

KITSAP COUNTY, WASHINGTON

Non-major 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.

County Fair – Used to account for activity related to the annual fair.

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.

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.

Poplars Capital Projects – This fund records all activity related to the Poplars property

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 and Event Center.

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

KC LTGO 2006 Bond Project – A fund used to account for the several capital projects including remodel of the Public Works Building, Parks Improvements, Court House remodel and future Morgue.

Debt Service Funds

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

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

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

KC LTGO 2010 Bond – This fund is used to account for service of debt associated with the Silverdale Community Campus Project and the Coroner Facility project.

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

KC 2013 Refunding – This fund used to account for all activity related to the 2013 refunding.

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

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

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

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

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

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

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

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

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

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

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

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

KITSAP COUNTY, WASHINGTON

Combining Balance sheet
 Nonmajor Governmental Funds
 December 31, 2013

	Special Revenue Funds				
	Cencom	Emergency	Law	KPREP	Election
	103	Services 104	Library 105	Fund 106	Reserve 111
ASSETS					
Cash and Cash equivalents	\$ 408,192	\$ (32,759)	\$ 183,078	\$ 89,276	\$ 119,273
Deposits with fiscal agents	-	-	-	-	-
Investments	3,131,882	10	-	-	-
Receivables(net)	-	-	-	-	-
Property taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Accounts	-	-	-	-	16,100
Notes/Contracts	-	-	-	-	-
Others	-	-	-	-	-
Due from other funds	40,587	17,312	-	5,832	-
Due from other governments	-	4,197	-	168,435	21,069
Interfund loan receivable	-	-	-	-	-
Prepayments	-	-	-	-	-
Advance to other funds	-	-	-	-	-
Total assets	\$ 3,580,660	\$ (11,240)	\$ 183,078	\$ 263,543	\$ 156,442
DEFERRED OUTFLOWS					
	-	-	-	-	-
Total assets and deferred outflows	\$ 3,580,660	\$ (11,240)	\$ 183,078	\$ 263,543	\$ 156,442
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	92,591	1,111	7,705	352,472	4,035
Due to other funds	10,006	21,160	-	17,322	-
Due to other governments	-	17,312	-	-	-
Other liabilities	229,107	8,135	-	9,348	-
Advance from other fund	-	-	-	-	-
Revenues collected in advance	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Interfund loan payable	-	-	-	-	-
Other long term liabilities	-	-	-	-	-
	<u>331,704</u>	<u>47,718</u>	<u>7,705</u>	<u>379,142</u>	<u>4,035</u>
DEFERRED INFLOWS					
	-	-	-	-	-
Fund balances					
Nonspendable					
Restricted	3,248,956	-	175,373	-	152,407
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	(58,958)	-	(115,599)	-
Debt services	-	-	-	-	-
Capital projects funds	-	-	-	-	-
Total Fund Balance	<u>3,248,956</u>	<u>(58,958)</u>	<u>175,373</u>	<u>(115,599)</u>	<u>152,407</u>
Total liabilities, deferred inflows & fund balances	\$ 3,580,660	\$ (58,958)	\$ 183,078	\$ 263,543	\$ 156,442

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	Veteran's Relief 124
\$ 418,424	\$ 2,883,259	\$ 66,297	\$ 17,467	\$ 235,940	\$ 217,776	\$ 2,956	\$ 73,127
-	-	-	-	-	-	-	-
-	-	600,613	215,080	-	707,289	175,123	152,232
-	-	-	-	-	-	-	-
-	-	-	-	15,202	-	-	14,478
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	25	-	-	-	-	-
-	-	32,961	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 418,424</u>	<u>\$ 2,883,259</u>	<u>\$ 699,896</u>	<u>\$ 232,547</u>	<u>\$ 251,142</u>	<u>\$ 925,065</u>	<u>\$ 178,078</u>	<u>\$ 239,837</u>
<u>\$ 418,424</u>	<u>\$ 2,883,259</u>	<u>\$ 699,896</u>	<u>\$ 232,547</u>	<u>\$ 251,142</u>	<u>\$ 925,065</u>	<u>\$ 178,078</u>	<u>\$ 239,837</u>
10,533	129,855	29,641	31,428	2,468	15,477	-	25,145
-	-	8,841	-	111	-	-	23
-	-	-	-	-	-	-	-
3,763	-	6,090	-	5,143	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>14,296</u>	<u>129,855</u>	<u>44,573</u>	<u>31,428</u>	<u>7,722</u>	<u>15,477</u>	<u>-</u>	<u>25,168</u>
				15,202			14,478
404,128	2,753,403	373,534 281,789	201,119	228,217	909,588	178,078	200,191
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>404,128</u>	<u>2,753,403</u>	<u>655,323</u>	<u>201,119</u>	<u>228,217</u>	<u>909,588</u>	<u>178,078</u>	<u>200,191</u>
<u>\$ 418,424</u>	<u>\$ 2,883,259</u>	<u>\$ 699,896</u>	<u>\$ 232,547</u>	<u>\$ 251,142</u>	<u>\$ 925,065</u>	<u>\$ 178,078</u>	<u>\$ 239,837</u>

KITSAP COUNTY, WASHINGTON

Combining Balance sheet
 Nonmajor Governmental Funds
 December 31, 2013

	Special Revenue Funds				
	Expert Witness 125	Conservation Futures Tax 129	Community Service 130	County Stadium 132	County Fair 133
ASSETS					
Cash and Cash equivalents	\$ 46,561	\$ 735,157	\$ 78,475	\$ 155,347	\$ 91,595
Deposits with fiscal agents	-	-	-	-	-
Investments	-	376,495	-	-	-
Receivables(net)	-	-	-	-	-
Property taxes	-	61,663	-	-	-
Special assessments	-	-	-	-	-
Accounts	-	-	-	-	-
Notes/Contracts	-	-	-	-	-
Others	-	-	-	-	-
Due from other funds	-	-	19,632	-	-
Due from other governments	-	-	-	-	-
Interfund loan receivable	-	-	-	-	-
Prepayments	-	-	-	-	-
Advance to other funds	-	-	-	-	-
Total assets	\$ 46,561	\$ 1,173,315	\$ 98,107	\$ 155,347	\$ 91,595
DEFERRED OUTFLOWS					
	\$ 46,561	\$ 1,173,315	\$ 98,107	\$ 155,347	\$ 91,595
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable		-		24,300	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Other liabilities	-	-	2,607	-	-
Advance from other fund	-	-	-	-	-
Revenues collected in advance	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Interfund loan payable	-	-	-	-	-
Other long term liabilities	-	-	-	-	-
	-	-	2,607	24,300	-
DEFERRED INFLOWS					
		61,663			
Fund balances					
Nonspenable					
Restricted	46,561	1,111,652	-	131,047	-
Committed			95,500		91,595
Assigned					
Unassigned	-	-	-	-	-
Debt services	-	-	-	-	-
Capital projects funds	-	-	-	-	-
Total Fund Balance	46,561	1,111,652	95,500	131,047	91,595
Total liabilities, deferred inflows & fund ba	\$ 46,561	\$ 1,173,315	\$ 98,107	\$ 155,347	\$ 91,595

Special Revenue Funds

Prisoner Commissary 135	SIU Revenue 136	Kitsap S.A.I.V.S 139	Anti- Profiteering Revolving 141	Family Court Services 142	Trial Court Improvement 143	Public Defense Funding 144	Pooling Fees 145
\$ 98,549	\$ 38,188	\$ 24,710	\$ 14,786	\$ 60,146	\$ 183,724	\$ 150,038	\$ 407,252
-	-	-	-	-	-	-	-
-	475,246	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	10,485	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ 98,549	\$ 513,434	\$ 35,195	\$ 14,786	\$ 60,146	\$ 183,724	\$ 150,038	\$ 407,252

\$ 98,549	\$ 513,434	\$ 35,195	\$ 14,786	\$ 60,146	\$ 183,724	\$ 150,038	\$ 407,252
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6,097	1,651	-	-	425	-	1,462	-
-	748	-	-	-	-	-	-
-	-	-	-	-	-	-	-
133	-	639	-	312	-	2,865	4,882
-	-	-	-	-	-	-	-
-	-	-	2,401	-	-	-	-
-	-	-	-	-	-	-	-
6,230	2,399	639	2,401	737	-	4,327	4,882

92,319	511,034	34,556	12,386	59,408	183,724	145,712	402,369
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
92,319	511,034	34,556	12,386	59,408	183,724	145,712	402,369
\$ 98,549	\$ 513,434	\$ 35,195	\$ 14,786	\$ 60,146	\$ 183,724	\$ 150,038	\$ 407,252

KITSAP COUNTY, WASHINGTON

Combining Balance sheet
 Nonmajor Governmental Funds
 December 31, 2013

	Special Revenue Funds				
	GMA Park Impact Fees 146	GMA Trans. Impact Fees C Kitsap 148	County Parks Acquisition & Develop 150	Pt No Point Lighthouse 155	Crime Prevention 159
ASSETS					
Cash and Cash equivalents	\$ 140,390	\$ 1,584	\$ 33,819	\$ 59,495	\$ 29,629
Deposits with fiscal agents	-	-	-	-	-
Investments	-	5,959	129,931	-	72,807
Receivables(net)	-	-	-	-	-
Property taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Accounts	-	-	-	-	-
Notes/Contracts	-	-	-	-	-
Others	-	-	-	-	-
Due from other funds	-	-	343	-	-
Due from other governments	-	-	-	-	-
Interfund loan receivable	-	-	75,000	-	-
Prepayments	-	-	-	-	-
Advance to other funds	-	-	-	-	-
Total assets	\$ 140,390	\$ 7,543	\$ 239,093	\$ 59,495	\$ 102,436
DEFERRED OUTFLOWS					
	\$ 140,390	\$ 7,543	\$ 239,093	\$ 59,495	\$ 102,436
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	-	-	25,934	17,667	498
Due to other funds	-	-	4,079	-	-
Due to other governments	-	-	-	-	-
Other liabilities	-	-	135	-	-
Advance from other fund	-	-	-	-	-
Revenues collected in advance	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Interfund loan payable	-	-	-	-	-
Other long term liabilities	-	-	-	-	-
Total Liabilities	-	-	30,148	17,667	498
DEFERRED INFLOWS					
Fund Balances					
Nonspendable					
Restricted	140,390	7,543	-	41,828	-
Committed	-	-	208,945	-	101,938
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Debt services	-	-	-	-	-
Capital projects funds	-	-	-	-	-
Total Fund Balance	140,390	7,543	208,945	41,828	101,938
Total Liabilities & fund balnces	\$ 140,390	\$ 7,543	\$ 239,093	\$ 59,495	\$ 102,436

Special Revenue Funds

Regional Septic Loans Prog 161	Recovery Center 162	Dispute Resolution Center 163	CDBG Entitlement 164	Home Entitlement 166	Kitsap Abatement 167	Community Development 168
\$ 97	\$ 142,061	\$ 14,725	\$ 78,474	\$ 38,326	\$ 145,683	\$ 1,244,304
-	-	-	-	-	-	-
-	1,148,579	-	8,910	10	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	2,040	-	-
-	-	-	300,000	3,495,886	-	-
-	-	-	-	262,476	-	79,399
-	223,106	-	3,277	-	-	142,890
-	188,566	-	277,263	-	-	218,952
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 97</u>	<u>\$ 1,702,312</u>	<u>\$ 14,725</u>	<u>\$ 667,924</u>	<u>\$ 3,798,738</u>	<u>\$ 145,683</u>	<u>\$ 1,685,546</u>
			-	-		
<u>\$ 97</u>	<u>\$ 1,702,312</u>	<u>\$ 14,725</u>	<u>\$ 667,924</u>	<u>\$ 3,798,738</u>	<u>\$ 145,683</u>	<u>\$ 1,685,546</u>
-	19,466	4,135	259,148	264,363	17,919	86,256
-	346	-	-	3,277	-	12,441
-	-	-	-	-	-	-
-	59,213	-	8,776	-	-	192,859
-	-	-	100,000	30,000	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	8,593
-	-	-	-	-	-	1,150,000
-	-	-	-	-	-	-
<u>-</u>	<u>79,024</u>	<u>4,135</u>	<u>367,924</u>	<u>297,639</u>	<u>17,919</u>	<u>1,450,149</u>
			300,000	3,495,886		
97	1,623,288	10,590	-	5,213	-	-
-	-	-	-	-	127,764	235,396
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>97</u>	<u>1,623,288</u>	<u>10,590</u>	<u>-</u>	<u>5,213</u>	<u>127,764</u>	<u>235,396</u>
<u>\$ 97</u>	<u>\$ 1,702,312</u>	<u>\$ 14,725</u>	<u>\$ 667,924</u>	<u>\$ 3,798,738</u>	<u>\$ 145,683</u>	<u>\$ 1,685,546</u>

KITSAP COUNTY, WASHINGTON

Combining Balance sheet
 Nonmajor Governmental Funds
 December 31, 2013

	Jail & Juvenile Sales Tax 171	Service Area 1 RD Impact Fee 173	Service Area 2 RD Impact Fee 174	Service Area 3 RD Impact Fee 175	Service Area 4 RD Impact Fee 176
ASSETS					
Cash and Cash equivalents	\$ 1,123,757	\$ 124,879	\$ 200,752	\$ 24,698	\$ 68,481
Deposits with fiscal agents	-	-	-	-	-
Investments	-	51,411	133,239	8,787	103,589
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	1,123,757	\$ 176,290	\$ 333,991	\$ 33,485	\$ 172,070
DEFERRED OUTFLOWS					
	\$ 1,123,757	\$ 176,290	\$ 333,991	\$ 33,485	\$ 172,070
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	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Interfund loan payable	-	-	-	-	-
Other long term liabilities	-	-	-	-	-
DEFERRED INFLOWS					
Fund Balances:					
Nonspendable					
Restricted	1,123,757	176,290	333,991	33,485	172,070
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Debt services	-	-	-	-	-
Capital projects funds	-	-	-	-	-
Total Fund Balance	1,123,757	176,290	333,991	33,485	172,070
Total liabilities, deferred inflows & fund bal	\$ 1,123,757	\$ 176,290	\$ 333,991	\$ 33,485	\$ 172,070

Special Revenue Funds

Regional Service Area Impact 177	PEG Fund 179	Mental Health 181	Developmental Disabilities 182	Substance Abuse 183	Youth Commission 184
\$ 101,743	\$ 102,401	\$ 495,648	\$ 1,320,958	\$ 40,204	\$ 20,000
-	-	-	-	-	-
106,010	-	728,601	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	952	-	-	-
-	-	-	375,587	687,413	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 207,753</u>	<u>\$ 102,401</u>	<u>\$ 1,225,200</u>	<u>\$ 1,696,545</u>	<u>\$ 727,617</u>	<u>\$ 20,000</u>

<u>\$ 207,753</u>	<u>\$ 102,401</u>	<u>\$ 1,225,200</u>	<u>\$ 1,696,545</u>	<u>\$ 727,617</u>	<u>\$ 20,000</u>
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-	-	952	333,882	50,784	-
-	-	3	166	251,750	-
-	-	40,402	206,341	141,374	-
-	668	-	8,308	14,368	-
-	-	-	-	-	20,000
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>668</u>	<u>41,356</u>	<u>548,696</u>	<u>458,276</u>	<u>20,000</u>

207,753	-	1,183,844	1,147,848	269,341	-
-	101,734	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>207,753</u>	<u>101,734</u>	<u>1,183,844</u>	<u>1,147,848</u>	<u>269,341</u>	<u>-</u>
<u>\$ 207,753</u>	<u>\$ 102,401</u>	<u>\$ 1,225,200</u>	<u>\$ 1,696,545</u>	<u>\$ 727,617</u>	<u>\$ 20,000</u>

KITSAP COUNTY, WASHINGTON

Combining Balance sheet
Nonmajor Governmental Funds
December 31, 2013

	Special Revenue Funds				
	Youth Services	Mental Health	Mental Health	Commute	Area
	Juvenile 185	Medicaid Mt 186	Non-medicaid 188	Trip Reduct 189	Agency On Aging 190
ASSETS					
Cash and Cash equivalents	\$ 59,854	\$ 0	\$ 440,895	\$ 124,522	\$ 586,149
Deposits with fiscal agents	-	-	-	-	-
Investments	-	-	566,571	-	-
Receivables(net)	-	-	-	-	-
Property taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Accounts	-	-	-	-	-
Notes/Contracts	-	-	-	-	-
Others	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from other governments	-	-	68,332	-	582,052
Interfund loan receivable	-	-	-	-	-
Prepayments	-	-	-	-	-
Advance to other funds	-	-	-	-	-
Total assets	\$ 59,854	\$ 0	\$ 1,075,798	\$ 124,522	\$ 1,168,201
DEFERRED OUTFLOWS					
	\$ 59,854	\$ 0	\$ 1,075,798	\$ 124,522	\$ 1,168,201
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	336	-	80,022	2,065	58,129
Due to other funds	-	-	72	205	2,666
Due to other governments	-	0	-	-	426,915
Other liabilities	6	-	-	-	90,390
Advance from other fund	-	-	-	-	-
Revenues collected in advance	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Interfund loan payable	-	-	-	-	-
Other long term liabilities	-	-	-	-	-
	343	0	80,095	2,270	578,101
DEFERRED INFLOWS					
Fund balances					
Nonspenable					
Restricted	59,511	-	995,704	-	590,101
Committed	-	-	-	122,252	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Debt services	-	-	-	-	-
Capital projects funds	-	-	-	-	-
Total Fund Balance	59,511	-	995,704	122,252	590,101
Total liabilities, deferred inflows & fund balance	\$ 59,854	\$ 0	\$ 1,075,798	\$ 124,522	\$ 1,168,201

Special Revenue funds				Capital Project Funds			
JTPA Administration 191	Employment Traning 192	Kitsap/Regional Coordinating Council 193	ARRA EECBG 195	Total Special Revenues	2009 KCLTGO BAN Projects 331	2009B KCLTGO BAN 332	Bethel Corridor Dev Proj 333
\$ 21,359	\$ 137,443	\$ 106,194	\$ 6,645	\$ 13,802,004	\$ -	\$ -	\$ 63,558
-	-	-	-	-	-	-	-
-	-	-	-	8,898,374	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	91,343	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	18,140	-	-	-
-	-	-	-	3,795,886	-	-	-
-	-	3,266	-	345,141	-	-	-
-	-	-	-	453,957	-	-	-
203,336	198,160	26,138	-	3,062,947	-	-	-
-	-	-	-	75,000	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ 224,695	\$ 335,604	\$ 135,598	\$ 6,645	\$ 30,542,791	\$ -	\$ -	\$ 63,558
\$ 224,695	\$ 335,604	\$ 135,598	\$ 6,645	\$ 30,542,791	\$ -	\$ -	\$ 63,558
182,372	214,677	33,199	-	2,388,200	-	-	-
53	7	-	-	333,276	-	-	-
-	-	-	-	832,345	-	-	-
12,269	-	-	(0)	660,017	-	-	-
30,000	-	-	-	180,000	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	10,994	-	-	-
-	-	-	-	1,150,000	-	-	-
224,695	214,684	33,199	(0)	5,554,831	-	-	-
				3,887,230			
				-			
-	120,920	-	6,645	19,805,975	-	-	63,558
-	-	102,399	-	1,469,313	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	(174,557)	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	120,920	102,399	6,645	21,100,731	-	-	63,558
\$ 224,695	\$ 335,604	\$ 135,598	\$ 6,645	\$ 30,542,791	\$ -	\$ -	\$ 63,558

KITSAP COUNTY, WASHINGTON

Combining Balance sheet
Nonmajor Governmental Funds
December 31, 2013

	Capital Projects funds				
	KC LTGO 2010 335	Poplars Cap Proj 336	Juvenile Services Facility 352	Silverdale Projects 363	Parks Capital Improvement 382
ASSETS					
Cash and Cash equivalents	\$ 1,763	\$ 114,303	\$ 17,359	\$ 145,327	\$ 57,598
Deposits with fiscal agents	-	-	-	-	-
Investments	-	-	-	-	1,536,202
Receivables(net)	-	-	-	-	-
Property taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Accounts	-	21,837	-	-	-
Notes/Contracts	-	-	-	-	2,083,245
Others	-	-	-	-	-
Due from other funds	-	-	-	10,923	-
Due from other governments	-	-	-	-	45,974
Interfund loan receivable	-	-	-	-	-
Prepayments	-	-	-	-	-
Advance to other funds	-	-	-	-	-
Total assets	\$ 1,763	\$ 136,140	\$ 17,359	\$ 156,250	\$ 3,723,019
DEFERRED OUTFLOWS					
					-
	\$ 1,763	\$ 136,140	\$ 17,359	\$ 156,250	\$ 3,723,019
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	-	-	516	594	12,251
Due to other funds	-	23,558	-	-	-
Due to other governments	-	-	-	-	-
Other liabilities	-	-	-	-	-
Advance from other fund	-	-	-	-	-
Revenues collected in advance	-	-	-	-	-
Unearned revenue	-	6,637	-	-	-
Interfund loan payable	-	-	-	-	-
Other long term liabilities	-	-	-	-	-
	-	30,195	516	594	12,251
DEFERRED INFLOWS					
					2,083,245
Fund balances					
Nonspendable					
Restricted	1,763	105,946	16,843	155,657	1,627,523
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Debt services	-	-	-	-	-
Capital projects funds	-	-	-	-	-
Total fund balance	1,763	105,946	16,843	155,657	1,627,523
Total liabilities, deferred inflows & fund balance	\$ 1,763	\$ 136,140	\$ 17,359	\$ 156,250	\$ 3,723,019

Capital Projects funds						Total Capital Projects
Jail Construction 383	KC Capital Project 2001 384	2002A Facility Project 386	Administrative Building 387	Kingston Village Greens 389	2006 LTGO Bond Project 392	
\$ 2,831	\$ -	\$ 17,155	\$ 193,756	\$ -	\$ 2,711	\$ 616,363
-	-	-	-	-	-	-
3	211,350	7	161,601	-	-	1,909,163
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	21,837
-	-	-	-	-	-	2,083,245
-	-	-	-	-	-	-
-	-	-	-	-	-	10,923
-	-	-	-	-	-	45,974
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 2,835</u>	<u>\$ 211,350</u>	<u>\$ 17,162</u>	<u>\$ 355,357</u>	<u>\$ -</u>	<u>\$ 2,711</u>	<u>\$ 4,687,506</u>
						-
<u>\$ 2,835</u>	<u>\$ 211,350</u>	<u>\$ 17,162</u>	<u>\$ 355,357</u>	<u>\$ -</u>	<u>\$ 2,711</u>	<u>\$ 4,687,506</u>
-	-	-	-	-	-	13,361
-	-	-	-	-	-	23,558
-	-	-	-	-	-	-
-	-	-	-	-	0	0
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	6,637
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0</u>	<u>43,556</u>
						2,083,245
2,835	211,350	17,162	355,357	-	2,711	2,560,705
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>2,835</u>	<u>211,350</u>	<u>17,162</u>	<u>355,357</u>	<u>-</u>	<u>2,711</u>	<u>2,560,705</u>
<u>\$ 2,835</u>	<u>\$ 211,350</u>	<u>\$ 17,162</u>	<u>\$ 355,357</u>	<u>\$ -</u>	<u>\$ 2,711</u>	<u>\$ 4,687,506</u>

Combining Balance sheet
 Nonmajor Governmental Funds
 December 31, 2013

	Debt Service funds				
	Refunding	KC2009	KC 2009B	KC LTGO	KC LTGO
	Bond 1996 1996 230	LTGO BAN 231	Key Bank Line 232	2010 235	2011 Refund 236
ASSETS					
Cash and Cash equivalents	\$ 95,147	\$ -	\$ 6,620	\$ 146,561	\$ (93,257)
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	\$ 95,147	\$ -	\$ 6,620	\$ 146,561	\$ (93,257)
DEFERRED OUTFLOWS					
	\$ 95,147	\$ -	\$ 6,620	\$ 146,561	\$ (93,257)
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	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Interfund loan payable	-	-	-	-	-
Other long term liabilities	-	-	-	-	-
DEFERRED INFLOWS					
Fund balances					
Nonspenable					
Restricted	95,147	-	6,620	146,561	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	(93,257)
Debt services	-	-	-	-	-
Capital projects funds	-	-	-	-	-
Total fund balance	95,147	-	6,620	146,561	-
Total liabilities, deferred inflows & fun	\$ 95,147	\$ -	\$ 6,620	\$ 146,561	\$ (93,257)

Debt Service funds						
Special Assessments 265/266	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
\$ 59,974	\$ 26,974	\$ 58,093	\$ 26,842	\$ 113,081	\$ 209,497	\$ 5,178
15,000	-	-	-	-	-	-
-	-	-	-	-	111,036	-
-	-	-	-	-	-	-
742	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	670,000	-	-	8,710,000	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 75,717</u>	<u>\$ 26,974</u>	<u>\$ 728,093</u>	<u>\$ 26,842</u>	<u>\$ 113,081</u>	<u>\$ 9,030,533</u>	<u>\$ 5,178</u>
-	-	-	-	-	-	-
<u>\$ 75,717</u>	<u>\$ 26,974</u>	<u>\$ 728,093</u>	<u>\$ 26,842</u>	<u>\$ 113,081</u>	<u>\$ 9,030,533</u>	<u>\$ 5,178</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
15,000	-	-	-	-	250,000	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>15,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>250,000</u>	<u>-</u>
742	-	-	-	-	-	-
59,974	26,974	728,093	26,842	113,081	8,710,000	5,178
-	-	-	-	-	70,533	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>59,974</u>	<u>26,974</u>	<u>728,093</u>	<u>26,842</u>	<u>113,081</u>	<u>8,780,533</u>	<u>5,178</u>
<u>\$ 75,717</u>	<u>\$ 26,974</u>	<u>\$ 728,093</u>	<u>\$ 26,842</u>	<u>\$ 113,081</u>	<u>\$ 9,030,533</u>	<u>\$ 5,178</u>

KITSAP COUNTY, WASHINGTON

Combining Balance sheet

Nonmajor Governmental Funds

December 31, 2013

	Debt Service funds				
	G.O. Bond 2003B 288	G.O. Bond 2004 289	Road Improvement Guaranty 290	G.O. Bond 2005 291	G.O. Bond 2006 292
ASSETS					
Cash and Cash equivalents	\$ 8,136	\$ 17,284	\$ 2,737	\$ 3,337	\$ 130
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	\$ 8,136	\$ 17,284	\$ 2,737	\$ 3,337	\$ 130
DEFERRED OUTFLOWS					
	\$ 8,136	\$ 17,284	\$ 2,737	\$ 3,337	\$ 130
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	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Interfund loan payable	-	-	-	-	-
Other long term liabilities	-	-	-	-	-
DEFERRED INFLOWS					
Fund balances					
Nonspenable					
Restricted	8,136	17,284	2,737	3,337	130
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Debt services	-	-	-	-	-
Capital projects funds	-	-	-	-	-
Total fund balance	8,136	17,284	2,737	3,337	130
Total liabilities, deferred inflows & i	\$ 8,136	\$ 17,284	\$ 2,737	\$ 3,337	\$ 130

Total Debt Service	Total Nonmajor Governmental Funds
\$ 686,334	\$ 15,104,701
15,000	15,000
111,036	10,918,573
-	-
-	91,343
742	742
-	39,977
9,380,000	15,259,131
-	345,141
-	464,880
-	3,108,921
-	75,000
-	-
-	-
\$ 10,193,112	\$ 45,423,409
	-
\$ 10,193,112	\$ 45,423,409
-	2,401,560
-	356,834
-	832,345
-	660,017
-	180,000
15,000	15,000
-	17,631
-	1,150,000
250,000	250,000
265,000	5,863,387
742	5,971,217
8,710,000	8,710,000
1,310,627	23,677,307
-	1,469,313
-	-
(93,257)	(267,814)
-	-
-	-
9,927,370	33,588,806
\$ 10,193,112	\$ 45,423,409

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2013

Special Revenue Funds

	Cencom 103	Emergency Services 104	Law Library 105	KPREP Fund 106	Election Reserve 111
REVENUES:					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	3,409,131	-	-	-	-
Other taxes	2,416,761	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	1,761,637	243,658	-	1,226,262	45,796
Charges for services	95,635	-	94,398	-	163,856
Fines & forfeits	-	-	-	-	-
Investment earnings	13,657	0	-	-	-
Miscellaneous	239,200	238	179	15,529	-
Total revenues	7,936,021	243,896	94,577	1,241,790	209,652
EXPENDITURES:					
Current:					
General government	-	-	-	-	206,880
Judicial Services	-	-	87,893	-	-
Public safety	7,334,669	474,439	-	1,373,618	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Health & Human Services	-	-	-	-	-
Economic Environment	-	-	-	-	-
Culture & recreation	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and other charges	81	-	-	-	-
Capital outlay	57,960	-	-	22,016	6,993
Total expenditures	7,392,710	474,439	87,893	1,395,634	213,873
Excess(deficiency) of revenues over expenditures	543,311	(230,543)	6,684	(153,844)	(4,221)
OTHER FINANCING SOURCES (USES):					
Proceeds from BANS	-	-	-	-	-
Write Off of Note					
Proceeds from Refunding Bonds					
Payment to bond refunding escrow agent					
Sale of capital assets	3,000	-	-	-	40,000
Transfers in	648,065	219,258	-	-	-
Transfers out	(500,000)	-	-	-	-
Premiums on bonds					
Total other financing sources & uses	151,065	219,258	-	-	40,000
SPECIAL ITEMS:					
Sales of pledged assets	-				
Net change in fund balance	694,375	(11,286)	6,683	(153,845)	35,778
Fund balances-beginning	2,554,580	(47,673)	168,689	38,245	116,628
Prior period adjustment					
Fund balances-ending	\$ 3,248,955	\$ (58,959)	\$ 175,372	\$ (115,600)	\$ 152,406

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 293,464
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	690
-	-	-	-	-	-	-	-
118,496	-	177,742	51,239	290	-	-	109
184,008	1,600,847	-	-	214,930	122,931	-	-
-	-	158,212	-	-	-	-	-
-	-	3,525	904	1,676	3,561	882	842
-	-	6,678	-	-	1,649	-	612
<u>302,504</u>	<u>1,600,847</u>	<u>346,157</u>	<u>52,142</u>	<u>216,896</u>	<u>128,141</u>	<u>882</u>	<u>295,716</u>
273,415	1,295,240	-	-	-	111,059	3,000	-
-	-	-	-	-	-	-	-
-	-	480,220	29,609	-	-	-	-
-	-	-	-	211,521	-	-	-
-	-	-	-	-	-	-	326,241
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	29,861	-	-	-	-
<u>273,415</u>	<u>1,295,240</u>	<u>480,220</u>	<u>59,469</u>	<u>211,521</u>	<u>111,059</u>	<u>3,000</u>	<u>326,241</u>
<u>29,089</u>	<u>305,607</u>	<u>(134,063)</u>	<u>(7,327)</u>	<u>5,376</u>	<u>17,083</u>	<u>(2,118)</u>	<u>(30,525)</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	(47,001)	-	-	-	-	-
-	-	<u>(47,001)</u>	-	-	-	-	-
29,089	305,607	(181,064)	(7,327)	5,375	17,083	(2,118)	(30,527)
375,039	2,447,797	836,387	208,446	222,842	892,505	180,197	230,716
<u>\$ 404,128</u>	<u>\$ 2,753,404</u>	<u>\$ 655,323</u>	<u>\$ 201,119</u>	<u>\$ 228,217</u>	<u>\$ 909,588</u>	<u>\$ 178,079</u>	<u>\$ 200,189</u>

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2013

	Special Revenue Funds				
	Expert Witness 125	Conservation Futures Tax 129	Community Service 130	Kitsap County Stadium 132	Kitsap County Fair 133
REVENUES:					
Property taxes	\$ -	\$ 1,260,188	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	297,365	-
Other taxes	-	2,952	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	465	-	-	-
Charges for services	-	-	58,700	-	-
Fines & forfeits	27,323	-	31,112	-	-
Investment earnings	-	1,896	-	-	-
Miscellaneous	-	2,617	-	-	115,891
Total revenues	27,323	1,268,117	89,812	297,365	115,891
EXPENDITURES:					
Current:					
General government	16,178	-	-	-	-
Judicial Services	-	-	-	-	-
Public safety	-	-	-	-	-
Physical Environment	-	5,144	-	-	-
Transportation	-	-	-	-	-
Health & Human Services	-	-	72,445	-	-
Economic Environment	-	-	-	-	-
Culture & recreation	-	-	-	253,155	71,196
Debt service	-	-	-	-	-
Principal	-	-	-	-	-
Interest and other charges	-	786	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	16,178	5,930	72,445	253,155	71,196
Excess(deficiency) of revenues over expenditures	11,145	1,262,186	17,367	44,210	44,695
OTHER FINANCING SOURCES (USES):					
Proceeds from BANS	-	-	-	-	-
Write Off of Note	-	-	-	-	-
Proceeds from Refunding Bonds	-	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	(1,162,243)	-	(21,436)	-
Premiums on bonds	-	-	-	-	-
Total other financing sources & uses	-	(1,162,243)	-	(21,436)	-
SPECIAL ITEMS:					
Sales of pledged assets	-	-	-	-	-
Net change in fund balance	11,145	99,943	17,367	22,774	44,695
Fund balances-beginning	35,416	1,011,709	78,133	108,273	46,900
Prior period adjustment	-	-	-	-	-
Fund balances-ending	\$ 46,561	\$ 1,111,652	\$ 95,500	\$ 131,047	\$ 91,595

Special Revenue Funds

Prisoner Commissary 135	SIU Revenue 136	Kitsap SAIVS 139	Anti- Profiteering Revolving 141	Family Court Services 142	Trial Court Improvement 143	Public Defense Fd 144	Pooling Fees 145
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	14,984	-	-	-
-	-	39,572	-	-	95,976	192,444	-
-	-	5,623	-	-	-	-	-
-	28,339	-	3,877	-	-	-	-
-	2,547	-	-	-	-	-	306,898
179,921	-	-	-	-	-	-	-
179,921	30,886	45,195	3,877	14,984	95,976	192,444	306,898
-	-	47,989	1,324	-	-	-	287,779
-	-	-	-	21,078	1,196	184,808	-
142,778	52,752	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
142,778	52,752	47,989	1,324	21,078	1,196	184,808	287,779
37,144	(21,865)	(2,795)	2,553	(6,094)	94,780	7,636	19,119
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	(16,974)	-	-	-	(99,000)	-	-
-	(16,974)	-	-	-	(99,000)	-	-
37,144	(38,839)	(2,795)	2,553	(6,094)	(4,220)	7,636	19,119
55,176	549,873	37,351	9,832	65,502	187,944	138,076	383,250
\$ 92,320	\$ 511,034	\$ 34,557	\$ 12,385	\$ 59,408	\$ 183,724	\$ 145,712	\$ 402,369

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2013

	Special Revenue Funds			
	GMA Park Impact Fees 146	GMA Trans. Impact Fees C Kitsap 148	County Parks Acquisition & Develop. 150	Pt No Point Lighthouse 155
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	20,000	-
Charges for services	186,182	-	60,435	-
Fines & forfeits	-	-	203	-
Investment earnings	-	30	1,177	-
Miscellaneous	-	-	383,650	21,393
Total revenues	186,182	30	465,465	21,393
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	532	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	581,956	27,911
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	56,047	-
Total expenditures	532	-	638,003	27,911
Excess(deficiency) of revenues over expenditures	185,650	30	(172,538)	(6,518)
OTHER FINANCING SOURCES (USES):				
Proceeds from BANS	-	-	-	-
Write Off of Note	-	-	-	-
Proceeds from Refunding Bonds	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	90,000	-	-	-
Transfers out	(210,446)	-	-	-
Premiums on bonds	-	-	-	-
Total other financing sources & uses	(120,446)	-	-	-
SPECIAL ITEMS:				
Sales of pledged assets				
Net change in fund balance	65,204	30	(172,538)	(6,518)
Fund balances-beginning	75,186	7,513	381,484	48,346
Prior period adjustment				
Fund balances-ending	\$ 140,390	\$ 7,543	\$ 208,946	\$ 41,828

Special Revenue Funds

Crime Prevention 159	Regional Septic Loans Prog 161	Recovery Center 162	Dispute Resolution Center 163	CDBG Entitlement 164	Home Entitlement 166	Kitsap Abatement 167	Community Development 168
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,990	-	-	-	-	-	-	2,524,752
-	394,208	1,079,519	-	1,028,262	967,823	-	763,309
-	-	88,763	42,345	-	-	-	1,549,688
16,465	-	-	-	-	-	-	-
367	-	6,041	-	45	9,939	-	-
18,987	-	176,049	-	36,771	31,835	6,185	20,232
<u>37,809</u>	<u>394,208</u>	<u>1,350,373</u>	<u>42,345</u>	<u>1,065,077</u>	<u>1,009,598</u>	<u>6,185</u>	<u>4,857,982</u>
-	-	-	-	-	-	-	-
-	-	-	42,713	-	-	-	-
19,982	-	-	-	-	-	-	-
-	393,566	-	-	-	-	24,146	2,473,861
-	-	-	-	-	-	-	-
-	-	2,102,017	-	-	-	-	-
-	-	-	-	1,072,338	1,022,510	-	3,884,905
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	5,870
-	-	5,180	-	-	-	-	-
<u>19,982</u>	<u>393,566</u>	<u>2,107,197</u>	<u>42,713</u>	<u>1,072,338</u>	<u>1,022,510</u>	<u>24,146</u>	<u>6,364,637</u>
<u>17,827</u>	<u>642</u>	<u>(756,824)</u>	<u>(368)</u>	<u>(7,261)</u>	<u>(12,912)</u>	<u>(17,961)</u>	<u>(1,506,655)</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	720,898	-	-	-	-	1,723,554
-	(642)	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>(642)</u>	<u>720,898</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,723,554</u>
<u>17,827</u>	<u>(0)</u>	<u>(35,926)</u>	<u>(368)</u>	<u>(7,261)</u>	<u>(12,912)</u>	<u>(17,961)</u>	<u>216,899</u>
<u>84,112</u>	<u>97</u>	<u>1,659,214</u>	<u>10,958</u>	<u>7,261</u>	<u>18,125</u>	<u>145,725</u>	<u>18,497</u>
<u>\$ 101,939</u>	<u>\$ 97</u>	<u>\$ 1,623,288</u>	<u>\$ 10,590</u>	<u>\$ 0</u>	<u>\$ 5,213</u>	<u>\$ 127,764</u>	<u>\$ 235,396</u>

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2013

	Special Revenue Funds				
	Jail & Juvenile Sale Tax 171	Service Area 1 RD Impact Fee 173	Service Area 2 RD Impct Fee 174	Service Area 3 RD Impact Fee 175	Service Area 4 RD Impact Fee 176
REVENUES:					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	3,409,659	-	-	-	-
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	68,368	112,164	12,864	45,043
Fines & forfeits	-	-	-	-	-
Investment earnings	-	259	671	44	522
Miscellaneous	-	-	-	-	-
Total revenues	3,409,659	68,627	112,835	12,908	45,564
EXPENDITURES:					
Current:					
General government	-	-	-	-	-
Judicial Services	-	-	-	-	-
Public safety	-	-	-	-	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Health & Human Services	-	-	-	-	-
Economic Environment	-	-	-	-	-
Culture & recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Principal	-	-	-	-	-
Interest and other charges	221	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	221	-	-	-	-
Excess(deficiency) of revenues over expenditures	3,409,438	68,627	112,835	12,908	45,564
OTHER FINANCING SOURCES (USES):					
Proceeds from BANS	-	-	-	-	-
Write Off of Note	-	-	-	-	-
Proceeds from Refunding Bonds	-	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	(3,151,332)	-	-	-	-
Premiums on bonds	-	-	-	-	-
Total other financing sources & uses	(3,151,332)	-	-	-	-
SPECIAL ITEMS:					
Sales of pledged assets	-	-	-	-	-
Net change in fund balance	258,106	68,627	112,835	12,908	45,564
Fund balances-beginning	865,650	107,662	221,156	20,577	126,506
Prior period adjustment	-	-	-	-	-
Fund balances-ending	\$ 1,123,756	\$ 176,289	\$ 333,991	\$ 33,485	\$ 172,070

Special Revenue Funds

Regional Service A. Impact 177	PEG Fund 179	Mental Health 181	Developmental Disabilities 182	Substance Abuse 183	Youth Commission 184	Youth Serv Juvenile 185	Mental Health Non-medicaid 188
\$ -	\$ -	\$ 504,949	\$ 150,000	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	2,859,741	2,226,686	-	-	6,717,746
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
534	-	3,669	-	-	-	-	2,853
-	92,275	-	20,750	1,250	-	53,269	-
534	92,275	508,618	3,030,491	2,227,936	-	53,269	6,720,599
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	2,877	-
-	-	-	-	-	-	-	-
-	-	75,126	3,125,212	1,400,919	-	-	6,567,811
-	87,449	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	32,741	-	-	-	-	-	-
-	120,190	75,126	3,125,212	1,400,919	-	2,877	6,567,811
-	-	-	-	-	-	-	-
534	(27,916)	433,492	(94,721)	827,017	-	50,392	152,788
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	18,564	-	-	7,500
-	-	(450,000)	-	(844,554)	-	-	-
-	-	-	-	-	-	-	-
-	-	(450,000)	-	(825,990)	-	-	7,500
534	(27,916)	(16,508)	(94,721)	1,027	-	50,392	160,288
207,220	129,649	1,200,352	1,242,569	268,314	-	9,119	835,416
\$ 207,754	\$ 101,733	\$ 1,183,844	\$ 1,147,848	\$ 269,341	\$ -	\$ 59,511	\$ 995,704

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2013

	Special Revenue Funds			
	Commute Trip Reduction 189	Area Agency On Aging 190	JTPA Admin 191	Employment Training Fund 192
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	3,377,051	1,977,233	1,651,722
Charges for services	-	-	-	-
Fines & forfeits	5	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	64,241	4,479	-	234,954
Total revenues	64,246	3,381,530	1,977,233	1,886,676
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	50,915	-	-	-
Health & Human Services	-	3,407,046	1,977,233	1,889,839
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	50,915	3,407,046	1,977,233	1,889,839
Excess(deficiency) of revenues over expenditures	13,330	(25,516)	-	(3,163)
OTHER FINANCING SOURCES (USES):				
Proceeds from BANS	-	-	-	-
Write Off of Note	-	-	-	-
Proceeds from Refunding Bonds	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	22,449	-	-
Transfers out	-	-	-	-
Premiums on bonds	-	-	-	-
Total other financing sources & uses	-	22,449	-	-
SPECIAL ITEMS:				
Sales of pledged assets	-	-	-	-
Net change in fund balance	13,330	(3,067)	-	(3,163)
Fund balances-beginning	108,922	593,168	-	124,082
Prior period adjustment	-	-	-	-
Fund balances-ending	\$ 122,252	\$ 590,101	\$ -	\$ 120,919

Special Revenue Funds			Capital Projects funds			
K. Regional Coordinating Council 193	ARRA EECBG 195	Total Special Revenues	2009 KCLTGO Ban Projects 331	2009B LTGO Ban 332	Bethel Corridor Dev Project 333	KCLTGO 2010 Bond 335
\$ -	\$ -	\$ 2,208,602	\$ -	\$ -	\$ -	\$ -
-	-	7,116,155	-	-	-	-
-	-	2,420,403	-	-	-	-
-	-	2,541,726	-	-	-	-
158,714	-	27,175,699	-	-	-	-
100,280	-	4,807,061	-	-	-	-
-	-	265,536	-	-	-	-
-	-	362,539	895	-	-	-
-	5,213	1,734,045	26,627	-	-	-
<u>258,993</u>	<u>5,213</u>	<u>48,631,765</u>	<u>27,522</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	2,242,865	-	-	-	-
-	-	337,689	-	-	-	-
-	-	9,910,943	-	-	-	-
-	-	3,108,770	75,770	-	-	-
-	-	50,915	-	-	-	-
-	-	20,943,889	-	-	-	-
358,157	29,989	6,455,348	-	-	-	-
-	-	934,217	-	-	-	-
-	-	-	-	-	-	-
-	-	6,959	26,627	2,800	-	-
-	-	210,798	-	-	-	-
<u>358,157</u>	<u>29,989</u>	<u>44,202,394</u>	<u>102,397</u>	<u>2,800</u>	<u>-</u>	<u>-</u>
<u>(99,164)</u>	<u>(24,776)</u>	<u>4,429,371</u>	<u>(74,875)</u>	<u>(2,800)</u>	<u>-</u>	<u>-</u>
-	-	-	84,414	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	43,000	-	-	-	-
116,753	-	3,567,042	-	-	-	-
-	-	(6,503,628)	-	-	-	-
-	-	-	-	-	-	-
<u>116,753</u>	<u>-</u>	<u>(2,893,586)</u>	<u>84,414</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	(44,637)	2,800	-	-
17,589	(24,776)	1,535,777	(35,098)	-	-	-
84,810	31,421	19,564,944	35,098	-	63,558	1,763
-	-	-	-	-	-	-
<u>\$ 102,399</u>	<u>\$ 6,645</u>	<u>\$ 21,100,721</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ 63,558</u>	<u>\$ 1,763</u>

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2013

	Capital Projects Funds			
	Poplars Cap Project 336	Juvenile Services Facility 352	Silverdale Projects 363	Parks Capital Improve. 382
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	243,889
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	148,332
Miscellaneous	210,231	-	-	60,221
Total revenues	<u>210,231</u>	<u>-</u>	<u>-</u>	<u>452,441</u>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	125,278	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	194,811
Debt service	-	-	-	-
Principal	-	-	-	60,221
Interest and other charges	-	-	-	139,779
Capital outlay	-	22,065	36,195	690,761
Total expenditures	<u>125,278</u>	<u>22,065</u>	<u>36,195</u>	<u>1,085,573</u>
Excess(deficiency) of revenues over expenditures	<u>84,954</u>	<u>(22,065)</u>	<u>(36,195)</u>	<u>(633,132)</u>
OTHER FINANCING SOURCES (USES):				
Proceeds from BANS	-	-	-	-
Write Off of Note	-	-	-	-
Proceeds from Refunding Bonds	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	45,340	-
Transfers out	-	-	-	-
Premiums on bonds	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>45,340</u>	<u>-</u>
SPECIAL ITEMS:				
Sales of pledged assets	-	-	-	-
Net change in fund balance	<u>84,954</u>	<u>(22,065)</u>	<u>9,145</u>	<u>(633,132)</u>
Fund balances-beginning	20,992	38,907	146,512	2,263,453
Prior period adjustment	-	-	-	(2,799)
Fund balances-ending	<u>\$ 105,946</u>	<u>\$ 16,842</u>	<u>\$ 155,657</u>	<u>\$ 1,627,523</u>

Capital Projects Funds					Debt Service Fund	
Jail Construction 383	Capital Proj. 2001 384	2002A Facility Proj 386	Administrative Building 387	2006 LTGO Bond Project 392	Total Capital Projects	K.C. G.O. Refunding Bond 1996 230
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	243,889	-
-	-	-	-	-	-	-
-	1,064	91	814	-	151,196	-
0	-	-	-	-	297,079	-
0	1,064	91	814	-	692,164	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	10,000	-	-	211,048	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	194,811	-
-	-	-	-	-	-	-
-	-	-	-	-	60,221	-
-	-	-	-	-	169,206	-
-	-	-	-	-	749,021	-
-	-	10,000	-	-	1,384,307	-
0	1,064	(9,909)	814	-	(692,144)	-
-	-	-	-	-	84,414	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	45,340	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	129,754	-
-	-	-	-	-	(41,837)	-
0	1,064	(9,909)	814	-	(604,226)	-
2,834	210,286	27,072	354,544	2,713	3,167,732	95,148
					(2,799)	
\$ 2,834	\$ 211,350	\$ 17,163	\$ 355,358	\$ 2,713	\$ 2,560,707	\$ 95,148

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2013

	Debt Service Funds			
	KC2009 LTGO BAN 231	KC2009B Key Bank 232	KC 2010 LTGO 235	KC 2011 Refunding 236
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	292,731
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	5,968
Miscellaneous	-	-	-	9,225
Total revenues	-	-	-	307,924
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Debt service	-	-	-	-
Principal	15,543,397	1,589,091	455,000	1,340,000
Interest and other charges	151,700	15,727	186,883	607,700
Capital outlay	-	-	-	-
Total expenditures	15,695,097	1,604,818	641,883	1,947,700
Excess(deficiency) of revenues over expenditures	(15,695,097)	(1,604,818)	(641,883)	(1,639,776)
OTHER FINANCING SOURCES (USES):				
Proceeds from BANS	135,950	-	-	-
Write Off of Note	-	-	-	-
Proceeds from Refunding Bonds	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	15,416,774	1,559,263	709,534	1,546,519
Transfers out	-	-	-	-
Premiums on bonds	-	-	-	-
Total other financing sources & uses	15,552,724	1,559,263	709,534	1,546,519
SPECIAL ITEMS:				
Sales of pledged assets	117,373	45,856	-	-
Net change in fund balance	(25,000)	300	67,652	(93,257)
Fund balances-beginning	25,000	6,318	78,910	-
Prior period adjustment	-	-	-	-
Fund balances-ending	0	6,618	146,562	(93,257)

Debt Service Funds							
Special Assessments 265/266	GO Bond 1999 281	GO Bond 1999B 282	GO Bond Bonds 2000 283	GO Bond 2001 & Refunding 284	GO Bond 2002A 286	GO Bond 2003 287	GO Bond 2003B 288
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	290,956	-	-
-	-	-	-	-	-	-	-
2,166	-	-	-	-	2,081	-	-
11,549	-	-	-	-	-	-	-
<u>13,715</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>293,037</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	585,000
-	-	-	-	-	292,731	-	22,669
-	-	-	-	-	-	-	-
-	-	-	-	-	<u>292,731</u>	<u>-</u>	<u>607,669</u>
<u>13,715</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>305</u>	<u>-</u>	<u>(607,669)</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	607,064
-	-	-	-	-	(550,000)	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	<u>(550,000)</u>	<u>-</u>	<u>607,064</u>
13,714	(1)	(2)	-	-	(549,695)	-	(605)
46,259	26,975	728,093	26,842	113,081	9,330,228	5,178	8,740
59,973	26,974	728,091	\$ 26,842	\$ 113,081	\$ 8,780,533	\$ 5,178	\$ 8,135

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2013

	GO Bond 2004 289	Road Improvement Guaranty 290
REVENUES:		
Property taxes	\$ -	\$ -
Retail sales & use taxes	-	-
Other taxes	-	-
Licenses and permits	-	-
Intergovernmental	-	-
Charges for services	-	-
Fines & forfeits	-	-
Investment earnings	-	-
Miscellaneous	-	-
Total revenues	<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	540,000	-
Interest and other charges	337,718	-
Capital outlay	-	-
Total expenditures	<u>877,718</u>	<u>-</u>
Excess(deficiency) of revenues over expenditures	<u>(877,718)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):		
Proceeds from BANS	-	-
Write Off of Note	-	-
Proceeds from Refunding Bonds	-	-
Payment to bond refunding escrow agent	-	-
Sale of capital assets	-	-
Transfers in	877,715	-
Transfers out	-	-
Premiums on bonds	-	-
Total other financing sources & uses	<u>877,715</u>	<u>-</u>
SPECIAL ITEMS:		
Sales of pledged assets	-	-
Net change in fund balance	(4)	-
Fund balances-beginning	17,287	2,737
Prior period adjustment	-	-
Fund balances-ending	<u>\$ 17,284</u>	<u>\$ 2,737</u>

LTGO 2005 Refunding 291	LTGO 2006 292	Total Debt Service	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ -	\$ 2,208,602
-	-	-	7,116,155
-	-	-	2,420,403
-	-	-	2,541,726
-	21,686	605,373	28,024,960
-	-	-	4,807,061
-	-	-	265,536
-	-	10,215	523,950
-	-	20,774	2,051,898
-	21,686	636,362	49,960,291
-	-	-	2,242,865
-	-	-	337,689
-	-	-	9,910,943
-	-	-	3,319,818
-	-	-	50,915
-	-	-	20,943,889
-	-	-	6,455,348
-	-	-	1,129,029
-	-	-	-
1,120,000	985,000	22,157,488	22,217,709
823,000	638,320	3,076,447	3,252,611
-	-	-	959,819
1,943,000	1,623,320	25,233,935	70,820,636
(1,943,000)	(1,601,634)	(24,597,573)	(20,860,345)
-	-	135,950	220,364
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	43,000
1,943,000	1,601,643	24,261,511	27,873,893
-	-	(550,000)	(7,053,628)
-	-	-	-
1,943,000	1,601,643	23,847,461	21,083,629
-	-	163,229	121,392
(1)	8	(586,890)	344,677
3,337	120	10,514,253	33,246,929
-	-	-	(2,799)
\$ 3,336	\$ 128	9,927,363	\$ 33,588,804

KITSAP COUNTY, WASHINGTON

Cencom Fund 103

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	3,222,556	3,222,556	3,409,131	186,575
Other taxes	2,444,238	2,444,238	2,416,761	(27,477)
Intergovernmental	1,644,371	1,716,157	1,761,637	45,480
Charges for services	71,593	71,593	95,635	24,042
Investment earnings	16,000	16,000	13,657	(2,343)
Miscellaneous	173,385	173,385	239,200	65,815
Total revenues	<u>7,572,143</u>	<u>7,643,929</u>	<u>7,936,021</u>	<u>292,092</u>
EXPENDITURES:				
Current:				
Public safety	7,916,415	7,930,742	7,334,669	596,073
Debt service:				
Interest and other charges			81	(81)
Capital outlay	190,367	248,327	57,960	190,367
Total expenditures	<u>8,106,782</u>	<u>8,179,069</u>	<u>7,392,710</u>	<u>786,359</u>
Excess(deficiency) of revenues over expenditures	<u>(534,639)</u>	<u>(535,140)</u>	<u>543,311</u>	<u>1,078,451</u>
OTHER FINANCING SOURCES (USES):				
Sales of capital assets	-	-	3,000	3,000
Transfers in	648,065	648,065	648,065	-
Transfers out	(500,000)	(500,000)	(500,000)	-
Total other financing sources & uses	<u>148,065</u>	<u>148,065</u>	<u>151,065</u>	<u>3,000</u>
Net change in fund balance	<u>(386,574)</u>	<u>(387,075)</u>	<u>694,376</u>	<u>1,081,451</u>
Fund balances-beginning	2,554,580	2,554,580	2,554,580	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 2,168,006</u>	<u>\$ 2,167,505</u>	<u>\$ 3,248,956</u>	<u>\$ 1,081,451</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, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	211,455	211,455	243,658	32,203
Charges for services	-	-	-	-
Investment earnings	-	-	0	0
Miscellaneous	38,000	38,000	238	(37,762)
Total revenues	<u>249,455</u>	<u>249,455</u>	<u>243,896</u>	<u>(5,559)</u>
EXPENDITURES:				
Current:				
Public safety	468,713	468,713	474,439	(5,726)
Capital Outlay	-	-	-	-
Total expenditures	<u>468,713</u>	<u>468,713</u>	<u>474,439</u>	<u>(5,726)</u>
Excess(deficiency) of revenues over expenditures	<u>(219,258)</u>	<u>(219,258)</u>	<u>(230,543)</u>	<u>(11,285)</u>
OTHER FINANCING SOURCES (USES):				
Sale of assets	-	-	-	-
Transfers in	219,258	219,258	219,258	-
Transfers out	-	-	-	-
Total other financing sources & uses	<u>219,258</u>	<u>219,258</u>	<u>219,258</u>	<u>-</u>
Net change in fund balance	-	-	(11,285)	(11,285)
Fund balances-beginning	(47,673)	(47,673)	(47,673)	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ (47,673)</u>	<u>\$ (47,673)</u>	<u>\$ (58,958)</u>	<u>\$ (11,285)</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, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for services	88,750	88,750	94,398	5,648
Miscellaneous	100	100	179	79
Total revenues	<u>88,850</u>	<u>88,850</u>	<u>94,577</u>	<u>5,727</u>
EXPENDITURES:				
Current:				
Judicial Services	89,954	89,954	87,893	2,061
Total expenditures	89,954	89,954	87,893	2,061
Excess(deficiency) of revenues over expenditures	<u>(1,104)</u>	<u>(1,104)</u>	<u>6,684</u>	<u>7,788</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	<u>(1,104)</u>	<u>(1,104)</u>	<u>6,684</u>	<u>7,788</u>
Fund balances-beginning	168,689	168,689	168,689	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 167,585</u>	<u>\$ 167,585</u>	<u>\$ 175,373</u>	<u>\$ 7,788</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, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 1,008,566	\$ 866,067	\$ 1,226,262	\$ 360,195
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	10,000	10,000	15,529	5,529
Total revenues	<u>1,018,566</u>	<u>876,067</u>	<u>1,241,790</u>	<u>365,723</u>
EXPENDITURES:				
Current:				
Public safety	1,018,566	897,967	1,373,618	(475,651)
Capital outlay	-	-	22,016	(22,016)
Total expenditures	<u>1,018,566</u>	<u>897,967</u>	<u>1,395,634</u>	<u>(497,667)</u>
Excess(deficiency) of revenues over expenditures	<u>-</u>	<u>(21,900)</u>	<u>(153,844)</u>	<u>(131,944)</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>-</u>	<u>(21,900)</u>	<u>(153,844)</u>	<u>(131,944)</u>
Fund balances-beginning	<u>38,245</u>	<u>38,245</u>	<u>38,245</u>	<u>-</u>
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 38,245</u>	<u>\$ 16,345</u>	<u>\$ (115,599)</u>	<u>\$ (131,944)</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, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ -	\$ -	\$ 45,796	\$ 45,796
Charges for services	200,259	200,259	163,856	(36,403)
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>200,259</u>	<u>200,259</u>	<u>209,652</u>	<u>9,393</u>
EXPENDITURES:				
Current:				
General government	231,477	231,477	206,880	24,597
Judicial Services	-	-	-	-
Capital outlay	100,000	100,000	6,993	93,007
Total expenditures	<u>331,477</u>	<u>331,477</u>	<u>213,873</u>	<u>117,604</u>
Excess(deficiency) of revenues over expenditures	<u>(131,218)</u>	<u>(131,218)</u>	<u>(4,221)</u>	<u>126,997</u>
OTHER FINANCING SOURCES (USES):				
Proceeds from sale of fixed assets	-	-	40,000	40,000
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>40,000</u>	<u>40,000</u>
Net change in fund balance	<u>(131,218)</u>	<u>(131,218)</u>	<u>35,779</u>	<u>166,997</u>
Fund balances-beginning	116,628	116,628	116,628	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ (14,590)</u>	<u>\$ (14,590)</u>	<u>\$ 152,407</u>	<u>\$ 166,997</u>

KITSAP COUNTY, WASHINGTON

Auditor's Document Preservation Fund 112

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 105,000	\$ 105,000	\$ 118,496	\$ 13,496
Charges for services	143,000	143,000	184,008	41,008
Total revenues	<u>248,000</u>	<u>248,000</u>	<u>302,504</u>	<u>54,504</u>
EXPENDITURES:				
Current:				
General government	312,214	312,872	273,415	39,457
Total expenditures	<u>312,214</u>	<u>312,872</u>	<u>273,415</u>	<u>39,457</u>
Excess(deficiency) of revenues over expenditures	<u>(64,214)</u>	<u>(64,872)</u>	<u>29,089</u>	<u>93,961</u>
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(64,214)</u>	<u>(64,872)</u>	<u>29,089</u>	<u>93,961</u>
Fund balances-beginning	375,039	375,039	375,039	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 310,825</u>	<u>\$ 310,167</u>	<u>\$ 404,128</u>	<u>\$ 93,961</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, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for services	1,205,000	1,205,000	1,600,847	395,847
Total revenues	1,205,000	1,205,000	1,600,847	395,847
EXPENDITURES:				
Current:				
General government	1,671,562	1,671,562	1,295,240	376,322
Total expenditures	1,671,562	1,671,562	1,295,240	376,322
Excess(deficiency) of revenues over expenditures	(466,562)	(466,562)	305,607	772,169
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(466,562)	(466,562)	305,607	772,169
Fund balances-beginning	2,447,797	2,447,797	2,447,797	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 1,981,235	\$ 1,981,235	\$ 2,753,404	\$ 772,169

KITSAP COUNTY, WASHINGTON

Westnet Fund 114

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 210,000	\$ 210,000	\$ 177,742	\$ (32,258)
Fines & forfeits	140,000	140,000	158,212	18,212
Investment earnings	8,500	8,500	3,525	(4,975)
Miscellaneous	12,500	12,500	6,678	(5,822)
Total revenues	<u>371,000</u>	<u>371,000</u>	<u>346,157</u>	<u>(24,843)</u>
EXPENDITURES:				
Current:				
Public safety	719,998	719,998	480,220	239,778
Capital outlay	60,000	60,000	-	60,000
Total expenditures	<u>779,998</u>	<u>779,998</u>	<u>480,220</u>	<u>299,778</u>
Excess(deficiency) of revenues over expenditures	<u>(408,998)</u>	<u>(408,998)</u>	<u>(134,063)</u>	<u>274,935</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	50,000	50,000	-	(50,000)
Transfers out	(80,000)	(80,000)	(47,001)	32,999
Total other financing sources & uses	<u>(30,000)</u>	<u>(30,000)</u>	<u>(47,001)</u>	<u>(17,001)</u>
Net change in fund balance	<u>(438,998)</u>	<u>(438,998)</u>	<u>(181,064)</u>	<u>257,934</u>
Fund balances-beginning	836,387	836,387	836,387	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 397,389</u>	<u>\$ 397,389</u>	<u>\$ 655,323</u>	<u>\$ 257,934</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, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 64,187	\$ 64,187	\$ 51,239	\$ (12,948)
Investment earnings	750	750	904	154
Total revenues	<u>64,937</u>	<u>64,937</u>	<u>52,142</u>	<u>(12,795)</u>
EXPENDITURES:				
Current:				
Public safety	66,647	66,647	29,609	37,038
Capital Outlay	<u>30,000</u>	<u>30,000</u>	<u>29,861</u>	<u>139</u>
Total expenditures	96,647	96,647	59,469	37,178
Excess(deficiency) of revenues over expenditures	<u>(31,710)</u>	<u>(31,710)</u>	<u>(7,327)</u>	<u>24,383</u>
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	-	-	-	-
Transfers out	<u>(65,000)</u>	<u>(65,000)</u>	-	65,000
Total other financing sources & uses	<u>(65,000)</u>	<u>(65,000)</u>	-	65,000
Net change in fund balance	<u>(96,710)</u>	<u>(96,710)</u>	<u>(7,327)</u>	<u>89,383</u>
Fund balances-beginning	208,446	208,446	208,446	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 111,736</u>	<u>\$ 111,736</u>	<u>\$ 201,119</u>	<u>\$ 89,383</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, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ -	\$ -	\$ 290	\$ 290
Charges for services	210,000	210,000	214,930	4,930
Investment earnings	-	-	1,676	1,676
Miscellaneous	-	-	-	-
Total revenues	<u>210,000</u>	<u>210,000</u>	<u>216,896</u>	<u>6,896</u>
EXPENDITURES:				
Current:				
Physical Environment	207,134	208,378	211,521	(3,143)
Total expenditures	<u>207,134</u>	<u>208,378</u>	<u>211,521</u>	<u>(3,143)</u>
Excess(deficiency) of revenues over expenditures	<u>2,866</u>	<u>1,622</u>	<u>5,376</u>	<u>3,754</u>
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>2,866</u>	<u>1,622</u>	<u>5,376</u>	<u>3,754</u>
Fund balances-beginning	222,842	222,842	222,842	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 225,708</u>	<u>\$ 224,464</u>	<u>\$ 228,218</u>	<u>\$ 3,754</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, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for services	\$ 78,000	\$ 78,000	\$ 122,931	\$ 44,931
Investment earnings	6,000	6,000	3,561	(2,439)
Miscellaneous	1,200	1,200	1,649	449
Total revenues	<u>85,200</u>	<u>85,200</u>	<u>128,141</u>	<u>42,941</u>
EXPENDITURES:				
Current:				
General government	<u>95,526</u>	<u>95,526</u>	<u>111,059</u>	<u>(15,533)</u>
Total expenditures	<u>95,526</u>	<u>95,526</u>	<u>111,059</u>	<u>(15,533)</u>
Excess(deficiency) of revenues over expenditures	<u>(10,326)</u>	<u>(10,326)</u>	<u>17,083</u>	<u>27,409</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	<u>(10,326)</u>	<u>(10,326)</u>	<u>17,083</u>	<u>27,409</u>
Fund balances-beginning	<u>892,505</u>	<u>892,505</u>	<u>892,505</u>	<u>-</u>
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 882,179</u>	<u>\$ 882,179</u>	<u>\$ 909,588</u>	<u>\$ 27,409</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, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	1,500	1,500	882	(618)
Total revenues	<u>1,500</u>	<u>1,500</u>	<u>882</u>	<u>(618)</u>
EXPENDITURES:				
Current:				
General government	24,300	24,300	3,000	21,300
Total expenditures	<u>24,300</u>	<u>24,300</u>	<u>3,000</u>	<u>21,300</u>
Excess(deficiency) of revenues over expenditures	<u>(22,800)</u>	<u>(22,800)</u>	<u>(2,118)</u>	<u>20,682</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>(22,800)</u>	<u>(22,800)</u>	<u>(2,118)</u>	<u>20,682</u>
Fund balances-beginning	180,197	180,197	180,197	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 157,397</u>	<u>\$ 157,397</u>	<u>\$ 178,079</u>	<u>\$ 20,682</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, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ 305,000	\$ 305,000	\$ 293,464	\$ (11,536)
Other taxes	-	-	690	690
Intergovernmental	-	-	109	109
Investment earnings	2,500	2,500	842	(1,658)
Miscellaneous	-	-	612	612
Total revenues	<u>307,500</u>	<u>307,500</u>	<u>295,716</u>	<u>(11,784)</u>
EXPENDITURES:				
Current:				
Health & Human Services	<u>337,583</u>	<u>337,583</u>	<u>326,241</u>	<u>11,342</u>
Total expenditures	<u>337,583</u>	<u>337,583</u>	<u>326,241</u>	<u>11,342</u>
Excess(deficiency) of revenues over expenditures	<u>(30,083)</u>	<u>(30,083)</u>	<u>(30,525)</u>	<u>(442)</u>
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	<u>(30,083)</u>	<u>(30,083)</u>	<u>(30,525)</u>	<u>(442)</u>
Fund balances-beginning	230,716	230,716	230,716	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 200,633</u>	<u>\$ 200,633</u>	<u>\$ 200,191</u>	<u>\$ (442)</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, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Fines & forfeits	\$ 22,807	\$ 22,807	\$ 27,323	\$ 4,516
Total revenues	<u>22,807</u>	<u>22,807</u>	<u>27,323</u>	<u>4,516</u>
EXPENDITURES:				
Current:				
General government	22,807	22,807	16,178	6,629
Total expenditures	<u>22,807</u>	<u>22,807</u>	<u>16,178</u>	<u>6,629</u>
Excess(deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>11,145</u>	<u>11,145</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>11,145</u>	<u>11,145</u>
Fund balances-beginning	35,416	35,416	35,416	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 35,416</u>	<u>\$ 35,416</u>	<u>\$ 46,561</u>	<u>\$ 11,145</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, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ 1,287,727	\$ 1,287,727	\$ 1,260,188	\$ (27,539)
Other taxes	2,000	2,000	2,952	952
Intergovernmental	3,025	3,025	465	(2,560)
Investment earnings	2,500	2,500	1,896	(604)
Miscellaneous	-	-	2,617	
Total revenues	<u>1,295,252</u>	<u>1,295,252</u>	<u>1,268,117</u>	<u>(29,752)</u>
EXPENDITURES:				
Physical Environment	5,144	5,144	5,144	-
Interest and other charges	1,200	1,200	786	414
Total expenditures	<u>6,344</u>	<u>6,344</u>	<u>5,930</u>	<u>414</u>
Excess(deficiency) of revenues over expenditures	<u>1,288,908</u>	<u>1,288,908</u>	<u>1,262,186</u>	<u>(26,722)</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	<u>(1,062,177)</u>	<u>(1,294,803)</u>	<u>(1,162,243)</u>	<u>132,560</u>
Total other financing sources & uses	<u>(1,062,177)</u>	<u>(1,294,803)</u>	<u>(1,162,243)</u>	<u>132,560</u>
Net change in fund balance	<u>226,731</u>	<u>(5,895)</u>	<u>99,943</u>	<u>105,838</u>
Fund balances-beginning	1,011,709	1,011,709	1,011,709	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 1,238,440</u>	<u>\$ 1,005,814</u>	<u>\$ 1,111,652</u>	<u>\$ 105,838</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, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for services	\$ 47,000	\$ 47,000	\$ 58,700	\$ 11,700
Fines & forfeits	24,000	24,000	31,112	7,112
Total revenues	<u>71,000</u>	<u>71,000</u>	<u>89,812</u>	<u>18,812</u>
EXPENDITURES:				
Current:				
Health & Human Services	71,870	71,870	72,445	(575)
Total expenditures	<u>71,870</u>	<u>71,870</u>	<u>72,445</u>	<u>(575)</u>
Excess(deficiency) of revenues over expenditures	<u>(870)</u>	<u>(870)</u>	<u>17,367</u>	<u>18,237</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>(870)</u>	<u>(870)</u>	<u>17,367</u>	<u>18,237</u>
Fund balances-beginning	78,133	78,133	78,133	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 77,263</u>	<u>\$ 77,263</u>	<u>\$ 95,500</u>	<u>\$ 18,237</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, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Retail sales & use taxes	\$ 275,000	\$ 275,000	\$ 297,365	\$ 22,365
Total revenues	<u>275,000</u>	<u>275,000</u>	<u>297,365</u>	<u>22,365</u>
EXPENDITURES:				
Current:				
Culture & recreation	253,000	253,000	253,155	(155)
Total expenditures	253,000	253,000	253,155	(155)
Excess(deficiency) of revenues over expenditures	<u>22,000</u>	<u>22,000</u>	<u>44,210</u>	<u>22,210</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	(21,436)	(21,436)	(21,436)	
Total other financing sources & uses	(21,436)	(21,436)	(21,436)	-
Net change in fund balance	564	564	22,774	22,210
Fund balances-beginning	108,273	108,273	108,273	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 108,837</u>	<u>\$ 108,837</u>	<u>\$ 131,047</u>	<u>\$ 22,210</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, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for services	\$ -	\$ -	\$ -	\$ -
Miscellaneous	160,500	160,500	115,891	(44,609)
Total revenues	<u>160,500</u>	<u>160,500</u>	<u>115,891</u>	<u>(44,609)</u>
EXPENDITURES:				
Current:				
Culture & recreation	130,983	130,983	71,196	59,787
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>130,983</u>	<u>130,983</u>	<u>71,196</u>	<u>59,787</u>
Excess(deficiency) of revenues over expenditures	<u>29,517</u>	<u>29,517</u>	<u>44,695</u>	<u>15,178</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>29,517</u>	<u>29,517</u>	<u>44,695</u>	<u>15,178</u>
Fund balances-beginning	46,900	46,900	46,900	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 76,417</u>	<u>\$ 76,417</u>	<u>\$ 91,595</u>	<u>\$ 15,178</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, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Miscellaneous	160,000	160,000	179,921	19,921
Total revenues	160,000	160,000	179,921	19,921
EXPENDITURES:				
Public safety	150,818	150,818	142,778	8,040
Total expenditures	150,818	150,818	142,778	8,040
Excess(deficiency) of revenues over expenditures	9,182	9,182	37,144	27,962
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	9,182	9,182	37,144	27,962
Fund balances-beginning	55,176	55,176	55,176	-
Fund balances-ending	\$ 64,358	\$ 64,358	\$ 92,320	\$ 27,962

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, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Fines & forfeits	-	55,000	28,339	(26,661)
Investment earnings	-	3,000	2,547	(453)
Miscellaneous	-	-	-	-
Total revenues	-	58,000	30,886	(27,114)
EXPENDITURES:				
Current:				
Public safety	-	64,625	52,752	11,873
Capital outlay	-	-	-	-
Total expenditures	-	64,625	52,752	11,873
Excess(deficiency) of revenues over expenditures	-	(6,625)	(21,865)	(15,240)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	(90,000)	(16,974)	73,026
Total other financing sources & uses	-	(90,000)	(16,974)	73,026
Net change in fund balance	-	(96,625)	(38,839)	57,786
Fund balances-beginning	549,873	549,873	549,873	-
Fund balances-ending	\$ 549,873	\$ 453,248	\$ 511,034	\$ 57,786

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, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ -	\$ 24,508	\$ 39,572	\$ 15,064
Charges for services	6,000	6,000	5,623	(377)
Interest earnings	-	-	-	-
Total revenues	<u>6,000</u>	<u>30,508</u>	<u>45,195</u>	<u>14,687</u>
EXPENDITURES:				
Current:				
General government	11,726	47,018	47,989	(971)
Total Expenditures	<u>11,726</u>	<u>47,018</u>	<u>47,989</u>	<u>(971)</u>
Excess(deficiency) of revenues over expenditures	<u>(5,726)</u>	<u>(16,510)</u>	<u>(2,795)</u>	<u>13,716</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>(5,726)</u>	<u>(16,510)</u>	<u>(2,795)</u>	<u>13,716</u>
Fund balances-beginning	37,351	37,351	37,351	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances-ending	<u>\$ 31,625</u>	<u>\$ 20,841</u>	<u>\$ 34,557</u>	<u>\$ 13,716</u>

KITSAP COUNTY, WASHINGTON

Anti-Profitereing Revolving Fund 141

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Fines & forfeits	\$ 2,000	\$ 2,000	\$ 3,877	\$ 1,877
Total revenues	<u>2,000</u>	<u>2,000</u>	<u>3,877</u>	<u>1,877</u>
EXPENDITURES:				
Current:				
General government	<u>11,325</u>	<u>11,325</u>	<u>1,324</u>	<u>10,001</u>
Total expenditures	<u>11,325</u>	<u>11,325</u>	<u>1,324</u>	<u>10,001</u>
Excess(deficiency) of revenues over expenditures	<u>(9,325)</u>	<u>(9,325)</u>	<u>2,553</u>	<u>11,878</u>
OTHER FINANCING SOURCES (USES)				
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(9,325)</u>	<u>(9,325)</u>	<u>2,553</u>	<u>11,878</u>
Fund balances-beginning	<u>9,832</u>	<u>9,832</u>	<u>9,832</u>	<u>-</u>
	-	-	-	-
Fund balances-ending	<u>\$ 507</u>	<u>\$ 507</u>	<u>\$ 12,385</u>	<u>\$ 11,878</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, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Licenses and permits	\$ 12,800	\$ 12,800	\$ 14,984	\$ 2,184
Total revenues	<u>12,800</u>	<u>12,800</u>	<u>14,984</u>	<u>2,184</u>
EXPENDITURES:				
Current:				
Judicial Services	<u>19,607</u>	<u>19,607</u>	<u>21,078</u>	<u>(1,471)</u>
Total expenditures	<u>19,607</u>	<u>19,607</u>	<u>21,078</u>	<u>(1,471)</u>
Excess(deficiency) of revenues over expenditures	<u>(6,807)</u>	<u>(6,807)</u>	<u>(6,094)</u>	<u>713</u>
OTHER FINANCING SOURCES (USES)	<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>(6,807)</u>	<u>(6,807)</u>	<u>(6,094)</u>	<u>713</u>
Fund balances-beginning	65,502	65,502	65,502	-
	-	-	-	-
Fund balances-ending	<u>\$ 58,695</u>	<u>\$ 58,695</u>	<u>\$ 59,408</u>	<u>\$ 713</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, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 99,000	\$ 99,000	\$ 95,976	\$ (3,024)
Total revenues	<u>99,000</u>	<u>99,000</u>	<u>95,976</u>	<u>(3,024)</u>
EXPENDITURES:				
Judicial Services	1,196	1,196	1,196	-
Total expenditures	<u>1,196</u>	<u>1,196</u>	<u>1,196</u>	<u>-</u>
Excess(deficiency) of revenues over expenditures	<u>97,804</u>	<u>97,804</u>	<u>94,780</u>	<u>(3,024)</u>
OTHER FINANCING SOURCES (USES):				
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	(99,000)	(99,000)	(99,000)	-
Transfers in	-	-	-	-
Transfers out	(99,000)	(99,000)	(99,000)	-
Total other financing sources & uses	<u>(99,000)</u>	<u>(99,000)</u>	<u>(99,000)</u>	<u>-</u>
Net change in fund balance	<u>(1,196)</u>	<u>(1,196)</u>	<u>(4,220)</u>	<u>(3,024)</u>
Fund balances-beginning	187,944	187,944	187,944	-
	-	-	-	-
Fund balances-ending	<u>\$ 186,748</u>	<u>\$ 186,748</u>	<u>\$ 183,724</u>	<u>\$ (3,024)</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, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 181,340	\$ 181,340	\$ 192,444	\$ 11,104
Total revenues	<u>181,340</u>	<u>181,340</u>	<u>192,444</u>	<u>11,104</u>
EXPENDITURES:				
Current:				
Judicial Services	<u>238,499</u>	<u>239,377</u>	<u>184,808</u>	<u>54,569</u>
Total expenditures	<u>238,499</u>	<u>239,377</u>	<u>184,808</u>	<u>54,569</u>
Excess(deficiency) of revenues over expenditures	<u>(57,159)</u>	<u>(58,037)</u>	<u>7,636</u>	<u>65,673</u>
OTHER FINANCING SOURCES (USES)	<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>(57,159)</u>	<u>(58,037)</u>	<u>7,636</u>	<u>65,673</u>
Fund balances-beginning	138,076	138,076	138,076	-
	-	-	-	-
Fund balances-ending	<u>\$ 80,917</u>	<u>\$ 80,039</u>	<u>\$ 145,712</u>	<u>\$ 65,673</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, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Investment earnings	\$ 288,000	\$ 288,000	\$ 306,898	\$ 18,898
Total revenues	<u>288,000</u>	<u>288,000</u>	<u>306,898</u>	<u>18,898</u>
EXPENDITURES:				
Current:				
General government	<u>296,103</u>	<u>296,103</u>	<u>287,779</u>	<u>8,324</u>
Total expenditures	<u>296,103</u>	<u>296,103</u>	<u>287,779</u>	<u>8,324</u>
Excess(deficiency) of revenues over expenditures	<u>(8,103)</u>	<u>(8,103)</u>	<u>19,119</u>	<u>27,222</u>
	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(8,103)</u>	<u>(8,103)</u>	<u>19,119</u>	<u>27,222</u>
Fund balances-beginning	<u>383,250</u>	<u>383,250</u>	<u>383,250</u>	<u>-</u>
	-	-	-	-
Fund balances-ending	<u>\$ 375,147</u>	<u>\$ 375,147</u>	<u>\$ 402,369</u>	<u>\$ 27,222</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, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for services	\$ 132,600	\$ 132,600	\$ 186,182	\$ 53,582
Investment earnings	582	582	-	(582)
Total revenues	<u>133,182</u>	<u>133,182</u>	<u>186,182</u>	<u>53,000</u>
EXPENDITURES:				
Physical Environment	531	531	532	(1)
Total expenditures	<u>531</u>	<u>531</u>	<u>532</u>	<u>(2)</u>
Excess(deficiency) of revenues over expenditures	<u>132,651</u>	<u>132,651</u>	<u>185,650</u>	<u>52,999</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	90,000	90,000	90,000	-
Transfers out	(210,437)	(210,437)	(210,446)	(9)
Total other financing sources & uses	<u>(120,437)</u>	<u>(120,437)</u>	<u>(120,446)</u>	<u>(9)</u>
Net change in fund balance	<u>12,214</u>	<u>12,214</u>	<u>65,204</u>	<u>52,990</u>
Fund balances-beginning	75,186	75,186	75,186	-
	-	-	-	-
Fund balances-ending	<u>\$ 87,400</u>	<u>\$ 87,400</u>	<u>\$ 140,390</u>	<u>\$ 52,990</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, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ -	\$ -	\$ 20,000	\$ 20,000
Charges for services	45,000	45,000	60,435	15,435
Fines & forfeits			203	203
Investment earnings	8,000	8,000	1,177	(6,823)
Miscellaneous	431,150	431,182	383,650	(47,532)
Total revenues	<u>484,150</u>	<u>484,182</u>	<u>465,465</u>	<u>(38,717)</u>
EXPENDITURES:				
Current:				
Culture & recreation	682,786	682,786	581,956	100,830
Capital outlay	-	-	56,047	(56,047)
Total expenditures	<u>682,786</u>	<u>682,786</u>	<u>638,003</u>	<u>44,783</u>
Excess(deficiency) of revenues over expenditures	<u>(198,636)</u>	<u>(198,605)</u>	<u>(172,538)</u>	<u>26,066</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>(198,636)</u>	<u>(198,605)</u>	<u>(172,538)</u>	<u>26,066</u>
Fund balances-beginning	381,484	381,484	381,484	-
Fund balances-ending	<u>\$ 182,848</u>	<u>\$ 182,880</u>	<u>\$ 208,946</u>	<u>\$ 26,066</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, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Miscellaneous	\$ 29,000	\$ 29,000	\$ 21,393	\$ (7,607)
Total revenues	<u>29,000</u>	<u>29,000</u>	<u>21,393</u>	<u>(7,607)</u>
EXPENDITURES:				
Current:				
Culture & recreation	11,915	11,915	27,911	(15,996)
Total expenditures	<u>11,915</u>	<u>11,915</u>	<u>27,911</u>	<u>(15,996)</u>
Excess(deficiency) of revenues over expenditures	<u>17,085</u>	<u>17,085</u>	<u>(6,518)</u>	<u>(23,603)</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>17,085</u>	<u>17,085</u>	<u>(6,518)</u>	<u>(23,603)</u>
Fund balances-beginning	48,346	48,346	48,346	-
	-	-	-	-
Fund balances-ending	<u>\$ 65,431</u>	<u>\$ 65,431</u>	<u>\$ 41,828</u>	<u>\$ (23,603)</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, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Licenses and permits	\$ 3,000	\$ 3,000	\$ 1,990	\$ (1,010)
Fines & forfeits	25,000	25,000	16,465	(8,535)
Investment earnings	1,000	1,000	367	(633)
Miscellaneous	1,000	1,000	18,987	17,987
Total revenues	<u>30,000</u>	<u>30,000</u>	<u>37,809</u>	<u>7,809</u>
EXPENDITURES:				
Current:				
Public safety	<u>54,588</u>	<u>54,588</u>	<u>19,982</u>	<u>34,606</u>
Total expenditures	<u>54,588</u>	<u>54,588</u>	<u>19,982</u>	<u>34,606</u>
Excess(deficiency) of revenues over expenditures	<u>(24,588)</u>	<u>(24,588)</u>	<u>17,827</u>	<u>42,415</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>(24,588)</u>	<u>(24,588)</u>	<u>17,827</u>	<u>42,415</u>
Fund balances-beginning	<u>84,112</u>	<u>84,112</u>	<u>84,112</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances-ending	<u>\$ 59,524</u>	<u>\$ 59,524</u>	<u>\$ 101,939</u>	<u>\$ 42,415</u>

KITSAP COUNTY, WASHINGTON

Regional Septic Loan Fund 161

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 750,000	\$ 750,000	\$ 394,208	\$ (355,792)
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>750,000</u>	<u>750,000</u>	<u>394,208</u>	<u>(355,792)</u>
EXPENDITURES:				
Current:				
Physical environment	<u>745,765</u>	<u>745,765</u>	<u>393,566</u>	<u>352,199</u>
Total expenditures	<u>745,765</u>	<u>745,765</u>	<u>393,566</u>	<u>352,199</u>
Excess(deficiency) of revenues over expenditures	<u>4,235</u>	<u>4,235</u>	<u>642</u>	<u>(3,593)</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	(642)	(642)
Total other financing sources & uses	-	-	(642)	(642)
Net change in fund balance	<u>4,235</u>	<u>4,235</u>	<u>(0)</u>	<u>(4,235)</u>
Fund balances-beginning	-	-	97	97
	-	-	-	-
Fund balances-ending	<u>\$ 4,235</u>	<u>\$ 4,235</u>	<u>\$ 97</u>	<u>\$ (4,138)</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, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 1,170,000	\$ 1,170,000	\$ 1,079,519	\$ (90,481)
Charges for services	125,000	125,000	88,763	(36,237)
Investment earnings	15,000	15,000	6,041	(8,959)
Miscellaneous	187,500	187,500	176,049	(11,451)
Total revenues	<u>1,497,500</u>	<u>1,497,500</u>	<u>1,350,373</u>	<u>(147,127)</u>
EXPENDITURES:				
Current:				
Health & Human Services	2,533,664	2,533,664	2,102,017	431,647
Capital outlay	-	-	5,180	(5,180)
Total expenditures	<u>2,533,664</u>	<u>2,533,664</u>	<u>2,107,197</u>	<u>426,467</u>
Excess(deficiency) of revenues over expenditures	<u>(1,036,164)</u>	<u>(1,036,164)</u>	<u>(756,824)</u>	<u>279,340</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	761,164	761,164	720,898	(40,266)
Total other financing sources & uses	<u>761,164</u>	<u>761,164</u>	<u>720,898</u>	<u>(40,266)</u>
Net change in fund balance	<u>(275,000)</u>	<u>(275,000)</u>	<u>(35,926)</u>	<u>239,074</u>
Fund balances-beginning	1,659,214	1,659,214	1,659,214	-
	-	-	-	-
Fund balances-ending	<u>\$ 1,384,214</u>	<u>\$ 1,384,214</u>	<u>\$ 1,623,288</u>	<u>\$ 239,074</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, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for services	\$ 40,000	\$ 40,000	\$ 42,345	\$ 2,345
Total revenues	40,000	40,000	42,345	2,345
EXPENDITURES:				
Current:				
Judicial Services	40,000	40,000	42,713	(2,713)
Total expenditures	40,000	40,000	42,713	(2,713)
Excess(deficiency) of revenues over expenditures	-	-	(368)	(368)
OTHER FINANCING SOURCES (USES):				
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	(368)	(368)
Fund balances-beginning	10,958	10,958	10,958	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 10,958	\$ 10,958	\$ 10,590	\$ (368)

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, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 1,346,144	\$ 1,346,144	\$ 1,028,262	\$ (317,882)
Investment earnings			45	45
Miscellaneous			36,771	36,771
Total revenues	<u>1,346,144</u>	<u>1,346,144</u>	<u>1,065,077</u>	<u>(281,067)</u>
EXPENDITURES:				
Current:				
Economic Environment	<u>1,346,294</u>	<u>1,310,291</u>	<u>1,072,338</u>	<u>237,953</u>
Total expenditures	<u>1,346,294</u>	<u>1,310,291</u>	<u>1,072,338</u>	<u>237,953</u>
Excess(deficiency) of revenues over expenditures	<u>(150)</u>	<u>35,853</u>	<u>(7,261)</u>	<u>(43,114)</u>
OTHER FINANCING SOURCES (USES):				
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(150)</u>	<u>35,853</u>	<u>(7,261)</u>	<u>(43,114)</u>
Fund balances-beginning	<u>7,261</u>	<u>7,261</u>	<u>7,261</u>	<u>-</u>
Prior period adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances-ending	<u>\$ 7,111</u>	<u>\$ 43,114</u>	<u>\$ 0</u>	<u>\$ (43,114)</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, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 1,863,490	\$ 1,863,490	\$ 967,823	\$ (895,667)
Investment earnings			9,939	9,939
Miscellaneous	-	-	31,835	31,835
Total revenues	<u>1,863,490</u>	<u>1,863,490</u>	<u>1,009,598</u>	<u>(853,892)</u>
EXPENDITURES:				
Current:				
Health & Human Services	-	-	-	-
Economic Environment	1,863,740	1,863,740	1,022,510	841,230
Total Expenditures	<u>1,863,740</u>	<u>1,863,740</u>	<u>1,022,510</u>	<u>841,230</u>
Excess(deficiency) of revenues over expenditures	<u>(250)</u>	<u>(250)</u>	<u>(12,912)</u>	<u>(12,662)</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	<u>(250)</u>	<u>(250)</u>	<u>(12,912)</u>	<u>(12,662)</u>
Fund balances-beginning	18,125	18,125	18,125	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 17,875</u>	<u>\$ 17,875</u>	<u>\$ 5,213</u>	<u>\$ (12,662)</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, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Miscellaneous	50,000	50,000	6,185	(43,815)
Total revenues	50,000	50,000	6,185	(43,815)
EXPENDITURES:				
Current:				
Physical Environment	50,000	50,000	24,146	25,854
Total expenditures	50,000	50,000	24,146	25,854
Excess(deficiency) of revenues over expenditures	-	-	(17,961)	(17,961)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
T Net change in fund balance	-	-	-	-
	-	-	(17,961)	(17,961)
Fund balances-beginning	145,725	145,725	145,725	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 145,725	\$ 145,725	\$ 127,764	\$ (17,961)

KITSAP COUNTY, WASHINGTON

Community Development 168

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Licenses and permits	\$ 2,381,775	\$ 2,661,617	\$ 2,524,752	\$ (136,865)
Intergovernmental	1,193,735	1,286,521	763,309	(523,212)
Charges for services	1,471,196	1,410,940	1,549,688	138,748
Miscellaneous	-	-	20,232	20,232
Total revenues	<u>5,046,706</u>	<u>5,359,078</u>	<u>4,857,982</u>	<u>(501,096)</u>
EXPENDITURES:				
Current:				
Physical Environment	\$ 2,908,367	\$ 2,917,545	\$ 2,473,861	\$ 443,684
Economic Environment	3,843,573	3,999,292	3,884,905	114,387
Debt service:				
Principal	20,000	20,000	5,870	14,130
Interest and other charges			-	
Total expenditures	<u>6,771,940</u>	<u>6,936,837</u>	<u>6,364,637</u>	<u>572,200</u>
Excess(deficiency) of revenues over expenditures	<u>(1,725,234)</u>	<u>(1,577,759)</u>	<u>(1,506,655)</u>	<u>71,104</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	1,714,633	1,723,811	1,723,554	(257)
Total other financing sources & uses	<u>1,714,633</u>	<u>1,723,811</u>	<u>1,723,554</u>	<u>(257)</u>
Net change in fund balance	<u>(10,601)</u>	<u>146,052</u>	<u>216,899</u>	<u>70,847</u>
Fund balances-beginning	18,497	18,497	18,497	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 7,896</u>	<u>\$ 164,549</u>	<u>\$ 235,396</u>	<u>\$ 70,847</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, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Retail sales & use taxes	\$ 3,345,631	\$ 3,345,631	\$ 3,409,659	\$ 64,028
Investment earnings	-	-	-	-
Total revenues	<u>3,345,631</u>	<u>3,345,631</u>	<u>3,409,659</u>	<u>64,028</u>
EXPENDITURES:				
Current:				
Interest and other charges	-	-	221	(221)
Total expenditures	-	-	221	(221)
Excess(deficiency) of revenues over expenditures	<u>3,345,631</u>	<u>3,345,631</u>	<u>3,409,438</u>	<u>63,807</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	(3,151,332)	(3,151,332)	(3,151,332)	-
Total other financing sources & uses	<u>(3,151,332)</u>	<u>(3,151,332)</u>	<u>(3,151,332)</u>	<u>-</u>
Net change in fund balance	194,299	194,299	258,106	63,807
Fund balances-beginning	865,650	865,650	865,650	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 1,059,949</u>	<u>\$ 1,059,949</u>	<u>\$ 1,123,756</u>	<u>\$ 63,807</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, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for Services	\$ -	\$ -	\$ 68,368	\$ 68,368
Investment earnings	-	-	259	259
Total revenues	-	-	68,627	68,627
EXPENDITURES:				
Current:				
Interest and other charges	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	68,627	68,627
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	68,627	68,627
Fund balances-beginning	107,662	107,662	107,662	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 107,662	\$ 107,662	\$ 176,289	\$ 68,627

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, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for Services	\$ -	\$ -	\$ 112,164	\$ 112,164
Investment earnings	-	-	671	671
Total revenues	-	-	112,835	112,835
EXPENDITURES:				
Current:				
Interest and other charges	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	112,835	112,835
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	112,835	112,835
Fund balances-beginning	221,156	221,156	221,156	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 221,156	\$ 221,156	\$ 333,991	\$ 112,835

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, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for Services	\$ -	\$ -	\$ 12,864	\$ 12,864
Investment earnings	-	-	44	44
Total revenues	-	-	12,908	12,908
EXPENDITURES:				
Current:				
Interest and other charges	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	12,908	12,908
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	12,908	12,908
Fund balances-beginning	20,577	20,577	20,577	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 20,577	\$ 20,577	\$ 33,485	\$ 12,908

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, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for Services	\$ -	\$ -	\$ 45,043	\$ 45,043
Investment earnings	-	-	522	522
Total revenues	-	-	45,564	45,564
EXPENDITURES:				
Current:				
Interest and other charges	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	45,564	45,564
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	45,564	45,564
Fund balances-beginning	126,506	126,506	126,506	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 126,506	\$ 126,506	\$ 172,070	\$ 45,564

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, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for Services	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	534	534
Total revenues	-	-	534	534
EXPENDITURES:				
Current:				
Interest and other charges	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	534	534
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	534	534
Fund balances-beginning	207,220	207,220	207,220	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 207,220	\$ 207,220	\$ 207,754	\$ 534

KITSAP COUNTY, WASHINGTON

PEG Fund 179

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Miscellaneous	\$ 91,800	\$ 91,800	\$ 92,275	\$ 475
Total revenues	91,800	91,800	92,275	475
	6			
EXPENDITURES:				
Current:				
Economic Environment	48,972	48,972	87,449	(38,477)
Capital outlay	45,000	45,000	32,741	12,259
Total expenditures	93,972	93,972	120,190	(26,218)
Excess(deficiency) of revenues over expenditures	(2,172)	(2,172)	(27,916)	(25,744)
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(2,172)	(2,172)	(27,916)	(25,744)
Fund balances-beginning	129,649	129,649	129,649	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 127,477	\$ 127,477	\$ 101,733	\$ (25,744)

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, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ 613,998	\$ 613,998	\$ 504,949	\$ (109,049)
Investment earnings	-	-	3,669	3,669
Miscellaneous	-	-	-	-
Total revenues	<u>613,998</u>	<u>613,998</u>	<u>508,618</u>	<u>(105,380)</u>
EXPENDITURES:				
Current:				
Health & Human Services	<u>163,998</u>	<u>163,998</u>	<u>75,126</u>	<u>88,872</u>
Total expenditures	<u>163,998</u>	<u>163,998</u>	<u>75,126</u>	<u>88,872</u>
Excess(deficiency) of revenues over expenditures	<u>450,000</u>	<u>450,000</u>	<u>433,492</u>	<u>(16,508)</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>(16,508)</u>	<u>(16,508)</u>
Fund balances-beginning	<u>1,200,352</u>	<u>1,200,352</u>	<u>1,200,352</u>	<u>-</u>
Prior period adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances-ending	<u>\$ 1,200,352</u>	<u>\$ 1,200,352</u>	<u>\$ 1,183,844</u>	<u>\$ (16,508)</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, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ 150,000	\$ 150,000	\$ 150,000	\$ -
Intergovernmental	3,248,000	3,248,000	2,859,741	(388,259)
Miscellaneous	20,000	20,000	20,750	750
Total revenues	<u>3,418,000</u>	<u>3,418,000</u>	<u>3,030,491</u>	<u>(387,509)</u>
EXPENDITURES:				
Current:				
Health & Human Services	3,707,186	3,707,186	3,125,212	581,974
Total expenditures	<u>3,707,186</u>	<u>3,707,186</u>	<u>3,125,212</u>	<u>581,974</u>
Excess(deficiency) of revenues over expenditures	<u>(289,186)</u>	<u>(289,186)</u>	<u>(94,721)</u>	<u>194,465</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>(289,186)</u>	<u>(289,186)</u>	<u>(94,721)</u>	<u>194,465</u>
Fund balances-beginning	1,242,569	1,242,569	1,242,569	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 953,383</u>	<u>\$ 953,383</u>	<u>\$ 1,147,848</u>	<u>\$ 194,465</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, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 2,062,568	\$ 2,362,568	\$ 2,226,686	\$ (135,882)
Investment earnings			1,250	
Total revenues	<u>2,062,568</u>	<u>2,362,568</u>	<u>2,227,936</u>	<u>(135,882)</u>
EXPENDITURES:				
Current:				
Health & Human Services	<u>1,174,268</u>	<u>1,518,000</u>	<u>1,400,919</u>	<u>117,081</u>
Total expenditures	<u>1,174,268</u>	<u>1,518,000</u>	<u>1,400,919</u>	<u>117,081</u>
Excess(deficiency) of revenues over expenditures	<u>888,300</u>	<u>844,568</u>	<u>827,017</u>	<u>(17,551)</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	18,564	18,564	18,564	-
Transfers out	<u>(906,864)</u>	<u>(877,000)</u>	<u>(844,554)</u>	<u>32,446</u>
Total other financing sources & uses	<u>(888,300)</u>	<u>(858,436)</u>	<u>(825,990)</u>	<u>32,446</u>
Net change in fund balance	<u>-</u>	<u>(13,868)</u>	<u>1,027</u>	<u>14,895</u>
Fund balances-beginning	<u>268,314</u>	<u>268,314</u>	<u>268,314</u>	<u>-</u>
Prior period adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances-ending	<u>\$ 268,314</u>	<u>\$ 254,446</u>	<u>\$ 269,341</u>	<u>\$ 14,895</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, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Miscellaneous	\$ 2,400	\$ 53,100	\$ 53,269	\$ 169
Total revenues	2,400	53,100	53,269	169
EXPENDITURES:				
Current:				
Public safety	2,400	53,770	2,877	50,893
Total expenditures	2,400	53,770	2,877	50,893
Excess(deficiency) of revenues over expenditures	-	(670)	50,392	51,062
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	(670)	50,392	51,062
Fund balances-beginning	9,119	9,119	9,119	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 9,119	\$ 8,449	\$ 59,511	\$ 51,062

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, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 7,285,000	\$ 7,285,000	\$ 6,717,746	\$ (567,254)
Investment earnings	-	-	2,853	2,853
Miscellaneous	-	-	-	-
Total revenues	<u>7,285,000</u>	<u>7,285,000</u>	<u>6,720,599</u>	<u>(564,401)</u>
EXPENDITURES:				
Current:				
Health and human services	<u>7,292,500</u>	<u>7,292,500</u>	<u>6,567,811</u>	<u>724,689</u>
Total expenditures	<u>7,292,500</u>	<u>7,292,500</u>	<u>6,567,811</u>	<u>724,689</u>
Excess(deficiency) of revenues over expenditures	<u>(7,500)</u>	<u>(7,500)</u>	<u>152,788</u>	<u>160,288</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>160,288</u>	<u>160,288</u>
Fund balances-beginning	<u>835,416</u>	<u>835,416</u>	<u>835,416</u>	<u>-</u>
Prior period adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances-ending	<u>\$ 835,416</u>	<u>\$ 835,416</u>	<u>\$ 995,704</u>	<u>\$ 160,288</u>

KITSAP COUNTY, WASHINGTON

Commute Trip Reduction Fund 189

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Fines & forfeits	\$ -	\$ -	\$ 5	\$ -
Miscellaneous	\$ 56,000	\$ 56,000	\$ 64,241	\$ 8,241
Total revenues	56,000	56,000	64,246	8,241
EXPENDITURES:				
Current:				
Transportation	75,233	75,233	50,915	24,318
Total expenditures	75,233	75,233	50,915	24,318
Excess(deficiency) of revenues over expenditures	(19,233)	(19,233)	13,330	32,563
OTHER FINANCING SOURCES (USES):				
Other adjustments	-	-	-	-
T Net change in fund balance	(19,233)	(19,233)	13,330	32,563
Fund balances-beginning	108,922	108,922	108,922	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 89,689	\$ 89,689	\$ 122,252	\$ 32,563

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, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 4,251,500	\$ 4,251,500	\$ 3,377,051	\$ (874,449)
Miscellaneous	4,000	4,000	4,479	479
Total revenues	<u>4,255,500</u>	<u>4,255,500</u>	<u>3,381,530</u>	<u>(873,970)</u>
EXPENDITURES:				
Current:				
Health & Human Services	4,277,949	4,277,949	3,407,046	870,903
Total expenditures	<u>4,277,949</u>	<u>4,277,949</u>	<u>3,407,046</u>	<u>870,903</u>
Excess(deficiency) of revenues over expenditures	<u>(22,449)</u>	<u>(22,449)</u>	<u>(25,516)</u>	<u>(3,067)</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	22,449	22,449	22,449	-
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>-</u>	<u>-</u>	<u>(3,067)</u>	<u>(3,067)</u>
Fund balances-beginning	593,168	593,168	593,168	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 593,168</u>	<u>\$ 593,168</u>	<u>\$ 590,101</u>	<u>\$ (3,067)</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, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 2,577,000	\$ 2,577,000	\$ 1,977,233	\$ (599,767)
Miscellaneous	-	-	-	-
Total revenues	<u>2,577,000</u>	<u>2,577,000</u>	<u>1,977,233</u>	<u>(599,767)</u>
EXPENDITURES:				
Current:				
Health & Human Services	<u>2,577,000</u>	<u>2,577,000</u>	<u>1,977,233</u>	<u>599,767</u>
Total expenditures	<u>2,577,000</u>	<u>2,577,000</u>	<u>1,977,233</u>	<u>599,767</u>
Excess(deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</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>-</u>	<u>-</u>
Fund balances-beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Prior period adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances-ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 1,544,000	\$ 2,094,000	\$ 1,651,722	\$ (442,278)
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	255,000	255,000	234,954	(20,046)
Total revenues	<u>1,799,000</u>	<u>2,349,000</u>	<u>1,886,676</u>	<u>(462,324)</u>
EXPENDITURES:				
Current:				
Health & Human Services	1,799,000	2,349,000	1,889,839	459,161
Total expenditures	<u>1,799,000</u>	<u>2,349,000</u>	<u>1,889,839</u>	<u>459,161</u>
Excess(deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>(3,163)</u>	<u>(3,163)</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>(3,163)</u>	<u>(3,163)</u>
Fund balances-beginning	124,082	124,082	124,082	-
Prior period adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances-ending	<u>\$ 124,082</u>	<u>\$ 124,082</u>	<u>\$ 120,919</u>	<u>\$ (3,163)</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, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 293,890	\$ 293,890	\$ 158,714	\$ (135,176)
Charges for services	50,000	50,000	100,280	50,280
Miscellaneous	7,000	7,000	-	(7,000)
Total revenues	<u>350,890</u>	<u>350,890</u>	<u>258,993</u>	<u>(91,897)</u>
EXPENDITURES:				
Current:				
Economic Environment	<u>509,220</u>	<u>509,220</u>	<u>358,157</u>	<u>151,063</u>
Total expenditures	<u>509,220</u>	<u>509,220</u>	<u>358,157</u>	<u>151,063</u>
Excess(deficiency) of revenues over expenditures	<u>(158,330)</u>	<u>(158,330)</u>	<u>(99,164)</u>	<u>59,166</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	<u>116,803</u>	<u>116,803</u>	<u>116,753</u>	<u>(50)</u>
Total other financing sources & uses	<u>116,803</u>	<u>116,803</u>	<u>116,753</u>	<u>(50)</u>
Net change in fund balance	<u>(41,527)</u>	<u>(41,527)</u>	<u>17,589</u>	<u>59,116</u>
Fund balances-beginning	<u>84,810</u>	<u>84,810</u>	<u>84,810</u>	<u>-</u>
Prior period adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances-ending	<u>\$ 43,283</u>	<u>\$ 43,283</u>	<u>\$ 102,399</u>	<u>\$ 59,116</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, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	-
Miscellaneous	-	-	5,213	5,213
Total revenues	-	-	5,213	5,213
EXPENDITURES:				
Current:				
Economic Environment	57,000	57,000	29,989	27,011
Capital Outlay	-	-	-	-
Total expenditures	57,000	57,000	29,989	27,011
Excess(deficiency) of revenues over expenditures	(57,000)	(57,000)	(24,776)	32,224
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(57,000)	(57,000)	(24,776)	32,224
Fund balances-beginning	31,421	31,421	31,421	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ (25,579)	\$ (25,579)	\$ 6,645	\$ 32,224

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, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Investment earnings	\$ -	\$ -	\$ 895	\$ 895
Miscellaneous	-	-	26,627	\$ 26,627
Total revenues	-	-	27,522	27,522
EXPENDITURES:				
Physical Environment	-	75,772	75,770	2
Interest and other charges	-	26,626	26,627	(1)
Total expenditures	-	102,398	102,397	1
Excess(deficiency) of revenues over expenditures	-	(102,398)	(74,875)	27,523
OTHER FINANCING SOURCES (USES):				
Proceeds from BANS	-	75,771	84,414	8,643
Payment of assumed debt	-	-	-	-
Total other financing sources & uses	-	75,771	84,414	8,643
SPECIAL ITEMS:				
Sales of pledged assets	-	-	(44,637)	(44,637)
Net change in fund balance	-	-	(35,098)	(35,098)
Fund balances-beginning	35,098	35,098	35,098	-
Fund balances-ending	\$ 35,098	\$ 35,098	\$ 0	\$ (35,098)

KITSAP COUNTY, WASHINGTON

2009B KC LTGO BAN Project 332

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

For the Year Ended December 31, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Investment earnings	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	-	-	\$ -
Total revenues	-	-	-	-
EXPENDITURES:				
Physical Environment	-	-	-	-
Interest and other charges	-	2,800	2,800	-
Total expenditures	-	2,800	2,800	-
Excess(deficiency) of revenues over expenditures	-	(2,800)	(2,800)	-
OTHER FINANCING SOURCES (USES):				
Proceeds from BANS	-	-	-	-
Payment of assumed debt	-	-	-	-
Total other financing sources & uses	-	-	-	-
SPECIAL ITEMS:				
Sales of pledged assets	-	2,800	2,800	-
Net change in fund balance	-	-	-	-
Fund balances-beginning	-	-	-	-
Fund balances-ending	\$ -	\$ -	\$ -	\$ -

KITSAP COUNTY, WASHINGTON

Poplars Capital Project 336

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

For the Year Ended December 31, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Investment earnings	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	6,000	210,231	\$ 204,231
Total revenues	-	6,000	210,231	204,231
EXPENDITURES:				
Physical Environment	-	6,000	125,278	(119,278)
Interest and other charges	-	-	-	-
Total expenditures	-	6,000	125,278	(119,278)
Excess(deficiency) of revenues over expenditures	-	-	84,954	84,954
OTHER FINANCING SOURCES (USES):				
Proceeds from BANS	-	-	-	-
Payment of assumed debt	-	-	-	-
Total other financing sources & uses	-	-	-	-
SPECIAL ITEMS:				
Sales of pledged assets	-	-	-	-
Net change in fund balance	-	-	84,954	84,954
Fund balances-beginning	-	-	20,992	20,992
Fund balances-ending	\$ -	\$ -	\$ 105,946	\$ 105,946

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, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Investment earnings	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
Physical safety	-	34,900	-	34,900
Interest and other charges	-	-	-	-
Capital outlay	-	3,964	22,065	(18,101)
Total expenditures	-	38,864	22,065	16,799
Excess(deficiency) of revenues over expenditures	-	(38,864)	(22,065)	16,799
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	(38,864)	(22,065)	16,799
Fund balances-beginning	38,907	38,907	38,907	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 38,907	\$ 43	\$ 16,842	\$ 16,799

KITSAP COUNTY, WASHINGTON

Silverdale Projects 363

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
Physical Environment	125,000	170,340	-	170,340
Capital outlay	-	-	36,195	(36,195)
Total Expenditures	125,000	170,340	36,195	134,145
Excess(deficiency) of revenues over expenditures	(125,000)	(170,340)	(36,195)	134,145
OTHER FINANCING SOURCES (USES):				
Transfers in	-	45,340	45,340	-
Transfers out	-	-	-	-
Total other financing sources & uses	-	45,340	45,340	-
Net change in fund balance	(125,000)	(125,000)	9,145	134,145
Fund balances-beginning	146,512	146,512	146,512	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 21,512	\$ 21,512	\$ 155,657	\$ 134,145

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, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 3,782,150	\$ 3,782,150	\$ 243,889	\$ (3,538,261)
Charges for services	90,000	90,000	-	(90,000)
Investment earnings	15,000	15,000	148,332	133,332
Miscellaneous	200,000	200,000	60,221	(139,779)
Total revenues	<u>4,087,150</u>	<u>4,087,150</u>	<u>452,441</u>	<u>(3,634,709)</u>
EXPENDITURES:				
Current:				
Culture & recreation	236,061	236,061	194,811	41,250
Debt service:				
Principal			60,221	
Interest and other charges			139,779	
Capital outlay	<u>3,114,574</u>	<u>3,114,574</u>	<u>690,761</u>	<u>2,423,813</u>
Total expenditures	<u>3,350,635</u>	<u>3,350,635</u>	<u>1,085,573</u>	<u>2,465,062</u>
Excess(deficiency) of revenues over expenditures	<u>736,515</u>	<u>736,515</u>	<u>(633,132)</u>	<u>(1,369,647)</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	<u>736,515</u>	<u>736,515</u>	<u>(633,132)</u>	<u>(1,369,647)</u>
Fund balances-beginning	<u>2,263,453</u>	<u>2,263,453</u>	<u>2,263,453</u>	<u>-</u>
Prior period adjustments	-	-	(2,799)	(2,799)
Fund balances-ending	<u>\$ 2,999,968</u>	<u>\$ 2,999,968</u>	<u>\$ 1,627,523</u>	<u>\$ (1,372,445)</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, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Investment earnings	\$ 50	\$ 50	\$ 91	\$ 41
Total revenues	50	50	91	41
EXPENDITURES:				
Current:				
Physical Environment	15,000	15,000	10,000	5,000
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	15,000	15,000	10,000	5,000
Excess(deficiency) of revenues over expenditures	(14,950)	(14,950)	(9,909)	5,041
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(14,950)	(14,950)	(9,909)	5,041
Fund balances-beginning	27,072	27,072	27,072	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 12,122	\$ 12,122	\$ 17,163	\$ 5,041

KITSAP COUNTY, WASHINGTON

Administrative Building 387

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	814	814
Total revenues	-	-	814	814
EXPENDITURES:				
Current:				
Physical Environment	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	814	814
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	814	814
Fund balances-beginning	354,544	354,544	354,544	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 354,544	\$ 354,544	\$ 355,358	\$ 814

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, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Investment earnings	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
Principal	-	15,543,398	15,543,397	1
Interest and other charges	800,000	951,700	151,700	800,000
Total expenditures	800,000	16,495,098	15,695,097	800,001
Excess(deficiency) of revenues over expenditures	(800,000)	(16,495,098)	(15,695,097)	800,001
OTHER FINANCING SOURCES (USES):				
Proceeds from BANS	-	135,951	135,950	(1)
Transfers in	800,000	16,216,773	15,416,774	(799,999)
Total other financing sources & uses	800,000	16,352,724	15,552,724	(800,000)
SPECIAL ITEM:				
Sales of pledged assets	-	117,374	117,373	(1)
Net change in fund balance	-	(25,000)	(25,000)	(0)
Fund balances-beginning	25,000	25,000	25,000	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 25,000	\$ -	\$ 0	\$ 0

KITSAP COUNTY, WASHINGTON

KC2009B Key Bank Line 232

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
Debt service	-	-	-	
Principal	-	1,589,091	1,589,091	0
Interest and other charges	-	32,951	15,727	17,224
Capital outlay	-	-	-	-
Total expenditures	-	1,622,042	1,604,818	17,224
Excess(deficiency) of revenues over expenditures	-	(1,622,042)	(1,604,818)	17,224
OTHER FINANCING SOURCES (USES):				
Transfers in	17,223	1,576,486	1,559,263	(17,223)
Total other financing sources & uses	17,223	1,576,486	1,559,263	(17,223)
SPECIAL ITEM:				
Sales of Pledged assets			45,856	45,856
Net change in fund balance	17,223	(45,556)	301	45,857
Fund balances-beginning	-	-	6,317	6,317
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 17,223	\$ (45,556)	6,619	\$ 52,174

KITSAP COUNTY, WASHINGTON

KC2010 LTGO 235

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Investment earnings	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
Physical Environment	-	-	-	-
Principal	500,000	500,000	455,000	45,000
Interest and other charges	209,534	209,534	186,883	22,652
Total expenditures	709,534	709,534	641,883	67,652
Excess(deficiency) of revenues over expenditures	(709,534)	(709,534)	(641,883)	67,652
OTHER FINANCING SOURCES (USES):				
Transfers in	709,534	709,534	709,534	-
Total other financing sources & uses	709,534	709,534	709,534	-
Net change in fund balance	-	-	67,652	67,652
Fund balances-beginning	78,910	78,910	78,910	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 78,910	\$ 78,910	\$ 146,562	\$ 67,652

KITSAP COUNTY, WASHINGTON

KC2011 LTGO 236

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ -	\$ -	\$ 292,731	\$ 292,731
Interest earnings			5,968	\$ 5,968
Micellaneous	108,450	108,450	9,225	\$ (99,225)
Total revenues	-	-	307,924	199,474
EXPENDITURES:				
Current:				
Principal	1,340,001	1,340,001	1,340,000	1
Interest and other charges	607,698	607,698	607,700	(2)
Total expenditures	1,947,699	1,947,699	1,947,700	(1)
Excess(deficiency) of revenues over expenditures	(1,947,699)	(1,947,699)	(1,639,776)	307,923
OTHER FINANCING SOURCES (USES):				
G O Bond Proceeds		-	-	-
Proceeds of Other LT Debt		-	-	-
Proceeds Refunding Gen LT Debt		-	-	-
Amt Remitted to Refunding Trustee		-	-	-
Transfers in	1,839,249	1,839,249	1,546,519	(292,730)
Total other financing sources & uses	1,839,249	1,839,249	1,546,519	(292,730)
Net change in fund balance	(108,450)	(108,450)	(93,257)	15,193
Fund balances-beginning	-	-	-	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ (108,450)	\$ (108,450)	\$ (93,257)	\$ 15,193

KITSAP COUNTY, WASHINGTON

KC2013 LTGO 237

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ -	\$ 250,000	\$ 540,311	\$ 290,311
Interest earnings	-	-	559	
Micellaneous	-	409,090	-	
Total revenues	-	659,090	540,869	290,311
EXPENDITURES:				
Current:				
Physical environment		250,000	-	
Principal	-	870,000	750,000	120,000
Interest and other charges	-	783,074	1,220,597	(437,523)
Total expenditures	-	1,903,074	1,970,597	(317,523)
Excess(deficiency) of revenues over expenditures	-	(1,243,984)	(1,429,727)	(185,743)
OTHER FINANCING SOURCES (USES):				
Proceeds Refunding Bonds		52,934,903	53,277,617	342,714
Amt Remitted to Refunding Trustee		(37,914,468)	(37,914,468)	(0)
Transfers out		1,098,722	1,476,025	377,303
Transfers in	-	(14,875,173)	(14,875,173)	(0)
Total other financing sources & uses	-	1,243,984	1,964,001	720,017
Net change in fund balance	-	-	534,273	534,273
Fund balances-beginning	-	-	-	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ -	\$ 534,273	\$ 534,273

KITSAP COUNTY, WASHINGTON

Special Assessments 256/266

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Investment earnings	\$ -	\$ -	\$ 2,166	\$ 2,166
Miscellaneous	-	-	11,549	11,549
Total revenues	-	-	13,715	13,715
EXPENDITURES:				
Current:				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	13,715	13,715
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	13,715	13,715
Fund balances-beginning	46,259	46,259	46,259	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 46,259	\$ 46,259	\$ 59,974	\$ 13,715

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, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ -	\$ 842,730	\$ 290,956	\$ (551,774)
Investment earnings	-	-	2,081	2,081
Total revenues	-	842,730	293,037	(549,693)
EXPENDITURES:				
Current:				
Principal	-	-	-	-
Interest and other charges	-	-	292,731	(292,731)
Capital outlay	-	-	-	-
Total expenditures	-	-	292,731	(292,731)
Excess(deficiency) of revenues over expenditures	-	842,730	305	(842,425)
OTHER FINANCING SOURCES (USES):				
Proceeds from refunding bonds	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Premiums on bonds	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	(550,000)	(550,000)
Total other financing sources & uses	-	-	(550,000)	(550,000)
Net change in fund balance	-	842,730	(549,695)	(1,392,425)
Fund balances-beginning	9,330,228	9,330,228	9,330,228	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 9,330,228	\$ 10,172,958	\$ 8,780,533	\$ (1,392,425)

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, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
Principal	585,000	585,000	585,000	-
Interest and other charges	629,255	629,255	22,669	606,586
Total expenditures	1,214,255	1,214,255	607,669	606,586
Excess(deficiency) of revenues over expenditures	(1,214,255)	(1,214,255)	(607,669)	606,586
OTHER FINANCING SOURCES (USES):				
Transfers in	1,214,255	1,214,255	607,064	(607,191)
Total other financing sources & uses	1,214,255	1,214,255	607,064	(607,191)
Net change in fund balance	-	-	(605)	(605)
Fund balances-beginning	8,740	8,740	8,740	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 8,740	\$ 8,740	\$ 8,135	\$ (605)

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, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
Principal	540,000	540,000	540,000	-
Interest and other charges	630,636	630,636	337,718	292,919
Capital outlay	-	-	-	-
Total expenditures	1,170,636	1,170,636	877,718	292,919
Excess(deficiency) of revenues over expenditures	(1,170,636)	(1,170,636)	(877,718)	292,919
OTHER FINANCING SOURCES (USES):				
Transfers in	1,170,636	1,170,636	877,715	(292,921)
Total other financing sources & uses	1,170,636	1,170,636	877,715	(292,921)
Net change in fund balance	-	-	(3)	(3)
Fund balances-beginning	17,287	17,287	17,287	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 17,287	\$ 17,287	\$ 17,285	\$ (3)

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, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
Principal	1,120,000	1,120,000	1,120,000	-
Interest and other charges	823,000	823,000	823,000	-
Total expenditures	1,943,000	1,943,000	1,943,000	-
Excess(deficiency) of revenues over expenditures	(1,943,000)	(1,943,000)	(1,943,000)	-
OTHER FINANCING SOURCES (USES):				
Transfers in	1,943,000	1,943,000	1,943,000	-
Total other financing sources & uses	1,943,000	1,943,000	1,943,000	-
Net change in fund balance	-	-	-	-
Fund balances-beginning	3,337	3,337	3,337	0
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 3,337	\$ 3,337	\$ 3,337	\$ 0

KITSAP COUNTY, WASHINGTON

LTGO 2006 292

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2013

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 21,685	\$ 21,685	\$ 21,686	\$ 1
Total revenues	21,685	21,685	21,686	1
EXPENDITURES:				
Current:				
Principal	985,000	985,000	985,000	-
Interest and other charges	638,320	638,320	638,320	-
Total expenditures	1,623,320	1,623,320	1,623,320	-
Excess(deficiency) of revenues over expenditures	(1,601,635)	(1,601,635)	(1,601,634)	1
OTHER FINANCING SOURCES (USES):				
Transfers in	1,601,635	1,601,635	1,601,643	8
Total other financing sources & uses	1,601,635	1,601,635	1,601,643	8
Net change in fund balance	-	-	9	9
Fund balances-beginning	120	120	120	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 120	\$ 120	\$ 129	\$ 9

KITSAP COUNTY, WASHINGTON

COMPONENT UNIT

The County has one discretely presented Component Unit, the Public Facilities District (PFD). The PFD fund statements are as follows:

KITSAP COUNTY, WASHINGTON

Combining Statement of Position

Component Unit - Public Facilities District

December 31, 2013

	PFD Operations 968	PFD Kitsap Con 976	PFD Regional Center Cap 977	Total
ASSETS				
Current assets:				
Cash and Cash equivalents	\$ 48,982	\$ -	\$ 75,489	\$ 124,471
Deposits with fiscal agents			250,000	250,000
Investments		420,643	214,838	635,481
Total current assets	\$ 48,982	\$ 420,643	\$ 540,327	1,009,952
Total assets				
Deferred outflows	-	-		
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Other liabilities	(23)	(460)	-	(483)
Notes/Contracts	-	-	(8,710,000)	(8,710,000)
Total liabilities	(23)	(460)	(8,710,000)	(8,710,483)
Deferred inflows	-			
NET POSITION				
Invested in capital assets, net of related debt	-			
Unrestricted	48,959	420,183	(8,169,673)	(7,700,531)
Total net position	\$ 48,959	\$ 420,183	\$ (8,169,673)	\$ (7,700,531)

KITSAP COUNTY, WASHINGTON

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Component Unit - Public Facilities District

For the Year Ended December 31, 2013

	PFD KFEC Facility 966	PFD Operations 968	PFD Kitsap Con 976	PFD Regional Center Cap 977	Total
REVENUES:					
Retail sales & use taxes	\$ -	\$ -	\$ -	\$ 1,133,785	\$ 1,133,785
Interest earnings	-	-	183	3,095	3,278
Miscellaneous	-	3,275	-	-	3,275
Total revenues	-	3,275	183	1,136,880	1,140,338
EXPENDITURES:					
Current:					
Physical environment	30,000	83,465	-	354,141	467,606
Total expenditures	30,000	83,465	-	354,141	467,606
Excess(deficiency) of revenues over expenditures	(30,000)	(80,190)	183	782,739	672,732
OTHER FINANCING SOURCES (USES):					
Transfers out	-	-	-	(579,149)	(579,149)
Transfers in	30,000	129,149	420,000	-	579,149
Total other financing sources & uses	30,000	129,149	420,000	(579,149)	-
Net change in fund balance	-	48,959	420,183	203,590	672,732
Net position-beginning	-	-	-	(8,373,263)	(8,373,263)
Prior period adjustments	-	-	-	-	-
Net position-ending	\$ -	\$ 48,959	\$ 420,183	\$ (8,169,673)	(7,700,531)

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.

Building Repair and Replacements – A fund used to account for operation of County Maintenance and Building repairs.

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 Position

Internal Service Funds

December 31, 2013

	Equipment Rental and Revolving	Building Repair and Replacement	Employer Benefits	Self Insurance
ASSETS				
Current assets:				
Cash and Cash equivalents	\$ 13,880,531	\$ 552,098	\$ 4,709,386	\$ 9,676,907
Deposits with fiscal agents	-	-	-	-
Receivables, net	-	-	3,413	-
Due from other funds	290,991	28,402	-	-
Due from other governments	-	-	-	-
Prepayments	-	-	-	123,450
Inventories	1,706,675	-	-	-
Total current assets	<u>15,878,197</u>	<u>580,500</u>	<u>4,712,799</u>	<u>9,800,357</u>
Noncurrent assets:				
Machinery & Equipment	28,290,715	6,812	-	4,222
Construction In Progress	414,505	-	-	-
Less accumulated depreciation	(15,083,432)	(284)	-	(4,222)
Total noncurrent assets	<u>13,621,788</u>	<u>6,528</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 29,499,985</u>	<u>\$ 587,028</u>	<u>\$ 4,712,799</u>	<u>\$ 9,800,357</u>
LIABILITIES				
Current liabilities:				
Accounts payable	282,429	57,857	1,318	33,590
Due to other funds	8,295	-	-	218
Due to other governments	-	-	-	-
Other liabilities	47,865	-	-	9,728,406
Total current liabilities	<u>338,589</u>	<u>57,857</u>	<u>1,318</u>	<u>9,762,214</u>
Non current Liabilities (Note 2):				
Due within one year	-	-	-	-
Due in more than one year	46,937	-	-	22,400
Total noncurrent liabilities	<u>46,937</u>	<u>-</u>	<u>-</u>	<u>22,400</u>
Total liabilities	<u>385,526</u>	<u>57,857</u>	<u>1,318</u>	<u>9,784,614</u>
NET POSITION				
Net investment in capital assets	13,621,788	6,528	-	-
Restricted:				
Debt service	-	-	-	-
Unrestricted	15,492,671	522,643	4,711,481	15,743
Total net position	<u>29,114,459</u>	<u>529,171</u>	<u>4,711,481</u>	<u>15,743</u>

Elections	Information Services	Total
\$ 162,410	\$ 1,787,190	\$ 30,768,522
-	-	-
-	-	3,413
-	13,572	332,965
95,404	-	95,404
-	-	123,450
-	-	1,706,675
257,814	1,800,762	33,030,429
294,462	4,115,385	32,711,596
-	-	414,505
(277,701)	(3,363,718)	(18,729,357)
16,761	751,667	14,396,744
\$ 274,575	\$ 2,552,429	\$ 47,427,173
822	140,130	516,146
4,554	12,154	25,221
-	-	-
23,772	166,540	9,966,583
29,148	318,824	10,507,950
-	-	-
276,186	259,528	605,051
276,186	259,528	605,051
305,334	578,352	11,113,001
16,761	751,667	14,396,744
-	-	-
(47,520)	1,222,410	21,917,428
(30,759)	1,974,077	36,314,172

KITSAP COUNTY, WASHINGTON

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Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
 Internal Service Funds
 For the Year Ended December 31, 2013

	Equipment Rental and Revolving	Building Repair and Replacement	Employer Benefits	Self Insurance
Operating revenues:				
Charges for services	\$ 7,052,748	\$ -	\$ 15,206,091	\$ 4,112,172
Miscellaneous	-	-	106,173	-
Total operating revenues	<u>7,052,748</u>	<u>-</u>	<u>15,312,264</u>	<u>4,112,172</u>
Operating expenses:				
Personal services	1,149,849	-	-	1,425,130
Contractual services	169,558	33,893	12,049,976	834,463
Utilities	25,710	-	-	-
Repair and maintenance	95,241	141,375	-	-
Other supplies and expenses	1,955,718	2,284	2,724	425,857
Ins. claims and expenses	7,525	-	-	2,048,069
Depreciation	1,848,419	284	-	-
Total operating expenses	<u>5,252,020</u>	<u>177,836</u>	<u>12,052,700</u>	<u>4,733,519</u>
Operating income	<u>1,800,728</u>	<u>(177,836)</u>	<u>3,259,564</u>	<u>(621,347)</u>
Nonoperating revenue (expenses)				
Interest revenue	-	-	-	-
Miscellaneous revenue	-	-	-	-
Interest expense	-	-	-	-
Miscellaneous expense	-	-	-	-
Total nonoperating exp.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Income (loss) before contributions & transfers	1,800,728	(177,836)	3,259,564	(621,347)
Capital contributions	742,718	-	-	-
Transfers in*	-	707,007	-	-
Transfers out	(17,225)	-	-	-
Change in Net Position	<u>2,526,221</u>	<u>529,171</u>	<u>3,259,564</u>	<u>(621,347)</u>
Total net position - beginning	26,588,238	-	(95,433)	637,090
Prior Period Adjustments			1,547,350	
Total net position - ending	<u>\$ 29,114,459</u>	<u>\$ 529,171</u>	<u>\$ 4,711,481</u>	<u>\$ 15,743</u>

Elections	Information Services	Total
\$ 1,093,913	\$ 6,304,022	\$ 33,768,946
-	100	\$ 106,273
<u>1,093,913</u>	<u>6,304,122</u>	<u>33,875,219</u>
685,181	3,728,753	6,988,913
92,969	156,096	13,336,955
-	1,448	27,158
405	899,382	1,136,403
235,257	1,586,418	4,208,258
3,788	16,572	2,075,954
33,325	309,831	2,191,859
<u>1,050,925</u>	<u>6,698,500</u>	<u>29,965,500</u>
<u>42,988</u>	<u>(394,378)</u>	<u>3,909,719</u>
216	-	216
-	-	-
-	-	-
-	(3,571)	(3,571)
<u>216</u>	<u>(3,571)</u>	<u>(3,355)</u>
43,204	(397,949)	3,906,364
-	-	742,718
-	60,000	767,007
-	-	(17,225)
<u>43,204</u>	<u>(337,949)</u>	<u>5,398,864</u>
(73,963)	2,312,026	29,367,958
		1,547,350
<u>\$ (30,759)</u>	<u>\$ 1,974,077</u>	<u>\$ 36,314,172</u>

Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2013

	Equipment Rental and Revolving	Building Repair and Replacement	Employer Benefits	Self Insurance
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	\$ 6,956,091	\$ (28,402)	\$ 15,308,851	\$ 4,633,005
Payments to suppliers	(2,218,206)	(119,695)	(12,052,124)	(2,335,634)
Payments to employees	(1,167,741)	-	-	(1,416,201)
Provided by operating activities	<u>3,570,144</u>	<u>(148,097)</u>	<u>3,256,727</u>	<u>881,170</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Grants received	-	-	-	-
Transfers In	-	707,007	-	-
Transfers Out	(17,225)	-	-	-
Net cash provided by noncapital activities	<u>(17,225)</u>	<u>707,007</u>	<u>-</u>	<u>-</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Capital contributions	-	-	-	-
Proceeds from sales and maturities of investments	-	-	-	-
Purchases of capital assets	(4,044,584)	(6,812)	-	-
Principal paid on capital debt	-	-	-	-
Interest paid on capital debt	-	-	-	-
Net cash from related financing activities	<u>(4,044,584)</u>	<u>(6,812)</u>	<u>-</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Proceeds from sales and maturities of investments	-	-	-	-
Purchase of Investment	-	-	-	-
Interest and dividends	-	-	-	-
Net cash provided by investing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net (decrease) in cash and cash equivalents	(491,665)	552,098	3,256,727	881,170
Balances - beginning of the year	14,372,196	-	1,452,659	8,795,737
Balances - end of the year	<u>\$ 13,880,531</u>	<u>\$ 552,098</u>	<u>\$ 4,709,386</u>	<u>\$ 9,676,907</u>

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

Operating income (loss)	1,800,728	(177,836)	3,259,564	(621,347)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:				
Depreciation expense	1,848,419	284	-	-
Change in assets and liabilities:				
Receivables, net	-	-	(3,413)	-
DFOF	(96,657)	(28,402)	-	534,975
DFOG	-	-	-	-
Prepayments	-	-	-	(14,142)
Inventories	(87,998)	-	-	-
Accounts and other payables	167,600	57,857	576	3,600
DTOF	(34,911)	-	-	(3,893)
DTOG	-	-	-	-
Accrued expenses	(9,145)	-	-	973,048
Employee Leave Benefits	(17,892)	-	-	8,929
Net cash provided by operating activities	<u>\$ 3,570,144</u>	<u>\$ (148,097)</u>	<u>\$ 3,256,727</u>	<u>\$ 881,170</u>

Noncash investing, capital and financing Activities

Contribution of capital assets 742,718

Elections	Information Services	Total
\$ 1,121,324	\$ 6,290,549	34,281,418
(167,933)	(2,642,109)	(19,535,701)
(676,261)	(3,691,051)	(6,951,254)
277,130	(42,611)	7,794,463
-	-	-
-	60,000	767,007
-	-	(17,225)
-	60,000	749,782
-	-	-
-	-	-
-	(222,966)	(4,274,362)
-	-	-
-	-	-
-	(222,966)	(4,274,362)
-	-	-
217	-	217
217	-	217
277,347	(205,577)	4,270,100
(114,937)	1,992,767	26,498,422
\$ 162,410	\$ 1,787,190	\$ 30,768,522
42,988	(394,378)	3,909,719
33,325	309,831	2,191,859
-	-	(3,413)
-	(13,572)	396,344
27,411	-	27,411
-	-	(14,142)
-	-	(87,998)
687	19,014	249,334
2,866	(21,256)	(57,194)
-	-	-
160,933	20,048	1,144,884
8,920	37,702	37,659
\$ 277,130	\$ (42,611)	\$ 7,794,463

- 742,718

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.

KITSAP COUNTY, WASHINGTON

Combining Statement of Fiduciary Net Position Agency Funds December 31, 2013

	State Schools	Treasurer's Suspense	School Districts	P.U.D.'s	Recreation Districts	Public Health
ASSETS						
Cash	\$ 347,433	\$ 1,429,617	\$ 12,311,201	\$ 1,118,627	\$ 999,142	\$ 126,489
Deposits with Fiscal Agents	-	-	-	-	-	-
Investments	-	36,008	86,872,252	8,413,929	1,776,946	2,650,027
Taxes Receivable	2,861,221	(16,353)	2,887,599	105,601	139,050	-
Other Current Receivables	-	8,444	-	-	-	-
Due From Other Funds	-	26,165	-	-	-	-
Due From Other Governments	-	-	-	-	-	257,719
Total Assets	<u>3,208,654</u>	<u>1,483,881</u>	<u>102,071,052</u>	<u>9,638,157</u>	<u>2,915,138</u>	<u>3,034,235</u>
LIABILITIES						
Warrants Payable	-	-	-	-	-	-
Accounts Payable	-	-	-	-	-	-
Sales Tax Payable	-	-	-	-	-	-
Interfund loan payable	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-
Due to Other Governments	-	-	-	-	-	-
Custodial Account	3,208,654	1,483,881	102,071,052	9,638,157	2,915,138	3,034,235
Total Liabilities	<u>3,208,654</u>	<u>1,483,881</u>	<u>102,071,052</u>	<u>9,638,157</u>	<u>2,915,138</u>	<u>3,034,235</u>

Regional Library	Cities & Towns	Ports	Water Districts	Fire Districts	Sewer Districts	Public Transportation
\$ 90,142	\$ 148,122	\$ 538,558	\$ 359,166	\$ 1,402,786	\$ 569,909	\$ 2,781,827
-	-	-	20,000	-	-	-
4,171,501	27,857,987	10,023,044	11,827,243	34,588,042	8,608,733	7,983,553
496,564	1,057,053	420,369	(1,511)	2,085,183	-	-
-	175,207	-	-	124,974	-	-
-	-	-	-	-	-	-
-	-	-	2,000	-	-	-
<u>4,758,208</u>	<u>29,238,369</u>	<u>10,981,971</u>	<u>12,206,898</u>	<u>38,200,985</u>	<u>9,178,641</u>	<u>10,765,379</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
4,758,208	29,238,369	10,981,971	12,206,898	38,200,985	9,178,641	10,765,379
<u>4,758,208</u>	<u>29,238,369</u>	<u>10,981,971</u>	<u>12,206,898</u>	<u>38,200,985</u>	<u>9,178,641</u>	<u>10,765,379</u>

KITSAP COUNTY, WASHINGTON

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Combining Statement of Fiduciary Net Position Agency Funds December 31, 2013

	Pass- Thru	Clearing Funds	Totals 2013
ASSETS			
Cash	\$ 43,485	\$ 2,875,656	\$ 25,142,161
Deposits with Fiscal Agents	-	-	20,000
Investments	250,003	-	205,059,268
Taxes Receivable	-	-	10,034,777
Other Current Receivables	-	-	308,624
Due From Other Funds	-	-	26,165
Due From Other Governments	-	-	259,719
Total Assets	<u>293,488</u>	<u>2,875,656</u>	<u>240,850,713</u>
LIABILITIES			
Warrants Payable	3,911	2,875,656	2,879,567
Accounts Payable	-	-	-
Sales Tax Payable	-	-	-
Interfund loan payable	-	-	-
Due to Other Funds	13,063	-	13,063
Due to Other Governments	-	-	-
Custodial Account	276,514	-	237,958,083
Total Liabilities	<u>293,488</u>	<u>2,875,656</u>	<u>240,850,713</u>

KITSAP COUNTY, WASHINGTON

Statement of Changes in Assets and Liabilities Agency Funds For the Fiscal Year Ended December 31, 2013

	Balance January 1	Additions	Deletions	Balance December 31
State Schools				
Assets				
Cash	\$ 408,350	\$ 65,731,275	\$ 65,792,192	\$ 347,433
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	-	-	-	-
Taxes Receivable	3,191,134	-	329,912	2,861,221
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 3,599,484</u>	<u>\$ 65,731,275</u>	<u>\$ 66,122,104</u>	<u>\$ 3,208,654</u>
Liabilities:				
Warrants Payable	-	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	3,599,484	65,731,275	66,122,104	3,208,654
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 3,599,484</u>	<u>\$ 65,731,275</u>	<u>\$ 66,122,104</u>	<u>\$ 3,208,654</u>
	Balance January 1	Additions	Deletions	Balance December 31
Treasurer's Suspense				
Assets				
Cash	\$ 1,495,310	\$ 29,833,102	\$ 29,898,795	\$ 1,429,617
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	35,827	181	-	36,008
Taxes Receivable	(106,900)	93,073	2,526	(16,353)
Other Current Receivables	8,898	-	454	8,444
Due From Other Funds	-	26,165	-	26,165
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 1,433,135</u>	<u>\$ 29,952,521</u>	<u>\$ 29,901,775</u>	<u>\$ 1,483,881</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	1,381,277	28,124,655	29,310,090	(273,986)
Due to Other Governmental Units	1,000	-	-	1,000
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 1,902,963</u>	<u>\$ 29,952,521</u>	<u>\$ 29,901,775</u>	<u>\$ 1,483,881</u>

KITSAP COUNTY, WASHINGTON

Statement of Changes in Assets and Liabilities Agency Funds For the Fiscal Year Ended December 31, 2013

	Balance January 1	Additions	Deletions	Balance December 31
School Districts				
Assets				
Cash	\$ 11,251,116	\$ 515,976,192	\$ 514,916,107	\$ 12,311,201
Deposits with Fiscal Agents/Trustees	180,000	19,730,876	19,910,876	-
Investments	87,097,087	93,886,141	94,110,976	86,872,252
Taxes Receivable	2,899,401	190,612	202,414	2,887,599
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 101,427,604</u>	<u>\$ 629,783,822</u>	<u>\$ 629,140,374</u>	<u>\$ 102,071,052</u>
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	101,427,604	629,783,822	629,140,374	102,071,052
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 101,427,604</u>	<u>\$ 629,783,822</u>	<u>\$ 629,140,374</u>	<u>\$ 102,071,052</u>
	Balance January 1	Additions	Deletions	Balance December 31
P.U.D.'s				
Assets				
Cash	\$ 1,332,958	\$ 32,347,957	\$ 32,562,288	\$ 1,118,627
Deposits with Fiscal Agents/Trustees	-	1,908,884	1,908,884	-
Investments	4,082,640	9,667,810	5,336,521	8,413,929
Taxes Receivable	114,182	-	8,580	105,601
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 5,529,780</u>	<u>\$ 43,924,651</u>	<u>\$ 39,816,273</u>	<u>\$ 9,638,157</u>
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	5,529,780	43,924,651	39,816,273	9,638,157
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 5,529,780</u>	<u>\$ 43,924,651</u>	<u>\$ 39,816,273</u>	<u>\$ 9,638,157</u>

KITSAP COUNTY, WASHINGTON

Statement of Changes in Assets and Liabilities Agency Funds For the Fiscal Year Ended December 31, 2013

	Balance January 1	Additions	Deletions	Balance December 31
Recreation Districts				
Assets				
Cash	\$ 1,169,622	\$ 10,987,956	\$ 11,158,436	\$ 999,142
Deposits with Fiscal Agents/Trustees	-	302,285	302,285	-
Investments	2,326,028	2,160,918	2,710,000	1,776,946
Taxes Receivable	168,992	2,922	32,864	139,050
Interest Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	\$ 3,664,642	\$ 13,454,081	\$ 14,203,585	\$ 2,915,138
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Interfund Loans Payable	-	-	-	-
Custodial Account	3,664,642	13,454,081	14,203,585	2,915,138
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	\$ 3,664,642	\$ 13,454,081	\$ 14,203,585	\$ 2,915,138

	Balance January 1	Additions	Deletions	Balance December 31
Public Health				
Assets				
Cash	\$ 338,516	\$ 16,326,550	\$ 16,538,577	\$ 126,489
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	2,109,869	6,665,157	6,125,000	2,650,027
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	77,632	257,719	77,632	257,719
Total Assets	\$ 2,526,017	\$ 23,249,427	\$ 22,741,209	\$ 3,034,235
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	2,526,017	23,249,427	22,741,209	3,034,235
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	\$ 2,526,017	\$ 23,249,427	\$ 22,741,209	\$ 3,034,235

KITSAP COUNTY, WASHINGTON

Statement of Changes in Assets and Liabilities Agency Funds For the Fiscal Year Ended December 31, 2013

	Balance January 1	Additions	Deletions	Balance December 31
Regional Library				
Assets				
Cash	\$ 36,728	\$ 17,809,232	\$ 17,755,817	\$ 90,142
Deposits with Fiscal Agents/Trustees	-	151,743	151,743	-
Investments	4,070,122	6,419,368	6,317,988	4,171,501
Taxes Receivable	524,405	776	28,617	496,564
Interest Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	\$ 4,631,255	\$ 24,381,119	\$ 24,254,166	\$ 4,758,208
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	4,631,255	24,381,119	24,254,166	4,758,208
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	\$ 4,631,255	\$ 24,381,119	\$ 24,254,166	\$ 4,758,208

	Balance January 1	Additions	Deletions	Balance December 31
Cities & Towns				
Assets				
Cash	\$ 221,555	\$ 33,622,062	\$ 33,695,495	\$ 148,122
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	22,329,063	13,651,460	8,122,537	27,857,987
Taxes Receivable	1,166,654	20,890	130,491	1,057,053
Other Current Receivables	131,206	44,000	-	175,207
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	\$ 23,848,479	\$ 47,338,413	\$ 41,948,523	\$ 29,238,369
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	23,848,479	47,338,413	41,948,523	29,238,369
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	\$ 23,848,479	\$ 47,338,413	\$ 41,948,523	\$ 29,238,369

KITSAP COUNTY, WASHINGTON

Statement of Changes in Assets and Liabilities Agency Funds For the Fiscal Year Ended December 31, 2013

	Balance January 1	Additions	Deletions	Balance December 31
Ports				
Assets				
Cash	\$ 772,085	\$ 18,866,500	\$ 19,100,027	538,558
Deposits with Fiscal Agents/Trustees	-	224,148	224,148	-
Investments	10,126,359	3,139,476	3,242,792	10,023,044
Taxes Receivable	606,034	1,784	187,449	420,369
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 11,504,479</u>	<u>\$ 22,231,907</u>	<u>\$ 22,754,415</u>	<u>\$ 10,981,971</u>
Liabilities:				
Warrants Payable	-	-	-	\$ -
Accounts Payable	-	-	-	0
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	11,504,479	22,231,907	22,754,415	10,981,971
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 11,504,479</u>	<u>\$ 22,231,907</u>	<u>\$ 22,754,415</u>	<u>\$ 10,981,971</u>

	Balance January 1	Additions	Deletions	Balance December 31
Water Districts				
Assets				
Cash	\$ 393,440	\$ 28,512,831	\$ 28,547,105	\$ 359,166
Deposits with Fiscal Agents/Trustees	20,000	882,990	882,990	20,000
Investments	8,111,313	12,081,984	8,366,054	11,827,243
Taxes Receivable	154	-	1,665	(1,511)
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	2,000	60,000	60,000	2,000
Total Assets	<u>\$ 8,526,907</u>	<u>\$ 41,537,805</u>	<u>\$ 37,857,814</u>	<u>\$ 12,206,898</u>
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	8,526,907	41,537,805	37,857,814	12,206,898
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 8,526,907</u>	<u>\$ 41,537,805</u>	<u>\$ 37,857,814</u>	<u>\$ 12,206,898</u>

KITSAP COUNTY, WASHINGTON

Statement of Changes in Assets and Liabilities Agency Funds For the Fiscal Year Ended December 31, 2013

	Balance January 1	Additions	Deletions	Balance December 31
Fire Districts				
Assets				
Cash	\$ 1,049,818	\$ 91,709,685	\$ 91,356,717	\$ 1,402,786
Deposits with Fiscal Agents/Trustees	-	957,991	957,991	-
Investments	35,026,089	37,063,570	37,501,617	34,588,042
Taxes Receivable	2,278,322	43,732	236,871	2,085,183
Other Current Receivables	185,557	-	60,583	124,974
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 38,539,786</u>	<u>\$ 129,774,978</u>	<u>\$ 130,113,779</u>	<u>\$ 38,200,985</u>
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	38,539,786	129,774,978	130,113,779	38,200,985
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 38,539,786</u>	<u>\$ 129,774,978</u>	<u>\$ 130,113,779</u>	<u>\$ 38,200,985</u>
	Balance January 1	Additions	Deletions	Balance December 31
Sewer Districts				
Assets				
Cash	\$ 364,456	\$ 15,831,631	\$ 15,626,179	\$ 569,909
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	7,457,563	3,913,572	2,762,403	8,608,733
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 7,822,019</u>	<u>\$ 19,745,204</u>	<u>\$ 18,388,581</u>	<u>\$ 9,178,641</u>
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	7,822,019	19,745,204	18,388,581	9,178,641
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 7,822,019</u>	<u>\$ 19,745,204</u>	<u>\$ 18,388,581</u>	<u>\$ 9,178,641</u>

KITSAP COUNTY, WASHINGTON

Statement of Changes in Assets and Liabilities Agency Funds For the Fiscal Year Ended December 31, 2013

	Balance January 1	Additions	Deletions	Balance December 31
Public Transportation				
Assets				
Cash	\$ 2,494,689	\$ 65,499,119	\$ 65,211,982	\$ 2,781,827
Deposits with Fiscal Agents/Trustees	-	361,571	361,571	-
Investments	6,536,077	21,971,138	20,523,662	7,983,553
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 9,030,766</u>	<u>\$ 87,831,828</u>	<u>\$ 86,097,215</u>	<u>\$ 10,765,379</u>
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Interfund Loans Payable	-	-	-	-
Custodial Account	9,030,766	87,831,828	86,097,215	10,765,379
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 9,030,766</u>	<u>\$ 87,831,828</u>	<u>\$ 86,097,215</u>	<u>\$ 10,765,379</u>
	Balance January 1	Additions	Deletions	Balance December 31
Pass-Thru				
Assets				
Cash	\$ 74,742	\$ 784,921	\$ 816,177	\$ 43,485
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	730,488	2,278	482,763	250,003
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 805,230</u>	<u>\$ 787,199</u>	<u>\$ 1,298,941</u>	<u>\$ 293,488</u>
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	805,230	787,199	1,298,941	293,488
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 805,230</u>	<u>\$ 787,199</u>	<u>\$ 1,298,941</u>	<u>\$ 293,488</u>

KITSAP COUNTY, WASHINGTON

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Statement of Changes in Assets and Liabilities
Agency Funds
For the Fiscal Year Ended December 31, 2013

	Balance January 1	Additions	Deletions	Balance December 31
Clearing Funds				
Assets				
Cash	\$ 2,863,392	\$ 122,073,960	\$ 122,061,695	\$ 2,875,656
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	-	-	-	-
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 2,863,392</u>	<u>\$ 122,073,960</u>	<u>\$ 122,061,695</u>	<u>\$ 2,875,656</u>
Liabilities:				
Warrants Payable	\$ 2,863,392	\$ 122,073,960	\$ 122,061,695	\$ 2,875,656
Accounts Payable	-	-	-	-
Due to Other Funds	-	-	-	-
Interfund Loans Payable	-	-	-	-
Custodial Account	-	-	-	-
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 2,863,392</u>	<u>\$ 122,073,960</u>	<u>\$ 122,061,695</u>	<u>\$ 2,875,656</u>