254,055	254,055	254,055	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 254,055</u>	<u>\$ 254,055</u>	<u>\$ 268,423</u>	<u>\$ 14,368</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, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 47,500	\$ 78,600	\$ 66,161	\$ (12,439)
Miscellaneous	-	-	-	-
Total revenues	<u>47,500</u>	<u>78,600</u>	<u>66,161</u>	<u>(12,439)</u>
EXPENDITURES:				
Current:				
Public Safety	<u>47,500</u>	<u>78,600</u>	<u>66,161</u>	<u>12,439</u>
Total expenditures	<u>47,500</u>	<u>78,600</u>	<u>66,161</u>	<u>12,439</u>
Excess(deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Miscellaneous	\$ 8,000	\$ 8,000	\$ 5,656	\$ (2,344)
Total revenues	8,000	8,000	5,656	(2,344)
EXPENDITURES:				
Current:				
Public safety	6,000	8,941	6,183	2,758
Total expenditures	6,000	8,941	6,183	2,758
Excess(deficiency) of revenues over expenditures	2,000	(941)	(527)	414
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	2,000	(941)	(527)	414
Fund balances-beginning	9,503	9,503	9,503	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 11,503	\$ 8,562	\$ 8,976	\$ 414

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, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 7,700,000	\$ 7,375,000	\$ 6,458,450	\$ (916,550)
Investment earnings	-	-	5,147	5,147
Miscellaneous	-	-	-	-
Total revenues	<u>7,700,000</u>	<u>7,375,000</u>	<u>6,463,597</u>	<u>(911,403)</u>
EXPENDITURES:				
Current:				
Health and human services	<u>7,707,500</u>	<u>7,382,500</u>	<u>6,222,977</u>	<u>1,159,523</u>
Total expenditures	<u>7,707,500</u>	<u>7,382,500</u>	<u>6,222,977</u>	<u>1,159,523</u>
Excess(deficiency) of revenues over expenditures	<u>(7,500)</u>	<u>(7,500)</u>	<u>240,619</u>	<u>248,119</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>	<u>-</u>
Total other financing sources & uses	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>248,119</u>	<u>248,119</u>
Fund balances-beginning	<u>520,317</u>	<u>520,317</u>	<u>520,317</u>	<u>-</u>
Prior period adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances-ending	<u>\$ 520,317</u>	<u>\$ 520,317</u>	<u>\$ 768,436</u>	<u>\$ 248,119</u>

KITSAP COUNTY, WASHINGTON

Commuter Trip Reduction Fund 189

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

For the Year Ended December 31, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for services	\$ -	\$ -	\$ 322	\$ 322
Miscellaneous	\$ 56,000	\$ 56,000	\$ 62,698	\$ 6,698
Total revenues	56,000	56,000	63,020	7,020
EXPENDITURES:				
Current:				
Transportation	56,657	56,657	36,776	19,881
Total expenditures	56,657	56,657	36,776	19,881
Excess(deficiency) of revenues over expenditures	(657)	(657)	26,245	26,902
OTHER FINANCING SOURCES (USES):				
Other adjustments	-	-	-	-
T Net change in fund balance	-	-	-	-
	(657)	(657)	26,245	26,902
Fund balances-beginning	57,487	57,487	57,487	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 56,830	\$ 56,830	\$ 83,732	\$ 26,902

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, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 5,001,600	\$ 5,001,600	\$ 3,924,489	\$ (1,077,111)
Miscellaneous	4,000	4,000	4,872	872
Total revenues	<u>5,005,600</u>	<u>5,005,600</u>	<u>3,929,361</u>	<u>(1,076,239)</u>
EXPENDITURES:				
Current:				
Health & Human Services	<u>5,028,048</u>	<u>5,028,048</u>	<u>3,811,496</u>	<u>1,216,552</u>
Total expenditures	<u>5,028,048</u>	<u>5,028,048</u>	<u>3,811,496</u>	<u>1,216,552</u>
Excess(deficiency) of revenues over expenditures	<u>(22,448)</u>	<u>(22,448)</u>	<u>117,866</u>	<u>140,314</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	<u>22,449</u>	<u>22,449</u>	<u>22,449</u>	<u>-</u>
Total other financing sources & uses	<u>22,449</u>	<u>22,449</u>	<u>22,449</u>	<u>-</u>
Net change in fund balance	<u>1</u>	<u>1</u>	<u>140,315</u>	<u>140,314</u>
Fund balances-beginning	<u>399,508</u>	<u>399,508</u>	<u>399,508</u>	<u>-</u>
Prior period adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances-ending	<u>\$ 399,509</u>	<u>\$ 399,509</u>	<u>\$ 539,823</u>	<u>\$ 140,314</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, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 2,354,000	\$ 3,841,000	\$ 3,195,031	\$ (645,969)
Miscellaneous	-	-	-	-
Total revenues	<u>2,354,000</u>	<u>3,841,000</u>	<u>3,195,031</u>	<u>(645,969)</u>
EXPENDITURES:				
Current:				
Health & Human Services	2,354,000	3,841,000	3,195,031	645,969
Total expenditures	<u>2,354,000</u>	<u>3,841,000</u>	<u>3,195,031</u>	<u>645,969</u>
Excess(deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>0</u>	<u>0</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>0</u>	<u>0</u>
Fund balances-beginning	-	-	-	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ 0</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, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 1,200,000	\$ 1,767,000	\$ 1,607,879	\$ (159,121)
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	200,000	200,000	202,919	2,919
Total revenues	<u>1,400,000</u>	<u>1,967,000</u>	<u>1,810,798</u>	<u>(156,202)</u>
EXPENDITURES:				
Current:				
Health & Human Services	1,400,000	1,967,000	1,801,397	165,603
Total expenditures	<u>1,400,000</u>	<u>1,967,000</u>	<u>1,801,397</u>	<u>165,603</u>
Excess(deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>9,401</u>	<u>9,401</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>9,401</u>	<u>9,401</u>
Fund balances-beginning	117,418	117,418	117,418	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 117,418</u>	<u>\$ 117,418</u>	<u>\$ 126,819</u>	<u>\$ 9,401</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, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 293,890	\$ 293,890	\$ 93,868	\$ (200,022)
Charges for services	50,000	50,000	73,925	23,925
Miscellaneous	7,000	7,000	33,842	26,842
Total revenues	<u>350,890</u>	<u>350,890</u>	<u>201,636</u>	<u>(149,254)</u>
EXPENDITURES:				
Current:				
Economic Environment	<u>509,220</u>	<u>509,220</u>	<u>330,214</u>	<u>179,006</u>
Total expenditures	<u>509,220</u>	<u>509,220</u>	<u>330,214</u>	<u>179,006</u>
Excess(deficiency) of revenues over expenditures	<u>(158,330)</u>	<u>(158,330)</u>	<u>(128,578)</u>	<u>29,752</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	<u>116,803</u>	<u>116,803</u>	<u>116,803</u>	<u>-</u>
Total other financing sources & uses	<u>116,803</u>	<u>116,803</u>	<u>116,803</u>	<u>-</u>
Net change in fund balance	<u>(41,527)</u>	<u>(41,527)</u>	<u>(11,775)</u>	<u>29,752</u>
Fund balances-beginning	<u>94,541</u>	<u>94,541</u>	<u>94,541</u>	<u>-</u>
Prior period adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances-ending	<u>\$ 53,014</u>	<u>\$ 53,014</u>	<u>\$ 82,766</u>	<u>\$ 29,752</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, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 1,086,168	\$ 1,104,568	\$ 796,263	\$ (308,305)
Charges for services	-	\$ -	\$ 644	\$ 644
Miscellaneous	-	-	43,694	43,694
Total revenues	1,086,168	1,104,568	840,601	(263,967)
EXPENDITURES:				
Current:				
Economic Environment	746,168	764,568	556,363	208,205
Capital Outlay	340,000	340,000	223,655	116,345
Total expenditures	1,086,168	1,104,568	780,018	324,550
Excess(deficiency) of revenues over expenditures	-	-	60,583	60,583
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	2,303	2,303
Total other financing sources & uses	-	-	2,303	2,303
Net change in fund balance	-	-	62,886	62,886
Fund balances-beginning	25,404	25,404	25,404	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 25,404	\$ 25,404	\$ 88,290	\$ 62,886

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, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Investment earnings	\$ -	\$ -	\$ 13,733	\$ 13,733
Total revenues	-	-	13,733	13,733
EXPENDITURES:				
Current:				
General government	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	13,733	13,733
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	13,733	13,733
Fund balances-beginning	1,479,705	1,479,705	1,479,705	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 1,479,705	\$ 1,479,705	\$ 1,493,438	\$ 13,733

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, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Investment earnings	\$ -	\$ -	\$ 2,478	\$ 2,478
Miscellaneous	-	-	3,000	\$ 3,000
Total revenues	-	-	5,478	5,478
EXPENDITURES:				
Physical Environment	276,380	276,380	275,875	505
Interest and other charges	393,950	393,950	311,214	82,736
Total expenditures	670,330	670,330	587,089	83,241
Excess(deficiency) of revenues over expenditures	(670,330)	(670,330)	(581,611)	88,719
OTHER FINANCING SOURCES (USES):				
Proceeds from BANS	670,330	670,330	276,920	(393,410)
Payment of assumed debt	-	-	-	-
Total other financing sources & uses	670,330	670,330	276,920	(393,410)
SPECIAL ITEMS:				
Sales of pledged assets	-	-	357,214	357,214
Net change in fund balance	-	-	52,523	52,523
Fund balances-beginning	(16,619)	(16,619)	(16,619)	-
Fund balances-ending	\$ (16,619)	\$ (16,619)	\$ 35,904	\$ 52,523

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, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Investment earnings	\$ -	\$ -	\$ 71	\$ 71
Total revenues	-	-	71	71
EXPENDITURES:				
Current:				
Physical safety	-	70,000	3,057	66,943
Interest and other charges	-	-	-	-
Capital outlay	-	-	9,676	(9,676)
Total expenditures	-	70,000	12,733	57,267
Excess(deficiency) of revenues over expenditures	-	(70,000)	(12,662)	57,338
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	(70,000)	(12,662)	57,338
Fund balances-beginning	70,626	70,626	70,626	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 70,626	\$ 626	\$ 57,964	\$ 57,338

KITSAP COUNTY, WASHINGTON

Silverdale Projects 363

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 800,000	\$ 800,000	\$ 682,321	\$ (117,679)
Miscellaneous	-	-	75,000	75,000
Total revenues	<u>800,000</u>	<u>800,000</u>	<u>757,321</u>	<u>(42,679)</u>
EXPENDITURES:				
Current:				
Physical Environment	-	-	10,768	(10,768)
Capital outlay	800,000	780,000	701,619	78,381
Total Expenditures	<u>800,000</u>	<u>780,000</u>	<u>712,387</u>	<u>67,613</u>
Excess(deficiency) of revenues over expenditures	<u>-</u>	<u>20,000</u>	<u>44,934</u>	<u>24,934</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	50,000	-	-
Transfers out	-	(70,000)	(70,000)	(50,000)
Total other financing sources & uses	<u>-</u>	<u>(20,000)</u>	<u>(70,000)</u>	<u>(50,000)</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>(25,067)</u>	<u>(25,067)</u>
Fund balances-beginning	198,841	198,841	198,841	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 198,841</u>	<u>\$ 198,841</u>	<u>\$ 173,775</u>	<u>\$ (25,067)</u>

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, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 1,485,000	\$ 1,485,000	\$ 105,787	\$ (1,379,213)
Charges for services	540,000	540,000	-	(540,000)
Investment earnings	50,000	50,000	30,894	(19,106)
Miscellaneous	-	-	-	-
Total revenues	<u>2,075,000</u>	<u>2,075,000</u>	<u>136,682</u>	<u>(1,938,318)</u>
EXPENDITURES:				
Current:				
Culture & recreation	894,897	894,897	819,826	75,071
Capital outlay	<u>3,819,000</u>	<u>3,976,211</u>	<u>1,377,075</u>	<u>2,599,136</u>
Total expenditures	<u>4,713,897</u>	<u>4,871,108</u>	<u>2,196,901</u>	<u>2,674,207</u>
Excess(deficiency) of revenues over expenditures	<u>(2,638,897)</u>	<u>(2,796,108)</u>	<u>(2,060,220)</u>	<u>735,888</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	157,211	217,211	60,000
Transfers out	-	-	(335,921)	(335,921)
Total other financing sources & uses	-	157,211	(118,710)	(275,921)
Net change in fund balance	<u>(2,638,897)</u>	<u>(2,638,897)</u>	<u>(2,178,930)</u>	<u>459,967</u>
Fund balances-beginning	4,521,699	4,521,699	4,521,699	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 1,882,802</u>	<u>\$ 1,882,802</u>	<u>\$ 2,342,769</u>	<u>\$ 459,967</u>

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, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Investment earnings	\$ 200	\$ 2,200	\$ 1,798	\$ (402)
Total revenues	200	2,200	1,798	(402)
EXPENDITURES:				
Current:				
Physical Environment	55,000	58,500	-	58,500
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	55,000	58,500	-	58,500
Excess(deficiency) of revenues over expenditures	(54,800)	(56,300)	1,798	58,098
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(157,211)	(157,211)	0
Total other financing sources & uses	-	(157,211)	(157,211)	0
Net change in fund balance	(54,800)	(213,511)	(155,413)	58,098
Fund balances-beginning	209,186	209,186	209,186	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 154,386	\$ (4,325)	\$ 53,773	\$ 58,098

KITSAP COUNTY, WASHINGTON

Administrative Building 387

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	1,950	1,950
Total revenues	-	-	1,950	1,950
EXPENDITURES:				
Current:				
Physical Environment	-	-	55,310	(55,310)
Capital outlay	250,000	520,000	306,148	213,852
Total expenditures	250,000	520,000	361,458	158,542
Excess(deficiency) of revenues over expenditures	(250,000)	(520,000)	(359,508)	160,492
OTHER FINANCING SOURCES (USES):				
Transfers in	-	270,000	270,000	-
Total other financing sources & uses	-	270,000	270,000	-
Net change in fund balance	(250,000)	(250,000)	(89,508)	160,492
Fund balances-beginning	332,453	332,453	332,453	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 82,453	\$ 82,453	\$ 242,945	\$ 160,492

KITSAP COUNTY, WASHINGTON

Kingston Village Greens Comm 389

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
Culture & Recreation	-	150,000	98,958	51,042
Capital outlay	-	-	-	-
Total expenditures	-	150,000	98,958	51,042
Excess(deficiency) of revenues over expenditures	-	(150,000)	(98,958)	51,042
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	335,921	335,921
Total other financing sources & uses	-	-	335,921	335,921
Net change in fund balance	-	(150,000)	236,963	386,963
Fund balances-beginning	-	-	-	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ (150,000)	\$ 236,963	\$ 386,963

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, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Investment earnings	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
Principal	-	5,566,476	5,425,966	140,510
Interest and other charges	400,000	400,000	362,881	37,119
Total expenditures	400,000	5,966,476	5,788,848	177,628
Excess(deficiency) of revenues over expenditures	(400,000)	(5,966,476)	(5,788,848)	177,628
OTHER FINANCING SOURCES (USES):				
Proceeds from BANS	-	-	362,881	362,881
Transfers in	400,000	400,000	400,000	-
Total other financing sources & uses	400,000	400,000	762,881	362,881
SPECIAL ITEM:				
Sales of pledged assets	-	5,566,476	5,025,966	(540,510)
Net change in fund balance	-	-	-	-
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, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	100,000	89,300	10,700
Capital outlay	-	-	-	-
Total expenditures	-	100,000	89,300	10,700
Excess(deficiency) of revenues over expenditures	-	(100,000)	(89,300)	10,700
OTHER FINANCING SOURCES (USES):				
Transfers in	200,000	100,000	17,534	(82,466)
Total other financing sources & uses	200,000	100,000	17,534	(82,466)
SPECIAL ITEM:				
Sales of Pledged assets			75,468	75,468
Net change in fund balance	200,000	-	3,702	3,702
Fund balances-beginning	-	-	-	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 200,000	\$ -	3,703	\$ 3,702

KITSAP COUNTY, WASHINGTON

KC2010 LTGO 235

Transfers out

For the Year Ended December 31, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Investment earnings	\$ -	\$ -	\$ 849	\$ 849
Miscellaneous	351,778	351,778	372,436	20,658
Total revenues	<u>351,778</u>	<u>351,778</u>	<u>373,285</u>	<u>21,507</u>
EXPENDITURES:				
Current:				
Physical Environment	-	-	-	-
Principal	2,035,000	2,035,000	2,035,000	-
Interest and other charges	281,108	281,108	281,108	1
Total expenditures	<u>2,316,108</u>	<u>2,316,108</u>	<u>2,316,108</u>	<u>1</u>
Excess(deficiency) of revenues over expenditures	<u>(1,964,330)</u>	<u>(1,964,330)</u>	<u>(1,942,823)</u>	<u>21,507</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	1,964,330	1,964,330	1,964,328	(2)
Total other financing sources & uses	<u>1,964,330</u>	<u>1,964,330</u>	<u>1,964,328</u>	<u>(2)</u>
Net change in fund balance	-	-	21,506	21,506
Fund balances-beginning	26,508	26,508	26,508	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 26,508</u>	<u>\$ 26,508</u>	<u>\$ 48,014</u>	<u>\$ 21,506</u>

KITSAP COUNTY, WASHINGTON

KC2011 LTGO 236

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Investment earnings	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
Physical Environment	-	-	-	-
Interest and other charges	-	288,675	-	288,675
Total expenditures	-	288,675	-	288,675
Excess(deficiency) of revenues over expenditures	-	(288,675)	-	288,675
OTHER FINANCING SOURCES (USES):				
G O Bond Proceeds		250,000	-	(250,000)
Proceeds of Other LT Debt		869,359	-	(869,359)
Proceeds Refunding Gen LT Debt		20,370,000	250,000	(20,120,000)
Amt Remitted to Refunding Trustee		(21,363,091)	(412,408)	20,950,684
Transfers in	-	162,407	162,408	1
Total other financing sources & uses	-	288,675	-	(288,675)
Net change in fund balance	-	-	-	-
Fund balances-beginning	-	-	-	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ -	\$ -	\$ -

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, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Investment earnings	\$ -	\$ -	\$ 1,725	\$ 1,725
Miscellaneous	5,268	5,268	9,329	4,061
Total revenues	<u>5,268</u>	<u>5,268</u>	<u>11,054</u>	<u>5,786</u>
EXPENDITURES:				
Current:				
Principal	5,000	5,000	-	5,000
Interest and other charges	268	268	-	268
Total expenditures	<u>5,268</u>	<u>5,268</u>	<u>-</u>	<u>5,268</u>
Excess(deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>11,054</u>	<u>11,054</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>11,054</u>	<u>11,054</u>
Fund balances-beginning	24,759	24,759	24,759	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 24,759</u>	<u>\$ 24,759</u>	<u>\$ 35,813</u>	<u>\$ 11,054</u>

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, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Investment earnings	\$ -	\$ -	\$ -	\$ -
Miscellaneous	118,914	118,914	43,913	(75,002)
Total revenues	118,914	118,914	43,913	(75,002)
EXPENDITURES:				
Current:				
Principal	75,000	75,000	85,000	(10,000)
Interest and other charges	43,914	43,914	48,621	(4,707)
Capital outlay	-	-	-	-
Total expenditures	118,914	118,914	133,621	(14,707)
Excess(deficiency) of revenues over expenditures	-	-	(89,709)	(89,709)
OTHER FINANCING SOURCES (USES):				
Proceeds from refunding bonds			752,619	752,619
Payment to bond refunding escrow agent	-	-	(789,189)	(789,189)
Premiums on bonds			41,279	41,279
Total other financing sources & uses	-	-	4,709	4,709
Net change in fund balance	-	-	(85,000)	(85,000)
Fund balances-beginning	903,093	903,093	903,093	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 903,093	\$ 903,093	\$ 818,093	\$ (85,000)

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, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
Principal	235,000	235,000	235,000	-
Interest and other charges	144,029	144,029	153,642	(9,613)
Total expenditures	379,029	379,029	388,642	(9,613)
Excess(deficiency) of revenues over expenditures	(379,029)	(379,029)	(388,642)	(9,613)
OTHER FINANCING SOURCES (USES):				
Proceeds from refunding bonds			2,584,651	2,584,651
Payment to bond refunding escrow agent			(2,734,276)	(2,734,276)
Premiums on bonds			159,243	159,243
Transfers in	379,029	379,029	307,013	(72,017)
Total other financing sources & uses	379,029	379,029	316,630	(62,399)
Net change in fund balance	-	-	(72,012)	(72,012)
Fund balances-beginning	123,143	123,143	123,143	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 123,143	\$ 123,143	\$ 51,131	\$ (72,012)

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, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 954,589	\$ 954,589	\$ 425,211	\$ (529,378)
Investment earnings	-	-	0	0
Total revenues	<u>954,589</u>	<u>954,589</u>	<u>425,211</u>	<u>(529,378)</u>
EXPENDITURES:				
Current:				
Principal	430,000	430,000	430,000	-
Interest and other charges	524,589	524,589	567,435	(42,846)
Capital outlay	-	-	-	-
Total expenditures	<u>954,589</u>	<u>954,589</u>	<u>997,435</u>	<u>(42,846)</u>
Excess(deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>(572,224)</u>	<u>(572,224)</u>
OTHER FINANCING SOURCES (USES):				
Proceeds from refunding bonds			9,689,965	9,689,965
Payment to bond refunding escrow agent			(10,027,404)	(10,027,404)
Premiums on bonds	-	-	380,285	380,285
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>42,846</u>	<u>42,846</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>(529,378)</u>	<u>(529,378)</u>
Fund balances-beginning	10,454,091	10,454,091	10,454,091	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 10,454,091</u>	<u>\$ 10,454,091</u>	<u>\$ 9,924,713</u>	<u>\$ (529,378)</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, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
Principal	355,000	355,000	355,000	-
Interest and other charges	353,815	353,815	225,072	128,743
Total expenditures	708,815	708,815	580,072	128,743
Excess(deficiency) of revenues over expenditures	(708,815)	(708,815)	(580,072)	128,743
OTHER FINANCING SOURCES (USES):				
Proceeds from refunding bonds			7,144,926	7,144,926
Payment to bond refunding escrow agent			(7,399,815)	(7,399,815)
Premiums on bonds			288,554	288,554
Transfers in	708,815	708,815	708,810	(5)
Transfers out		(162,407)	(162,408)	(1)
Total other financing sources & uses	708,815	546,408	580,067	33,659
Net change in fund balance	-	(162,407)	(5)	162,402
Fund balances-beginning	3,520	3,520	3,520	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 3,520	\$ (158,887)	\$ 3,515	\$ 162,402

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, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
Principal	425,000	425,000	425,000	-
Interest and other charges	660,632	660,632	660,630	2
Total expenditures	1,085,632	1,085,632	1,085,630	2
Excess(deficiency) of revenues over expenditures	(1,085,632)	(1,085,632)	(1,085,630)	2
OTHER FINANCING SOURCES (USES):				
Transfers in	1,085,632	1,085,632	1,085,631	(1)
Total other financing sources & uses	1,085,632	1,085,632	1,085,631	(1)
Net change in fund balance	-	-	1	1
Fund balances-beginning	8,736	8,736	8,736	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 8,736	\$ 8,736	\$ 8,737	\$ 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, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
Principal	465,000	465,000	465,000	-
Interest and other charges	665,098	665,098	665,098	1
Capital outlay	-	-	-	-
Total expenditures	1,130,098	1,130,098	1,130,098	1
Excess(deficiency) of revenues over expenditures	(1,130,098)	(1,130,098)	(1,130,098)	1
OTHER FINANCING SOURCES (USES):				
Transfers in	1,130,098	1,130,098	1,130,098	-
Total other financing sources & uses	1,130,098	1,130,098	1,130,098	-
Net change in fund balance	-	-	1	1
Fund balances-beginning	17,286	17,286	17,286	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 17,286	\$ 17,286	\$ 17,287	\$ 1

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, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
Principal	1,020,000	1,020,000	1,020,000	-
Interest and other charges	927,500	927,500	927,500	-
Total expenditures	1,947,500	1,947,500	1,947,500	-
Excess(deficiency) of revenues over expenditures	(1,947,500)	(1,947,500)	(1,947,500)	-
OTHER FINANCING SOURCES (USES):				
Transfers in	1,947,500	1,947,500	1,947,500	-
Total other financing sources & uses	1,947,500	1,947,500	1,947,500	-
Net change in fund balance	-	-	-	-
Fund balances-beginning	3,338	3,338	3,338	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 3,338	\$ 3,338	\$ 3,338	\$ -

KITSAP COUNTY, WASHINGTON

LTGO 2006 292

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2011

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 22,685	\$ 22,685	\$ 22,686	\$ 1
Total revenues	22,685	22,685	22,686	1
EXPENDITURES:				
Current:				
Principal	895,000	895,000	895,000	-
Interest and other charges	729,820	729,820	729,820	-
Total expenditures	1,624,820	1,624,820	1,624,820	-
Excess(deficiency) of revenues over expenditures	(1,602,135)	(1,602,135)	(1,602,135)	1
OTHER FINANCING SOURCES (USES):				
Transfers in	1,602,135	1,602,135	1,602,145	10
Total other financing sources & uses	1,602,135	1,602,135	1,602,145	10
Net change in fund balance	-	-	11	11
Fund balances-beginning	102	102	102	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 102	\$ 102	\$ 113	\$ 11

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 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.

Elections Services – A fund used to account for the elections operation to the County and other outside government agencies.

Employer Benefits Fund - Accounts for the activities of employer medical, dental, vision, life, accidental death and dismemberment, and long-term disability benefit programs and will account for future modifications to existing benefits or additions of new employee benefits.

KITSAP COUNTY, WASHINGTON

Page 1 of 2

Combining Statement of Net Assets

Internal Service Funds

December 31, 2011

ASSETS	Equipment Rental and Revolving	Employer Benefits	Self Insurance	Elections
Current assets:				
Cash and Cash equivalents	\$ 16,056,892	\$ -	\$ 8,447,089	\$ (120,498)
Deposits with fiscal agents	-	-	-	-
Due from other funds	377,119	1,706,867	-	-
Due from other governments	-	-	-	278,775
Prepayments	-	-	101,445	-
Inventories	1,421,819	-	-	-
Total current assets	17,855,830	1,706,867	8,548,534	158,277
Noncurrent assets:				
Machinery & Equipment	24,679,165	-	4,222	7,733
Construction In Progress	-	-	-	-
Less accumulated depreciation	(15,520,439)	-	(4,222)	(1,396)
Total noncurrent assets	9,158,726	-	-	6,337
Total assets	\$ 27,014,556	\$ 1,706,867	\$ 8,548,534	\$ 164,614
LIABILITIES				
Current liabilities:				
Accounts payable	148,669	-	55,148	3,374
Due to other funds	1,260,072	676	22,881	299
Due to other governments	-	-	-	-
Other liabilities	46,949	1,706,191	7,377,431	147,861
Total current liabilities	1,455,690	1,706,867	7,455,460	151,534
Non current Liabilities (Note 2):				
Due within one year	4,544	-	1,509	2,897
Due in more than one year	40,896	-	13,576	26,075
Total noncurrent liabilities	45,440	-	15,085	28,972
Total liabilities	1,501,130	1,706,867	7,470,545	180,506
NET ASSETS				
Invested in capital assets, net of accumulated depreciation	9,158,726	-	-	6,337
Restricted:				
Debt service	-	-	-	-
Unrestricted	16,354,700	-	1,077,989	(22,229)
Total net assets	25,513,426	-	1,077,989	(15,892)

Information Services	Total
\$ 2,444,615	\$ 26,828,098
-	-
-	2,083,986
-	278,775
-	101,445
-	1,421,819
<u>2,444,615</u>	<u>30,714,123</u>
4,346,185	29,037,305
(3,287,428)	(18,813,485)
<u>1,058,757</u>	<u>10,223,820</u>
<u>\$ 3,503,372</u>	<u>\$ 40,937,943</u>
225,612	432,803
10,997	1,294,925
-	-
<u>118,561</u>	<u>9,396,993</u>
<u>355,170</u>	<u>11,124,721</u>
20,155	29,105
<u>181,393</u>	<u>261,940</u>
<u>201,548</u>	<u>291,045</u>
<u>556,718</u>	<u>11,415,766</u>
1,058,757	10,223,820
-	-
<u>1,887,897</u>	<u>19,298,357</u>
<u>2,946,654</u>	<u>29,522,177</u>

KITSAP COUNTY, WASHINGTON

Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets
 Internal Service Funds
 For the Year Ended December 31, 2011

	Equipment Rental and Revolving	Employer Benefits	Self Insurance	Elections
Operating revenues:				
Charges for services	\$ 5,149,345	\$ -	\$ 4,128,527	\$ 1,039,338
Miscellaneous	3,943	-	20,771	-
Total operating revenues	<u>5,153,288</u>	<u>-</u>	<u>4,149,298</u>	<u>1,039,338</u>
Operating expenses:				
Personal services	1,199,601	-	1,053,964	710,349
Contractual services	273,586	-	997,580	42,981
Utilities	26,745	-	-	-
Repair and maintenance	95,219	-	-	70
Other supplies and expenses	2,597,289	-	28,835	304,243
Ins. claims and expenses	7,783	-	2,969,812	3,924
Depreciation	1,619,504	-	-	-
Total operating expenses	<u>5,819,727</u>	<u>-</u>	<u>5,050,191</u>	<u>1,061,567</u>
Operating income	<u>(666,439)</u>	<u>-</u>	<u>(900,893)</u>	<u>(22,229)</u>
Nonoperating revenue (expenses)				
Interest revenue	-	-	-	-
Miscellaneous revenue	265,110	-	-	-
Interest expense	-	-	-	-
Miscellaneous expense	-	-	-	-
Total nonoperating exp.	<u>265,110</u>	<u>-</u>	<u>-</u>	<u>-</u>
Income (loss) before contributions & transfers	(401,329)	-	(900,893)	(22,229)
Capital contributions	-	-	-	6,337
Transfers in*	-	-	-	-
Transfers out	(17,355)	-	(22,594)	-
Change in Net Assets	(418,684)	-	(923,487)	(15,892)
Total net assets - beginning	25,932,110	-	2,001,476	-
Prior Period Adjustments				
Total net assets - ending	<u>\$ 25,513,426</u>	<u>\$ -</u>	<u>\$ 1,077,989</u>	<u>\$ (15,892)</u>

Information Services	Total
\$ 5,840,498	\$ 16,157,708
16,164	\$ 40,878
<u>5,856,662</u>	<u>16,198,586</u>
3,083,989	6,047,903
107,448	1,421,595
-	26,745
868,439	963,728
1,407,389	4,337,756
18,783	3,000,302
<u>509,726</u>	<u>2,129,230</u>
<u>5,995,774</u>	<u>17,927,259</u>
<u>(139,112)</u>	<u>(1,728,673)</u>
-	-
-	265,110
-	-
<u>(21,275)</u>	<u>(21,275)</u>
<u>(21,275)</u>	<u>243,835</u>
(160,387)	(1,484,838)
-	6,337
110,000	110,000
<u>(24,000)</u>	<u>(63,949)</u>
<u>(74,387)</u>	<u>(1,432,450)</u>
3,021,041	30,954,627
-	-
<u>\$ 2,946,654</u>	<u>\$ 29,522,177</u>

KITSAP COUNTY, WASHINGTON

Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended December 31, 2011

	Equipment Rental and Revolving	Employer Benefits	Self Insurance	Elections	Information Services
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers	\$ 5,158,926	\$ -	\$ 4,516,856	\$ 760,563	\$ 6,158,372
Payments to suppliers	(3,141,790)	-	(2,533,111)	(199,684)	(2,581,693)
Payments to employees	(1,203,579)	-	(1,067,213)	(681,377)	(3,069,645)
Provided by operating activities	813,557	-	916,532	(120,498)	507,034
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Operating grants received	-	-	-	-	-
Operating transfer in	-	-	-	-	110,000
Operating transfer out	(17,355)	-	(22,594)	-	(24,000)
Net cash provided by noncapital activities	(17,355)	-	(22,594)	-	86,000
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Capital contributions	-	-	-	-	-
Proceeds from sales and maturities of investment	-	-	-	-	-
Purchases of capital assets	(730,220)	-	-	-	(222,990)
Principal paid on capital debt	-	-	-	-	-
Interest paid on capital debt	-	-	-	-	-
Net cash from related financing activities	(730,220)	-	-	-	(222,990)
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	65,982	-	893,938	(120,498)	370,044
Balances - beginning of the year	15,990,910	-	7,553,151	-	2,074,571
Balances - end of the year	\$ 16,056,892	\$ -	\$ 8,447,089	\$ (120,498)	\$ 2,444,615
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:					
Operating income (loss)	(666,439)	-	(900,893)	(22,229)	(139,112)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:					
Depreciation expense	1,619,504	-	-	-	509,726
Change in assets and liabilities:					
Receivables, net	-	-	-	-	-
DFOF	5,638	(1,706,867)	-	-	301,710
DFOG	-	-	-	(278,775)	-
Prepayments	-	-	367,558	-	-
Inventories	(13,524)	-	-	-	-
Accounts and other payables	(19,223)	-	(18,025)	3,374	(108,317)
DTOF	(111,334)	676	(58,097)	299	(64,075)
DTOG	-	-	-	-	-
Accrued expenses	2,913	1,706,191	1,539,238	147,861	(7,242)
Employee Leave Benefits	(3,978)	-	(13,249)	28,972	14,344
Net cash provided by operating activities	\$ 813,557	\$ -	\$ 916,532	\$ (120,498)	\$ 507,034

Noncash investing, capital and financing Activities

Contribution of capital assets - 6,337

Total
16,594,717
(8,456,278)
(6,021,814)
2,116,625

-
110,000
(63,949)
46,051

-
-
(953,210)
-
-
(953,210)

-
-
-
1,209,466
25,618,632
\$ 26,828,098

(1,728,673)
-
-
2,129,230
-
-
(1,399,519)
(278,775)
367,558
(13,524)
(142,191)
(232,531)
-
3,388,961
26,089
\$ 2,116,625

6,337

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 financial report.

THIS PAGE LEFT BLANK INTENTIONALLY

KITSAP COUNTY, WASHINGTON

Combining Statement of Fiduciary Net Assets

Agency Funds

December 31, 2011

	State Schools	Treasurer's Suspense	School Districts	P.U.D.'s	Recreation Districts	Public Health
ASSETS						
Cash	\$ 271,149	\$ 2,711,506	\$ 11,399,805	\$ 750,665	\$ 1,141,320	\$ 194,556
Deposits with Fiscal Agents	-	-	-	-	-	-
Investments	-	35,570	100,050,907	6,061,602	2,591,318	1,818,044
Taxes Receivable	3,468,860	(40,036)	2,995,438	123,183	202,555	-
Other Current Receivables	-	8,407	-	-	-	-
Due From Other Funds	-	676	-	-	-	-
Due From Other Governments	-	-	-	-	-	208,744
Total Assets	<u>3,740,009</u>	<u>2,716,123</u>	<u>114,446,149</u>	<u>6,935,449</u>	<u>3,935,193</u>	<u>2,221,344</u>
LIABILITIES						
Warrants Payable	-	-	-	-	-	-
Accounts Payable	-	-	-	-	-	-
Sales Tax Payable	-	-	-	-	-	-
Interfund loan payable	-	-	-	-	-	-
Due to Other Funds	-	1,706,867	-	-	-	-
Due to Other Governments	-	515	-	-	-	-
Custodial Account	<u>3,740,009</u>	<u>1,008,741</u>	<u>114,446,149</u>	<u>6,935,449</u>	<u>3,935,193</u>	<u>2,221,344</u>
Total Liabilities	<u>3,740,009</u>	<u>2,716,123</u>	<u>114,446,149</u>	<u>6,935,449</u>	<u>3,935,193</u>	<u>2,221,344</u>

Regional Library	Cities & Towns	Ports	Water Districts	Fire Districts	Sewer Districts	Public Transportation
\$ 20,061	\$ 132,862	\$ 809,977	\$ 390,491	\$ 648,510	\$ 767,500	\$ 1,679,000
-	-	-	25,000	-	-	-
4,029,182	18,386,162	8,350,742	8,282,221	32,664,734	6,578,518	8,196,875
550,832	1,288,724	624,075	2,002	2,470,885	-	-
-	158,672	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	2,000	-	-	-
<u>4,600,075</u>	<u>19,966,420</u>	<u>9,784,793</u>	<u>8,701,714</u>	<u>35,784,129</u>	<u>7,346,018</u>	<u>9,875,875</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
4,600,075	19,966,420	9,784,793	8,701,714	35,784,129	7,346,018	9,875,875
<u>4,600,075</u>	<u>19,966,420</u>	<u>9,784,793</u>	<u>8,701,714</u>	<u>35,784,129</u>	<u>7,346,018</u>	<u>9,875,875</u>

KITSAP COUNTY, WASHINGTON

Page 3 of 3

Combining Statement of Fiduciary Net Assets Agency Funds December 31, 2011

	Pass- Thru	Fiscal Agent	Clearing Funds	Totals 2011
ASSETS				
Cash	\$ 132,499	\$ 40,000	\$ 2,838,495	\$ 23,928,396
Deposits with Fiscal Agents	-	-	-	25,000
Investments	1,020,709	-	-	198,066,583
Taxes Receivable	-	-	-	11,686,516
Other Current Receivables	-	-	-	167,080
Due From Other Funds	-	-	-	676
Due From Other Governments	-	-	-	210,744
Total Assets	<u>1,153,208</u>	<u>40,000</u>	<u>2,838,495</u>	<u>234,084,994</u>
LIABILITIES				
Warrants Payable	6,345	-	2,838,495	2,844,840
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Interfund loan payable	-	-	-	-
Due to Other Funds	-	-	-	1,706,867
Due to Other Governments	-	-	-	515
Custodial Account	1,146,863	40,000	-	229,532,772
Total Liabilities	<u>1,153,208</u>	<u>40,000</u>	<u>2,838,495</u>	<u>234,084,994</u>

KITSAP COUNTY, WASHINGTON

Statement of Changes in Assets and Liabilities Agency Funds For the Fiscal Year Ended December 31, 2011

	Balance January 1	Additions	Deletions	Balance December 31
State Schools				
Assets				
Cash	\$ 482,982	\$ 67,367,771	\$ 67,579,604	\$ 271,149
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	-	-	-	-
Taxes Receivable	3,550,090	-	81,230	3,468,860
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 4,033,072</u>	<u>\$ 67,367,771</u>	<u>\$ 67,660,834</u>	<u>\$ 3,740,009</u>
Liabilities:				
Warrants Payable	-	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	4,033,072	67,367,771	67,660,834	3,740,009
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 4,033,072</u>	<u>\$ 67,367,771</u>	<u>\$ 67,660,834</u>	<u>\$ 3,740,009</u>

	Balance January 1	Additions	Deletions	Balance December 31
Treasurer's Suspense				
Assets				
Cash	\$ 2,899,836	\$ 244,373,632	\$ 244,561,963	\$ 2,711,506
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	35,243	327	-	35,570
Taxes Receivable	-	-	40,036	(40,036)
Other Current Receivables	8,123	285	-	8,407
Due From Other Funds	-	676	-	676
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 2,943,202</u>	<u>\$ 244,374,920</u>	<u>\$ 244,601,999</u>	<u>\$ 2,716,123</u>
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	858	-	858	-
Sales Tax Payable	-	-	-	-
Interfund Loan Payable	50,000	-	-	50,000
Due to Other Funds	469,828	1,827,865	590,827	1,706,867
Custodial Account	2,891,344	242,547,055	244,601,141	958,256
Due to Other Governmental Units	1,000	-	-	1,000
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 3,413,030</u>	<u>\$ 244,374,920</u>	<u>\$ 245,192,825</u>	<u>\$ 2,716,123</u>

KITSAP COUNTY, WASHINGTON

Statement of Changes in Assets and Liabilities Agency Funds For the Fiscal Year Ended December 31, 2011

	Balance January 1	Additions	Deletions	Balance December 31
School Districts				
Assets				
Cash	\$ 15,063,487	\$ 529,099,623	\$ 533,114,713	\$ 11,399,805
Deposits with Fiscal Agents/Trustees	-	22,098,054	22,098,054	-
Investments	112,773,756	107,469,350	120,192,199	100,050,907
Taxes Receivable	3,322,019	68,529	395,111	2,995,438
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 131,159,262</u>	<u>\$ 658,735,556</u>	<u>\$ 675,800,077</u>	<u>\$ 114,446,149</u>
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	131,159,262	658,735,556	675,800,077	114,446,149
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 131,159,262</u>	<u>\$ 658,735,556</u>	<u>\$ 675,800,077</u>	<u>\$ 114,446,149</u>

	Balance January 1	Additions	Deletions	Balance December 31
P.U.D.'s				
Assets				
Cash	\$ 617,196	\$ 22,365,089	\$ 22,231,620	\$ 750,665
Deposits with Fiscal Agents/Trustees	-	2,010,695	2,010,695	-
Investments	7,546,358	3,739,575	5,224,331	6,061,602
Taxes Receivable	124,876	-	1,693	123,183
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 8,288,430</u>	<u>\$ 28,115,358</u>	<u>\$ 29,468,339</u>	<u>\$ 6,935,449</u>
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	8,288,430	28,115,358	29,468,339	6,935,449
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 8,288,430</u>	<u>\$ 28,115,358</u>	<u>\$ 29,468,339</u>	<u>\$ 6,935,449</u>

KITSAP COUNTY, WASHINGTON

Statement of Changes in Assets and Liabilities Agency Funds For the Fiscal Year Ended December 31, 2011

	Balance January 1	Additions	Deletions	Balance December 31
Recreation Districts				
Assets				
Cash	\$ 484,819	\$ 12,472,649	\$ 11,816,148	\$ 1,141,320
Deposits with Fiscal Agents/Trustees	-	406,566	406,566	-
Investments	3,130,454	2,996,289	3,535,426	2,591,318
Taxes Receivable	247,333	-	44,778	202,555
Interest Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 3,862,606</u>	<u>\$ 15,875,505</u>	<u>\$ 15,802,918</u>	<u>\$ 3,935,193</u>
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Interfund Loans Payable	-	-	-	-
Custodial Account	3,862,606	15,875,505	15,802,918	3,935,193
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 3,862,606</u>	<u>\$ 15,875,505</u>	<u>\$ 15,802,918</u>	<u>\$ 3,935,193</u>
	Balance January 1	Additions	Deletions	Balance December 31
Public Health				
Assets				
Cash	\$ 277,668	\$ 16,170,102	\$ 16,253,213	\$ 194,556
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	1,745,190	6,372,854	6,300,000	1,818,044
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	36,974	301,152	129,382	208,744
Total Assets	<u>\$ 2,059,832</u>	<u>\$ 22,844,108</u>	<u>\$ 22,682,595</u>	<u>\$ 2,221,344</u>
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	2,059,832	22,844,108	22,682,595	2,221,344
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 2,059,832</u>	<u>\$ 22,844,108</u>	<u>\$ 22,682,595</u>	<u>\$ 2,221,344</u>

KITSAP COUNTY, WASHINGTON

Statement of Changes in Assets and Liabilities Agency Funds For the Fiscal Year Ended December 31, 2011

	Balance January 1	Additions	Deletions	Balance December 31
Regional Library				
Assets				
Cash	\$ 197,567	\$ 16,045,508	\$ 16,223,014	\$ 20,061
Deposits with Fiscal Agents/Trustees	-	154,118	154,118	-
Investments	3,438,679	5,915,503	5,325,000	4,029,182
Taxes Receivable	559,832	-	9,000	550,832
Interest Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	\$ 4,196,078	\$ 22,115,128	\$ 21,711,131	\$ 4,600,075
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	4,196,078	22,115,128	21,711,131	4,600,075
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	\$ 4,196,078	\$ 22,115,128	\$ 21,711,131	\$ 4,600,075

	Balance January 1	Additions	Deletions	Balance December 31
Cities & Towns				
Assets				
Cash	\$ 306,885	\$ 31,679,832	\$ 31,853,855	\$ 132,862
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	12,665,465	13,284,616	7,563,918	18,386,162
Taxes Receivable	1,293,525	27,687	32,488	1,288,724
Other Current Receivables	165,108	-	6,436	158,672
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	\$ 14,430,982	\$ 44,992,135	\$ 39,456,697	\$ 19,966,420
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	14,430,982	44,992,135	39,456,697	19,966,420
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	\$ 14,430,982	\$ 44,992,135	\$ 39,456,697	\$ 19,966,420

KITSAP COUNTY, WASHINGTON

Statement of Changes in Assets and Liabilities Agency Funds For the Fiscal Year Ended December 31, 2011

	Balance January 1	Additions	Deletions	Balance December 31
Ports				
Assets				
Cash	\$ 1,401,204	\$ 19,780,725	\$ 20,371,953	809,977
Deposits with Fiscal Agents/Trustees	5,000	157,761	162,761	-
Investments	7,890,794	3,185,599	2,725,650	8,350,742
Taxes Receivable	619,544	9,074	4,544	624,075
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 9,916,542</u>	<u>\$ 23,133,159</u>	<u>\$ 23,264,908</u>	<u>\$ 9,784,793</u>
Liabilities:				
Warrants Payable	-	-	-	\$ -
Accounts Payable	-	-	-	0
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	9,916,542	23,133,159	23,264,908	9,784,793
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 9,916,542</u>	<u>\$ 23,133,159</u>	<u>\$ 23,264,908</u>	<u>\$ 9,784,793</u>

	Balance January 1	Additions	Deletions	Balance December 31
Water Districts				
Assets				
Cash	\$ 181,209	\$ 16,121,382	\$ 15,912,100	\$ 390,491
Deposits with Fiscal Agents/Trustees	25,000	968,550	968,550	25,000
Investments	9,213,166	4,694,280	5,625,224	8,282,221
Taxes Receivable	1,173	828	-	2,002
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	2,000	173,820	173,820	2,000
Total Assets	<u>\$ 9,422,548</u>	<u>\$ 21,958,860</u>	<u>\$ 22,679,694</u>	<u>\$ 8,701,714</u>
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	9,422,548	21,958,860	22,679,694	8,701,714
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 9,422,548</u>	<u>\$ 21,958,860</u>	<u>\$ 22,679,694</u>	<u>\$ 8,701,714</u>

KITSAP COUNTY, WASHINGTON

Statement of Changes in Assets and Liabilities Agency Funds For the Fiscal Year Ended December 31, 2011

	Balance January 1	Additions	Deletions	Balance December 31
Fire Districts				
Assets				
Cash	\$ 2,694,596	\$ 86,224,698	\$ 88,270,784	\$ 648,510
Deposits with Fiscal Agents/Trustees	-	1,115,909	1,115,909	-
Investments	26,993,527	35,745,605	30,074,398	32,664,734
Taxes Receivable	2,493,378	49,864	72,356	2,470,885
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 32,181,501</u>	<u>\$ 123,136,075</u>	<u>\$ 119,533,448</u>	<u>\$ 35,784,129</u>
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	32,181,501	123,136,075	119,533,448	35,784,129
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 32,181,501</u>	<u>\$ 123,136,075</u>	<u>\$ 119,533,448</u>	<u>\$ 35,784,129</u>
	Balance January 1	Additions	Deletions	Balance December 31
Sewer Districts				
Assets				
Cash	\$ 119,198	\$ 13,747,907	\$ 13,099,605	\$ 767,500
Deposits with Fiscal Agents/Trustees	-	285,515	285,515	-
Investments	8,451,769	1,693,965	3,567,216	6,578,518
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 8,570,967</u>	<u>\$ 15,727,387</u>	<u>\$ 16,952,336</u>	<u>\$ 7,346,018</u>
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	8,570,967	15,727,387	16,952,336	7,346,018
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 8,570,967</u>	<u>\$ 15,727,387</u>	<u>\$ 16,952,336</u>	<u>\$ 7,346,018</u>

KITSAP COUNTY, WASHINGTON

Statement of Changes in Assets and Liabilities Agency Funds For the Fiscal Year Ended December 31, 2011

	Balance January 1	Additions	Deletions	Balance December 31
Public Transportation				
Assets				
Cash	\$ 2,058,822	\$ 69,580,052	\$ 69,959,874	\$ 1,679,000
Deposits with Fiscal Agents/Trustees	-	2,847,857	2,847,857	-
Investments	11,117,850	22,760,708	25,681,683	8,196,875
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 13,176,672</u>	<u>\$ 95,188,617</u>	<u>\$ 98,489,414</u>	<u>\$ 9,875,875</u>
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Interfund Loans Payable	-	-	-	-
Custodial Account	13,176,672	95,188,617	98,489,414	9,875,875
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 13,176,672</u>	<u>\$ 95,188,617</u>	<u>\$ 98,489,414</u>	<u>\$ 9,875,875</u>

	Balance January 1	Additions	Deletions	Balance December 31
Pass-Thru				
Assets				
Cash	\$ 240,906	\$ 398,888	\$ 507,295	\$ 132,499
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	958,168	62,541	-	1,020,709
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 1,199,074</u>	<u>\$ 461,429</u>	<u>\$ 507,295</u>	<u>\$ 1,153,208</u>
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	1,199,074	461,429	507,295	1,153,208
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 1,199,074</u>	<u>\$ 461,429</u>	<u>\$ 507,295</u>	<u>\$ 1,153,208</u>

KITSAP COUNTY, WASHINGTON

Statement of Changes in Assets and Liabilities Agency Funds For the Fiscal Year Ended December 31, 2011

Fiscal Agent	Balance January 1	Additions	Deletions	Balance December 31
Assets				
Cash	\$ 45,000	\$ 46,019,879	\$ 46,024,879	\$ 40,000
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	-	-	-	-
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 45,000</u>	<u>\$ 46,019,879</u>	<u>\$ 46,024,879</u>	<u>\$ 40,000</u>

Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Interfund Loans Payable	-	-	-	-
Custodial Account	45,000	46,019,879	46,024,879	40,000
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 45,000</u>	<u>\$ 46,019,879</u>	<u>\$ 46,024,879</u>	<u>\$ 40,000</u>

Clearing Funds	Balance January 1	Additions	Deletions	Balance December 31
Assets				
Cash	\$ 3,973,232	\$ 129,620,831	\$ 130,755,568	\$ 2,838,495
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	-	-	-	-
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 3,973,232</u>	<u>\$ 129,620,831</u>	<u>\$ 130,755,568</u>	<u>\$ 2,838,495</u>

Liabilities:				
Warrants Payable	\$ 3,973,232	\$ 129,620,831	\$ 130,755,568	\$ 2,838,495
Accounts Payable	-	-	-	-
Due to Other Funds	-	-	-	-
Interfund Loans Payable	-	-	-	-
Custodial Account	-	-	-	-
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 3,973,232</u>	<u>\$ 129,620,831</u>	<u>\$ 130,755,568</u>	<u>\$ 2,838,495</u>