

# KITSAP COUNTY, WASHINGTON

## Nonmajor Governmental Funds

### Special Revenue Funds

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

**Central Communications (CENCOM)** - A fund established by intergovernmental agreement to provide a consolidated emergency communication system for Kitsap County, the cities, fire districts, police agencies and medical agencies therein.

**Emergency Services** - A fund used to account for emergency management and planning as well as coordination with volunteer agencies to provide emergency services within Kitsap County.

**Law Library** - A fund used to account for the purchase of legal publications and to maintain a law library used by judges, attorneys and the general public.

**KPREP Fund** - A fund used to account for the disaster preparedness programs within the county.

**Human Resources Board** - A fund used to account for various mental health activities, drug abuse and alcoholism prevention and treatment services, and to finance a variety of developmental training, recreational and transportation programs for developmentally disabled individuals.

**Election Reserve** - A fund established to accumulate revenue to be used for the purchase of election related capital outlay.

**Auditor's Document Preservation** - A fund established to accumulate surcharge fees to be used for the installation and maintenance of an improved system for copying, preserving and indexing documents recorded in the County.

**Housing Affordability** – A fund used to account for the special fee on the recording of public documents throughout the County.

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

**Boating Safety Improvement** - A fund, managed by the Sheriff's Department, to account for state and local funding of marine patrol and boating safety.

**Special Purpose Path** - A fund used to account for improvements and construction of paths, and roads that are not covered by the Road Fund.

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

**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.

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

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

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

**Cumulative Reserve** - A fund used to account for General Fund cash reserves.

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

**Anti-profiteering Revolving** - A revolving fund used to account for the crime investigation by the Prosecutor's Office.

**Family Court Services** - A fund used to account for a program to assist the minor children of parties involved in domestic relation litigation.

**Pooling Fees** - A fund used to account for the revenues and expenditures of the Treasurer's investment pool operations.

**GMA Park Impact Fees** - A fund used to account for the development impact fees that are restricted to park development.

**GMA Transportation Impact Fees North Kitsap** - A fund used to account for the development impact fees that are to be used for transportation purposes in the North Kitsap area.

**GMA Transportation Impact Fees Central Kitsap** - A fund used to account for the development impact fees that are to be used for transportation purposes in the Central Kitsap area.

**GMA Transportation Impact Fees South Kitsap** - A fund used to account for the development impact fees that are to be used for transportation purposes in the South Kitsap area.

**County Parks Acquisition & Development** - A fund used to account for monies used for the acquisition and development of County parks.

**Wetland Mitigation Bank** – A fund used to account for monies collected as mitigation fees to be used for the purpose of funding mitigating wetland projects and the planning and developing of a wetlands mitigation bank for Silverdale area.

**911 Enhancement** - A fund used to account for monies designated for use in the 911 Enhancement System.

**Bucklin Ridge Park Development** - A fund used to account for the acquisition and development of park property.

**Clear Creek Education/Awareness** - A fund used to account for monies contributed by private sources to be used to provide community preservation of Clear Creek.

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

**Kingston Commuter Parking** - A fund established to accumulate fees collected from commuter parking to be used for maintenance and operation for the Kingston Commuter Parking Lot.

**Recovery Center** - A fund used to account for the operation of the substance abuse rehabilitation facility.

**Dispute Resolution Center** - A fund used to account for the operation of a family dispute resolution center.

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

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

**Long Lake Management District #1** – A fund used to account for the transactions involving the creation of a Vegetation Management Plan in accordance with the Washington State Aquatic Weeds Management for the Long Lake District.

**Indianola Forrest** – A fund used to account for monies contributed by private sources to be used to purchase upland forest property located in the Indianola area adjacent to Miller Bay in Kitsap County.

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

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

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

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

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

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

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

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

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

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

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

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

### **Capital Projects Funds**

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

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

**1991A G.O. Bond Project** - A fund used to account for the purchase and improvements of County parks and facilities.

**Silverdale Precinct Construction** - A fund used to account for the construction of the Sheriff's office in Silverdale.

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

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

**1998 L.T.G.O. Bond Project** - A fund used to account for the acquisition of computer equipment and software and to repay certain L.T.G.O. Bonds.

**1999 L.T.G.O. Bond Project** - A fund used to account for the acquisition of properties for the open space projects.

**1999B L.T.G.O. Bond Project** - A fund used to account for the acquisition of 911 System, improving the energy efficiency in the County buildings, and refunding of certain LTGO Bonds.

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

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

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

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

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

### **Debt Service Funds**

**Debt Service Fund** - A fund used to account for the debt service associated with various issues of general obligation bonds of the County.

**General Obligation Bonds 1991A** - A fund used to account for the service of debt associated with the 1991A General Obligation Bonds issue. The County used the proceeds from the bond sales to finance the acquisition and development of parks and recreational facilities within the county.

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

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

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

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

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

**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 Refunding Bonds 1997** - A fund used to account for the service of debt associated with the 1997 General Obligation Refunding Bonds issue.

**General Obligation Bonds 1998** - A fund used to account for the service of debt associated with the 1998 General Obligation Bonds issue. The County used the proceeds from the bond sales to finance the acquisition of computer equipment and software, repaying certain outstanding limited tax general obligation bonds.

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

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

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

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

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

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

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

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

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

# KITSAP COUNTY, WASHINGTON

Combining Balance sheet  
 Nonmajor Governmental Funds  
 December 31,2004

	Special Revenue Funds					
	Cencom	Emergency Services	Law Library	KPREP Fund	Human Resources Board	Election Reserve
<b>ASSETS</b>						
Cash and Cash equivalents	\$ 167,955	\$ 3,174	\$ 37,728	\$ 11,470	\$ 46,652	\$ 488,025
Deposits with fiscal agents	-	-	-	-	-	-
Investments	230,937	11,728	-	354,324	-	-
Receivables(net)	-	-	-	-	-	-
Property taxes	-	-	-	-	21,244	-
Special assessments	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Notes/Contracts	-	-	-	-	-	-
Others	-	-	-	-	-	8,517
Due from other funds	-	-	-	-	-	45,667
Due from other governments	-	-	-	85,122	-	2,192
Interfund loan receivable	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-
Advance to other funds	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 398,892</b>	<b>\$ 14,902</b>	<b>\$ 37,728</b>	<b>\$ 450,916</b>	<b>\$ 67,896</b>	<b>\$ 544,401</b>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities</b>						
Accounts payable	31,890	9,336	1,314	94,395	-	-
Due to other funds	-	47	-	-	2,880	-
Due to other governments	-	-	-	-	-	-
Other liabilities	28,402	6,237	-	15,402	-	-
Advance from other fund	-	-	-	300,000	-	-
Revenues collected in advance	-	-	-	-	-	-
Deferred revenue	-	-	-	-	21,244	-
Long term debt due within one year	-	-	-	-	-	-
<b>Total liabilities</b>	<b>60,292</b>	<b>15,620</b>	<b>1,314</b>	<b>409,797</b>	<b>24,124</b>	<b>-</b>
<b>Fund balances</b>						
<b>Unreserved</b>						
General fund	-	-	-	-	-	-
Special revenues	338,600	(718)	36,414	41,119	43,772	544,401
Debt services	-	-	-	-	-	-
Capital projects funds	-	-	-	-	-	-
<b>Total fund balance</b>	<b>338,600</b>	<b>(718)</b>	<b>36,414</b>	<b>41,119</b>	<b>43,772</b>	<b>544,401</b>
<b>Total liabilities &amp; fund balances</b>	<b>\$ 398,892</b>	<b>\$ 14,902</b>	<b>\$ 37,728</b>	<b>\$ 450,916</b>	<b>\$ 67,896</b>	<b>\$ 544,401</b>

Special Revenue Funds								
Auditor's Document Preservation	Housing Affordability	Westnet	Boating Safety Improvement	Special Purpose Path	Treasurer's M&O	Veteran's Relief	Expert Witness	Conservation Futures Tax
\$ 312,686	\$ 1,272,302	\$ 171,005	\$ 166,939	\$ 59,045	\$ 11,849	\$ 680,753	\$ 54,072	\$ 5,087
-	-	-	-	-	-	-	-	-
-	-	254,304	-	36,264	355,318	-	-	723,385
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	9,952	-	49,455
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	6,270	-	-	-	-
-	-	45,738	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>\$ 312,686</u>	<u>\$ 1,272,302</u>	<u>\$ 471,047</u>	<u>\$ 166,939</u>	<u>\$ 101,579</u>	<u>\$ 367,167</u>	<u>\$ 690,705</u>	<u>\$ 54,072</u>	<u>\$ 777,927</u>
2,981	33,135	17,609	292	-	-	1,200	-	675
-	-	6,214	15	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,292	-	11,831	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	9,952	-	49,455
-	-	-	-	-	-	-	-	-
<u>4,273</u>	<u>33,135</u>	<u>35,654</u>	<u>307</u>	<u>-</u>	<u>-</u>	<u>11,152</u>	<u>-</u>	<u>50,130</u>
-	-	-	-	-	-	-	-	-
308,413	1,239,167	435,393	166,632	101,579	367,167	679,553	54,072	727,797
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>308,413</u>	<u>1,239,167</u>	<u>435,393</u>	<u>166,632</u>	<u>101,579</u>	<u>367,167</u>	<u>679,553</u>	<u>54,072</u>	<u>727,797</u>
<u>\$ 312,686</u>	<u>\$ 1,272,302</u>	<u>\$ 471,047</u>	<u>\$ 166,939</u>	<u>\$ 101,579</u>	<u>\$ 367,167</u>	<u>\$ 690,705</u>	<u>\$ 54,072</u>	<u>\$ 777,927</u>

# KITSAP COUNTY, WASHINGTON

Combining Balance sheet  
 Nonmajor Governmental Funds  
 December 31,2004

	Special Revenue Funds				
	Community Service	Kitsap County Stadium	Prisoner Commissary	SIU Revenue	Cumulative Reserve
<b>ASSETS</b>					
Cash and Cash equivalents	\$ 54,939	\$ 40,497	\$ 56,602	\$ 79,105	\$ -
Deposits with fiscal agents	-	-	-	-	-
Investments	-	-	-	396,332	-
Receivables(net)	-	-	-	-	-
Property taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Accounts	-	-	-	-	-
Notes/Contracts	-	-	-	-	-
Others	-	-	-	-	-
Due from other funds	-	-	-	4,785	-
Due from other governments	-	-	-	-	-
Interfund loan receivable	-	-	-	-	-
Prepayments	-	-	-	-	-
Advance to other funds	-	-	-	-	-
<b>Total assets</b>	<b><u>\$ 54,939</u></b>	<b><u>\$ 40,497</u></b>	<b><u>\$ 56,602</u></b>	<b><u>\$ 480,222</u></b>	<b><u>\$ -</u></b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Accounts payable	-	-	10,373	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Other liabilities	69	-	-	1,149	-
Advance from other fund	-	-	-	-	-
Revenues collected in advance	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Long term debt due within one year	-	-	-	-	-
<b>Total liabilities</b>	<b><u>69</u></b>	<b><u>-</u></b>	<b><u>10,373</u></b>	<b><u>1,149</u></b>	<b><u>-</u></b>
<b>Fund balances</b>					
<b>Unreserved</b>					
General fund	-	-	-	-	-
Special revenues	54,870	40,497	46,229	479,073	-
Debt services	-	-	-	-	-
Capital projects funds	-	-	-	-	-
<b>Total fund balance</b>	<b><u>54,870</u></b>	<b><u>40,497</u></b>	<b><u>46,229</u></b>	<b><u>479,073</u></b>	<b><u>-</u></b>
<b>Total liabilities &amp; fund balances</b>	<b><u>\$ 54,939</u></b>	<b><u>\$ 40,497</u></b>	<b><u>\$ 56,602</u></b>	<b><u>\$ 480,222</u></b>	<b><u>\$ -</u></b>

Special Revenue Funds

Drug Forfeiture Enforcement	Anti-Profitteering Revolving	Family Court Services	Pooling Fees	GMA Park Impact Fees	GMA Trans. Impact Fees North Kitsap	GMA Trans. Impact Fees Central Kitsap	GMA Trans. Impact Fees South Kitsap	County Parks Acquisition & Development
\$ 1,288	\$ 115,287	\$ 42,442	\$ 709,446	\$ 23,727	\$ 775	\$ 932	\$ 722	\$ 81,049
-	-	-	-	-	-	-	-	-
-	-	-	-	762,464	1,126,314	1,544,107	1,139,666	313,223
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>\$ 1,288</u>	<u>\$ 115,287</u>	<u>\$ 42,442</u>	<u>\$ 709,446</u>	<u>\$ 786,191</u>	<u>\$ 1,127,089</u>	<u>\$ 1,545,039</u>	<u>\$ 1,140,388</u>	<u>\$ 394,272</u>
-	-	460	12,195	491	521	-	-	31,304
-	52,754	-	-	-	-	-	-	-
-	2,401	30	1,773	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	<u>55,155</u>	<u>490</u>	<u>13,968</u>	<u>491</u>	<u>521</u>	<u>-</u>	<u>-</u>	<u>31,304</u>
-	-	-	-	-	-	-	-	-
1,288	60,132	41,952	695,478	785,700	1,126,568	1,545,039	1,140,388	362,968
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>1,288</u>	<u>60,132</u>	<u>41,952</u>	<u>695,478</u>	<u>785,700</u>	<u>1,126,568</u>	<u>1,545,039</u>	<u>1,140,388</u>	<u>362,968</u>
<u>\$ 1,288</u>	<u>\$ 115,287</u>	<u>\$ 42,442</u>	<u>\$ 709,446</u>	<u>\$ 786,191</u>	<u>\$ 1,127,089</u>	<u>\$ 1,545,039</u>	<u>\$ 1,140,388</u>	<u>\$ 394,272</u>

# KITSAP COUNTY, WASHINGTON

Combining Balance sheet  
 Nonmajor Governmental Funds  
 December 31,2004

	Special Revenue Funds					
	Wetland Mitigation Bank	911 Enhancement	Bucklin Ridge Park Development	Clear Creek Education/ Awareness	Crime Prevention	Kingston Commuter Parking
<b>ASSETS</b>						
Cash and Cash equivalents	\$ 142,166	\$ 192,585	\$ 1,217	\$ 2	\$ 55,218	\$ 83,740
Deposits with fiscal agents	-	-	-	-	-	-
Investments	-	793,889	-	-	-	-
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	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 142,166</b>	<b>\$ 986,474</b>	<b>\$ 1,217</b>	<b>\$ 2</b>	<b>\$ 55,218</b>	<b>\$ 83,740</b>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities</b>						
Accounts payable	-	-	-	-	1,050	-
Due to other funds	-	-	-	-	373	-
Due to other governments	-	-	-	-	-	-
Other liabilities	-	-	-	-	113	-
Advance from other fund	-	-	-	-	-	-
Revenues collected in advance	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Long term debt due within one year	-	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,536</b>	<b>-</b>
<b>Fund balances</b>						
<b>Unreserved</b>						
General fund	-	-	-	-	-	-
Special revenues	142,166	986,474	1,217	2	53,682	83,740
Debt services	-	-	-	-	-	-
Capital projects funds	-	-	-	-	-	-
<b>Total fund balance</b>	<b>142,166</b>	<b>986,474</b>	<b>1,217</b>	<b>2</b>	<b>53,682</b>	<b>83,740</b>
<b>Total liabilities &amp; fund balances</b>	<b>\$ 142,166</b>	<b>\$ 986,474</b>	<b>\$ 1,217</b>	<b>\$ 2</b>	<b>\$ 55,218</b>	<b>\$ 83,740</b>

Special Revenue Funds

Recovery Center	Dispute Resolution Center	CDBG Entitlement	HOME Entitlement	Long Lake Management District #1	Indianola Forrest	Jail & Juvenile Sale Tax
\$ 483,429	\$ 17,542	\$ 75,877	\$ 67,532	\$ -	\$ 10,644	\$ 256,937
-	-	-	-	-	-	-
-	-	-	7,184	-	-	2,978,625
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	2,128	-	-	-
-	-	300,000	2,632,667	-	-	-
-	-	-	-	-	-	-
-	-	31,925	-	-	-	-
82,895	-	64,806	29,367	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 566,324</u>	<u>\$ 17,542</u>	<u>\$ 472,608</u>	<u>\$ 2,738,878</u>	<u>\$ -</u>	<u>\$ 10,644</u>	<u>\$ 3,235,562</u>
45,243	4,230	66,822	-	-	-	-
28	-	-	31,038	-	-	176,952
-	-	-	-	-	-	-
27,760	-	5,698	-	-	-	-
-	-	100,000	30,000	-	-	-
-	-	-	-	-	-	-
-	-	300,000	2,632,667	-	-	-
-	-	-	-	-	-	-
<u>73,031</u>	<u>4,230</u>	<u>472,520</u>	<u>2,693,705</u>	<u>-</u>	<u>-</u>	<u>176,952</u>
-	-	-	-	-	-	-
493,293	13,312	88	45,173	-	10,644	3,058,610
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>493,293</u>	<u>13,312</u>	<u>88</u>	<u>45,173</u>	<u>-</u>	<u>10,644</u>	<u>3,058,610</u>
<u>\$ 566,324</u>	<u>\$ 17,542</u>	<u>\$ 472,608</u>	<u>\$ 2,738,878</u>	<u>\$ -</u>	<u>\$ 10,644</u>	<u>\$ 3,235,562</u>

Combining Balance sheet  
 Nonmajor Governmental Funds  
 December 31,2004

	Special Revenue Funds			
	Service Area 1 RD Impact Fee	Service Area 2 RD Impact Fee	Service Area 3 RD Impact Fee	Service Area 4 RD Impact Fee
<b>ASSETS</b>				
Cash and Cash equivalents	\$ 68,421	\$ 120,610	\$ 40,464	\$ 61,617
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	-	-	-	-
<b>Total assets</b>	<b>\$ 68,421</b>	<b>\$ 120,610</b>	<b>\$ 40,464</b>	<b>\$ 61,617</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts payable	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Other liabilities	-	-	-	-
Advance from other fund	-	-	-	-
Revenues collected in advance	-	-	-	-
Deferred revenue	-	-	-	-
Long term debt due within one year	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balances</b>				
<b>Unreserved</b>				
General fund	-	-	-	-
Special revenues	68,421	120,610	40,464	61,617
Debt services	-	-	-	-
Capital projects funds	-	-	-	-
<b>Total fund balance</b>	<b>68,421</b>	<b>120,610</b>	<b>40,464</b>	<b>61,617</b>
<b>Total liabilities &amp; fund balances</b>	<b>\$ 68,421</b>	<b>\$ 120,610</b>	<b>\$ 40,464</b>	<b>\$ 61,617</b>

Regional Service Area Impact	Special Revenue Funds						Capital Projects
	Develop. Disabilities	Substance Abuse Treatment	Commute Trip Reduction	Area Agency On Aging	JTPA Admin	Kitsap/Regional Coordinating Council	Model Toxic Control Act
\$ 29,709	\$ 592,207	\$ 128,333	\$ 68,079	\$ 326,134	\$ 179,219	\$ 3,479	\$ 1,662
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	1,229,262
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	1,440	-	-	-	-	26,999	-
-	762,614	424,143	-	755,061	546,274	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 29,709</u>	<u>\$ 1,356,261</u>	<u>\$ 552,476</u>	<u>\$ 68,079</u>	<u>\$ 1,081,195</u>	<u>\$ 725,493</u>	<u>\$ 30,478</u>	<u>\$ 1,230,924</u>
-	214,259	87,191	753	102,891	607,391	30,424	-
-	558	12,644	-	-	31	-	-
-	206,341	141,374	-	569,777	-	-	-
-	4,162	5,382	-	29,795	7,563	-	-
-	-	-	-	-	30,000	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	425,320	246,591	753	702,463	644,985	30,424	-
-	-	-	-	-	-	-	-
29,709	930,941	305,885	67,326	378,732	80,508	54	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	1,230,924
<u>29,709</u>	<u>930,941</u>	<u>305,885</u>	<u>67,326</u>	<u>378,732</u>	<u>80,508</u>	<u>54</u>	<u>1,230,924</u>
<u>\$ 29,709</u>	<u>\$ 1,356,261</u>	<u>\$ 552,476</u>	<u>\$ 68,079</u>	<u>\$ 1,081,195</u>	<u>\$ 725,493</u>	<u>\$ 30,478</u>	<u>\$ 1,230,924</u>

# KITSAP COUNTY, WASHINGTON

Combining Balance sheet  
 Nonmajor Governmental Funds  
 December 31,2004

	Capital Project Funds			
	1991A LTGO Bond Project	Silverdale Precinct Construction	Juvenile Services Facility	Parks Capital Improvement
<b>ASSETS</b>				
Cash and Cash equivalents	\$ 1	\$ 3,017	\$ 541	\$ 1,623,802
Deposits with fiscal agents	-	-	-	-
Investments	-	10,668	29,626	414
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	-	-	-	-
<b>Total assets</b>	<b>\$ 1</b>	<b>\$ 13,685</b>	<b>\$ 30,167</b>	<b>\$ 1,624,216</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts payable	-	-	-	9,757
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Other liabilities	-	-	-	-
Advance from other fund	-	-	-	-
Revenues collected in advance	-	-	-	-
Deferred revenue	-	-	-	-
Long term debt due within one year	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,757</b>
<b>Fund balances</b>				
<b>Unreserved</b>				
General fund	-	-	-	-
Special revenues	-	-	-	-
Debt services	-	-	-	-
Capital projects funds	1	13,685	30,167	1,614,459
<b>Total fund balance</b>	<b>1</b>	<b>13,685</b>	<b>30,167</b>	<b>1,614,459</b>
<b>Total liabilities &amp; fund balances</b>	<b>\$ 1</b>	<b>\$ 13,685</b>	<b>\$ 30,167</b>	<b>\$ 1,624,216</b>

Capital Project Funds							
1998 LTGO Bond Project	1999 LTGO Bond Project	1999B LTGO Bond Project	Jail Expansion	KC Capital Project 2001	CenCom Facility Project	2002A Facility Project	Government Center Construction
\$ 4,777	\$ -	\$ 177,535	\$ 1,768	\$ 8,302	\$ 1,677	\$ 70,695	\$ 93,591
-	-	-	-	-	-	-	-
6,259	-	2,293,433	89,614	572,746	2,594,811	600,088	600,088
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 11,036</u>	<u>\$ -</u>	<u>\$ 2,470,968</u>	<u>\$ 91,382</u>	<u>\$ 581,048</u>	<u>\$2,596,488</u>	<u>\$670,783</u>	<u>\$ 693,679</u>
-	-	188,150	45,687	31,742	245,378	264,653	92,053
-	-	-	-	-	-	-	886
-	-	38,822	-	-	-	1,281	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	226,972	45,687	31,742	245,378	265,934	92,939
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
11,036	-	2,243,996	45,695	549,306	2,351,110	404,849	600,740
<u>11,036</u>	<u>-</u>	<u>2,243,996</u>	<u>45,695</u>	<u>549,306</u>	<u>2,351,110</u>	<u>404,849</u>	<u>600,740</u>
<u>\$ 11,036</u>	<u>\$ -</u>	<u>\$ 2,470,968</u>	<u>\$ 91,382</u>	<u>\$ 581,048</u>	<u>\$2,596,488</u>	<u>\$670,783</u>	<u>\$ 693,679</u>

# KITSAP COUNTY, WASHINGTON

Combining Balance sheet  
 Nonmajor Governmental Funds  
 December 31,2004

	Debt Service Funds					
	Debt Service Fund	K.C. G.O. Bonds 1991A	K.C. G.O. Bonds 1992A	K.C. G.O. Refunding Bonds 1993	Juvenile Facility Bonds	K.C. G.O. Refunding Bonds 1996
<b>ASSETS</b>						
Cash and Cash equivalents	\$ 12,023	\$ -	\$ 63,028	\$ 1,766	\$ 445,425	\$ 80,466
Deposits with fiscal agents	-	25,000	-	-	-	-
Investments	-	-	65,061	-	-	39,083
Receivables(net)						
Property taxes	-	-	-	-	10,644	-
Special assessments	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Notes/Contracts	-	-	-	-	-	-
Others	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Due from other governments	-	-	-	-	-	-
Interfund loan receivable	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-
Advance to other funds	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 12,023</b>	<b>\$ 25,000</b>	<b>\$ 128,089</b>	<b>\$ 1,766</b>	<b>\$ 456,069</b>	<b>\$ 119,549</b>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities</b>						
Accounts payable	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-
Advance from other fund	-	-	-	-	-	-
Revenues collected in advance	-	-	-	-	-	-
Deferred revenue	-	-	-	-	10,644	-
Long term debt due within one year	-	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,644</b>	<b>-</b>
<b>Fund balances</b>						
<b>Unreserved</b>						
General fund	-	-	-	-	-	-
Special revenues	-	-	-	-	-	-
Debt services	12,023	25,000	128,089	1,766	445,425	119,549
Capital projects funds	-	-	-	-	-	-
<b>Total fund balance</b>	<b>12,023</b>	<b>25,000</b>	<b>128,089</b>	<b>1,766</b>	<b>445,425</b>	<b>119,549</b>
<b>Total liabilities &amp; fund balances</b>	<b>\$ 12,023</b>	<b>\$ 25,000</b>	<b>\$ 128,089</b>	<b>\$ 1,766</b>	<b>\$ 456,069</b>	<b>\$ 119,549</b>

Debt Service Funds

Special Assessments	Road Improvement Guaranty	K.C. G.O. Refunding Bonds 1997	K.C. G.O. Bonds 1998	K.C.G.O. Bonds 1999	K.C.G.O. Bonds 1999B	K.C.G.O. Bonds 2000	K.C.G.O. Bonds 2001 & Refunding
\$ 73,790	\$ 151,235	\$ -	\$ -	\$ -	\$ 92,209	\$ 26,839	\$ 7,678
5,000	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
114,955	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	1,290,000	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 193,745</u>	<u>\$ 151,235</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,382,209</u>	<u>\$ 26,839</u>	<u>\$ 7,678</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
5,000	-	-	-	-	-	-	-
114,955	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>119,955</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
73,790	151,235	-	-	-	1,382,209	26,839	7,678
-	-	-	-	-	-	-	-
<u>73,790</u>	<u>151,235</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,382,209</u>	<u>26,839</u>	<u>7,678</u>
<u>\$ 193,745</u>	<u>\$ 151,235</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,382,209</u>	<u>\$ 26,839</u>	<u>\$ 7,678</u>

# KITSAP COUNTY, WASHINGTON

Combining Balance sheet  
 Nonmajor Governmental Funds  
 December 31,2004

	Debt Service Funds			
	K.C.G.O. Bonds 2002B	K.C.G.O. Bonds 2002A	K.C.G.O. Bonds 2003	K.C.G.O. Bonds 2003B
<b>ASSETS</b>				
Cash and Cash equivalents	\$ 133,867	\$ 318,246	\$ 3,516	\$ 20,728
Deposits with fiscal agents	-	-	-	-
Investments	1,998	406,563	-	-
Receivables(net)				
Property taxes	46,340	-	-	-
Special assessments	-	-	-	-
Accounts	-	-	-	-
Notes/Contracts	-	-	-	-
Others	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Interfund loan receivable	-	-	-	-
Prepayments	-	-	-	-
Advance to other funds	-	-	-	-
<b>Total assets</b>	<b>\$ 182,205</b>	<b>\$ 724,809</b>	<b>\$ 3,516</b>	<b>\$ 20,728</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts payable	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Other liabilities	-	-	-	-
Advance from other fund	-	-	-	-
Revenues collected in advance	-	-	-	-
Deferred revenue	46,340	-	-	-
Long term debt due within one year	-	-	-	-
<b>Total liabilities</b>	<b>46,340</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balances</b>				
<b>Unreserved</b>				
General fund	-	-	-	-
Special revenues	-	-	-	-
Debt services	135,865	724,809	3,516	20,728
Capital projects funds	-	-	-	-
<b>Total fund balance</b>	<b>135,865</b>	<b>724,809</b>	<b>3,516</b>	<b>20,728</b>
<b>Total liabilities &amp; fund balances</b>	<b>\$ 182,205</b>	<b>\$ 724,809</b>	<b>\$ 3,516</b>	<b>\$ 20,728</b>

K.C.G.O Bonds 2004	Total Nonmajor Funds
\$ 14,347	\$ 11,133,245
-	30,000
-	19,567,778
-	-
-	137,635
-	114,955
-	2,128
-	4,222,667
-	8,517
-	117,086
-	2,798,212
-	-
-	-
-	-
<u>\$ 14,347</u>	<u>\$ 38,132,223</u>
-	2,285,845
-	284,420
-	917,492
14,347	203,509
-	460,000
-	5,000
-	3,185,257
-	-
<u>14,347</u>	<u>7,341,523</u>
-	-
-	18,436,210
-	3,258,521
-	9,095,968
-	<u>30,790,699</u>
<u>\$ 14,347</u>	<u>\$ 38,132,222</u>

# KITSAP COUNTY, WASHINGTON

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2004

Special Revenue Funds

	Cencom	Emergency Services	Law Library	KPREP Fund	Human Resources Board	Election Reserve
<b>REVENUES:</b>						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments						
Retail sales & use taxes	2,528,877	-	-	-	944	-
Other taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	1,769,163	124,170	-	861,576	3,005	-
Charges for services	23,048	-	74,542	-	-	128,367
Fines & forfeits	-	-	-	-	-	-
Investment earnings	-	1,141	-	-	-	-
Miscellaneous	55,626	-	53	8,894	-	-
Total revenues	<u>4,376,714</u>	<u>125,311</u>	<u>74,595</u>	<u>870,470</u>	<u>3,949</u>	<u>128,367</u>
<b>EXPENDITURES:</b>						
Current:						
General government	-	-	-	-	-	5,956
Judicial Services	-	-	69,599	-	-	-
Public safety	4,203,656	352,188	-	846,153	-	-
Physical Environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Health & Human Services	-	-	-	-	-	-
Economic Environment	-	-	-	-	-	-
Culture & recreation	-	-	-	-	-	-
Interest on long-term debt	-	-	-	-	-	-
Debt service						
Principal	-	-	-	-	-	-
Interest and other charges	-	-	-	-	-	-
Capital outlay	18,810	-	-	154,618	-	3,072
Total expenditures	<u>4,222,466</u>	<u>352,188</u>	<u>69,599</u>	<u>1,000,771</u>	<u>-</u>	<u>9,028</u>
Excess(deficiency) of revenues over expenditures	<u>154,248</u>	<u>(226,877)</u>	<u>4,996</u>	<u>(130,301)</u>	<u>3,949</u>	<u>119,339</u>
<b>OTHER FINANCING SOURCES (USES):</b>						
Refunding bonds issued	-	-	-	-	-	-
Capital -related debt issued	-	-	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
Transfers in	2,300,554	222,613	-	-	-	-
Transfers out	(2,116,203)	-	-	(52,000)	-	-
Other adjustments	-	-	-	-	-	-
Total other financing sources & uses	<u>184,351</u>	<u>222,613</u>	<u>-</u>	<u>(52,000)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>338,599</u>	<u>(4,264)</u>	<u>4,996</u>	<u>(182,301)</u>	<u>3,949</u>	<u>119,339</u>
Fund balances-beginning	1	3,546	31,418	223,420	39,823	425,062
Fund balances-ending	<u>\$ 338,600</u>	<u>\$ (718)</u>	<u>\$ 36,414</u>	<u>\$ 41,119</u>	<u>\$ 43,772</u>	<u>\$ 544,401</u>

## Special Revenue Funds

Auditor's Document Preservation	Housing Affordability	Westnet	Boating Safety Improvement	Special Purpose Path	Treasurer's M&O	Veteran's Relief	Expert Witness	Conservation Futures Tax
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 196,440	\$ -	\$ 990,194
-	-	-	-	-	-	425	-	2,141
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
104,901	-	219,686	50,001	24,331	-	1,352	-	6,821
146,350	462,949	-	-	-	76,941	-	-	-
-	-	270,741	-	-	-	-	28,241	-
-	-	5,914	-	-	-	-	-	25,684
-	-	83,268	-	843	8,873	-	-	-
<u>251,251</u>	<u>462,949</u>	<u>579,609</u>	<u>50,001</u>	<u>25,174</u>	<u>85,814</u>	<u>198,217</u>	<u>28,241</u>	<u>1,024,840</u>
96,004	48,983	-	-	-	25,031	-	6,796	-
-	-	-	-	-	-	-	-	-
-	-	422,986	18,033	-	-	-	-	-
-	-	-	-	-	-	-	-	53,678
-	-	-	-	15,581	-	-	-	-
-	-	-	-	-	-	91,426	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	36,767
-	-	30,608	-	-	-	-	-	2,064,225
<u>96,004</u>	<u>48,983</u>	<u>453,594</u>	<u>18,033</u>	<u>15,581</u>	<u>25,031</u>	<u>91,426</u>	<u>6,796</u>	<u>2,154,670</u>
<u>155,247</u>	<u>413,966</u>	<u>126,015</u>	<u>31,968</u>	<u>9,593</u>	<u>60,783</u>	<u>106,791</u>	<u>21,445</u>	<u>(1,129,830)</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	1,877,750
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(93,915)	-	-	-	-	-	-	-	(998,956)
-	-	-	-	-	-	-	-	-
<u>(93,915)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>878,794</u>
61,332	413,966	126,015	31,968	9,593	60,783	106,791	21,445	(251,036)
247,081	825,201	309,378	134,664	91,986	306,384	572,762	32,627	978,833
<u>\$ 308,413</u>	<u>\$ 1,239,167</u>	<u>\$ 435,393</u>	<u>\$ 166,632</u>	<u>\$ 101,579</u>	<u>\$ 367,167</u>	<u>\$ 679,553</u>	<u>\$ 54,072</u>	<u>\$ 727,797</u>

# KITSAP COUNTY, WASHINGTON

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2004

	Special Revenue Funds				
	Community Service	Kitsap County Stadium	Prisoner Commissary	SIU Revenue	Cumulative Reserve
<b>REVENUES:</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments					
Retail sales & use taxes	-	213,041	-	-	-
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	19,791	-	-	-	-
Charges for services	-	-	-	43,334	-
Fines & forfeits	9,268	-	-	18,624	-
Investment earnings	-	-	-	10,259	-
Miscellaneous	-	-	138,031	-	-
<b>Total revenues</b>	<u>29,059</u>	<u>213,041</u>	<u>138,031</u>	<u>72,217</u>	<u>-</u>
<b>EXPENDITURES:</b>					
Current:					
General government	-	-	-	-	-
Judicial Services	-	-	-	-	-
Public safety	-	-	120,930	150,652	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Health & Human Services	-	-	-	-	-
Economic Environment	-	-	-	-	-
Culture & recreation	41,486	198,499	-	-	-
Interest on long-term debt	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
<b>Total expenditures</b>	<u>41,486</u>	<u>198,499</u>	<u>120,930</u>	<u>150,652</u>	<u>-</u>
	<u>(12,427)</u>	<u>14,542</u>	<u>17,101</u>	<u>(78,435)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES):</b>					
Refunding bonds issued	-	-	-	-	-
Capital -related debt issued	-	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	(12,704)	-	-	-
Other adjustments	-	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<u>-</u>	<u>(12,704)</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>(12,427)</u>	<u>1,838</u>	<u>17,101</u>	<u>(78,435)</u>	<u>-</u>
Fund balances-beginning	<u>67,297</u>	<u>38,659</u>	<u>29,128</u>	<u>557,508</u>	<u>-</u>
Fund balances-ending	<u>\$ 54,870</u>	<u>\$ 40,497</u>	<u>\$ 46,229</u>	<u>\$ 479,073</u>	<u>\$ -</u>

Drug Forfeiture Enforcement	Anti- Profiteering Revolving	Family Court Services	Special Revenue Funds					County Parks Acquisition & Development
			Pooling Fees	GMA Park Impact Fees	GMA Trans. Impact Fees North Kitsap	GMA Trans. Impact Fees Central Kitsap	GMA Trans. Impact Fees South Kitsap	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	14,976	-	-	-	-	-	-
-	38,000	-	-	-	-	-	-	4,036
-	4,835	-	-	315,971	28,220	47,245	33,339	-
-	-	-	299,074	66,913	25,950	35,462	-	2,662
-	-	-	-	-	-	-	26,209	291,081
-	42,835	14,976	299,074	382,884	54,170	82,707	59,548	297,779
-	-	-	209,136	-	-	-	-	-
-	-	14,825	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	500,000	-	-	-	279,732
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	2,872
-	-	14,825	209,136	500,000	-	-	-	282,604
-	42,835	151	89,938	(117,116)	54,170	82,707	59,548	15,175
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	(128,815)	-	-	(1,882,300)	-	-	-	-
-	(128,815)	-	-	(1,882,300)	-	-	-	-
-	(85,980)	151	89,938	(1,999,416)	54,170	82,707	59,548	15,175
1,288	146,112	41,801	605,540	2,785,116	1,072,398	1,462,332	1,080,840	347,793
\$ 1,288	\$ 60,132	\$ 41,952	\$ 695,478	\$ 785,700	\$ 1,126,568	\$ 1,545,039	\$ 1,140,388	\$ 362,968

# KITSAP COUNTY, WASHINGTON

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2004

	Special Revenue Funds					
	Wetland Mitigation Bank	911 Enhancement	Bucklin Ridge Park Development	Clear Creek Education/ Awareness	Crime Prevention	Kingston Commuter Parking
<b>REVENUES:</b>						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments						
Retail sales & use taxes	-	1,400,306	-	-	-	-
Other taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	3,687	-
Intergovernmental	-	32,124	-	-	-	-
Charges for services	31,734	-	-	-	-	-
Fines & forfeits	-	-	-	-	25,824	-
Investment earnings	-	33,901	-	-	-	-
Miscellaneous	-	-	-	-	1,232	-
Total revenues	<u>31,734</u>	<u>1,466,331</u>	<u>-</u>	<u>-</u>	<u>30,743</u>	<u>-</u>
<b>E) EXPENDITURES:</b>						
Current:						
General government	-	-	-	-	-	-
Judicial Services	-	-	-	-	-	-
Public safety	-	223,908	-	-	47,840	-
Physical Environment	3,953	-	-	-	-	-
Transportation	-	-	-	-	-	-
Health & Human Services	-	-	-	-	-	-
Economic Environment	-	-	-	-	-	-
Culture & recreation	-	-	-	-	-	-
Interest on long-term debt	-	-	-	-	-	-
Debt service						
Principal	-	-	-	-	-	-
Interest and other charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>3,953</u>	<u>223,908</u>	<u>-</u>	<u>-</u>	<u>47,840</u>	<u>-</u>
	<u>27,781</u>	<u>1,242,423</u>	<u>-</u>	<u>-</u>	<u>(17,097)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES):</b>						
Refunding bonds issued	-	-	-	-	-	-
Capital -related debt issued	-	-	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	(1,759,723)	-	-	-	-
Other adjustments	-	-	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>(1,759,723)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>27,781</u>	<u>(517,300)</u>	<u>-</u>	<u>-</u>	<u>(17,097)</u>	<u>-</u>
Fund balances-beginning	114,385	1,503,774	1,217	2	70,779	83,740
Fund balances-ending	<u>\$ 142,166</u>	<u>\$ 986,474</u>	<u>\$ 1,217</u>	<u>\$ 2</u>	<u>\$ 53,682</u>	<u>\$ 83,740</u>

## Special Revenue Funds

Recovery Center	Dispute Resolution Center	CDBG Entitlement	HOME Entitlement	Long Lake Management District #1	Indianola Forrest	Jail & Juvenile Sale Tax
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	3,136,158
-	-	-	-	-	-	-
-	-	-	-	-	-	-
794,635	-	1,851,577	1,379,743	-	-	-
213,327	51,075	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	4,415	-	-	67,577
-	-	-	1,996	-	-	-
<u>1,007,962</u>	<u>51,075</u>	<u>1,851,577</u>	<u>1,386,154</u>	<u>-</u>	<u>-</u>	<u>3,203,735</u>
-	-	-	-	-	-	-
-	46,645	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,986,347	-	-	-	-	-	-
-	-	1,851,577	1,379,743	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
30,377	-	-	-	-	110,378	-
<u>2,016,724</u>	<u>46,645</u>	<u>1,851,577</u>	<u>1,379,743</u>	<u>-</u>	<u>110,378</u>	<u>-</u>
<u>(1,008,762)</u>	<u>4,430</u>	<u>-</u>	<u>6,411</u>	<u>-</u>	<u>(110,378)</u>	<u>3,203,735</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
903,731	-	-	-	-	-	-
-	-	-	-	-	-	(3,607,330)
-	-	-	-	-	-	-
<u>903,731</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,607,330)</u>
(105,031)	4,430	-	6,411	-	(110,378)	(403,595)
598,324	8,882	88	38,762	-	121,022	3,462,205
<u>\$ 493,293</u>	<u>\$ 13,312</u>	<u>\$ 88</u>	<u>\$ 45,173</u>	<u>\$ -</u>	<u>\$ 10,644</u>	<u>\$ 3,058,611</u>

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2004

**Special Revenue Funds**

	Service Area 1 RD Impact Fee	Service Area 2 RD Impact Fee	Service Area 3 RD Impact Fee	Service Area 4 RD Impact Fee
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments				
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	68,421	120,610	40,464	61,617
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>68,421</b>	<b>120,610</b>	<b>40,464</b>	<b>61,617</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay				
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	68,421	120,610	40,464	61,617
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	68,421	120,610	40,464	61,617
Fund balances-beginning	-	-	-	-
Fund balances-ending	<b>\$ 68,421</b>	<b>\$ 120,610</b>	<b>\$ 40,464</b>	<b>\$ 61,617</b>

Regional Service Area Impact	Special Revenue Funds						Capital Projects
	Develop. Disabilities	Substance Abuse Treatment	Commute Trip Reduction	Area Agency On Aging	JTPA Admin	Kitsap/Regional Coordinating Council	Model Toxic Control Act
\$ -	\$ 217,911	\$ -	\$ -	\$ -	\$ -	\$ -	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	2,725,619	2,171,925	-	3,639,602	4,642,060	192,281	-
29,709	66,815	-	-	-	-	-	-
-	-	-	2,783	-	-	-	-
-	-	-	-	-	-	-	28,589
-	24,331	490	59,663	66	165,219	-	-
<u>29,709</u>	<u>3,034,676</u>	<u>2,172,415</u>	<u>62,446</u>	<u>3,639,668</u>	<u>4,807,279</u>	<u>192,281</u>	<u>28,589</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	57,590	-	-	-	-
-	2,876,576	1,215,346	-	3,634,697	4,794,958	-	-
-	-	-	-	-	-	187,728	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	2,876,576	1,215,346	57,590	3,634,697	4,794,958	187,728	-
<u>29,709</u>	<u>158,100</u>	<u>957,069</u>	<u>4,856</u>	<u>4,971</u>	<u>12,321</u>	<u>4,553</u>	<u>28,589</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	18,564	-	17,100	-	-	-
-	-	(837,790)	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	(819,226)	-	17,100	-	-	-
<u>29,709</u>	<u>158,100</u>	<u>137,843</u>	<u>4,856</u>	<u>22,071</u>	<u>12,321</u>	<u>4,553</u>	<u>28,589</u>
-	772,841	168,041	62,470	356,661	68,187	(4,499)	1,202,335
<u>\$ 29,709</u>	<u>\$ 930,941</u>	<u>\$ 305,884</u>	<u>\$ 67,326</u>	<u>\$ 378,732</u>	<u>\$ 80,508</u>	<u>\$ 54</u>	<u>\$ 1,230,924</u>

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2004

	Capital Projects			
	1991A LTGO Bond Project	Silverdale Precinct Construction	Juvenile Services Facility	Parks Capital Improvement
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments				
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	48,260
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	248	689	3,898
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>248</b>	<b>689</b>	<b>52,158</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	377,932
Total expenditures	-	-	-	377,932
Excess(deficiency) of revenues over expenditures	-	248	689	(325,774)
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	1,600,000
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	1,600,000
Net change in fund balance	-	248	689	1,274,226
Fund balances-beginning	1	13,437	29,478	340,233
Fund balances-ending	<b>\$ 1</b>	<b>\$ 13,685</b>	<b>\$ 30,167</b>	<b>\$ 1,614,459</b>

## Capital Project Funds

1998 LTGO Bond Project	1999 LTGO Bond Project	1999B LTGO Bond Project	Jail Expansion	KC Capital Project 2001	CenCom Facility Project	2002A Facility Project	Government Center Construction
\$ -	\$ -	\$ -	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	250,000
-	-	-	-	-	-	-	-
145	2,039	101,381	22,169	27,271	131,151	22,579	88
-	-	473	-	-	-	958	-
<u>145</u>	<u>2,039</u>	<u>101,854</u>	<u>22,169</u>	<u>27,271</u>	<u>131,151</u>	<u>23,537</u>	<u>250,088</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	814
-	279,204	3,022,751	2,503,168	2,083,486	6,058,711	3,926,727	2,894,888
-	279,204	3,022,751	2,503,168	2,083,486	6,058,711	3,926,727	2,895,702
<u>145</u>	<u>(277,165)</u>	<u>(2,920,897)</u>	<u>(2,480,999)</u>	<u>(2,056,215)</u>	<u>(5,927,560)</u>	<u>(3,903,190)</u>	<u>(2,645,614)</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	250,000	-	1,750,000	3,108,713
-	-	-	-	-	-	-	-
-	-	-	-	250,000	-	1,750,000	3,108,713
145	(277,165)	(2,920,897)	(2,480,999)	(1,806,215)	(5,927,560)	(2,153,190)	463,099
10,891	277,165	5,164,893	2,526,694	2,355,521	8,278,670	2,558,039	137,641
<u>\$ 11,036</u>	<u>\$ -</u>	<u>\$ 2,243,996</u>	<u>\$ 45,695</u>	<u>\$ 549,306</u>	<u>\$ 2,351,110</u>	<u>\$ 404,849</u>	<u>\$ 600,740</u>

# KITSAP COUNTY, WASHINGTON

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2004

	Debt Service Funds					
	Debt	K.C. G.O.	K.C. G.O.	K.C. G.O.	Juvenile	K.C. G.O.
	Service	Bonds	Bonds	Refunding	Facility	Refunding
Fund	1991A	1992A	Bonds 1993	Bonds	Bonds 1996	
<b>REVENUES:</b>						
Property taxes	-	-	-	-	1,609	-
Special assessments	-	-	-	-	-	-
Retail sales & use taxes	-	-	-	-	-	-
Other taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines & forfeits	-	-	-	-	-	-
Investment earnings	-	-	1,513	-	-	909
Miscellaneous	-	-	-	-	-	102,401
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>1,513</b>	<b>-</b>	<b>1,609</b>	<b>103,310</b>
<b>EXPENDITURES:</b>						
Current:						
General government	-	-	-	-	-	-
Judicial Services	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical Environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Health & Human Services	-	-	-	-	-	-
Economic Environment	-	-	-	-	-	-
Culture & recreation	-	-	-	-	-	-
Interest on long-term debt	-	-	-	-	-	-
Debt service						
Principal	-	-	-	651,575	-	540,000
Interest and other charges	-	-	-	193,487	-	475,572
Capital outlay	-	-	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>845,062</b>	<b>-</b>	<b>1,015,572</b>
Excess(deficiency) of revenues over expenditures	-	-	1,513	(845,062)	1,609	(912,262)
<b>OTHER FINANCING SOURCES (USES):</b>						
Refunding bonds issued	-	-	-	-	-	-
Capital -related debt issued	-	-	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	846,828	-	934,231
Transfers out	-	-	-	-	-	-
Other adjustments	-	-	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>846,828</b>	<b>-</b>	<b>934,231</b>
Net change in fund balance	-	-	1,513	1,766	1,609	21,969
Fund balances-beginning	12,023	25,000	126,576	-	443,816	97,580
<b>Fund balances-ending</b>	<b>\$ 12,023</b>	<b>\$ 25,000</b>	<b>\$ 128,089</b>	<b>\$ 1,766</b>	<b>\$ 445,425</b>	<b>\$ 119,549</b>

## Debt Service Funds

Special Assessments	Road Improvement Guaranty	K.C. G.O. Refunding Bonds 1997	K.C. G.O. Bonds 1998	K.C.G.O. Bonds 1999	K.C.G.O. Bonds 1999B	K.C.G.O. Bonds 2000	K.C. G.O. Bonds 2001 & Refunding
-	-	-	-	-	\$ -	\$ -	\$ -
72,229	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	282
16,747	-	-	-	-	150,764	-	270,151
88,976	-	-	-	-	150,764	-	270,433
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
35,000	-	310,000	-	205,000	750,000	475,000	1,070,000
9,187	-	7,595	-	187,478	394,245	1,018,263	432,200
-	-	-	-	-	-	-	-
44,187	-	317,595	-	392,478	1,144,245	1,493,263	1,502,200
44,789	-	(317,595)	-	(392,478)	(993,481)	(1,493,263)	(1,231,767)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	317,595	-	392,478	1,024,605	1,493,263	1,224,794
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	317,595	-	392,478	1,024,605	1,493,263	1,224,794
44,789	-	-	-	-	31,124	-	(6,973)
29,001	151,235	-	-	-	1,351,085	26,839	14,651
\$ 73,790	\$ 151,235	\$ -	\$ -	\$ -	\$ 1,382,209	\$ 26,839	\$ 7,678

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2004

**Debt Service Funds**

	K.C.G.O. Bonds 2002B	K.C.G.O. Bonds 2002A	K.C.G.O. Bonds 2003	K.C.G.O. Bonds 2003B
<b>REVENUES:</b>				
Property taxes	\$ 70,809	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	808,585	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	21	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	9,223	9,783	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>80,053</b>	<b>818,368</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	2,220,000	-	295,000	335,000
Interest and other charges	265,100	577,389	414,415	684,854
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>2,485,100</b>	<b>577,389</b>	<b>709,415</b>	<b>1,019,854</b>
Excess(deficiency) of revenues over expenditures	(2,405,047)	240,979	(709,415)	(1,019,854)
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	2,116,203	-	709,434	1,036,063
Transfers out	(35,713)	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>2,080,490</b>	<b>-</b>	<b>709,434</b>	<b>1,036,063</b>
<b>Net change in fund balance</b>	<b>(324,557)</b>	<b>240,979</b>	<b>19</b>	<b>16,209</b>
Fund balances-beginning	460,422	483,830	3,497	4,519
<b>Fund balances-ending</b>	<b>\$ 135,865</b>	<b>\$ 724,809</b>	<b>\$ 3,516</b>	<b>\$ 20,728</b>

K.C.G.O Bonds 2004	Total Nonmajor Governmental Funds
\$ -	\$ 1,476,963
-	72,229
-	8,090,477
-	-
-	18,663
-	20,954,680
-	2,064,078
-	360,316
-	940,909
-	1,407,369
-	<u>35,385,684</u>
-	391,906
-	131,069
-	6,386,346
-	57,631
-	73,171
-	14,599,350
-	3,419,048
-	1,019,717
-	-
2,854,813	9,741,388
28,596	4,725,962
-	<u>23,561,827</u>
<u>2,883,409</u>	<u>64,107,415</u>
<u>(2,883,409)</u>	<u>(28,721,731)</u>
-	-
2,883,409	4,761,159
-	-
-	-
-	20,266,769
-	(11,525,449)
-	-
<u>2,883,409</u>	<u>13,502,480</u>
-	(15,219,252)
-	46,009,951
<u>\$ -</u>	<u>\$ 30,790,700</u>

# KITSAP COUNTY, WASHINGTON

## Cencom

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

For the Year Ended December 31, 2004

	Budget		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	2,528,877	2,528,877
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	1,815,336	1,815,336	1,769,163	(46,173)
Charges for services	-	-	23,048	23,048
Fines & forfeits	-	-	-	-
Investment earnings	12,383	12,383	-	(12,383)
Miscellaneous	31,200	31,200	55,626	24,426
Total revenues	<u>1,858,919</u>	<u>1,858,919</u>	<u>4,376,714</u>	<u>2,517,795</u>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	3,914,431	4,134,431	4,203,656	(69,225)
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	18,810	(18,810)
Total expenditures	<u>3,914,431</u>	<u>4,134,431</u>	<u>4,222,466</u>	<u>(88,035)</u>
Excess(deficiency) of revenues over expenditures	<u>(2,055,512)</u>	<u>(2,275,512)</u>	<u>154,248</u>	<u>2,429,760</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	2,145,180	2,365,180	2,300,554	(64,626)
Transfers out	-	-	(2,116,203)	(2,116,203)
Other adjustments	-	-	-	-
Total other financing sources & uses	<u>2,145,180</u>	<u>2,365,180</u>	<u>184,351</u>	<u>(2,180,829)</u>
Net change in fund balance	89,668	89,668	338,599	248,931
Fund balances-beginning	110,332	110,332	1	(110,331)
Fund balances-ending	<u>200,000</u>	<u>200,000</u>	<u>\$ 338,600</u>	<u>\$ 138,600</u>

# KITSAP COUNTY, WASHINGTON

## Emergency Management

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

For the Year Ended December 31, 2004

	Budget		Actual	Variance with
	Original	Final		Final Budget
				Positive
				(Negative)
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	113,012	113,012	124,170	11,158
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	1,141	1,141
Miscellaneous	4,000	4,000	-	(4,000)
<b>Total revenues</b>	<b>117,012</b>	<b>117,012</b>	<b>125,311</b>	<b>8,299</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	336,101	338,611	352,188	(13,577)
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	2,500	-	-	-
<b>Total expenditures</b>	<b>338,601</b>	<b>338,611</b>	<b>352,188</b>	<b>(13,577)</b>
Excess(deficiency) of revenues over expenditures	(221,589)	(221,599)	(226,877)	(5,278)
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	196,589	196,589	222,613	26,024
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>196,589</b>	<b>196,589</b>	<b>222,613</b>	<b>26,024</b>
<b>Net change in fund balance</b>	<b>(25,000)</b>	<b>(25,010)</b>	<b>(4,264)</b>	<b>20,746</b>
Fund balances-beginning	25,000	25,000	3,546	(21,454)
<b>Fund balances-ending</b>	<b>-</b>	<b>(10)</b>	<b>\$ (718)</b>	<b>\$ (708)</b>

# KITSAP COUNTY, WASHINGTON

## Law Library

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

For the Year Ended December 31, 2004

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	70,000	70,000	74,542	4,542
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	53	53
<b>Total revenues</b>	<b>70,000</b>	<b>70,000</b>	<b>74,595</b>	<b>4,595</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	70,000	70,000	69,599	401
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>70,000</b>	<b>70,000</b>	<b>69,599</b>	<b>401</b>
Excess(deficiency) of revenues over expenditures	-	-	4,996	4,996
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>-</b>	<b>-</b>	<b>4,996</b>	<b>4,996</b>
Fund balances-beginning	-	-	31,418	36,414
<b>Fund balances-ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 36,414</b>	<b>\$ 41,410</b>

# KITSAP COUNTY, WASHINGTON

## KPREP Fund

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

For the Year Ended December 31, 2004

	Budget		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	6,100	253,902	861,576	607,674
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	995	995	-	(995)
Miscellaneous	4,800	4,800	8,894	4,094
<b>Total revenues</b>	<b>11,895</b>	<b>259,697</b>	<b>870,470</b>	<b>610,773</b>
<b>EXPENDITURES:</b>				
Current:				
General government				
Judicial Services				
Public safety	18,194	632,576	846,153	(213,577)
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	14,610	154,618	(140,008)
<b>Total expenditures</b>	<b>18,194</b>	<b>647,186</b>	<b>1,000,771</b>	<b>(353,585)</b>
Excess(deficiency) of revenues over expenditures	(6,299)	(387,489)	(130,301)	257,188
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(25,000)	(25,000)	(52,000)	(27,000)
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>(25,000)</b>	<b>(25,000)</b>	<b>(52,000)</b>	<b>(27,000)</b>
<b>Net change in fund balance</b>	<b>(31,299)</b>	<b>(412,489)</b>	<b>(182,301)</b>	<b>230,188</b>
Fund balances-beginning	31,399	412,479	223,420	(189,059)
Fund balances-ending	\$ 100	\$ (10)	\$ 41,119	\$ 41,129

# KITSAP COUNTY, WASHINGTON

## Human Resources Board

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

For the Year Ended December 31, 2004

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	944	944
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	3,005	3,005
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>3,949</b>	<b>3,949</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess(deficiency) of revenues over expenditures	-	-	3,949	3,949
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>-</b>	<b>-</b>	<b>3,949</b>	<b>3,949</b>
Fund balances-beginning	-	-	39,823	39,823
<b>Fund balances-ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 43,772</b>	<b>\$ 43,772</b>

# KITSAP COUNTY, WASHINGTON

## Election Reserve

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

For the Year Ended December 31, 2004

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	107,686	107,686	128,367	20,681
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>107,686</b>	<b>107,686</b>	<b>128,367</b>	<b>20,681</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	11,000	5,956	5,044
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	2,457	2,457	3,072	(615)
<b>Total expenditures</b>	<b>2,457</b>	<b>13,457</b>	<b>9,028</b>	<b>4,429</b>
Excess(deficiency) of revenues over expenditures	105,229	94,229	119,339	25,110
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>105,229</b>	<b>94,229</b>	<b>119,339</b>	<b>25,110</b>
Fund balances-beginning	320,000	320,000	425,062	105,062
<b>Fund balances-ending</b>	<b>\$ 425,229</b>	<b>\$ 414,229</b>	<b>\$ 544,401</b>	<b>\$ 130,172</b>

# KITSAP COUNTY, WASHINGTON

## Auditor's Document Preservation

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

For the Year Ended December 31, 2004

	Budget		Actual	Variance with
	Original	Final		Final Budget
				Positive
				(Negative)
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	55,000	55,000	104,901	49,901
Charges for services	95,500	95,500	146,350	50,850
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>150,500</b>	<b>150,500</b>	<b>251,251</b>	<b>100,751</b>
<b>EXPENDITURES:</b>				
Current:				
General government	91,147	108,147	96,004	12,143
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	4,000	4,000	-	4,000
<b>Total expenditures</b>	<b>95,147</b>	<b>112,147</b>	<b>96,004</b>	<b>16,143</b>
Excess(deficiency) of revenues over expenditures	55,353	38,353	155,247	116,894
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(92,528)	(92,528)	(93,915)	(1,387)
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>(92,528)</b>	<b>(92,528)</b>	<b>(93,915)</b>	<b>(1,387)</b>
<b>Net change in fund balance</b>	<b>(37,175)</b>	<b>(54,175)</b>	<b>61,332</b>	<b>115,507</b>
Fund balances-beginning	120,000	120,000	247,081	127,081
<b>Fund balances-ending</b>	<b>\$ 82,825</b>	<b>\$ 65,825</b>	<b>\$ 308,413</b>	<b>\$ 242,588</b>

# KITSAP COUNTY, WASHINGTON

## Housing Affordability

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

For the Year Ended December 31, 2004

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	462,949	462,949
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>462,949</b>	<b>462,949</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	48,983	(48,983)
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>48,983</b>	<b>(48,983)</b>
Excess(deficiency) of revenues over expenditures	-	-	413,966	413,966
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>-</b>	<b>-</b>	<b>413,966</b>	<b>413,966</b>
Fund balances-beginning			825,201	825,201
<b>Fund balances-ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,239,167</b>	<b>\$ 1,239,167</b>

# KITSAP COUNTY, WASHINGTON

## Westnet

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

For the Year Ended December 31, 2004

	Budget		Actual	Variance with
	Original	Final		Final Budget
				Positive
				(Negative)
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	233,000	331,289	219,686	(111,603)
Charges for services	-	-	-	-
Fines & forfeits	98,470	98,470	270,741	172,271
Investment earnings	12,000	12,000	5,914	(6,086)
Miscellaneous	10,000	10,000	83,268	73,268
Total revenues	<u>353,470</u>	<u>451,759</u>	<u>579,609</u>	<u>127,850</u>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	308,240	323,240	422,986	(99,746)
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	32,000	115,289	30,608	84,681
Total expenditures	<u>340,240</u>	<u>438,529</u>	<u>453,594</u>	<u>(15,065)</u>
Excess(deficiency) of revenues over expenditures	<u>13,230</u>	<u>13,230</u>	<u>126,015</u>	<u>142,915</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	50,000	50,000	-	(50,000)
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>(50,000)</u>
Net change in fund balance	63,230	63,230	126,015	92,915
Fund balances-beginning	92,458	92,458	309,378	216,920
Fund balances-ending	<u>\$ 155,688</u>	<u>\$ 155,688</u>	<u>\$ 435,393</u>	<u>\$ 309,835</u>

# KITSAP COUNTY, WASHINGTON

## Boating Safety Improvement

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

For the Year Ended December 31, 2004

	Budget		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	57,000	57,000	50,001	(6,999)
Charges for services	-	-	-	-
Fines & forfeits	2,000	2,000	-	(2,000)
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>59,000</b>	<b>59,000</b>	<b>50,001</b>	<b>(8,999)</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	72,837	72,837	18,033	54,804
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>72,837</b>	<b>72,837</b>	<b>18,033</b>	<b>54,804</b>
Excess(deficiency) of revenues over expenditures	(13,837)	(13,837)	31,968	45,805
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>(13,837)</b>	<b>(13,837)</b>	<b>31,968</b>	<b>45,805</b>
Fund balances-beginning	200,000	200,000	134,664	(65,336)
Fund balances-ending	\$ 186,163	\$ 186,163	\$ 166,632	\$ (19,531)

# KITSAP COUNTY, WASHINGTON

## Special Purpose Path

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

For the Year Ended December 31, 2004

	Budget		Actual	Variance with
	Original	Final		Final Budget
				Positive
				(Negative)
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	24,129	24,129	24,331	202
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	1,500	1,500	843	(657)
Total revenues	25,629	25,629	25,174	(455)
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	50,000	50,000	15,581	34,419
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	50,000	50,000	15,581	34,419
Excess(deficiency) of revenues over expenditures	(24,371)	(24,371)	9,593	33,964
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(24,371)	(24,371)	9,593	33,964
Fund balances-beginning	62,000	62,000	91,986	-
Fund balances-ending	\$ 37,629	\$ 37,629	\$ 101,579	\$ 33,964

# KITSAP COUNTY, WASHINGTON

## Treasurer's M & O

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

For the Year Ended December 31, 2004

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	76,941	76,941
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	8,873	8,873
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>85,814</b>	<b>85,814</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	25,031	(25,031)
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>25,031</b>	<b>(25,031)</b>
Excess(deficiency) of revenues over expenditures		-	60,783	60,783
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>-</b>	<b>-</b>	<b>60,783</b>	<b>60,783</b>
Fund balances-beginning	-	-	306,384	306,384
<b>Fund balances-ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 367,167</b>	<b>\$ 367,167</b>

# KITSAP COUNTY, WASHINGTON

## Veteran's Relief Fund

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

For the Year Ended December 31, 2004

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ 185,000	\$ 185,000	\$ 196,440	\$ 11,440
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	425	425
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	1,352	1,352
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>185,000</u>	<u>185,000</u>	<u>198,217</u>	<u>13,217</u>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	200,000	200,000	91,426	108,574
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>200,000</u>	<u>200,000</u>	<u>91,426</u>	<u>108,574</u>
Excess(deficiency) of revenues over expenditures	<u>(15,000)</u>	<u>(15,000)</u>	<u>106,791</u>	<u>121,791</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(15,000)	(15,000)	106,791	121,791
Fund balances-beginning	461,000	461,000	572,762	111,762
Fund balances-ending	<u>\$ 446,000</u>	<u>\$ 446,000</u>	<u>\$ 679,553</u>	<u>\$ 233,553</u>

# KITSAP COUNTY, WASHINGTON

## Expert Witness

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

For the Year Ended December 31, 2004

	Budget		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	18,000	18,000	28,241	10,241
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>18,000</b>	<b>18,000</b>	<b>28,241</b>	<b>10,241</b>
<b>EXPENDITURES:</b>				
Current:				
General government	18,000	18,000	6,796	11,204
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>18,000</b>	<b>18,000</b>	<b>6,796</b>	<b>11,204</b>
Excess(deficiency) of revenues over expenditures	-	-	21,445	21,445
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>-</b>	<b>-</b>	<b>21,445</b>	<b>21,445</b>
Fund balances-beginning	-	-	32,627	32,627
<b>Fund balances-ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 54,072</b>	<b>\$ 54,072</b>

# KITSAP COUNTY, WASHINGTON

## Conservation Future Tax

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

For the Year Ended December 31, 2004

	Budget		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>REVENUES:</b>				
Property taxes	\$ 950,000	\$ 950,000	\$ 990,194	\$ 40,194
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	2,141	2,141
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	6,821	6,821
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	25,684	25,684
Miscellaneous	25,000	25,000	-	(25,000)
Total revenues	975,000	975,000	1,024,840	49,840
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	53,678	(53,678)
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	45,000	36,767	8,233
Capital outlay	-	4,000,000	2,064,225	1,935,775
Total expenditures	-	4,045,000	2,154,670	1,890,330
Excess(deficiency) of revenues over expenditures	975,000	(3,070,000)	(1,129,830)	1,940,170
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	1,877,750	1,877,750
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(1,184,161)	(1,184,161)	(998,956)	185,205
Other adjustments	-	-	-	-
Total other financing sources & uses	(1,184,161)	(1,184,161)	878,794	2,062,955
Net change in fund balance	(209,161)	(4,254,161)	(251,036)	4,003,125
Fund balances-beginning	750,000	4,750,000	978,833	(3,771,167)
Fund balances-ending	\$ 540,839	\$ 495,839	\$ 727,797	\$ 231,958

# KITSAP COUNTY, WASHINGTON

## Community Service Fund

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

For the Year Ended December 31, 2004

	Budget		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	31,113	31,113	19,791	(11,322)
Charges for services	10,000	10,000	-	(10,000)
Fines & forfeits	5,000	5,000	9,268	4,268
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>46,113</u>	<u>46,113</u>	<u>29,059</u>	<u>(17,054)</u>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	62,943	62,943	41,486	21,457
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>62,943</u>	<u>62,943</u>	<u>41,486</u>	<u>21,457</u>
Excess(deficiency) of revenues over expenditures	<u>(16,830)</u>	<u>(16,830)</u>	<u>(12,427)</u>	<u>4,403</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(16,830)</u>	<u>(16,830)</u>	<u>(12,427)</u>	<u>4,403</u>
Fund balances-beginning	<u>16,830</u>	<u>16,830</u>	<u>67,297</u>	<u>50,467</u>
Fund balances-ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 54,870</u>	<u>\$ 54,870</u>

# KITSAP COUNTY, WASHINGTON

## Kitsap County Stadium

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

For the Year Ended December 31, 2004

	Budget		Actual	Variance with
	Original	Final		Final Budget
				Positive
				(Negative)
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	190,000	190,000	213,041	23,041
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>190,000</b>	<b>190,000</b>	<b>213,041</b>	<b>23,041</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	185,000	185,000	198,499	(13,499)
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>185,000</b>	<b>185,000</b>	<b>198,499</b>	<b>(13,499)</b>
Excess(deficiency) of revenues over expenditures	5,000	5,000	14,542	9,542
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(21,907)	(21,907)	(12,704)	9,203
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>(21,907)</b>	<b>(21,907)</b>	<b>(12,704)</b>	<b>9,203</b>
<b>Net change in fund balance</b>	<b>(16,907)</b>	<b>(16,907)</b>	<b>1,838</b>	<b>18,745</b>
Fund balances-beginning	38,903	38,903	38,659	(244)
<b>Fund balances-ending</b>	<b>\$ 21,996</b>	<b>\$ 21,996</b>	<b>\$ 40,497</b>	<b>\$ 18,501</b>

# KITSAP COUNTY, WASHINGTON

## Prisoner Commissary Fund

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

For the Year Ended December 31, 2004

	Budget		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	85,000	85,000	138,031	53,031
<b>Total revenues</b>	<b>85,000</b>	<b>85,000</b>	<b>138,031</b>	<b>53,031</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	85,000	85,000	120,930	(35,930)
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>85,000</b>	<b>85,000</b>	<b>120,930</b>	<b>(35,930)</b>
Excess(deficiency) of revenues over expenditures		-	17,101	17,101
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>-</b>	<b>-</b>	<b>17,101</b>	<b>17,101</b>
Fund balances-beginning	-	-	29,128	29,128
<b>Fund balances-ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 46,229</b>	<b>\$ 46,229</b>

# KITSAP COUNTY, WASHINGTON

## SIU Revenue

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

For the Year Ended December 31, 2004

	Budget		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	30,000	30,000	43,334	13,334
Fines & forfeits	40,100	40,100	18,624	(21,476)
Investment earnings	-	-	10,259	10,259
Miscellaneous	20,000	20,000	-	(20,000)
<b>Total revenues</b>	<b>90,100</b>	<b>90,100</b>	<b>72,217</b>	<b>(17,883)</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	75,686	75,686	150,652	(74,966)
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	10,000	10,000	-	10,000
<b>Total expenditures</b>	<b>85,686</b>	<b>85,686</b>	<b>150,652</b>	<b>(64,966)</b>
Excess(deficiency) of revenues over expenditures	4,414	4,414	(78,435)	(82,849)
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	50,000	50,000	-	(50,000)
Transfers out	(50,000)	(50,000)	-	50,000
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>4,414</b>	<b>4,414</b>	<b>(78,435)</b>	<b>(82,849)</b>
Fund balances-beginning	4,400	4,400	557,508	553,108
<b>Fund balances-ending</b>	<b>\$ 8,814</b>	<b>\$ 8,814</b>	<b>\$ 479,073</b>	<b>\$ 470,259</b>

# KITSAP COUNTY, WASHINGTON

## Cumulative Reserve Fund

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

For the Year Ended December 31, 2004

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	-	-
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(2,003,000)	(2,003,000)	-	2,003,000
Other adjustments			-	-
Total other financing sources & uses	(2,003,000)	(2,003,000)	-	2,003,000
Net change in fund balance	(2,003,000)	(2,003,000)	-	2,003,000
Fund balances-beginning	2,003,000	2,003,000	-	(2,003,000)
Fund balances-ending	\$ -	\$ -	\$ -	\$ -

# KITSAP COUNTY, WASHINGTON

## Drug Forfeiture Enforcement

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

For the Year Ended December 31, 2004

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	-	-
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	-	-
Fund balances-beginning	-	-	1,288	1,288
Fund balances-ending	\$ -	\$ -	\$ 1,288	\$ 1,288

# KITSAP COUNTY, WASHINGTON

## Antiprofitereing Revolving Fund

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

For the Year Ended December 31, 2004

	Budget		Actual	Variance with
	Original	Final		Final Budget
				Positive
				(Negative)
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	106,143	106,143	38,000	(68,143)
Charges for services	-	-	-	-
Fines & forfeits	2,500	2,500	4,835	2,335
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>108,643</b>	<b>108,643</b>	<b>42,835</b>	<b>(65,808)</b>
<b>EXPENDITURES:</b>				
Current:				
General government	6,119	6,119	-	6,119
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>6,119</b>	<b>6,119</b>	<b>-</b>	<b>6,119</b>
Excess(deficiency) of revenues over expenditures	102,524	102,524	42,835	(59,689)
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(208,667)	(208,667)	(128,815)	79,852
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>(208,667)</b>	<b>(208,667)</b>	<b>(128,815)</b>	<b>79,852</b>
<b>Net change in fund balance</b>	<b>(106,143)</b>	<b>(106,143)</b>	<b>(85,980)</b>	<b>20,163</b>
Fund balances-beginning	106,143	106,143	146,112	39,969
<b>Fund balances-ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 60,132</b>	<b>\$ 60,132</b>

# KITSAP COUNTY, WASHINGTON

## Family Court Services

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

For the Year Ended December 31, 2004

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	13,561	13,561	14,976	1,415
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>13,561</b>	<b>13,561</b>	<b>14,976</b>	<b>1,415</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	16,161	16,161	14,825	1,336
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>16,161</b>	<b>16,161</b>	<b>14,825</b>	<b>1,336</b>
Excess(deficiency) of revenues over expenditures	(2,600)	(2,600)	151	2,751
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>(2,600)</b>	<b>(2,600)</b>	<b>151</b>	<b>2,751</b>
Fund balances-beginning	2,500	2,500	41,801	39,301
<b>Fund balances-ending</b>	<b>\$ (100)</b>	<b>\$ (100)</b>	<b>\$ 41,952</b>	<b>\$ 42,052</b>

# KITSAP COUNTY, WASHINGTON

## Pooling Fees

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

For the Year Ended December 31, 2004

	Budget		Actual	Variance with
	Original	Final		Final Budget
				Positive
				(Negative)
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	299,074	299,074
Miscellaneous	240,000	240,000	-	(240,000)
<b>Total revenues</b>	<b>240,000</b>	<b>240,000</b>	<b>299,074</b>	<b>59,074</b>
<b>EXPENDITURES:</b>				
Current:				
General government	250,857	250,857	209,136	41,721
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	10,000	10,000	-	10,000
<b>Total expenditures</b>	<b>260,857</b>	<b>260,857</b>	<b>209,136</b>	<b>51,721</b>
Excess(deficiency) of revenues over expenditures	(20,857)	(20,857)	89,938	110,795
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>(20,857)</b>	<b>(20,857)</b>	<b>89,938</b>	<b>110,795</b>
Fund balances-beginning	400,000	400,000	605,540	205,540
<b>Fund balances-ending</b>	<b>\$ 379,143</b>	<b>\$ 379,143</b>	<b>\$ 695,478</b>	<b>\$ 316,335</b>

# KITSAP COUNTY, WASHINGTON

## GMA Park Impact Fees

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

For the Year Ended December 31, 2004

	Budget		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	400,000	400,000	315,971	(84,029)
Fines & forfeits	-	-	-	-
Investment earnings	-	-	66,913	66,913
Miscellaneous	100,000	100,000	-	(100,000)
<b>Total revenues</b>	<b>500,000</b>	<b>500,000</b>	<b>382,884</b>	<b>(117,116)</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	500,000	(500,000)
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>500,000</b>	<b>(500,000)</b>
Excess(deficiency) of revenues over expenditures	500,000	500,000	(117,116)	(617,116)
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(610,000)	(610,000)	(1,882,300)	(1,272,300)
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>(610,000)</b>	<b>(610,000)</b>	<b>(1,882,300)</b>	<b>(1,272,300)</b>
<b>Net change in fund balance</b>	<b>(110,000)</b>	<b>(110,000)</b>	<b>(1,999,416)</b>	<b>(1,889,416)</b>
Fund balances-beginning	4,028,675	4,028,675	2,785,116	(1,243,559)
<b>Fund balances-ending</b>	<b>\$ 3,918,675</b>	<b>\$ 3,918,675</b>	<b>\$ 785,700</b>	<b>\$ (3,132,975)</b>

# KITSAP COUNTY, WASHINGTON

## GMA Transportation Impact Fees North Kitsap

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

For the Year Ended December 31, 2004

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	161,000	161,000	28,220	(132,780)
Fines & forfeits	-	-	-	-
Investment earnings	-	-	25,950	25,950
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>161,000</b>	<b>161,000</b>	<b>54,170</b>	<b>(106,830)</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess(deficiency) of revenues over expenditures	161,000	161,000	54,170	(106,830)
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(161,000)	(161,000)	-	161,000
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>(161,000)</b>	<b>(161,000)</b>	<b>-</b>	<b>161,000</b>
Net change in fund balance	-	-	54,170	54,170
Fund balances-beginning	1,050,000	1,050,000	1,072,398	22,398
<b>Fund balances-ending</b>	<b>\$ 1,050,000</b>	<b>\$ 1,050,000</b>	<b>\$ 1,126,568</b>	<b>\$ 76,568</b>

# KITSAP COUNTY, WASHINGTON

## GMA Transportation Impact Fees Central Kitsap

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

For the Year Ended December 31, 2004

	Budget		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	305,000	305,000	47,245	(257,755)
Fines & forfeits	-	-	-	-
Investment earnings	-	-	35,462	35,462
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>305,000</b>	<b>305,000</b>	<b>82,707</b>	<b>(222,293)</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess(deficiency) of revenues over expenditures	305,000	305,000	82,707	(222,293)
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(305,000)	(305,000)	-	305,000
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>(305,000)</b>	<b>(305,000)</b>	<b>-</b>	<b>305,000</b>
Net change in fund balance	-	-	82,707	82,707
Fund balances-beginning	1,450,000	1,450,000	1,462,332	12,332
<b>Fund balances-ending</b>	<b>\$ 1,450,000</b>	<b>\$ 1,450,000</b>	<b>\$ 1,545,039</b>	<b>\$ 95,039</b>

# KITSAP COUNTY, WASHINGTON

## GMA Transportation Impact Fees South Kitsap

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

For the Year Ended December 31, 2004

	Budget		Actual	Variance with
	Original	Final		Final Budget
				Positive
				(Negative)
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	190,000	190,000	33,339	(156,661)
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	26,209	26,209
<b>Total revenues</b>	<b>190,000</b>	<b>190,000</b>	<b>59,548</b>	<b>(130,452)</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess(deficiency) of revenues over expenditures	190,000	190,000	59,548	(130,452)
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(190,000)	(190,000)	-	190,000
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>(190,000)</b>	<b>(190,000)</b>	<b>-</b>	<b>190,000</b>
Net change in fund balance	-	-	59,548	59,548
Fund balances-beginning	975,000	975,000	1,080,840	105,840
<b>Fund balances-ending</b>	<b>\$ 975,000</b>	<b>\$ 975,000</b>	<b>\$ 1,140,388</b>	<b>\$ 165,388</b>

# KITSAP COUNTY, WASHINGTON

## County Parks Acquisition & Development

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

For the Year Ended December 31, 2004

	Budget		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ 176,029
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	4,036	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	2,662	2,662
Miscellaneous	100,000	121,750	291,081	169,331
<b>Total revenues</b>	<b>100,000</b>	<b>121,750</b>	<b>297,779</b>	<b>348,022</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	350,000	350,000	279,732	70,268
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	21,750	2,872	18,878
<b>Total expenditures</b>	<b>350,000</b>	<b>371,750</b>	<b>282,604</b>	<b>89,146</b>
Excess(deficiency) of revenues over expenditures	(250,000)	(250,000)	15,175	437,168
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>(250,000)</b>	<b>(250,000)</b>	<b>15,175</b>	<b>437,168</b>
Fund balances-beginning	250,000	250,000	347,793	97,793
<b>Fund balances-ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 362,968</b>	<b>\$ 534,961</b>

# KITSAP COUNTY, WASHINGTON

## Wetland Mitigation Bank

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

For the Year Ended December 31, 2004

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	31,734	31,734
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>31,734</b>	<b>31,734</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	132,000	132,000	3,953	128,047
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>132,000</b>	<b>132,000</b>	<b>3,953</b>	<b>128,047</b>
Excess(deficiency) of revenues over expenditures	(132,000)	(132,000)	27,781	159,781
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>(132,000)</b>	<b>(132,000)</b>	<b>27,781</b>	<b>159,781</b>
Fund balances-beginning	132,000	132,000	114,385	(17,615)
<b>Fund balances-ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 142,166</b>	<b>\$ 142,166</b>

# KITSAP COUNTY, WASHINGTON

## 911 Enhancement

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

For the Year Ended December 31, 2004

	Budget		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	1,419,510	1,419,510	1,400,306	(19,204)
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	32,124	32,124
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	33,901	33,901
Miscellaneous	29,566	29,566	-	(29,566)
Total revenues	<u>1,449,076</u>	<u>1,449,076</u>	<u>1,466,331</u>	<u>17,255</u>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	251,973	251,973	223,908	28,065
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>251,973</u>	<u>251,973</u>	<u>223,908</u>	<u>28,065</u>
Excess(deficiency) of revenues over expenditures	<u>1,197,103</u>	<u>1,197,103</u>	<u>1,242,423</u>	<u>45,320</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(1,576,965)	(1,796,965)	(1,759,723)	37,242
Other adjustments	-	-	-	-
Total other financing sources & uses	<u>(1,576,965)</u>	<u>(1,796,965)</u>	<u>(1,759,723)</u>	<u>37,242</u>
Net change in fund balance	(379,862)	(599,862)	(517,300)	82,562
Fund balances-beginning	1,050,734	1,050,734	1,503,774	453,040
Fund balances-ending	<u>\$ 670,872</u>	<u>\$ 450,872</u>	<u>\$ 986,474</u>	<u>\$ 535,602</u>

# KITSAP COUNTY, WASHINGTON

## Bucklin Ridge Park Development

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

For the Year Ended December 31, 2004

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	-	-
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	-	-
Fund balances-beginning	1,300	1,300	1,217	(83)
Fund balances-ending	\$ 1,300	\$ 1,300	\$ 1,217	\$ (83)

# KITSAP COUNTY, WASHINGTON

## Clear Creek Education/Awareness

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

For the Year Ended December 31, 2004

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	-	-
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	-	-
Fund balances-beginning	-	-	2	2
Fund balances-ending	\$ -	\$ -	\$ 2	\$ 2

# KITSAP COUNTY, WASHINGTON

## Crime Prevention

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

For the Year Ended December 31, 2004

	Budget		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	15,000	15,000	3,687	(11,313)
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	40,000	40,000	25,824	(14,176)
Investment earnings	-	-	-	-
Miscellaneous	1,000	1,000	1,232	232
<b>Total revenues</b>	<b>56,000</b>	<b>56,000</b>	<b>30,743</b>	<b>(25,257)</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	64,000	64,000	47,840	16,160
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	9,000	9,000	-	9,000
<b>Total expenditures</b>	<b>73,000</b>	<b>73,000</b>	<b>47,840</b>	<b>25,160</b>
Excess(deficiency) of revenues over expenditures	(17,000)	(17,000)	(17,097)	(97)
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>(17,000)</b>	<b>(17,000)</b>	<b>(17,097)</b>	<b>(97)</b>
Fund balances-beginning	61,000	61,000	70,779	9,779
<b>Fund balances-ending</b>	<b>\$ 44,000</b>	<b>\$ 44,000</b>	<b>\$ 53,682</b>	<b>\$ 9,682</b>

# KITSAP COUNTY, WASHINGTON

## Kingston Commuter Parking

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

For the Year Ended December 31, 2004

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	90,000	90,000	-	90,000
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	90,000	90,000	-	90,000
Excess(deficiency) of revenues over expenditures	(90,000)	(90,000)	-	90,000
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(90,000)	(90,000)	-	90,000
Fund balances-beginning	90,000	90,000	83,740	(6,260)
Fund balances-ending	\$ -	\$ -	\$ 83,740	\$ 83,740

# KITSAP COUNTY, WASHINGTON

## Recovery Center

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

For the Year Ended December 31, 2004

	Budget		Actual	Variance with
	Original	Final		Final Budget
				Positive
				(Negative)
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	1,065,000	1,065,000	794,635	(270,365)
Charges for services	449,350	449,350	213,327	(236,023)
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>1,514,350</b>	<b>1,514,350</b>	<b>1,007,962</b>	<b>(506,388)</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	2,216,100	2,216,100	1,986,347	229,753
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	22,900	22,900	30,377	(7,477)
<b>Total expenditures</b>	<b>2,239,000</b>	<b>2,239,000</b>	<b>2,016,724</b>	<b>222,276</b>
Excess(deficiency) of revenues over expenditures	(724,650)	(724,650)	(1,008,762)	(284,112)
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	724,650	724,650	903,731	179,081
Transfers out	-	(8,610)	-	8,610
Other adjustments				
<b>Total other financing sources &amp; uses</b>	<b>724,650</b>	<b>716,040</b>	<b>903,731</b>	<b>187,691</b>
<b>Net change in fund balance</b>	<b>-</b>	<b>(8,610)</b>	<b>(105,031)</b>	<b>(96,421)</b>
Fund balances-beginning	-	8,610	598,324	589,714
<b>Fund balances-ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 493,293</b>	<b>\$ 493,293</b>

# KITSAP COUNTY, WASHINGTON

## Dispute Resolution Center

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

For the Year Ended December 31, 2004

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	50,000	50,000	51,075	1,075
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>50,000</b>	<b>50,000</b>	<b>51,075</b>	<b>1,075</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	50,000	50,000	46,645	3,355
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>50,000</b>	<b>50,000</b>	<b>46,645</b>	<b>3,355</b>
Excess(deficiency) of revenues over expenditures	-	-	4,430	4,430
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>-</b>	<b>-</b>	<b>4,430</b>	<b>4,430</b>
Fund balances-beginning	-	-	8,882	8,882
<b>Fund balances-ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,312</b>	<b>\$ 13,312</b>

# KITSAP COUNTY, WASHINGTON

## CDBG Entitlement

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

For the Year Ended December 31, 2004

	Budget		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	3,631,580	3,631,580	1,851,577	(1,780,003)
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>3,631,580</b>	<b>3,631,580</b>	<b>1,851,577</b>	<b>(1,780,003)</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	3,631,580	3,631,580	1,851,577	1,780,003
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>3,631,580</b>	<b>3,631,580</b>	<b>1,851,577</b>	<b>1,780,003</b>
Excess(deficiency) of revenues over expenditures	-	-	-	-
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund balances-beginning	-	-	88	88
<b>Fund balances-ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 88</b>	<b>\$ 88</b>

# KITSAP COUNTY, WASHINGTON

## Home Entitlement

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

For the Year Ended December 31, 2004

	Budget		Actual	Variance with
	Original	Final		Final Budget
				Positive
				(Negative)
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	3,346,824	3,346,824	1,379,743	(1,967,081)
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	4,415	4,415
Miscellaneous	-	-	1,996	1,996
<b>Total revenues</b>	<b>3,346,824</b>	<b>3,346,824</b>	<b>1,386,154</b>	<b>(1,960,670)</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	3,346,824	3,346,824	1,379,743	1,967,081
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>3,346,824</b>	<b>3,346,824</b>	<b>1,379,743</b>	<b>1,967,081</b>
Excess(deficiency) of revenues over expenditures	-	-	6,411	6,411
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>-</b>	<b>-</b>	<b>6,411</b>	<b>6,411</b>
Fund balances-beginning	-	-	38,762	38,762
<b>Fund balances-ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45,173</b>	<b>\$ 45,173</b>

# KITSAP COUNTY, WASHINGTON

## Long Lake Management District #1

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

For the Year Ended December 31, 2004

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	1,650	-	1,650
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	1,650	-	1,650
Excess(deficiency) of revenues over expenditures	-	(1,650)	-	1,650
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	(1,650)	-	1,650
Fund balances-beginning	3,000	3,000	-	(3,000)
Fund balances-ending	\$ 3,000	\$ 1,350	\$ -	\$ (1,350)

# KITSAP COUNTY, WASHINGTON

## Indianola Forest Fund

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

For the Year Ended December 31, 2004

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	280,000	110,378	169,622
Total expenditures	-	280,000	110,378	169,622
Excess(deficiency) of revenues over expenditures	-	(280,000)	(110,378)	169,622
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	(280,000)	(110,378)	169,622
Fund balances-beginning	280,000	280,000	121,022	(158,978)
Fund balances-ending	\$ 280,000	\$ -	\$ 10,644	\$ 10,644

# KITSAP COUNTY, WASHINGTON

## Jail & Juvenile Sale Tax

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

For the Year Ended December 31, 2004

	Budget		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	2,792,948	2,792,948	3,136,158	343,210
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	67,577	67,577
Miscellaneous	102,555	102,555	-	(102,555)
<b>Total revenues</b>	<b>2,895,503</b>	<b>2,895,503</b>	<b>3,203,735</b>	<b>308,232</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess(deficiency) of revenues over expenditures	2,895,503	2,895,503	3,203,735	308,232
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	130,000	-	(130,000)
Transfers out	(3,432,494)	(3,469,216)	(3,607,330)	(138,114)
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>(3,432,494)</b>	<b>(3,339,216)</b>	<b>(3,607,330)</b>	<b>(268,114)</b>
<b>Net change in fund balance</b>	<b>(536,991)</b>	<b>(443,713)</b>	<b>(403,595)</b>	<b>40,119</b>
Fund balances-beginning	4,568,029	4,568,029	3,462,205	(1,105,824)
<b>Fund balances-ending</b>	<b>\$ 4,031,038</b>	<b>\$ 4,124,316</b>	<b>\$ 3,058,611</b>	<b>\$ (1,065,706)</b>

# KITSAP COUNTY, WASHINGTON

## Service Area 1 Road Impact Fee

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

For the Year Ended December 31, 2004

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	15,000	68,421	53,421
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>15,000</b>	<b>68,421</b>	<b>53,421</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess(deficiency) of revenues over expenditures	-	15,000	68,421	53,421
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	(15,000)	-	15,000
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>(15,000)</b>	<b>-</b>	<b>15,000</b>
<b>Net change in fund balance</b>	<b>-</b>	<b>-</b>	<b>68,421</b>	<b>68,421</b>
Fund balances-beginning	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 68,421</b>	<b>\$ 68,421</b>

# KITSAP COUNTY, WASHINGTON

## Service Area 2 Road Impact Fee

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

For the Year Ended December 31, 2004

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	167,000	120,610	(46,390)
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>167,000</b>	<b>120,610</b>	<b>(46,390)</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess(deficiency) of revenues over expenditures	-	167,000	120,610	(46,390)
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	(167,000)	-	167,000
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>(167,000)</b>	<b>-</b>	<b>167,000</b>
<b>Net change in fund balance</b>	<b>-</b>	<b>-</b>	<b>120,610</b>	<b>120,610</b>
Fund balances-beginning	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 120,610</b>	<b>\$ 120,610</b>

# KITSAP COUNTY, WASHINGTON

## Service Area 3 Road Impact Fee

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

For the Year Ended December 31, 2004

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	40,464	40,464
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>40,464</b>	<b>40,464</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess(deficiency) of revenues over expenditures	-	-	40,464	40,464
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>-</b>	<b>-</b>	<b>40,464</b>	<b>40,464</b>
Fund balances-beginning	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 40,464</b>	<b>\$ 40,464</b>

# KITSAP COUNTY, WASHINGTON

## Service Area 4 Road Impact Fee

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

For the Year Ended December 31, 2004

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	61,617	61,617
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>		-	<b>61,617</b>	<b>61,617</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess(deficiency) of revenues over expenditures	-	-	61,617	61,617
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>-</b>	<b>-</b>	<b>61,617</b>	<b>61,617</b>
Fund balances-beginning	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 61,617</b>	<b>\$ 61,617</b>

# KITSAP COUNTY, WASHINGTON

## Regional Service Area road Impact Fee

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

For the Year Ended December 31, 2004

		Final	Actual	Variance with Final Budget Positive (Negative)
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	29,709	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>29,709</b>	<b>-</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess(deficiency) of revenues over expenditures	-	-	29,709	-
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>-</b>	<b>-</b>	<b>29,709</b>	<b>-</b>
Fund balances-beginning	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 29,709</b>	<b>\$ -</b>

# KITSAP COUNTY, WASHINGTON

## Developmental Disability

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

For the Year Ended December 31, 2004

	Budget		Actual	Variance with
	Original	Final		Final Budget
				Positive (Negative)
<b>REVENUES:</b>				
Property taxes	\$ 175,000	\$ 175,000	\$ 217,911	\$ 42,911
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	3,325,000	3,325,000	2,725,619	(599,381)
Charges for services	-	-	66,815	66,815
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	24,331	24,331
Total revenues	<u>3,500,000</u>	<u>3,500,000</u>	<u>3,034,676</u>	<u>(465,324)</u>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	3,500,000	3,500,000	2,876,576	623,424
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>3,500,000</u>	<u>3,500,000</u>	<u>2,876,576</u>	<u>623,424</u>
Excess(deficiency) of revenues over expenditures	-	-	158,100	158,100
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	158,100	158,100
Fund balances-beginning	-	-	772,841	772,841
Fund balances-ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 930,941</u>	<u>\$ 930,941</u>

# KITSAP COUNTY, WASHINGTON

## Substance Abuse

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

For the Year Ended December 31, 2004

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	2,873,436	3,108,436	2,171,925	(936,511)
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	2,000	2,000	490	(1,510)
<b>Total revenues</b>	<b>2,875,436</b>	<b>3,110,436</b>	<b>2,172,415</b>	<b>(938,021)</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	2,076,730	2,311,730	1,215,346	1,096,384
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>2,076,730</b>	<b>2,311,730</b>	<b>1,215,346</b>	<b>1,096,384</b>
Excess(deficiency) of revenues over expenditures	798,706	798,706	957,069	158,363
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	18,564	18,564	18,564	-
Transfers out	(817,270)	(817,270)	(837,790)	(20,520)
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>(798,706)</b>	<b>(798,706)</b>	<b>(819,226)</b>	<b>(20,520)</b>
Net change in fund balance	-	-	137,843	137,843
Fund balances-beginning	-	-	168,041	168,041
<b>Fund balances-ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 305,884</b>	<b>\$ 305,884</b>

# KITSAP COUNTY, WASHINGTON

## Commuter Trip Reduction

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

For the Year Ended December 31, 2004

	Budget		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	4,000	4,000	2,783	(1,217)
Investment earnings	-	-	-	-
Miscellaneous	56,100	56,100	59,663	3,563
<b>Total revenues</b>	<b>60,100</b>	<b>60,100</b>	<b>62,446</b>	<b>2,346</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	49,561	49,561	57,590	(8,029)
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>49,561</b>	<b>49,561</b>	<b>57,590</b>	<b>(8,029)</b>
Excess(deficiency) of revenues over expenditures	10,539	10,539	4,856	(5,683)
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>10,539</b>	<b>10,539</b>	<b>4,856</b>	<b>(5,683)</b>
Fund balances-beginning	42,000	42,000	62,470	20,470
<b>Fund balances-ending</b>	<b>\$ 52,539</b>	<b>\$ 52,539</b>	<b>\$ 67,326</b>	<b>\$ 14,787</b>

# KITSAP COUNTY, WASHINGTON

## Area Agency On Aging

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

#

	Budget		Actual	Variance with
	Original	Final		Final Budget
				Positive
				(Negative)
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	8,068,000	8,068,000	3,639,602	(4,428,398)
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	66	66
<b>Total revenues</b>	<b>8,068,000</b>	<b>8,068,000</b>	<b>3,639,668</b>	<b>(4,428,332)</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	8,085,100	8,085,100	3,634,697	4,450,403
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>8,085,100</b>	<b>8,085,100</b>	<b>3,634,697</b>	<b>4,450,403</b>
Excess(deficiency) of revenues over expenditures	(17,100)	(17,100)	4,971	22,071
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	17,100	17,100	17,100	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>17,100</b>	<b>17,100</b>	<b>17,100</b>	<b>-</b>
Net change in fund balance	-	-	22,071	22,071
Fund balances-beginning	-	-	356,661	356,661
<b>Fund balances-ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 378,732</b>	<b>\$ 378,732</b>

# KITSAP COUNTY, WASHINGTON

## JTPA Administration

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

For the Year Ended December 31, 2004

	Budget		Actual	Variance with
	Original	Final		Final Budget
				Positive
				(Negative)
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	5,825,000	5,825,000	4,642,060	(1,182,940)
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	175,000	175,000	165,219	(9,781)
Total revenues	6,000,000	6,000,000	4,807,279	(1,192,721)
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	6,000,000	6,000,000	4,794,958	1,205,042
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	6,000,000	6,000,000	4,794,958	1,205,042
Excess(deficiency) of revenues over expenditures	-	-	12,321	12,321
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	12,321	12,321
Fund balances-beginning	-	-	-	-
Fund balances-ending	\$ -	\$ -	\$ 12,321	\$ 12,321

# KITSAP COUNTY, WASHINGTON

## Kitsap Regional Coordinating Council

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

For the Year Ended December 31, 2004

	Budget		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	192,281	192,281
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>192,281</b>	<b>192,281</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	187,728	(187,728)
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>187,728</b>	<b>(187,728)</b>
Excess(deficiency) of revenues over expenditures	-	-	4,553	4,553
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>-</b>	<b>-</b>	<b>4,553</b>	<b>4,553</b>
Fund balances-beginning	-	-	(4,499)	(4,499)
<b>Fund balances-ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 54</b>	<b>\$ 54</b>

# KITSAP COUNTY, WASHINGTON

## Model Toxic Control Act

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

For the Year Ended December 31, 2004

		Final	Actual	Variance with Final Budget Positive (Negative)
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	28,589	-
Miscellaneous	100,000	100,000	-	-
Total revenues	<u>100,000</u>	<u>100,000</u>	<u>28,589</u>	<u>-</u>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess(deficiency) of revenues over expenditures	100,000	100,000	28,589	-
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(5,212,136)	(5,212,136)	-	5,212,136
Other adjustments	-	-	-	-
Total other financing sources & uses	<u>(5,212,136)</u>	<u>(5,212,136)</u>	<u>-</u>	<u>5,212,136</u>
Net change in fund balance	(5,112,136)	(5,112,136)	28,589	5,212,136
Fund balances-beginning	6,312,675	6,312,675	1,202,335	(5,110,340)
Fund balances-ending	<u>\$ 1,200,539</u>	<u>\$ 1,200,539</u>	<u>\$ 1,230,924</u>	<u>\$ 101,796</u>

# KITSAP COUNTY, WASHINGTON

## 1991A LTGO Bond Projects

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

For the Year Ended December 31, 2004

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	-	-
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	-	-
Fund balances-beginning	-	-	1	1
Fund balances-ending	\$ -	\$ -	\$ 1	\$ 1

# KITSAP COUNTY, WASHINGTON

## Silverdale Precinct Construction

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

For the Year Ended December 31, 2004

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	248	248
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>248</b>	<b>248</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	14,000	-	14,000
<b>Total expenditures</b>	<b>-</b>	<b>14,000</b>	<b>-</b>	<b>14,000</b>
Excess(deficiency) of revenues over expenditures	-	(14,000)	248	14,248
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>-</b>	<b>(14,000)</b>	<b>248</b>	<b>14,248</b>
Fund balances-beginning	14,000	14,000	13,437	(563)
<b>Fund balances-ending</b>	<b>\$ 14,000</b>	<b>\$ -</b>	<b>\$ 13,685</b>	<b>\$ 13,685</b>

# KITSAP COUNTY, WASHINGTON

## Juvenile Services Facility

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

For the Year Ended December 31, 2004

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	689	689
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>689</b>	<b>689</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	30,000	-	30,000
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>30,000</b>	<b>-</b>	<b>30,000</b>
Excess(deficiency) of revenues over expenditures	-	(30,000)	689	30,689
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	(130,000)	-	130,000
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>(130,000)</b>	<b>-</b>	<b>130,000</b>
<b>Net change in fund balance</b>	<b>-</b>	<b>(160,000)</b>	<b>689</b>	<b>160,689</b>
Fund balances-beginning	200,000	200,000	29,478	(170,522)
<b>Fund balances-ending</b>	<b>\$ 200,000</b>	<b>\$ 40,000</b>	<b>\$ 30,167</b>	<b>\$ (9,833)</b>

# KITSAP COUNTY, WASHINGTON

## Parks Capital Improvement

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

For the Year Ended December 31, 2004

		Final	Actual	Variance with Final Budget Positive (Negative)
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	48,260	48,260
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	3,898	3,898
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>52,158</b>	<b>52,158</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	377,932	(377,932)
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>377,932</b>	<b>(377,932)</b>
Excess(deficiency) of revenues over expenditures	-	-	(325,774)	(325,774)
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	1,600,000	1,600,000
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>1,600,000</b>	<b>1,600,000</b>
<b>Net change in fund balance</b>	<b>-</b>	<b>-</b>	<b>1,274,226</b>	<b>1,274,226</b>
Fund balances-beginning	-	-	340,233	340,233
<b>Fund balances-ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,614,459</b>	<b>\$ 1,614,459</b>

# KITSAP COUNTY, WASHINGTON

## 1998 LTGO Bond Projects

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

For the Year Ended December 31, 2004

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	145	145
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>145</b>	<b>145</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	21,000	21,000	-	21,000
<b>Total expenditures</b>	<b>21,000</b>	<b>21,000</b>	<b>-</b>	<b>21,000</b>
Excess(deficiency) of revenues over expenditures	(21,000)	(21,000)	145	21,145
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>(21,000)</b>	<b>(21,000)</b>	<b>145</b>	<b>21,145</b>
Fund balances-beginning	21,000	21,000	10,891	(10,109)
<b>Fund balances-ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11,036</b>	<b>\$ 11,036</b>

# KITSAP COUNTY, WASHINGTON

## 1999 LTGO Bond Projects

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

For the Year Ended December 31, 2004

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	2,039	2,039
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>2,039</b>	<b>2,039</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	268,000	268,000	279,204	(11,204)
<b>Total expenditures</b>	<b>268,000</b>	<b>268,000</b>	<b>279,204</b>	<b>(11,204)</b>
Excess(deficiency) of revenues over expenditures	(268,000)	(268,000)	(277,165)	(9,165)
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>(268,000)</b>	<b>(268,000)</b>	<b>(277,165)</b>	<b>(9,165)</b>
Fund balances-beginning	268,000	268,000	277,165	9,165
<b>Fund balances-ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# KITSAP COUNTY, WASHINGTON

## 1999B LTGO Bond Projects

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

For the Year Ended December 31, 2004

	Budget		Actual	Variance with
	Original	Final		Final Budget
				Positive
				(Negative)
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	100,000	100,000	101,381	1,381
Miscellaneous	-	-	473	473
<b>Total revenues</b>	<b>100,000</b>	<b>100,000</b>	<b>101,854</b>	<b>1,854</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	6,610,000	6,593,000	3,022,751	3,570,249
<b>Total expenditures</b>	<b>6,610,000</b>	<b>6,593,000</b>	<b>3,022,751</b>	<b>3,570,249</b>
Excess(deficiency) of revenues over expenditures	(6,510,000)	(6,493,000)	(2,920,897)	3,572,103
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>(6,510,000)</b>	<b>(6,493,000)</b>	<b>(2,920,897)</b>	<b>3,572,103</b>
Fund balances-beginning	6,500,000	6,500,000	5,164,893	(1,335,107)
<b>Fund balances-ending</b>	<b>\$ (10,000)</b>	<b>\$ 7,000</b>	<b>\$ 2,243,996</b>	<b>\$ 2,236,996</b>

# KITSAP COUNTY, WASHINGTON

## Jail Expansion

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

For the Year Ended December 31, 2004

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	100,000	100,000	22,169	(77,831)
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>100,000</b>	<b>100,000</b>	<b>22,169</b>	<b>(77,831)</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	14,610,000	14,599,000	2,503,168	12,095,832
<b>Total expenditures</b>	<b>14,610,000</b>	<b>14,599,000</b>	<b>2,503,168</b>	<b>12,095,832</b>
Excess(deficiency) of revenues over expenditures	(14,510,000)	(14,499,000)	(2,480,999)	12,018,001
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	7,500,000	7,500,000	-	(7,500,000)
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>7,500,000</b>	<b>7,500,000</b>	<b>-</b>	<b>(7,500,000)</b>
<b>Net change in fund balance</b>	<b>(7,010,000)</b>	<b>(6,999,000)</b>	<b>(2,480,999)</b>	<b>4,518,001</b>
Fund balances-beginning	7,000,000	7,000,000	2,526,694	(4,473,306)
Fund balances-ending	\$ (10,000)	\$ 1,000	\$ 45,695	\$ 44,695

# KITSAP COUNTY, WASHINGTON

## K.C.Capital Projects 2001

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

For the Year Ended December 31, 2004

	Budget		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	27,271	27,271
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>27,271</b>	<b>27,271</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	7,000,000	7,000,000	2,083,486	4,916,514
<b>Total expenditures</b>	<b>7,000,000</b>	<b>7,000,000</b>	<b>2,083,486</b>	<b>4,916,514</b>
Excess(deficiency) of revenues over expenditures	(7,000,000)	(7,000,000)	(2,056,215)	4,943,785
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	2,500,000	2,500,000	-	(2,500,000)
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	280,000	250,000	(30,000)
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>2,500,000</b>	<b>2,780,000</b>	<b>250,000</b>	<b>(2,530,000)</b>
<b>Net change in fund balance</b>	<b>(4,500,000)</b>	<b>(4,220,000)</b>	<b>(1,806,215)</b>	<b>2,413,785</b>
Fund balances-beginning	4,500,000	4,220,000	2,355,521	(1,864,479)
<b>Fund balances-ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 549,306</b>	<b>\$ 549,306</b>

# KITSAP COUNTY, WASHINGTON

## CENCOM Facility Project

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

For the Year Ended December 31, 2004

	Budget		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	100,000	100,000	131,151	31,151
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>100,000</b>	<b>100,000</b>	<b>131,151</b>	<b>31,151</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	10,900,000	10,900,000	6,058,711	4,841,289
<b>Total expenditures</b>	<b>10,900,000</b>	<b>10,900,000</b>	<b>6,058,711</b>	<b>4,841,289</b>
Excess(deficiency) of revenues over expenditures	(10,800,000)	(10,800,000)	(5,927,560)	4,872,440
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>(10,800,000)</b>	<b>(10,800,000)</b>	<b>(5,927,560)</b>	<b>4,872,440</b>
Fund balances-beginning	10,800,000	10,800,000	8,278,670	(2,521,330)
<b>Fund balances-ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,351,110</b>	<b>\$ 2,351,110</b>

# KITSAP COUNTY, WASHINGTON

## 2002A Facility Project

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

For the Year Ended December 31, 2004

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	22,579	22,579
Miscellaneous	-	-	958	958
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>23,537</b>	<b>23,537</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	1,000,000	18,855,000	3,926,727	14,928,273
<b>Total expenditures</b>	<b>1,000,000</b>	<b>18,855,000</b>	<b>3,926,727</b>	<b>14,928,273</b>
Excess(deficiency) of revenues over expenditures	(1,000,000)	(18,855,000)	(3,903,190)	14,951,810
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	18,855,000	-	(18,855,000)
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	1,750,000	1,750,000
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>18,855,000</b>	<b>1,750,000</b>	<b>(17,105,000)</b>
<b>Net change in fund balance</b>	<b>(1,000,000)</b>	<b>-</b>	<b>(2,153,190)</b>	<b>(2,153,190)</b>
Fund balances-beginning	1,000,000	-	2,558,039	2,558,039
Fund balances-ending	\$ -	\$ -	\$ 404,849	\$ 404,849

# KITSAP COUNTY, WASHINGTON

## Government Center Construction

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

For the Year Ended December 31, 2004

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	250,000	250,000
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	88	88
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>250,088</b>	<b>250,088</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	814	(814)
Capital outlay	-	4,200,000	2,894,888	1,305,112
<b>Total expenditures</b>	<b>-</b>	<b>4,200,000</b>	<b>2,895,702</b>	<b>1,304,298</b>
Excess(deficiency) of revenues over expenditures	-	(4,200,000)	(2,645,614)	1,554,386
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	4,200,000	3,108,713	(1,091,287)
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>4,200,000</b>	<b>3,108,713</b>	<b>(1,091,287)</b>
<b>Net change in fund balance</b>	<b>-</b>	<b>-</b>	<b>463,099</b>	<b>463,099</b>
Fund balances-beginning	-	-	137,641	(137,641)
<b>Fund balances-ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 600,740</b>	<b>\$ 325,458</b>

# KITSAP COUNTY, WASHINGTON

## Internal Service Funds

Internal Service Funds are used by Kitsap County to account for the financing of goods or services provided by a department or agency to other departments or agencies of Kitsap County, or to other governmental units, on a cost-reimbursement basis.

A description of each fund follows:

**Equipment Rental & Revolving Fund** - A fund used to account for the operation of County vehicles, and rent of equipment to other funds within the County.

**Information Services** - A fund used to account for the operations of data processing services to County departments.

**Purchasing** - A fund used to account for the administration of purchasing services to other County departments.

**Self-Insurance** - A fund used to account for the insurance and self-insured claims of the County.

# KITSAP COUNTY, WASHINGTON

## Combining Statement of Net Assets

Internal Service Funds

December 31, 2004

With Comparative Totals for December 31, 2003

ASSETS	Equipment Rental and Revolving	Purchasing	Self Insurance	Information Services
<b>Current Assets:</b>				
Cash	\$ 7,500,478	\$ 61,232	\$ 4,054,114	\$ 1,687,997
Deposits With External Fiscal Agents			80,000	
Due From Other Funds	441,656			-
Due From Other Governmental Units				
Inventory	766,440			
Other Current Receivables				-
Prepayments			685,646	
Total Current Assets	<u>8,708,574</u>	<u>61,232</u>	<u>4,819,760</u>	<u>1,687,997</u>
<b>Noncurrent Assets</b>				
Machinery and Equipment	21,144,912	3,358	20,099	2,762,058
Less Accumulated Depreciation	(10,443,435)	(3,358)	(19,422)	(2,082,202)
Construction in Progress				
Net Property Plant & Equipment	<u>10,701,477</u>	<u>-</u>	<u>677</u>	<u>679,856</u>
Total Assets	<u><u>19,410,051</u></u>	<u><u>61,232</u></u>	<u><u>4,820,437</u></u>	<u><u>2,367,853</u></u>
<b>Liabilities:</b>				
<b>Current Liabilities:</b>				
Accounts Payable	96,312	130	60,008	166,619
Due to Other Funds	86,678	-	-	
Interfund Loans Payable				
Other Accrued Liabilities	22,650	4,283	4,745,983	38,891
Total Current Liabilities	<u>205,640</u>	<u>4,413</u>	<u>4,805,991</u>	<u>205,510</u>
<b>Long-Term Liabilities:</b>				
Employee Leave Benefits	19,882	12,887	11,925	77,409
Leases Payable				-
Total Long-Term Liabilities	<u>19,882</u>	<u>12,887</u>	<u>11,925</u>	<u>77,409</u>
Total Liabilities	<u>225,522</u>	<u>17,300</u>	<u>4,817,916</u>	<u>282,919</u>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	10,701,477	-	677	679,856
Unrestricted	8,483,052	43,932	1,844	1,405,078
Total net assets	<u>\$ 19,184,529</u>	<u>\$ 43,932</u>	<u>\$ 2,521</u>	<u>\$ 2,084,934</u>

# KITSAP COUNTY, WASHINGTON

## Combining Statement of Net Assets

Internal Service Funds

December 31, 2004

*With Comparative Totals for December 31, 2003*

	Totals	
	2004	2003
<b>ASSETS</b>		
<b>Current Assets:</b>		
Cash	\$ 13,303,821	\$ 11,176,313
Deposits With External Fiscal Agents	80,000	80,000
Due From Other Funds	441,656	422,944
Due From Other Governmental Units	-	-
Inventory	766,440	751,133
Other Current Receivables	-	265
Prepayments	685,646	752,541
Total Current Assets	<u>15,277,563</u>	<u>13,183,196</u>
<b>Noncurrent Assets</b>		
Machinery and Equipment	23,930,427	24,112,837
Less Accumulated Depreciation	(12,548,417)	(11,286,406)
Construction in Progress	-	-
Net Property Plant & Equipment	<u>11,382,010</u>	<u>12,826,431</u>
Total Assets	<u>26,659,573</u>	<u>26,009,627</u>
<b>Liabilities:</b>		
<b>Current Liabilities:</b>		
Accounts Payable	323,069	250,568
Due to Other Funds	86,678	123,135
Interfund Loans Payable	-	-
Other Accrued Liabilities	4,811,807	4,990,600
Total Current Liabilities	<u>5,221,554</u>	<u>5,364,303</u>
<b>Long-Term Liabilities:</b>		
Employee Leave Benefits	122,103	130,299
Leases Payable	-	43,711
Total Long-Term Liabilities	<u>122,103</u>	<u>174,010</u>
Total Liabilities	<u>5,343,657</u>	<u>5,538,313</u>
<b>NET ASSETS</b>		
Invested in capital assets, net of related debt	11,382,010	12,826,431
Unrestricted	9,933,906	7,644,883
Total net assets	<u>\$ 21,315,916</u>	<u>\$ 20,471,314</u>

**KITSAP COUNTY, WASHINGTON**

Page 1 of 2

**Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets****Internal Services Funds**

For the Year Ended December 31, 2004

	Equipment Rental and Revolving	Purchasing	Self Insurance	Information Services
Operating revenues:				
Charges for services	\$ 2,490,990	\$ 247,557	\$ 3,183,467	\$ 4,231,679
Miscellaneous	4,601,055			
Total operating revenues	<u>7,092,045</u>	<u>247,557</u>	<u>3,183,467</u>	<u>4,231,679</u>
Operating expenses:				
Personal services	996,361	207,268	1,096,124	1,859,900
Contractual services	9,595		-	
Utilities	21,224		-	
Repair and maintenance	107,629	-	-	491,210
Other supplies and exp.	3,603,327	39,005	1,569,654	1,348,583
Ins. claims and expenses	21,996		499,178	
Depreciation	1,841,758	345	1,752	234,619
Total operating expenses	<u>6,601,890</u>	<u>246,618</u>	<u>3,166,708</u>	<u>3,934,312</u>
Operating income	<u>490,155</u>	<u>939</u>	<u>16,759</u>	<u>297,367</u>
Nonoperating revenue (expenses)				
Interest and investment rev.	-	-	-	-
Miscellaneous revenue			-	
Interest expense	-	-	-	-
Miscellaneous expense	-	-	(185)	(5,672)
Total nonoperating exp.	<u>-</u>	<u>-</u>	<u>(185)</u>	<u>(5,672)</u>
Income (loss) before contributions & transfers	490,155	939	16,574	291,695
Capital contributions	56,402	-	-	137,677
Transfers in		-	-	-
Transfers out	(23,620)	-	-	(125,220)
Change in net assets	<u>522,937</u>	<u>939</u>	<u>16,574</u>	<u>304,152</u>
Total net assets - beginning	<u>18,661,592</u>	<u>42,993</u>	<u>(14,053)</u>	<u>1,780,782</u>
Total net assets - ending	<u>\$ 19,184,529</u>	<u>\$ 43,932</u>	<u>\$ 2,521</u>	<u>\$ 2,084,934</u>

**KITSAP COUNTY, WASHINGTON**

---

**Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets**  
**Internal Services Funds**  
**For the Year Ended December 31, 2004**

---

	Totals	
	2004	2003
Operating revenues:		
Charges for services	\$ 10,153,693	\$ 10,208,281
Miscellaneous	4,601,055	4,140,373
Total operating revenues	<u>14,754,748</u>	<u>14,348,654</u>
Operating expenses:		
Personal services	4,159,653	4,004,162
Contractual services	9,595	1,145,331
Utilities	21,224	22,496
Repair and maintenance	598,839	625,316
Other supplies and exp.	6,560,569	4,412,462
Ins. claims and expenses	521,174	2,146,191
Depreciation	2,078,474	1,915,333
Total operating expenses	<u>13,949,528</u>	<u>14,271,291</u>
Operating income	<u>805,220</u>	<u>77,363</u>
Nonoperating revenue (expenses)		
Interest and investment rev.	-	-
Miscellaneous revenue	-	-
Interest expense	-	-
Miscellaneous expense	(5,857)	(440,683)
Total nonoperating exp.	<u>(5,857)</u>	<u>(440,683)</u>
Income (loss) before contributions & transfers	799,363	(363,320)
Capital contributions	194,079	812,686
Transfers in	-	1,267,952
Transfers out	(148,840)	(1,653,500)
Change in net assets	844,602	63,818
Total net assets - beginning	<u>20,471,314</u>	<u>20,407,496</u>
Total net assets - ending	<u>\$ 21,315,916</u>	<u>\$ 20,471,314</u>

Combining Statement of Cash Flows  
 Internal Service Funds  
 For the Year Ended December 31, 2004

	Equipment Rental and Revolving	Purchasing	Self Insurance	Information Services
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from customers	6,985,914	247,558	3,178,378	4,236,624
Payments to suppliers	(3,849,317)	(91,230)	(2,989,325)	(2,025,214)
Payments to employees	(1,009,070)	(156,886)	(238,711)	(1,582,746)
Net cash provided by operating activities	<u>2,127,527</u>	<u>(558)</u>	<u>(49,658)</u>	<u>628,664</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Operating grants received	-	-	-	-
Transfers	(23,620)	-	-	(125,220)
Net cash provided by noncapital activities	<u>(23,620)</u>	<u>-</u>	<u>-</u>	<u>(125,220)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Capital contributions	56,402	-	-	-
Purchases of capital assets	(442,318)	-	-	-
Principal paid on capital debt	-	-	-	(43,710)
Interest paid on capital debt	-	-	-	-
Net cash from related financing activities	<u>(385,916)</u>	<u>-</u>	<u>-</u>	<u>(43,710)</u>
Net (decrease) in cash and cash equivalents	1,717,991	(558)	(49,658)	459,734
Balances - beginning of the year	5,782,487	61,791	4,103,772	1,228,263
Balances - end of the year	<u>7,500,478</u>	<u>61,233</u>	<u>4,054,114</u>	<u>1,687,997</u>
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>				
Operating income (loss)	490,155	939	16,759	297,367
Adjustments to reconcile operating income to net cash provided (used) by operating activities:				
Depreciation expense	1,841,758	345	1,752	234,619
Change in assets and liabilities:				
Receivables, net	-	-	66,894	265
Due from other funds	(106,131)	-	-	87,419
Inventories	(15,307)	-	-	-
Prepaid	-	-	-	-
Accounts and other payables	(79,016)	(266)	33,751	58,116
Due to other funds	8,681	(214)	(44,924)	-
Employee benefits	2,299	1,558	1,832	(13,883)
Accrued expenses	(14,912)	(2,920)	(125,722)	(35,239)
Net cash provided by operating activities	<u>\$ 2,127,527</u>	<u>\$ (558)</u>	<u>\$ (49,658)</u>	<u>\$ 628,664</u>

Combining Statement of Cash Flows  
 Internal Service Funds  
 For the Year Ended December 31, 2004

	Totals	
	2004	2003
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts from customers	14,648,474	13,284,163
Payments to suppliers	(8,955,086)	(9,362,491)
Payments to employees	(2,987,413)	(2,310,958)
Net cash provided by operating activities	<u>2,705,975</u>	<u>1,610,714</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Operating grants received	-	669,645
Transfers	(148,840)	33,410
Net cash provided by noncapital activities	<u>(148,840)</u>	<u>703,055</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Capital contributions	56,402	(791,761)
Purchases of capital assets	(442,318)	(936,214)
Principal paid on capital debt	(43,710)	(54,695)
Interest paid on capital debt	-	-
Net cash from related financing activities	<u>(429,626)</u>	<u>(1,782,670)</u>
Net (decrease) in cash and cash equivalents	2,127,509	531,099
Balances - beginning of the year	11,176,313	10,645,213
Balances - end of the year	<u>13,303,822</u>	<u>11,176,312</u>
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>		
Operating income (loss)	805,220	77,363
Adjustments to reconcile operating income to net cash provided (used) by operating activities:		
Depreciation expense	2,078,474	1,915,333
Change in assets and liabilities:		
Receivables, net	67,159	-
Due from other funds	(18,712)	16,015
Inventories	(15,307)	(187,772)
Prepaid	-	(142,447)
Accounts and other payables	12,585	(582,368)
Due to other funds	(36,457)	(13,465)
Employee benefits	(8,194)	21,212
Accrued expenses	(178,793)	506,843
Net cash provided by operating activities	<u>\$ 2,705,975</u>	<u>\$ 1,610,714</u>

# KITSAP COUNTY, WASHINGTON

## Combining Statement of Net Assets

### Nonmajor Enterprise Funds

December 31, 2004

	Business-type Activities-Enterprise Funds		
	Village Green Golf Course	Surface Water Utility	Total
<b>ASSETS</b>			
Current assets:			
Cash and Cash equivalents	\$ 177,427	\$ 281,781	\$ 459,208
Deposits with fiscal agents			-
Investments		6,229,497	6,229,497
Receivables(net)			
Special assessments			-
Accounts		174,558	174,558
Due from other funds		5,082	5,082
Due from other governments		145,000	145,000
Inventories			-
Restricted assets:			
Cash and cash equivalents			-
Deposits with fiscal agents			-
Investments			-
Total current assets	<u>177,427</u>	<u>6,835,919</u>	<u>7,013,346</u>
Noncurrent assets:			
Capital assets, net (Note1)	-		
Land	360,000	65,295	425,295
Buildings	37,267		37,267
Improvements & Other Buildings	135,182	4,057,638	4,192,821
Machinery & Equipments	5,470	117,859	123,329
Construction In Progress		1,966,824	1,966,824
Less accumulated depreciation	(106,978)	(907,175)	(1,014,153)
Total noncurrent assets	<u>430,941</u>	<u>5,300,441</u>	<u>5,731,383</u>
Total assets	<u>\$ 608,368</u>	<u>\$ 12,136,360</u>	<u>\$ 12,744,729</u>
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable and accrued expenses		\$ 76,911	\$ 76,911
Due to other funds		78,555	78,555
Due to other governments		130,201	130,201
Other liabilities		38,778	38,778
Total current liabilities	<u>-</u>	<u>324,445</u>	<u>324,445</u>
Non current Liabilities (Note 2):			
Due within one year		20,000	20,000
Due in more than one year		28,837	28,837
Total noncurrent assets	<u>-</u>	<u>48,837</u>	<u>48,837</u>
Total liabilities	<u>-</u>	<u>373,282</u>	<u>373,282</u>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	430,941	5,300,441	5,731,383
Unrestricted	177,427	6,462,637	6,640,064
Total net assets	<u>608,368</u>	<u>11,763,078</u>	<u>12,371,447</u>

**KITSAP COUNTY, WASHINGTON**

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

Nonmajor Enterprise Funds

For the Year Ended December 31,2004

	Business-type Activities - Enterprise Funds		
	Village Green Golf course	Surface Water Utility	Total
Operating revenues:			
Charges for services		\$ 4,371,791	\$ 4,371,791
Miscellaneous		73,796	73,796
Total operating revenues	-	4,445,587	4,445,587
Operating expenses:			
Personal services		1,681,196	1,681,196
Contractual services		1,497,168	1,497,168
Utilities		106,089	106,089
Repair and maintenance		62,578	62,578
Other supplies and expenses		736,463	736,463
Insurance claims and expenses		54,808	54,808
Depreciation	7,588	212,708	220,296
Total operating expenses	7,588	4,351,010	4,358,598
Operating income	(7,588)	94,577	86,989
Nonoperating revenue (expenses)			
Interest and investment revenue		166,320	166,320
Miscellaneous revenue			-
Interest expense			-
Miscellaneous expense			-
Total nonoperating expenses	-	166,320	166,320
Income (loss) before contributions & transfers	(7,588)	260,897	253,309
Capital contributions			-
Transfers in*		740,150	740,150
Transfers out		(973,517)	(973,517)
Change in net assets	(7,588)	27,530	19,942
Total net assets - beginning	615,957	11,735,548	12,351,505
Prior Period Adjustments			-
Total net assets - ending	\$ 608,369	\$ 11,763,078	\$ 12,371,447

# KITSAP COUNTY, WASHINGTON

Combining Statement of Cash Flows  
 Nonmajor Enterprise Funds  
 For the Year Ended December 31,2004

	Business-type Activities - Enterprise Funds		
	Village Greens Golf course	Surface Water Utility	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from customers	\$ -	\$ 4,592,419	\$ 4,592,419
Payments to suppliers	-	(2,513,281)	(2,513,281)
Payments to employees	-	(1,681,196)	(1,681,196)
Net cash provided by operating activities	-	397,942	397,942
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Operating grants received	-	-	-
Transfers	-	(233,367)	(233,367)
Net cash provided by noncapital activities	-	(233,367)	(233,367)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Capital contributions	-	-	-
Purchases of capital assets	-	(803,481)	(803,481)
Principal paid on capital debt	-	-	-
Interest paid on capital debt	-	-	-
Net cash from related financing activities	-	(803,481)	(803,481)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Proceeds from sales and maturities of investments	-	4,200,000	4,200,000
Purchase of Investment	-	(4,492,249)	(4,492,249)
Interest and dividends	-	166,320	166,320
Net cash provided by investing activities	-	(125,929)	(125,929)
Net (decrease) in cash and cash equivalents	-	(764,835)	(764,835)
Balances - beginning of the year	177,428	1,046,616	1,224,044
Balances - end of the year	\$ 177,428	\$ 281,781	\$ 459,209
<b>Reconciliation of operating income</b>			
<b>(loss) to net cash provided</b>			
<b>(used) by operating activities:</b>			
Operating income (loss)	\$ (7,588)	\$ 94,577	\$ 86,989
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation expense	7,588	212,708	220,296
Change in assets and liabilities:			
Receivables, net	-	140,862	140,862
Due from other funds	-	5,970	5,970
Due to other governments	-	-	-
Inventories	-	-	-
Accounts and other payables	-	(11,671)	(11,671)
Due to other funds	-	(1,518)	(1,518)
Due to other governments	-	15,210	15,210
Accrued expenses	-	(58,196)	(58,196)
Deposit with Fiscal Agents	-	-	-
Net cash provided by operating activities	\$ -	\$ 397,942	\$ 397,942

# KITSAP COUNTY, WASHINGTON

## Combining Statement of Fiduciary Net Assets

### Agency Funds

December 31, 2004

	State Schools	Treasurer's Suspense	School Districts	Public Hospitals	P.U.D.'s
<b>ASSETS</b>					
Cash	\$ 355,996	\$ 2,627,070	\$ 11,676,040	\$ -	\$ 672,052
Deposits with Fiscal Agents/Trustees	-	-	35,000	-	-
Investments	-	2,040,202	99,369,967	-	4,770,185
Taxes Receivable	2,492,940	-	1,858,024	-	86,225
Other Current Receivables	-	-	-	-	-
Due From Other Funds	-	-	-	-	-
Due From Other Governmental Units	-	-	-	-	-
Total Assets	<u>2,848,936</u>	<u>4,667,271</u>	<u>112,939,030</u>	<u>-</u>	<u>5,528,462</u>
<b>LIABILITIES</b>					
Warrants Payable	-	-	-	-	-
Accounts Payable	-	-	-	-	-
Sales Tax Payable	-	-	-	-	-
Other Accrued Liabilities	-	-	-	-	-
Due to Other Funds	-	-	-	-	-
Due to Other Governmental Units	-	-	-	-	-
Custodial Account	2,848,936	4,667,271	112,939,030	-	5,528,462
Total Liabilities	<u>\$ 2,848,936</u>	<u>\$ 4,667,271</u>	<u>\$ 112,939,030</u>	<u>\$ -</u>	<u>\$ 5,528,462</u>

Recreation Districts	Public Health	Regional Library	Cities & Towns	Ports	Water Districts	Fire Districts
\$ 29,275	\$ 185,871	\$ 90,482	\$ 183,333	\$ 580,742	\$ 855,341	\$ 1,329,754
-	-	-	-	-	45,000	-
159,008	2,163,047	5,347,842	10,753,029	5,638,076	10,440,388	18,819,418
28,106	-	385,039	851,576	236,574	4,518	1,243,551
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>216,389</u>	<u>2,348,918</u>	<u>5,823,363</u>	<u>11,787,939</u>	<u>6,455,392</u>	<u>11,345,246</u>	<u>21,392,724</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
216,389	2,348,918	5,823,363	11,787,939	6,455,392	11,345,246	21,392,724
<u>\$ 216,389</u>	<u>\$ 2,348,918</u>	<u>\$ 5,823,363</u>	<u>\$ 11,787,939</u>	<u>\$ 6,455,392</u>	<u>\$ 11,345,246</u>	<u>\$ 21,392,724</u>

# KITSAP COUNTY, WASHINGTON

## Combining Statement of Fiduciary Net Assets

### Agency Funds

December 31, 2004

	Sewer Districts	Public Transportation	Pass- Thru	Fiscal Agent
<b>Assets</b>				
Cash	\$ 77,992	\$ 2,781,142	\$ 10,315	\$ 145,000
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	6,427,034	7,049,741	1,651,191	-
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>6,505,026</u>	<u>9,830,882</u>	<u>1,661,506</u>	<u>145,000</u>
<b>Liabilities:</b>				
Warrants Payable	-	-	-	-
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Other Governmental Units and other purposes	-	-	-	-
	6,505,026	9,830,882	1,661,506	145,000
	<u>\$ 6,505,026</u>	<u>\$ 9,830,882</u>	<u>\$ 1,661,506</u>	<u>\$ 145,000</u>

---

---

Clearing Funds	<u>Totals</u> <u>2004</u>
\$ 5,753,564	\$ 27,353,968
-	80,000
-	174,629,127
-	7,186,554
-	-
-	-
-	-
<u>5,753,564</u>	209,249,649
1,536,193	1,536,193
-	-
-	-
-	-
-	-
-	-
4,217,371	207,713,456
<u>\$ 5,753,564</u>	<u>\$ 209,249,649</u>

# KITSAP COUNTY, WASHINGTON

## Combining Statement of Changes in Assets and Liabilities

### Agency Funds

For the Fiscal Year Ended December 31, 2004

	Balance January 1	Additions	Deletions	Balance December 31
School Districts				
<b>Assets</b>				
Cash	\$ 9,513,414	\$ 480,933,015	\$ 478,770,389	\$ 11,676,040
Deposits with Fiscal Agents/Trustees	275,000	16,125,738	16,365,738	35,000
Investments	110,513,268	295,947,317	307,090,619	99,369,967
Taxes Receivable	2,087,092	17,196	246,265	1,858,024
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 122,388,774</u>	<u>\$ 793,023,266</u>	<u>\$ 802,473,010</u>	<u>\$ 112,939,030</u>
<b>Liabilities:</b>				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	122,388,774	793,023,266	802,473,010	112,939,030
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 122,388,774</u>	<u>\$ 793,023,266</u>	<u>\$ 802,473,010</u>	<u>\$ 112,939,030</u>
Cities & Towns				
<b>Assets</b>				
Cash	\$ 157,238	\$ 36,791,984	\$ 36,765,888	\$ 183,333
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	10,700,968	43,066,551	43,014,490	10,753,029
Taxes Receivable	908,666	27,113	84,203	851,576
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 11,766,872</u>	<u>\$ 79,885,648</u>	<u>\$ 79,864,581</u>	<u>\$ 11,787,939</u>
<b>Liabilities:</b>				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	11,766,872	79,885,648	79,864,581	11,787,939
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 11,766,872</u>	<u>\$ 79,885,648</u>	<u>\$ 79,864,581</u>	<u>\$ 11,787,939</u>

# KITSAP COUNTY, WASHINGTON

## Combining Statement of Changes in Assets and Liabilities

### Agency Funds

For the Fiscal Year Ended December 31, 2004

Ports	Balance January 1	Additions	Deletions	Balance December 31
<b>Assets</b>				
Cash	\$ 616,875	\$ 9,033,791	\$ 9,069,924	\$ 580,742
Deposits with Fiscal Agents/Trustees	75,000	535,468	610,468	-
Investments	5,172,339	4,127,008	3,661,271	5,638,076
Taxes Receivable	258,494	606	22,525	236,574
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
<b>Total Assets</b>	<b>\$ 6,122,708</b>	<b>\$ 13,696,873</b>	<b>\$ 13,364,188</b>	<b>\$ 6,455,392</b>
<b>Liabilities:</b>				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	0	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	6,122,708	13,696,873	13,364,188	6,455,392
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
<b>Total Liabilities</b>	<b>\$ 6,122,708</b>	<b>\$ 13,696,873</b>	<b>\$ 13,364,188</b>	<b>\$ 6,455,392</b>
<b>Water Districts</b>				
<b>Assets</b>				
Cash	\$ 1,592,363	\$ 20,856,361	\$ 21,593,384	\$ 855,341
Deposits with Fiscal Agents/Trustees	45,000	946,260	946,260	45,000
Investments	11,916,729	21,793,239	23,269,580	10,440,388
Taxes Receivable	4,368	150	-	4,518
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
<b>Total Assets</b>	<b>\$ 13,558,460</b>	<b>\$ 43,596,009</b>	<b>\$ 45,809,223</b>	<b>\$ 11,345,246</b>
<b>Liabilities:</b>				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	13,558,460	43,596,009	45,809,223	11,345,246
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
<b>Total Liabilities</b>	<b>\$ 13,558,460</b>	<b>\$ 43,596,009</b>	<b>\$ 45,809,223</b>	<b>\$ 11,345,246</b>

# KITSAP COUNTY, WASHINGTON

## Combining Statement of Changes in Assets and Liabilities

### Agency Funds

For the Fiscal Year Ended December 31, 2004

	Balance January 1	Additions	Deletions	Balance December 31
Fire Districts				
<b>Assets</b>				
Cash	\$ 251,358	\$ 69,030,191	\$ 67,951,794	\$ 1,329,754
Deposits with Fiscal Agents/Trustees	-	1,705,711	1,705,711	-
Investments	19,978,628	73,886,506	75,045,716	18,819,418
Taxes Receivable	1,390,895	2,841	150,185	1,243,551
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 21,620,881</u>	<u>\$ 144,625,248</u>	<u>\$ 144,853,406</u>	<u>\$ 21,392,724</u>
<b>Liabilities:</b>				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	21,620,881	144,625,248	144,853,406	21,392,724
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 21,620,881</u>	<u>\$ 144,625,248</u>	<u>\$ 144,853,406</u>	<u>\$ 21,392,724</u>
Sewer Districts				
<b>Assets</b>				
Cash	\$ 147,899	\$ 8,962,673	\$ 9,032,580	\$ 77,992
Deposits with Fiscal Agents/Trustees	-	462,401	462,401	-
Investments	8,580,634	7,759,187	9,912,787	6,427,034
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 8,728,533</u>	<u>\$ 17,184,261</u>	<u>\$ 19,407,768</u>	<u>\$ 6,505,026</u>
<b>Liabilities:</b>				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	8,728,533	17,184,261	19,407,768	6,505,026
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 8,728,533</u>	<u>\$ 17,184,261</u>	<u>\$ 19,407,768</u>	<u>\$ 6,505,026</u>

# KITSAP COUNTY, WASHINGTON

## Combining Statement of Changes in Assets and Liabilities

### Agency Funds

For the Fiscal Year Ended December 31, 2004

	Balance January 1	Additions	Deletions	Balance December 31
Public Hospital				
<b>Assets</b>				
Cash	\$ -	-	\$ -	\$ -
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	-	-	-	-
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Governmental Units	-	-	-	-
<b>Total Assets</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Liabilities:</b>				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	-	-	-	-
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
<b>Total Liabilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
State Schools				
<b>Assets</b>				
Cash	\$ 348,354	\$ 54,025,526	\$ 54,017,884	\$ 355,996
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	-	-	-	-
Taxes Receivable	2,630,918	-	137,977	2,492,940
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
<b>Total Assets</b>	<b>\$ 2,979,271</b>	<b>\$ 54,025,526</b>	<b>\$ 54,155,861</b>	<b>\$ 2,848,936</b>
<b>Liabilities:</b>				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	2,979,271	54,025,526	54,155,861	2,848,936
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
<b>Total Liabilities</b>	<b>\$ 2,979,271</b>	<b>\$ 54,025,526</b>	<b>\$ 54,155,861</b>	<b>\$ 2,848,936</b>

# KITSAP COUNTY, WASHINGTON

## Combining Statement of Changes in Assets and Liabilities

### Agency Funds

For the Fiscal Year Ended December 31, 2004

P.U.D.'s	Balance January 1	Additions	Deletions	Balance December 31
<b>Assets</b>				
Cash	\$ 214,831	\$ 25,481,421	\$ 25,024,200	\$ 672,052
Deposits with Fiscal Agents/Trustees	-	2,342,728	2,342,728	-
Investments	5,407,000	22,054,350	22,691,166	4,770,185
Taxes Receivable	96,327	-	10,102	86,225
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
<b>Total Assets</b>	<b>\$ 5,718,159</b>	<b>\$ 49,878,499</b>	<b>\$ 50,068,196</b>	<b>\$ 5,528,462</b>
<b>Liabilities:</b>				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	5,718,159	49,878,499	50,068,196	5,528,462
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
<b>Total Liabilities</b>	<b>\$ 5,718,159</b>	<b>\$ 49,878,499</b>	<b>\$ 50,068,196</b>	<b>\$ 5,528,462</b>
<b>Recreation Districts</b>				
<b>Assets</b>				
Cash	\$ 99,915	\$ 5,635,456	\$ 5,706,096	\$ 29,275
Deposits with Fiscal Agents/Trustees	20,000	892,166	912,166	-
Investments	2,839,626	3,469,860	6,150,477	159,008
Taxes Receivable	171,847	-	143,741	28,106
Interest Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
<b>Total Assets</b>	<b>\$ 3,131,387</b>	<b>\$ 9,997,482</b>	<b>\$ 12,912,481</b>	<b>\$ 216,389</b>
<b>Liabilities:</b>				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Interfund Loans Payable	-	-	-	-
Custodial Account	3,131,387	9,997,482	12,912,481	216,389
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
<b>Total Liabilities</b>	<b>\$ 3,131,387</b>	<b>\$ 9,997,482</b>	<b>\$ 12,912,481</b>	<b>\$ 216,389</b>

# KITSAP COUNTY, WASHINGTON

## Combining Statement of Changes in Assets and Liabilities

### Agency Funds

For the Fiscal Year Ended December 31, 2004

	Balance January 1	Additions	Deletions	Balance December 31
Regional Library				
<b>Assets</b>				
Cash	\$ 64,001	\$ 20,582,097	\$ 20,555,615	\$ 90,482
Deposits with Fiscal Agents/Trustees	-	154,613	154,613	-
Investments	5,640,194	26,662,369	26,954,720	5,347,842
Taxes Receivable	433,173	1,033	49,167	385,039
Interest Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 6,137,368</u>	<u>\$ 47,400,111</u>	<u>\$ 47,714,115</u>	<u>\$ 5,823,363</u>
<b>Liabilities:</b>				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	6,137,368	47,400,111	47,714,115	5,823,363
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 6,137,368</u>	<u>\$ 47,400,111</u>	<u>\$ 47,714,115</u>	<u>\$ 5,823,363</u>
Treasurer's Suspense				
<b>Assets</b>				
Cash	\$ 2,359,210	\$ 244,056,326	\$ 243,788,467	\$ 2,627,070
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	1,905,692	9,575,005	9,440,495	2,040,202
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 4,264,902</u>	<u>\$ 253,631,331</u>	<u>\$ 253,228,962</u>	<u>\$ 4,667,271</u>
<b>Liabilities:</b>				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	4,264,902	253,631,331	253,228,962	4,667,271
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 4,264,902</u>	<u>\$ 253,631,331</u>	<u>\$ 253,228,962</u>	<u>\$ 4,667,271</u>

# KITSAP COUNTY, WASHINGTON

## Combining Statement of Changes in Assets and Liabilities

### Agency Funds

For the Fiscal Year Ended December 31, 2004

	Balance January 1	Additions	Deletions	Balance December 31
Public Health				
<b>Assets</b>				
Cash	\$ 234,845	\$ 17,007,126	\$ 17,056,099	\$ 185,871
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	3,180,451	14,555,191	15,572,595	2,163,047
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 3,415,296</u>	<u>\$ 31,562,316</u>	<u>\$ 32,628,694</u>	<u>\$ 2,348,918</u>
<b>Liabilities:</b>				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	3,415,296	31,562,316	32,628,694	2,348,918
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 3,415,296</u>	<u>\$ 31,562,316</u>	<u>\$ 32,628,694</u>	<u>\$ 2,348,918</u>
Public Transpostation				
<b>Assets</b>				
Cash	\$ 3,428,583	\$ 76,639,148	\$ 77,286,589	\$ 2,781,142
Deposits with Fiscal Agents/Trustees	-	2,745,149	2,745,149	-
Investments	16,896,907	61,257,242	71,104,408	7,049,741
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 20,325,489</u>	<u>\$ 140,641,539</u>	<u>\$ 151,136,146</u>	<u>\$ 9,830,882</u>
<b>Liabilities:</b>				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Interfund Loans Payable	-	-	-	-
Custodial Account	20,325,489	140,641,539	151,136,146	9,830,882
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 20,325,489</u>	<u>\$ 140,641,539</u>	<u>\$ 151,136,146</u>	<u>\$ 9,830,882</u>

# KITSAP COUNTY, WASHINGTON

## Combining Statement of Changes in Assets and Liabilities

### Agency Funds

For the Fiscal Year Ended December 31, 2004

	Balance January 1	Additions	Deletions	Balance December 31
Pass-Thru				
<b>Assets</b>				
Cash	\$ 10,315	\$ 184,716	\$ 184,716	\$ 10,315
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	9,336,112	11,852,158	19,537,079	1,651,191
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 9,346,427</u>	<u>\$ 12,036,874</u>	<u>\$ 19,721,795</u>	<u>\$ 1,661,506</u>
<b>Liabilities:</b>				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	9,346,427	12,036,874	19,721,795	1,661,506
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 9,346,427</u>	<u>\$ 12,036,874</u>	<u>\$ 19,721,795</u>	<u>\$ 1,661,506</u>
Fiscal Agent				
<b>Assets</b>				
Cash	\$ 500,000	\$ 51,142,484	\$ 51,497,484	\$ 145,000
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	-	-	-	-
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 500,000</u>	<u>\$ 51,142,484</u>	<u>\$ 51,497,484</u>	<u>\$ 145,000</u>
<b>Liabilities:</b>				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Interfund Loans Payable	-	-	-	-
Custodial Account	500,000	51,142,484	51,497,484	145,000
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 500,000</u>	<u>\$ 51,142,484</u>	<u>\$ 51,497,484</u>	<u>\$ 145,000</u>

# KITSAP COUNTY, WASHINGTON

## Combining Statement of Changes in Assets and Liabilities

### Agency Funds

For the Fiscal Year Ended December 31, 2004

Clearing Funds	Balance January 1	Additions	Deletions	Balance December 31
<b>Assets</b>				
Cash	\$ 4,217,371	\$ 200,142,515	\$ 198,606,322	\$ 5,753,564
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	-	-	-	-
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 4,217,371</u>	<u>\$ 200,142,515</u>	<u>\$ 198,606,322</u>	<u>\$ 5,753,564</u>
<b>Liabilities:</b>				
Warrants Payable	\$ -	\$ 200,142,515	\$ 198,606,322	\$ 1,536,193
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Interfund Loans Payable	-	-	-	-
Custodial Account	4,217,371	-	-	4,217,371
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 4,217,371</u>	<u>\$ 200,142,515</u>	<u>\$ 198,606,322</u>	<u>\$ 5,753,564</u>

# KITSAP COUNTY, WASHINGTON

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended December 31, 2004

Program Title	Federal CFDA Number	Other Identification Number	Current Year Expenditures	
<b>FEDERAL DIRECT</b>				
Department of Agriculture:				
School Lunch Program - Juvenile Detention	10.555	18-402-9717	28,317	
School Lunch Program - Juvenile Detention	10.555	18-402-9717	25,728	
<u>Total CFDA #10.555</u>			<u>54,045</u>	
<u>Total Department of Agriculture</u>			<u>54,045</u>	
Department of Housing & Urban Development:				
CDBG Entitlement	14.218	B02-UC-53-0005	1,851,577	
Program Income			190,640	Note 3
<u>Total CFDA #14.218</u>			<u>2,042,217</u>	
HOME Entitlement	14.239	M00-DC-53-0205	13,364	
HOME Entitlement	14.239	M01-DC-53-0205	185,409	
HOME Entitlement	14.239	M02-DC-53-0205	460,955	
HOME Entitlement	14.239	M03-DC-53-0205	555,134	
HOME Entitlement	14.239	M04-DC-53-0205	161,523	
Program Income			6,411	Note 3
<u>Total CFDA #14.239</u>			<u>1,382,796</u>	
<u>Total Dept of Housing &amp; Urban Development</u>			<u>3,425,013</u>	
<u>US Geological Survey</u>				
US Geological Survey-Research and Data Acquisition	15.808	03WRGR0003	437,000	
<u>Total US Geological Survey</u>			<u>437,000</u>	
Department of Justice:				
Local Law Enforcement Block Grant	16.592	2004.LB.BX.0294	38,000	
Multi-Jurisdictional Drug Task Force	16.579	F03.67420009	73,804	
Cops - Universal Hiring Grant	16.710	2002.ULWX0022	69,602	
<u>Total Department of Justice</u>			<u>181,406</u>	
<b>TOTAL FEDERAL DIRECT ASSISTANCE</b>			<u><u>4,097,464</u></u>	
<b>FEDERAL INDIRECT ASSISTANCE (Passed-Through State)</b>				
Department of Agriculture:				
Aging-USDA Nutrition Farmers Market Meals	10.57	0415-52826	5,394	
Aging-USDA Nutrition	10.57	0469-53041	27,583	
Aging-USDA Nutrition	10.57	0315.30697	34,218	
<u>Total CFDA #10.570</u>			<u>67,195</u>	
<u>Total Department of Agriculture</u>			<u>67,195</u>	

# KITSAP COUNTY, WASHINGTON

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended December 31, 2004

Program Title	Federal CFDA Number	Other Identification Number	Current Year Expenditures	
<b>FEDERAL INDIRECT ASSISTANCE (Passed-Through State)</b>				
Department of Commerce				
DCD-Salmon Restoration & Watershed Planning	11.438	NA06FP0201 & G0400048	49,540	
DCD-Salmon Recovery Lead Entity WRIA-15	11.438	NA 03NMF4380227	24,276	
Roads-Pacific Salmon Treaty Program	11.438	01.1278C	49,306	
<u>Total CFDA #11.438 &amp; Department of Commerce</u>			<u>123,122</u>	
Dept of Housing & Urban Development:				
Community Trade & Economic Development	14.228	N/A	3,357	Note 5
<u>Total Dept of Housing &amp; Urban Development</u>			<u>3,357</u>	
Department of Justice:				
Juvenile Accountability Incentive Blk Grant (JAIBG/PA)	16.523	0363.36021/0463.53110	36,276	
Juvenile Accountability Incentive Blk Grant (JAIBG/PA)	16.523	0363.36021/0463.53110	51,804	
<u>Total CFDA #16.523</u>			<u>88,080</u>	
Juvenile-S-CRC Reduction Strategies	16.540	I.300.00104	35,298	
Youth Commission - Juvenile Justice	16.540	I.100.01003	5,000	
Youth Commission - Juvenile Justice	16.540	I.100.01904	5,000	
<u>Total CFDA #16.540</u>			<u>45,298</u>	
Edward J Byrne Memorial - Substance Abuse-Federal	16.579	8286.1	152,500	
Edward J Byrne Memorial - Substance Abuse - WESTNET	16.579	FO3 674.20009	77,295	
Edward J Byrne Memorial - Substance Abuse - WESTNET	16.579	FO4 674.03009	106,939	
Program Income			311,028	Note 3
<u>Total CFDA #16.579</u>			<u>647,762</u>	
Office on Violence Against Women	16.590	(F03.30503.003)	59,737	
<u>Total CFDA #16.590</u>			<u>59,737</u>	
Division of Alcohol & Substance Abuse				
Reduce Underage Drinking	16.727	0261.14696/8208.0	3,871	
<u>Total CFDA #16.727</u>			<u>3,871</u>	
<u>Total Department of Justice</u>			<u>844,748</u>	

# KITSAP COUNTY, WASHINGTON

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2004

Program Title	Federal CFDA Number	Other Identification Number	Current Year Expenditures
Department of Labor:			
WIA-SER-Jobs for Progress National Inc	17.235	X3OLY.911 SER	5,219
AAA-Title V-Senior Employment	17.235	0469-53041	38,848
AAA-Title V-Senior Employment	17.235	0315.30697	58,666
<u>Total CFDA #17.235</u>			<u>102,733</u>
WIA-Welfare to Work	17.253	20.99.5469	43,000
<u>Total CFDA #17.253</u>			<u>43,000</u>
WIA-Adult-PY 02	17.258	20.02.7011	13,706
WIA-Adult-PY 03	17.258	20.03.7011	18,538
WIA-Adult-PY 04	17.258	6101.04.7104	138,040
WIA-Adult-FY 03	17.258	20.03.1011	3,303
WIA-Adult-FY 04	17.258	20.04.1011	653,064
WIA-Adult-FY 05	17.258	6101.05.1105	115,112
WIA-Admin Cost Pool-PY03	17.258	20.03.7017	164,749
WIA-Admin Cost Pool-FY03	17.258	20.03.1013	112,609
WIA-Admin Cost Pool-FY04	17.258	20.04.1013	116,662
WIA-Admin Cost Pool-FY05	17.258	61010.04.7003	5,604
WIA-10% TA - PY03	17.258	61010.03.7130.737	4,615
WIA-10% Incentive - PY02	17.258	20.02.7016	75,721
WIA-10% One Stop - PY02	17.258	20.02.7201.726	52,468
WIA-10% One Stop - PY03	17.258	61010.03.7405	70,000
WIA-10% Discretionary - PY02	17.258	20.02.7203.726	23,498
WIA-Health Care SKILLS	17.258	03PXJ(036)	20,175
WIA-Youth Dropout	17.258	6101.7623.14	3,363
<u>Total CFDA #17.258</u>			<u>1,591,227</u>
WIA-Youth PY 02	17.259	20.02.7010	13,583
WIA-Youth PY 03	17.259	20.03.7019	765,180
WIA-Youth PY 04	17.259	61010.04.7000	262,949
<u>Total CFDA #17.259</u>			<u>1,041,712</u>
WIA-Dislocated Worker - FY 03	17.260	20.03.1012	1,472
WIA-Dislocated Worker - FY 04	17.260	20.04.1012	615,121
WIA-Dislocated Worker - FY 05	17.260	6101.05.1205	22,433
WIA-Dislocated Worker PY 02	17.260	20.02.7012	73,615
WIA-Dislocated Worker PY 03	17.260	20.03.7012	95,063
WIA-Dislocated Worker PY 04	17.260	6101.04.7204	187,410
WIA-Dislocated Worker 9/11	17.260	20.01.7301	86,926
WIA-Dislocated Worker Rapid Response PY02	17.260	20.02.7015	85,000
WIA-Dislocated Worker Rapid Response PY03	17.260	61010.03.7208.730	120,502
<u>Total CFDA #17.260</u>			<u>1,287,542</u>

# KITSAP COUNTY, WASHINGTON

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended December 31, 2004

Program Title	Federal CFDA Number	Other Identification Number	Current Year Expenditures	
WIA -503 Grant	17.267	61010.02.7140.737	81,013	
<u>Total CFDA #17.267</u>			<u>81,013</u>	
Total Dept of Labor			<u>4,147,227</u>	
Department of Transportation:				
MTP Update & Countywide Planning	20.205	STPUS.2018(013)	6,608	
STPE.2018(019)	20.205	LA.5748	571,782	
ER.0401(021)	20.205	LA-5661	28,138	
STPR.6600(001)	20.205	LA-5050	62,083	
Newberry RR Crossing STXP.18F2(001)	20.205	LA-05540	213,429	
<u>Total CFDA #20.205</u>			<u>882,040</u>	
Nat'l Hiway Traffic Safety Commission (NHTSA)	20.600	N/A	2,540	Note 5
IPTM Training Reimbursement	20.600	N/A	8,750	Note 5
Intense Traffic Safety Enforcement Campaign	20.600	N/A	3,544	Note 5
<u>Total CFDA #20.600</u>			<u>14,834</u>	
Traffic Safety Commission	20.601	N/A	7,764	Note 5
<u>Total CFDA #20.601</u>			<u>7,764</u>	
Nat'l Hiway Traffic Safety Commission (NHTSA)	20.604	N/A	2,532	Note 5
<u>Total CFDA #20.604</u>			<u>2,532</u>	
<u>Total Dept of Transportation</u>			<u>907,170</u>	
Department of Environmental Protection Agency:				
PSAT-Barker Creek Watershel	66.456	IAC200301	30,839	
<u>Total CFDA #66.456</u>			<u>30,839</u>	
Kingston Wastewater Treatment Plant-Outfall Project	66.458	L0400026	8,364,442	
<u>Total CFDA #66.458</u>			<u>8,364,442</u>	
Clean Water Act Sect. 319-Benthic Invertebrate	66.460	G0100191	12,009	
<u>Total CFDA #66.460</u>			<u>12,009</u>	
<u>Total Department of Environmental Protection Agency</u>			<u>8,407,290</u>	
Department of Education:				
Substance Abuse-Community Mobilization-Federal	84.186	M04-67003016	43,809	
Substance Abuse-Community Mobilization-Federal	84.186	M05-67004116	15,196	
<u>Total CFDA #84.186</u>			<u>59,005</u>	
<u>Total Department of Education</u>			<u>59,005</u>	

# KITSAP COUNTY, WASHINGTON

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2004

Program Title	Federal CFDA Number	Other Identification Number	Current Year Expenditures
Department of Human & Health Service:			
AAA-Title XIX - Elder Abuse	93.041	0415.42519	2,247
AAA- Title III-D	93.043	415.42519	10,230
AAA-Title III-B	93.044	0415.42519	248,515
AAA- Title III C-1	93.045	0415.42519	148,653
AAA- Title III C-2	93.045	0415.42519	126,409
<u>Total CFDA #93.045</u>			<u>275,062</u>
AAA-Title III E	93.052	0415.42519	78,367
Alcohol & Drug Abuse & Mental Health Services Block Grant	93.150	0463.56315	7,682
Mental Health-PATH	93.150	0463-47133	9,674
<u>Total CFDA #93.150</u>			<u>17,356</u>
WIA-03/04 Community Jobs	93.558	S04.16000.007	315,684
WIA-04/05 Community Jobs	93.558	S05.16000.007	276,664
<u>Total CFDA #93.558</u>			<u>592,348</u>
Child Support - IV-D- (Prosec)	93.563	2110.80671	794,742
Child Support - IV-D- (Clerk)	93.563	2110-80671	196,961
<u>Total CFDA #93.563</u>			<u>991,703</u>
AAA - Chore Services	93.667	0469.53041	3,264
AAA - Chore Services	93.667	0315.30697	4,695
<u>Total CFDA #93.667</u>			<u>7,959</u>
Kitsap Recovery - Title XIX	93.778	0363.30734	32,400
AAA-Substance Abuse-Federal TANF Outreach	93.778	8286.1	61,812
AAA - DDD-Medical Assistance	93.778	0063-43858	118,275
AAA-Caregiver Training	93.778	0315.34199	110,487
AAA-Basic Health Plan	93.778	0415.53020	148,442
AAA-Basic Health Plan	93.778	0315.31926	163,757
AAA-XIX (MPC)	93.778	0469.53041	884,537
AAA-XIX (MPC)	93.778	0315.30697	1,106,950
<u>Total CFDA #93.778</u>			<u>2,626,660</u>
Mental Health-Federal Block Grant	93.958	0369-23153	341,403
Mental Health-Federal Block Grant	93.958	0463-59455	53,762
<u>Total CFDA #93.958</u>			<u>395,165</u>
Recovery-Substance Abuse -Federal-Prevention-Inpatient	93.959	0363.30919	762,235
Substance Abuse - Federal	93.959	8286.1	266,548
Substance Abuse - Prevention - Federal	93.959	8286.0	171,451
<u>Total CFDA #93.959</u>			<u>1,200,234</u>
<u>Total Dept of Human &amp; Helath Services</u>			<u>6,445,846</u>

# KITSAP COUNTY, WASHINGTON

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For the Year Ended December 31, 2004

Program Title	Federal CFDA Number	Other Identification Number	Current Year Expenditures
<u>Department of Homeland Security:</u>			
Critical Infrastructure Protection	97.004	N/A	1,517
Homeland Security Terrorism Training & Exercise	97.004	E03.317	55,092
Regional Homeland Security Coordinator Website	97.004	E04.050	3,884
Homeland Security FFY2003-Phase 2 Supplemental	97.004	E04.024	265,588
<u>Total CFDA #97.004</u>			<u>326,081</u>
Emergency Management Performance Grants	97.042	E04.136	18,071
Emergency Management Performance Grants	97.042	E04.136	45,182
<u>Total CFDA #97.042</u>			<u>63,253</u>
Emergency Management-(EOP)	97.051	E03.177	42,816
Citizen Corps Grants	97.053	9150.04	2,720
Emergency Management-(CERT)	97.054	5020.04	12,940
CERT Tribal Preparation	97.054	8040.04	10,000
CERT Disaster Saturday	97.054	7080.04	9,500
Emergency Management-(CERT MOBILE)	97.054	560.04	3,965
<u>Total CFDA #97.054</u>			<u>36,405</u>
<u>Total Department of Homeland Security</u>			<u>471,275</u>
<u>Office of National Drug Control Policy</u>			
Substance Abuse-Prevention-HIDTA Grant	07.9767	9767	10,519
Substance Abuse- HIDTA Grant-Office of Nat'l Drug Control Poli	07.9929	9929	50,000
Substance Abuse- HIDTA Grant-Office of Nat'l Drug Control Poli	07.9937	9937	26,780
<u>Total Office of National Drug Control Policy</u>			<u>87,299</u>
<b>TOTAL FEDERAL INDIRECT ASSISTANCE</b>			<u>\$ 21,563,534</u>
<b>TOTAL FEDERAL AWARDS EXPENDED</b>			<u>\$ 25,660,998</u>

Note 5

# KITSAP COUNTY, WASHINGTON

## SCHEDULE OF STATE AND LOCAL FINANCIAL ASSISTANCE For the Year Ended December 31, 2004

Program Title	Other Identification Number	Current Year Expenditures
<b>STATE AND LOCAL ASSISTANCE</b>		
Administrative Office of the Courts		
Board of Judicial Administration -BJA	ICA-2004-692	25,000
<u>Total Administrative Office of the Courts</u>		<u>25,000</u>
Community Trade & Economic Development:		
Growth Management	S04-62600-037	90,000
Base Realignment & Closure	S04-76600-688	8,571
Buildable Lands	S04-62600-124	56,000
<u>Total Community Trade &amp; Economic Development</u>		<u>154,571</u>
Department of Social and Health Services		
Child Support Enforcement - Superior Cr- Psychological Reimb	2110.80671	35,962
Child Support Enforcement - Prosecutor	2110.80671	368,360
Child Support - IV-D - Clerk's	2110-80671	30,017
Mental Health - State	0369.23153	3,708,316
Developmental Disabilities - Grant in Aid	0363.36754	1,934,563
Developmental Disabilities - Infant	0363.35113	264,151
Developmental Disabilities - Francis Haddon Morgan	0363.36959	379,145
Developmental Disabilities - Family Support	0463.55356	2,657
Developmental Disabilities - Family Support	0363.40336	26,828
Juvenile - BECCA	ICA.2004.441	50,923
Juvenile - BECCA	ICA.2004.441	43,558
Juvenile - Guardian ad Litem (CASA/GAL)	2004.479	13,148
Juvenile - Guardian ad Litem (CASA/GAL)	2004.479	23,117
Juvenile - JRA EHB 3900	0363.41293	45,853
Juvenile - JRA EHB 3900	0363.41293	64,255
Juvenile - JRA Parole/Diagnostic	0363.41293	9,000
Juvenile - JRA Parole/Diagnostic	0363.41293	24,700
Juvenile - CJS - At Risk	0363.41628(1)	62,202
Juvenile - CJS - At Risk	0363.41628(1)	187,706
Juvenile - CJAA Community Juvenile Accountability Ac	0363.41628(1)	78,303
Juvenile - CJAA Community Juvenile Accountability Ac	0363.41628(1)	51,606
Juvenile - CDDA-Chemical Dependency Disposition Alt	0363.41628(1)	20,757
Juvenile - CDDA-Chemical Dependency Disposition Alt	0363.41628(1)	57,154
Juvenile - CJS - SSODA	0363.41628(1)	109,061
Juvenile - CJS - SSODA	0363.41628(1)	41,105
Juvenile - S-CRC - Secure Crisis Residential Center	0463.35129	469,886
Juvenile - S-CRC - Secure Crisis Residential Center	0363.28246	155,250
AAA - SHIBA	N/A	6,696
AAA - Respite Services	0469.53041	40,032
AAA - SCSA	0469.53041	34,819
AAA - SCSA	0315.30697	240,443
AAA - Respite Services	0315.30697	43,585
AAA - Ombudsman	N/A	13,081
AAA - Ombudsman	N/A	26,301
AAA - State Family Caregive	0469.53041	7,677
AAA - State Family Caregive	0315.30697	6,668
AAA - Prescription Drugs (SB 6088)	0315.30697	15,689
AAA - Prescription Drugs	0469.53041	3,350
Substance Abuse-Community Mobilization-State	M04.67003016	32,208
Substance Abuse-Community Mobilization-State	M05-67004116	17,448
Substance Abuse-State	8286.1	1,263,153
Youth Commission-Family Policy	0374.29666	56,776
<u>Total Department of Social and Health Services</u>		<u>10,065,509</u>

Note 5  
Note 5

# KITSAP COUNTY, WASHINGTON

## SCHEDULE OF STATE AND LOCAL FINANCIAL ASSISTANCE For the Year Ended December 31, 2004

Program Title	Other Identification Number	Current Year Expenditures
Department of Ecology:		
Comm Service-Waste Reduction, Recycling, Litter Control	C0400013	1,101
Local Toxics Control	G0400169	128,764
LTC-Local Toxics Control-Hansville Landfill O&M	G0400100	43,230
Comm Service-Litter Control Cleanup	C0400011	19,791
CCWF-Chico Creek Watershed Planning Project	G0300016	11,209
CZM-Hansville Trail	G0300062	4,036
Barker Watershed Planning Water Quality	G0400345	14,705
Shorelands & Environmental Assistance	G0000106	148,263
<u>Total Department of Ecology</u>		<u>371,099</u>
Governor's Office:		
Enhanced 911 Wireline Operations	E03397	32,124
1/2 Prosecutor's Salary	State	60,986
Sheriff Traffic-School Zone Enforcement-Cameras & Signs	State	31,677
Traffic Safety Control Training	State	600
Death Investigations	State	27,522
<u>Total Governor's Office</u>		<u>152,909</u>
Department of Transportation:		
County Arterial Preservation Program (CAPP)	State	341,689
Rural Arterial Program - Glenwood Road SW #4 (RAP)	1899.03	150,758
<u>Total Department of Transportation</u>		<u>492,447</u>
Department of Washington State Fish & Wildlife:		
Salmon Recovery Lead Entity WRIA-15	38020213/NA03NMF4380227	24,276
<u>Total Department of Washington State Fish &amp; Wildlife</u>		<u>24,276</u>
Department of Agriculture:		
Dept of Agriculture	State	47,772
<u>Total Department of Agriculture</u>		<u>47,772</u>
Department of Interagency Committee		
WWRP-Local Parks	91-180	48,260
<u>Total Department of Interagency Committee</u>		<u>48,260</u>
<b>TOTAL STATE AND LOCAL ASSISTANCE</b>		<b><u><u>\$11,381,843</u></u></b>

## **NOTES TO THE SCHEDULE OF FINANCIAL ASSISTANCE**

### **NOTE 1-BASIS OF ACCOUNTING**

The Schedule of Financial Assistance is prepared on the same basis of accounting as the County's financial statements. The County uses the modified accrual basis of accounting.

### **NOTE 2-PROGRAM COSTS**

The amounts shown as current year expenditures represent only the state or federal portion of the program costs. Actual program costs, including the County's portion, may be more than shown.

### **NOTE 3-PROGRAM INCOME**

The Federal Department of Housing and Urban Development (HUD) HOME Program in Kitsap County's Department of Community Development received program income in the amount of \$6,411 in 2004 from principal and interest payments with contracts KC 382-95, KC 205-01 and KC 274-02 and investment interest earned. Under contract KC 382-95, at year-end 2004, accrued interest in the amount of \$167 is not available to the County until the annual payment due date of April 1, 2005. The (HUD) Community Development Block Grant Program (CDBG) had program income of \$190,640 and the HOME Program had program income of \$141,820 received by sub-recipients and is re-allocated for the same program purposes.

The County Sheriff's Department has an indirect Federal Department of Justice Grant through the Bureau of Justice program. The purpose of the program is to reduce and prevent illegal drug activity, crime, and violence and to improve the functioning of the criminal justice system. Through this program, the County's drug/narcotic enforcement special unit investigations have generated program income from seizures, forfeitures, and court levied fines per RCW 69.50.505.

### **NOTE 4-REVOLVING LOANS**

The County has two federal indirect loans from the Environmental Protection Agency, CFDA #66.458. The outstanding balances as of 12/31/04 are \$37,221 for the Gorst Sewer System and \$8,364,442 for the Kingston Sewer System.

### **NOTE 5-NOT AVAILABLE (N/A)**

The County was unable to obtain an identification number.

**THIS PAGE LEFT BLANK INTENTIONALLY**

# KITSAP COUNTY, WASHINGTON

Table 1

## Net Assets by Component Last Four Fiscal Years

	Fiscal Year			
	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
Governmental activities				
Invested in capital assets, net of related debt	14.132	286.289	292.949	298.895
Restricted	2.799	3.122	3.230	27.645
Unrestricted	107.262	81.622	89.586	67.286
Total governmental activities net assets	<u>\$ 124.193</u>	<u>\$ 371.033</u>	<u>\$ 385.765</u>	<u>\$ 393.826</u>
Business-type activities				
Invested in capital assets, net of related debt	21.362	23.790	24.249	30.097
Restricted	0.618	0.618	0.618	19.048
Unrestricted	62.218	65.370	68.441	44.928
Total business-type activities net assets	<u>\$ 84.198</u>	<u>\$ 89.778</u>	<u>\$ 93.308</u>	<u>\$ 94.073</u>
Primamry government				
Invested in capital assets, net of related debt	\$ 35.494	\$ 310.079	\$ 317.198	\$ 328.992
Restricted	3.417	3.740	3.848	46.693
Unrestricted	169.480	146.992	158.027	112.214
Total primary government net assets	<u>\$ 208.391</u>	<u>\$ 460.811</u>	<u>\$ 479.073</u>	<u>\$ 487.899</u>

# KITSAP COUNTY, WASHINGTON

## General Government Expenditures by Function Last Ten Years

Fiscal Year	General Government	Judicial Services	Public Safety	Physical Environment	Transportation	Health & Human Services	Economic Environment
1995	\$ 15,353,223	\$ 7,940,597	\$ 15,583,202	\$ 140,223	\$ 14,175,366	\$ 18,121,028	\$ 6,923,562
1996	\$ 15,839,978	\$ 7,732,124	\$ 16,462,986	\$ 121,012	\$ 15,579,895	\$ 23,913,052	\$ 4,828,116
1997	\$ 16,363,372	\$ 8,221,700	\$ 17,186,796	\$ 78,154	\$ 16,140,550	\$ 27,014,790	\$ 6,461,678
1998	\$ 18,296,386	\$ 9,350,678	\$ 18,957,920	\$ 85,092	\$ 16,552,511	\$ 28,727,734	\$ 5,613,821
1999	\$ 19,096,293	\$ 9,891,797	\$ 21,720,784	\$ 325,423	\$ 17,489,920	\$ 28,604,408	\$ 6,154,996
2000	\$ 21,096,832	\$ 10,516,587	\$ 23,892,808	\$ 378,727	\$ 18,802,590	\$ 30,227,554	\$ 6,269,810
2001	\$ 23,067,229	\$ 12,124,013	\$ 26,407,098	\$ 1,504,840	\$ 17,951,841	\$ 33,481,020	\$ 6,245,280
2002	\$ 25,512,790	\$ 10,425,636	\$ 30,474,709	\$ 18,910	\$ 20,216,445	\$ 37,209,192	\$ 8,956,291
2003	\$ 21,108,804	\$ 12,176,125	\$ 29,393,660	\$ 1,314,021	\$ 18,750,128	\$ 38,283,175	\$ 8,117,461
2004	\$ 23,148,349	\$ 12,876,226	\$ 33,011,218	\$ 1,464,376	\$ 19,014,872	\$ 35,994,882	\$ 8,688,519

Source: Kitsap County Auditor

Road construction is included in capital outlay

\* Includes all governmental funds.

---

---

<b>Culture &amp; Recreation</b>	<b>Capital Outlay</b>	<b>Debt Services</b>	<b>Total</b>
\$ 2,708,928	\$ 9,515,848	\$ 8,448,798	\$ 98,910,775
\$ 2,500,241	\$10,271,359	\$ 4,734,918	\$ 101,983,681
\$ 2,617,908	\$16,093,800	\$ 7,537,583	\$ 117,716,331
\$ 3,208,245	\$13,691,419	\$13,897,941	\$ 128,381,747
\$ 3,689,735	\$14,890,917	\$ 8,396,970	\$ 130,261,243
\$ 3,929,498	\$13,638,871	\$ 9,295,404	\$ 138,048,681
\$ 4,620,843	\$14,864,329	\$10,574,024	\$ 150,840,517
\$ 4,293,383	\$33,348,665	\$10,353,298	\$ 180,809,319
\$ 5,469,848	\$39,510,834	\$16,564,057	\$ 190,688,113
\$ 6,200,531	\$40,241,856	\$14,961,412	\$ 195,602,241

# KITSAP COUNTY, WASHINGTON

Table 3

## General Government Revenue by Source Last Ten Years

<u>Fiscal Year</u>	<u>Taxes</u>	<u>Licenses &amp; Permits</u>	<u>Inter-Governmental</u>	<u>Charges for Services</u>	<u>Fines &amp; Forefeits</u>	<u>Misc.</u>	<u>Total</u>
1995	\$ 43,063,126	\$ 1,270,069	\$ 32,656,393	\$ 7,582,441	\$ 1,129,954	\$ 6,903,405	\$ 92,605,388
1996	\$ 49,907,757	\$ 1,335,606	\$ 38,455,720	\$ 7,099,770	\$ 1,361,522	\$ 9,000,460	\$ 107,160,835
1997	\$ 53,423,676	\$ 1,342,838	\$ 45,037,972	\$ 7,127,958	\$ 1,448,128	\$ 12,138,774	\$ 120,519,346
1998	\$ 57,438,570	\$ 1,532,305	\$ 46,842,958	\$ 8,386,199	\$ 1,543,489	\$ 6,854,185	\$ 122,597,706
1999	\$ 62,911,741	\$ 1,772,019	\$ 48,305,504	\$ 8,463,361	\$ 1,793,598	\$ 21,237,116	\$ 144,483,339
2000	\$ 68,240,565	\$ 1,733,018	\$ 50,594,213	\$ 10,773,792	\$ 1,823,383	\$ 7,973,384	\$ 141,138,355
2001	\$ 68,114,512	\$ 1,669,502	\$ 50,590,628	\$ 10,593,363	\$ 2,002,347	\$ 7,864,876	\$ 140,835,228
2002	\$ 75,018,202	\$ 1,791,716	\$ 59,178,106	\$ 12,049,031	\$ 2,472,926	\$ 7,575,156	\$ 158,085,137
2003	\$ 79,097,301	\$ 3,129,754	\$ 57,487,410	\$ 12,829,492	\$ 2,889,185	\$ 5,798,388	\$ 161,231,530
2004	\$ 84,432,006	\$ 2,983,446	\$ 55,943,340	\$ 12,603,466	\$ 2,908,386	\$ 5,533,945	\$ 164,404,589

Source: Kitsap County Auditor

\* Includes all governmental funds.

# KITSAP COUNTY, WASHINGTON

Table 4

## PROPERTY TAX LEVIES AND COLLECTIONS\* Last Ten Fiscal Years

<b>Fiscal Year</b>	<b>Total Tax Levy</b>	<b>Current Tax Collections</b>	<b>Percent of Levy Collected</b>	<b>Delinquent Tax Collections</b>	<b>Total Tax Collections</b>	<b>Percent of Total Tax Collections to Tax Levy</b>	<b>Outstanding Delinquent Taxes</b>	<b>Percent of Delinquent Taxes to Tax Levy</b>
1995	\$ 25,264,245	\$ 24,104,499	95.41%	\$ 883,049	\$ 24,987,548	98.90%	\$ 1,977,429	7.83%
1996	\$ 31,503,099	\$ 30,126,123	95.63%	\$ 1,023,168	\$ 31,149,291	98.88%	\$ 2,306,079	7.32%
1997	\$ 34,221,827	\$ 32,647,670	95.40%	\$ 1,154,188	\$ 33,801,858	98.77%	\$ 2,462,514	7.20%
1998	\$ 36,651,315	\$ 35,062,470	95.66%	\$ 1,297,533	\$ 36,360,004	99.21%	\$ 3,024,431	8.25%
1999	\$ 38,537,361	\$ 36,703,126	95.24%	\$ 1,574,480	\$ 38,277,606	99.33%	\$ 3,053,871	7.92%
2000	\$ 41,616,486	\$ 39,848,418	95.75%	\$ 1,642,475	\$ 41,490,893	99.70%	\$ 2,949,102	7.09%
2001	\$ 39,739,935	\$ 38,193,101	96.11%	\$ 1,587,263	\$ 39,780,363	100.10%	\$ 2,954,170	7.43%
2002	\$ 44,864,403	\$ 43,159,982	96.20%	\$ 1,539,649	\$ 44,699,631	99.63%	\$ 3,059,896	6.82%
2003	\$ 46,223,816	\$ 44,498,726	96.27%	\$ 1,709,604	\$ 46,208,330	99.97%	\$ 2,906,794	6.29%
2004	\$ 45,093,677	\$ 43,843,776	97.23%	\$ 1,508,472	\$ 45,352,248	100.57%	\$ 2,435,365	5.40%

Source: Kitsap County Treasurer

\* Excludes Agency funds

# KITSAP COUNTY, WASHINGTON

Table

## Assessed and Estimated Actual Value of Taxable Property Last Ten Fiscal Years

Fiscal Year	REAL PROPERTY		PERSONAL PROPERTY		TOTALS		Assessed Value To Total Estimated Actual Value
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated* Actual Value	
1995	\$ 10,225,173,637	\$ 11,336,112,680	\$ 200,681,051	\$ 200,681,051	\$ 10,425,854,688	\$ 11,536,793,731	90.37%
1996	\$ 10,680,222,344	\$ 12,109,095,628	\$ 217,965,278	\$ 231,385,645	\$ 10,898,187,622	\$ 12,340,481,273	88.31%
1997	\$ 11,327,816,534	\$ 12,600,463,330	\$ 244,599,908	\$ 244,599,908	\$ 11,572,416,442	\$ 12,845,063,238	90.09%
1998	\$ 11,683,038,335	\$ 13,053,674,117	\$ 260,235,742	\$ 271,078,898	\$ 11,943,274,077	\$ 13,324,753,015	89.63%
1999	\$ 12,036,857,483	\$ 13,449,002,774	\$ 267,390,479	\$ 267,390,479	\$ 12,304,247,962	\$ 13,716,393,253	89.70%
2000	\$ 12,622,683,221	\$ 14,119,332,462	\$ 293,855,792	\$ 293,855,792	\$ 12,916,539,013	\$ 14,413,188,254	89.62%
2001	\$ 13,682,510,565	\$ 15,373,607,376	\$ 319,755,312	\$ 319,755,312	\$ 14,002,265,877	\$ 15,693,362,688	89.22%
2002	\$ 14,687,719,187	\$ 16,766,802,725	\$ 341,511,911	\$ 341,511,911	\$ 15,029,231,098	\$ 17,108,314,636	87.85%
2003	\$ 15,814,918,920	\$ 18,053,560,411	\$ 356,574,430	\$ 356,574,430	\$ 16,171,493,350	\$ 18,410,134,841	87.84%
2004	\$ 16,783,067,156	\$ 19,158,752,461	\$ 323,408,609	\$ 323,408,609	\$ 17,106,475,765	\$ 19,482,161,070	87.81%

Source: Kitsap County Assessor

# KITSAP COUNTY, WASHINGTON

Table 6

## Property Tax Rates - All Overlapping Governments Per \$1,000 of Assessed Value Last Ten Years

<u>Fiscal Year</u>	<u>Kitsap County*</u>	<u>County Roads</u>	<u>Total Kitsap County</u>	<u>School Districts</u>	<u>Fire Districts</u>	<u>Port Districts</u>	<u>Cities</u>	<u>Public Library</u>	<u>Public Utility District</u>	<u>Other</u>	<u>Totals</u>
1995	1.29	1.64	2.93	6.35	1.58	0.35	2.48	0.46	0.09	1.39	15.63
1996	1.70	1.71	3.41	8.08	1.72	0.37	2.55	0.47	0.09	1.46	18.15
1997	1.73	1.77	3.50	8.14	1.73	0.36	2.54	0.48	0.10	1.53	18.38
1998	1.80	1.83	3.63	7.66	1.75	0.38	2.70	0.50	0.10	1.77	18.49
1999	1.81	1.94	3.75	8.00	1.78	0.39	2.63	0.59	0.10	2.84	20.08
2000	1.86	2.00	3.86	8.03	1.86	0.40	2.80	0.59	0.10	1.60	19.24
2001	1.52	1.98	3.50	6.70	1.85	0.39	2.53	0.51	0.10	2.45	18.03
2002	1.67	1.98	3.65	7.58	1.78	0.40	2.43	0.56	0.11	1.28	17.78
2003	1.41	1.87	3.28	7.38	1.69	0.38	2.33	0.51	0.10	1.60	17.27
2004	1.38	1.46	2.84	7.02	1.69	0.38	2.33	0.51	0.10	1.14	16.01

Source: Kitsap County Assessor

\*includes Current Expense & Conservation Futures & Cen Com / 911 Facility.

# KITSAP COUNTY, WASHINGTON

Table 7

## Major Taxpayers

December 31, 2003 for 2004 Taxes

Name	Business	Assessed Value	Percent of County Assessed Value**
Puget Sound Energy	Utility	\$137,071,395	0.79%
US West Communications Inc	Utility	63,269,281	0.36%
PPR Kitsap Mall LLC J325	Retail	57,248,980	0.33%
Olhava Associates LMTD PTNSP	Land Developer	48,598,910	0.28%
Sprint Corp United Tele NW	Utility	26,969,822	0.15%
Fairgrounds Road LLC	Apartments	23,753,040	0.14%
Cascade Natural Gas Corp	Utility	23,493,904	0.13%
NA Mariners Glen 68 LP	Apartments	19,939,150	0.11%
Green Joshua Corp	Community Center	17,901,120	0.10%
Roundup Co DBA Fred Meyers Inc	Retail	17,873,469	0.10%
Wal Mart Real Estate Business TR 2325	Retail	16,463,570	0.09%
Fred Meyers Stores Inc	Retail	15,998,930	0.09%
Mentor J P	Business Services	15,982,780	0.09%
Tavitac Bethel LLC	Neighborhood Center	15,469,190	0.09%
Wave Division IV LLC	Utility	12,139,568	0.07%
Connolly Michael	Business Services	11,689,700	0.07%
Century Tel of Wa Inc T141	Utility	11,673,865	0.07%
SRW Properties LLC	Warehouse	11,620,000	0.07%
Town & County Market Inc	Retail	11,481,466	0.07%
F & F / WC Santa Fe Ridge Association	Apartments	10,914,170	0.06%
Ryan Tim Properties LP	Retail	10,881,710	0.06%
Bjarnson Richard S	Land Developer	10,125,670	0.06%
Arbor Terrace Phase I	Apartments	10,092,320	0.06%
Lexington Bremerton LLC	Business Services	9,930,320	0.06%
Rolling Hills Apartments LP	Apartments	9,774,940	0.06%
Poulsbo Retirement Center	Retirement Center	9,711,900	0.06%
Orchard Pointe Apartments NW LLC	Apartments	9,605,510	0.06%
Harris Bank N A Trustee	Apartments	9,527,800	0.05%
Viewcrest Alliance Apts LLC	Apartments	9,337,400	0.05%
Madison Square LLC	Retail	9,205,850	0.05%
FW Outlook Apartments LLC	Apartments	9,080,790	0.05%
G & Z Enterprises LLC	Health Club	9,054,380	0.05%
KNL Vision Wa LLC	Apartments	8,932,550	0.05%
Costco Wholesale Corp	Retail	8,928,190	0.05%
Harrison Memorial Hospital	Hospital	8,879,660	0.05%
Roland & Roland	Business Services	8,870,940	0.05%
Lowes Companies 1534 Wa	Retail	8,670,280	0.05%
Quail Hollow Association/Greystone Service Corp	Apartments	8,548,870	0.05%
Montclair Park at Poulsbo	Care Facility	8,541,240	0.05%
Apanage Inc	Business Services	8,498,160	0.05%
		<u>\$755,750,790</u>	<u>4.33%</u>

Source: Kitsap County Assessor's Office

Total 2004 assessed value for Kitsap County \$17,409,450,856

# KITSAP COUNTY

Table 8

## SPECIAL ASSESSMENT BILLINGS AND COLLECTIONS

Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Assessments Receivable January 1</u>	<u>Assessment Rolls Added</u>	<u>Current Assessments Due</u>	<u>Assessments Collected</u>	<u>Percent of Collected to Assessment Due</u>	<u>Assessments Receivable December 31</u>
1995	\$ 3,195,436	\$ 5,711,569	\$ 721,218	\$ 1,221,084	169.31%	\$ 7,682,413
1996	\$ 7,682,413	\$ 404,270	\$ 658,391	\$ 1,376,525	209.07%	\$ 6,710,158
1997	\$ 6,710,158	\$ -	\$ 603,295	\$ 1,037,256	171.93%	\$ 5,672,902
1998	\$ 5,672,902	\$ 652,806	\$ 526,590	\$ 1,147,190	217.85%	\$ 5,178,518
1999	\$ 5,178,518	\$ -	\$ 440,406	\$ 692,505	157.24%	\$ 4,486,013
2000	\$ 4,486,013	\$ -	\$ 364,227	\$ 339,598	93.24%	\$ 4,146,415
2001	\$ 4,146,415	\$ -	\$ 338,920	\$ 524,091	154.64%	\$ 3,622,324
2002	\$ 3,622,324	\$ -	\$ 315,887	\$ 720,962	228.23%	\$ 2,901,362
2003	\$ 2,901,362	\$ -	\$ 295,212	\$ 387,087	131.12%	\$ 2,514,275
2004	\$ 2,514,276	\$ (1,980,439)	\$ 24,111	\$ 270,604	1122.33%	\$ 263,233

Source: Kitsap County Treasurer

**KITSAP COUNTY**

**Table 9**

**Legal Debt Margin Information  
Last Ten Fiscal Years  
(amounts expressed in thousands)**

	Fiscal Year									
	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
Debt Limit	\$ 277,836	\$ 295,898	\$ 304,910	\$ 313,584	\$ 329,676	\$ 357,297	\$ 350,057	\$ 383,190	\$ 412,352	\$ 435,236
Total net debt applicable to limit	<u>35,743</u>	<u>39,556</u>	<u>44,295</u>	<u>47,276</u>	<u>48,749</u>	<u>63,184</u>	<u>66,839</u>	<u>82,718</u>	<u>85,300</u>	<u>117,631</u>
Legal debt margin	<u>\$ 242,093</u>	<u>\$ 256,342</u>	<u>\$ 260,615</u>	<u>\$ 266,308</u>	<u>\$ 280,927</u>	<u>\$ 294,113</u>	<u>\$ 283,218</u>	<u>\$ 300,472</u>	<u>\$ 327,052</u>	<u>\$ 317,605</u>
Total net debt applicable to the limit as a percentage of debt limit	12.86%	13.37%	14.53%	15.08%	14.79%	17.68%	19.09%	21.59%	20.69%	27.03%

**Legal Debt Margin Calculation for Fiscal Year 2004**

Assessed value	\$ 17,409,451
Total assessed value	\$ 17,409,451
Debt limit (2.5% of total assessed value)	435,236
Debt applicable to limit:	
General Obligation bonds	110,835
Other debts	6,796
Total net debt applicable to limit	<u>117,631</u>
Legal debt margin	<u>\$ 317,605</u>

**Note:** Under Washington State finance law, the Kitsap County outstanding general obligation debt should not exceed 2.5% (5% provided the indebtedness in excess of 2.5% is for utilities, parks, or open space development) of total assessed property value. By law, the general obligation debt subject to the limitation may be offset by the amount set aside for repaying general obligation bonds.

**THIS PAGE LEFT BLANK INTENTIONALLY**

# KITSAP COUNTY, WASHINGTON

Ratio of Net General Bonded Debt to Assessed Value and Net Bonded Debt per Capita\*  
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Population**</u>	<u>Assessed Value</u>	<u>Gross*** Bonded Debt</u>	<u>Debt Service Monies Available</u>
1995	220,600	\$ 10,670,283,915	\$ 35,356,200	\$ 477,334
1996	224,700	\$ 11,113,433,854	\$ 36,135,000	\$ 392,185
1997	229,400	\$ 11,835,906,928	\$ 49,425,000	\$ 2,163,099
1998	229,000	\$ 12,196,417,441	\$ 47,480,000	\$ 3,198,654
1999	229,700	\$ 12,543,355,139	\$ 43,830,000	\$ 4,274,878
2000	231,969	\$ 13,187,033,175	\$ 54,175,000	\$ 6,170,283
2001	233,400	\$ 14,291,868,100	\$ 67,920,000	\$ 5,318,653
2002	234,700	\$ 15,327,587,518	\$ 67,885,000	\$ 2,130,239
2003	237,000	\$ 16,494,091,138	\$ 99,975,000	\$ 3,024,838
2004	239,500	\$ 17,409,450,856	\$ 110,835,000	\$ 3,008,000

Source: Kitsap County Treasurer, Kitsap County Assessor

\*Excludes Agency Funds.

\*\*Source: State of Washington Office of Financial Management

\*\*\*Includes all Governmental Fund types.

---

---

<u>Net Bonded Debt</u>	<u>Percent of Net Bonded Debt to Assessed Value</u>	<u>Ratio of Net Bonded Debt Per Capita</u>
\$ 34,878,866	0.327%	\$ 158.11
\$ 35,742,815	0.322%	\$ 159.07
\$ 47,261,901	0.399%	\$ 206.02
\$ 44,281,346	0.363%	\$ 193.37
\$ 39,555,122	0.315%	\$ 172.20
\$ 48,004,717	0.364%	\$ 206.94
\$ 62,601,347	0.438%	\$ 268.21
\$ 65,754,761	0.429%	\$ 280.17
\$ 96,950,162	0.588%	\$ 409.07
\$ 107,827,000	0.619%	\$ 450.22

# KITSAP COUNTY, WASHINGTON

Table 11

## Ratio of Annual Debt Service Expenditures for General Bonded Debt(1) to Total General Expenditures Last 10 Fiscal Years

<u>Fiscal Year</u>	<u>Principal(3)</u>	<u>Interest(2)(3)</u>	<u>Total Debt Service</u>	<u>Total General Expenditures(3)</u>	<u>Ratio of Debt Service Expenditures</u>
1995	5,957,781	2,338,153	8,295,934	98,963,599	8.38%
1996	2,610,726	1,914,393	3,253,114	101,983,697	3.19%
1997	4,760,005	2,687,372	6,509,286	117,716,337	5.53%
1998	11,389,846	2,442,708	13,832,554	128,381,751	10.77%
1999	5,435,000	2,326,042	7,761,042	130,482,326	5.95%
2000	6,179,823	2,614,128	8,793,951	138,028,685	6.37%
2001	6,885,313	3,315,241	10,200,554	150,840,517	6.76%
2002	5,727,864	3,854,565	9,582,429	180,809,319	5.30%
2003	11,868,522	4,273,982	16,142,504	140,449,096	11.49%
2004	9,880,247	4,876,081	14,756,328	163,322,051	9.04%

Source: Kitsap County Auditor

(1) General obligation bonds reported in Enterprise funds and special assessment debt with government commitment have been excluded.

(2) Excluded bond issuance and other costs.

(3) Includes General, Special Revenue and Debt Service funds.

# KITSAP COUNTY, WASHINGTON

Table 12

## Computation of Direct And Overlapping debt December 31, 2004

<u>Jurisdiction</u>	<u>Net Debt Outstanding</u>	<u>Percentage Applicable to Kitsap County</u>	<u>Amount Applicable to Kitsap County</u>
Kitsap County	\$117,630,657	100%	\$ 117,630,657
Cities	64,410,002	100%	\$ 64,410,002
School Districts	183,134,896	100%	\$ 183,134,896
Park Districts	7,006,855	100%	\$ 7,006,855
Fire Districts	14,200,351	100%	\$ 14,200,351
Port Districts	3,645,000	100%	\$ 3,645,000
Library Capital Facility	1,095,000	100%	\$ 1,095,000
Water District	903,611	100%	\$ 903,611
Public Utility District	5,065,000	100%	\$ 5,065,000
Total	<u>\$ 397,091,372</u>		<u>\$ 397,091,372</u>

Source: Kitsap County Treasurer

# KITSAP COUNTY, WASHINGTON

Table 13

## Revenue Bond Coverage for Sewer Bonds Last Ten Fiscal Years

Fiscal Year	Gross Revenue(1)	Operating & Maintenance Expenses(2)	Net Revenue available for Debt Service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
1995	6,667,119	5,051,508	1,615,611	-	-	-	-
1996	7,174,492	6,433,216	741,276	180,000	488,083	668,083	1.11
1997	8,897,953	5,044,633	3,853,320	1,270,000	2,058,743	3,328,743	1.16
1998	8,974,413	5,359,113	3,615,300	910,000	1,356,901	2,266,901	1.59
1999	8,630,134	5,711,605	2,918,529	1,340,000	1,791,190	3,131,190	0.93
2000	10,591,013	5,873,750	4,717,263	1,355,000	1,792,957	3,147,957	1.50
2001	11,591,804	6,061,999	5,529,805	1,445,000	1,665,810	3,110,810	1.78
2002	12,403,312	6,591,463	5,811,849	1,500,000	1,596,687	3,096,687	1.88
2003	12,369,203	7,233,155	5,136,048	1,560,000	1,503,863	3,063,863	1.68
2004	13,192,175	7,305,104	5,887,071	2,705,000	1,396,356	4,101,356	1.44

1. Includes interest income on idle capital construction money capitalized in accordance with SFAS No. 62.

2. Exclusive of bond interest and depreciation expenses.

# KITSAP COUNTY, WASHINGTON

TABLE 14

Demographic statistics  
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>(1) Population</u>	<u>Per Capita (2) Income</u>	<u>School (3) Enrollment</u>	<u>Unemployment (4) Rate</u>
1995	220,600	20,193	35,977	6.7
1996	224,700	20,815	42,507	6.8
1997	229,400	21,580	42,524	5.5
1998	229,000	23,777	46,295	5.2
1999	229,700	24,568	46,824	5.0
2000	231,969	25,443	47,377	5.6
2001	233,400	27,427	47,581	6.0
2002	234,700	31,740	46,134	6.6
2003	237,000	N/A	46,296	6.2
2004	239,500	N/A	45,884	5.9

Sources:

- (1) State of Washington - Office of Financial Management
- (2) Puget Sound Council on Governments
- (3) Kitsap County School Districts
- (4) Washington Employment Security Department

\*Per Capita income is always three years behind in statistics

# KITSAP COUNTY, WASHINGTON

Table 15

Property Value, Construction And Bank Deposits  
Last Ten Fiscal Years

<b>Year</b>	<b>Property Commercial</b>	<b>Value Residential</b>	<b>New Construction Value</b>	<b>Total Property Value</b>	<b>Total Value Bank Deposits*</b>
1995	\$ 75,812,614	\$ 267,458,198	\$ 343,270,812	\$ 11,536,793,731	\$ 1,040,867,000
1996	\$ 57,878,160	\$ 264,458,164	\$ 322,336,324	\$ 12,340,481,273	\$ 1,325,973,000
1997	\$ 59,119,980	\$ 241,214,002	\$ 300,333,982	\$ 12,845,063,238	\$ 1,270,463,000
1998	\$ 38,448,220	\$ 230,048,865	\$ 268,497,085	\$ 13,324,753,015	\$ 1,280,026,000
1999	\$ 31,080,026	\$ 205,791,744	\$ 236,871,770	\$ 12,543,512,909	\$ 1,385,624,000
2000	\$ 64,057,665	\$ 244,597,746	\$ 308,655,411	\$ 13,187,033,175	\$ 1,497,678,000
2001	\$ 46,483,455	\$ 296,464,752	\$ 342,948,207	\$ 14,291,868,100	\$ 1,557,668,000
2002	\$ 44,558,011	\$ 298,561,183	\$ 343,119,194	\$ 15,327,587,518	\$ 1,671,079,000
2003	\$ 71,377,612	\$ 323,565,286	\$ 300,148,900	\$ 16,494,091,138	\$ 1,850,780,000
2004	\$ 72,401,407	\$ 322,541,491	\$ 394,942,898	\$ 17,409,450,856	\$ 1,928,434,000

Source: Kitsap County Assessor

\* Federal Deposit Insurance Corp.

# KITSAP COUNTY, WASHINGTON

Table 16

## Major Employers April 2004

EMPLOYER	APPROXIMATE NUMBER EMPLOYED
* Naval Base Kitsap	15,615
* Puget Sound Naval Shipyard	8,125
Central Kitsap School District	1,674
Harrison Memorial Hospital	1,574
* Naval Undersea Warfare Center	1,368
South Kitsap School District	1,211
Kitsap County	1,190
Olympic College	972
North Kitsap School District	956
* Bremerton Naval Hospital	885
Johnson Controls World Services	870
Bremerton School District	727
TeleTech (Parity) (Contractor for Nextel)	695
Suquamish Clearwater Casino	665
Safeway	535
Albertsons	520
Bainbridge Island School District	511
Laurier Enterprises (McDonald's)	489
Wal-Mart	467
Ostrom Management	420
Kitsap Transit	415
General Construction Company	400
Martha & Mary Nursing Home & Child Care Center	397
City of Bremerton	376
AMSEC LLC (Formerly American Systems Engineering Corp)	371
BAE Systems (Formerly Tracer)	364
Encore Communities	364
Town & Country Market ( Central Market )	362
The Doctors Clinic	314
Courtesy Auto Group	300
Crista Ministries	300
Costco Wholesale Corporation	294
United States Post Office	293
Lockheed Martin Bangor - Space Systems	289
Washington Veterans Home	280
Sound City Food ( Burger King)	273
Kitsap Mental Health	267
Group Health Cooperative	262
Kitsap Community Federal Credit Union	258
Kitsap Bank	249
Home Depot	240
* Engineering Field Activity Northwest	230
Raytheon Systems	225
Human Resources Service Center	208
Kitsap Regional Library	206
	47,006

Source: Kitsap Regional Economic Development Council  
 Totals include full and part time employees  
 \* Includes Military and Civilian employees

# KITSAP COUNTY, WASHINGTON

Table 17

## MISCELLANEOUS STATISTICS December 31, 2004

Date of Incorporation	1857
Form of Government	Commissioner
Area	396 square miles
Miles of Streets *	929.23
Number of Street Lights **	452
Police Protection:	
Number of stations	5
Number of law enforcement officers	122
Education:	
Attendance centers ***	93
Number of classrooms ****	1,959
Number of teachers	2,730
Number of students	45,884
Building Permits:	
Building permits issued	2,376
Value of building	\$254,582,228.00
Recreation and Culture:	
Number of parks *****	41 with 5570.2 acreage
Number of libraries	9
Number of volumes *****	553,885
Employees *****	1,317
Registered Voters *****	156,092

\*Miles of streets = this figure includes total maintained lane miles

\*\*Number of street Lights= this figure includes just street lights maintain by the County

\*\*\*Attendance centers = this figure includes alternative schools and skill centers

\*\*\*\*Number of classrooms = this figure does not include portables or temporary teaching stations

\*\*\*\*\*Number of parks= this figure includes both local and regional

\*\*\*\*\*Number of volumes of books = this figure includes both audio and video tapes

\*\*\*\*\*Employees = this figure does not include the taxing junior districts

\*\*\*\*\*Registered voters= this figure does not include inactive voters