



NONMAJOR FUNDS

Nonmajor Governmental Funds

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KITSAP COUNTY, WASHINGTON

Nonmajor Governmental Funds

Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Trial Court Improvement fund – The fund is used to receive fees from civil lawsuits in District and Superior courts and the funds are used to fund improvements to Superior and District Court staffing, programs, facilities, and services.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Home Entitlement - A fund used to account for the Home Entitlement Grants funds.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Capital Projects Funds

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

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

Bethel Corridor Development Project – Established for the purpose of accounting for financial resources and expenditures related to the Bethel Corridor Development capital project for improvements on Bethel Road.

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.

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.

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.

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

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

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

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

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

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

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

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

Debt Service Funds

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 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.

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.

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

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

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

KITSAP COUNTY, WASHINGTON

Combining Balance sheet
 Nonmajor Governmental Funds
 December 31, 2007

	Special Revenue Funds				
	Cencom	Emergency	Law	KPREP	Human
	103	Services 104	Library 105	Fund 106	Resources Board 108
ASSETS					
Cash and Cash equivalents	\$ 448,216	\$ 869	\$ 104,318	\$ 85,390	\$ 132,767
Deposits with fiscal agents	-	-	-	-	-
Investments	1,905,834	14,298	-	271,688	-
Receivables(net)	-	-	-	-	-
Property taxes	-	-	-	-	27,844
Special assessments	-	-	-	-	-
Accounts	-	-	-	-	-
Notes/Contracts	-	-	-	-	-
Others	-	-	-	-	-
Due from other funds	4,673	68,522	-	232,093	-
Due from other governments	-	-	-	15,988	-
Interfund loan receivable	-	-	-	-	-
Prepayments	-	-	-	-	-
Advance to other funds	-	-	-	-	-
Total assets	\$ 2,358,724	\$ 83,689	\$ 104,318	\$ 605,159	\$ 160,611
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	101,052	5,160	4,826	131,890	-
Due to other funds	172,883	4,673	-	329,122	-
Due to other governments	-	-	-	-	-
Other liabilities	91,447	9,463	-	3,805	-
Advance from other fund	-	-	-	-	-
Revenues collected in advance	-	-	-	-	-
Deferred revenue	-	-	-	-	105,334
Long term debt due within one year	-	-	-	-	-
Total liabilities	365,382	19,297	4,826	464,817	105,334
Fund balances					
Reserved:					
Prepayments	-	-	-	-	-
Capital projects funds	-	-	-	-	-
Debt service	-	-	-	-	-
Unreserved					
General fund	-	-	-	-	-
Special revenues	1,993,341	64,392	99,493	140,342	55,276
Debt services	-	-	-	-	-
Capital projects funds	-	-	-	-	-
Total fund balance	1,993,341	64,392	99,493	140,342	55,276
Total liabilities & fund balances	\$ 2,358,724	\$ 83,689	\$ 104,318	\$ 605,159	\$ 160,611

Special Revenue Funds

Election Reserve 111	Aud. Doc. Preservation 112	Housing Affordability 113	Westnet 114	Boating Safety Improvement 117	Special Purpose Path 119	Noxious Weed Control 120
\$ 548,195	\$ 335,005	\$ 1,671,999	\$ 469,770	\$ 79,367	\$ 31,704	\$ 23,309
-	-	-	-	-	-	-
-	-	-	1,533,532	-	41,197	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
3,999	-	-	-	-	-	(36,839)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	26,997	-
-	-	-	36,644	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ 552,194	\$ 335,005	\$ 1,671,999	\$ 2,039,946	\$ 79,367	\$ 99,897	\$ (13,530)
3,722	745	35,824	10,716	17	12,000	-
45,026	-	-	53,591	-	-	-
-	-	-	-	-	-	-
-	2,079	-	1,221	-	65	1,567
-	-	-	-	-	-	-
-	-	-	-	-	-	(36,839)
-	-	-	-	-	-	-
48,748	2,824	35,824	65,528	17	12,065	(35,272)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
503,446	332,181	1,636,175	1,974,417	79,350	87,832	21,742
-	-	-	-	-	-	-
-	-	-	-	-	-	-
503,446	332,181	1,636,175	1,974,417	79,350	87,832	21,742
\$ 552,194	\$ 335,005	\$ 1,671,999	\$ 2,039,946	\$ 79,367	\$ 99,897	\$ (13,530)

KITSAP COUNTY, WASHINGTON

Combining Balance sheet
 Nonmajor Governmental Funds
 December 31, 2007

Special Revenue Funds

	Treasurer's M&O 121	Electronic Technology Excise123	Veteran's Relief 124	Expert Witness 125	Conservation Futures Tax 129
ASSETS					
Cash and Cash equivalents	\$ 5,557	\$ 16,837	\$ 93,481	\$ 54,134	\$ 5,061
Deposits with fiscal agents	-	-	-	-	-
Investments	586,577	122,826	1,044,347	-	733,812
Receivables(net)	-	-	-	-	-
Property taxes	-	-	11,531	-	47,473
Special assessments	-	-	-	-	-
Accounts	-	-	-	-	-
Notes/Contracts	-	-	-	-	-
Others	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from other governments	-	-	-	-	-
Interfund loan receivable	-	-	-	-	-
Prepayments	-	-	-	-	-
Advance to other funds	-	-	-	-	-
Total assets	\$ 592,135	\$ 139,664	\$ 1,149,359	\$ 54,134	\$ 786,345
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	17	-	21,688	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Other liabilities	-	-	-	-	-
Advance from other fund	-	-	-	-	-
Revenues collected in advance	-	-	-	-	-
Deferred revenue	-	-	42,543	-	47,473
Long term debt due within one year	-	-	-	-	-
Total liabilities	17	-	64,232	-	47,473
Fund balances					
Reserved:					
Prepayments	-	-	-	-	-
Capital projects funds	-	-	-	-	-
Debt service	-	-	-	-	-
Unreserved					
General fund	-	-	-	-	-
Special revenues	592,118	139,664	1,085,128	54,134	738,873
Debt services	-	-	-	-	-
Capital projects funds	-	-	-	-	-
Total fund balance	592,118	139,664	1,085,128	54,134	738,873
Total liabilities & fund balances	\$ 592,135	\$ 139,664	\$ 1,149,359	\$ 54,134	\$ 786,345

Special Revenue Funds

Community Service 130	County Stadium 132	1% for Art Program 134	Prisoner Commissary 135	SIU Revenue 136	Cumulative Reserve 138	Kitsap S.A.I.V.S 139
\$ 19,491	\$ 114,338	\$ 71,755	\$ 71,270	\$ 89,265	\$ 596,238	\$ 16,276
-	-	-	-	-	-	-
-	-	-	-	421,213	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	4,964	-	-	-
-	-	-	-	-	-	-
817	-	-	-	3,672	400	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 20,309</u>	<u>\$ 114,338</u>	<u>\$ 71,755</u>	<u>\$ 76,235</u>	<u>\$ 514,149</u>	<u>\$ 596,638</u>	<u>\$ 16,276</u>
(3)	10,423	-	8,861	1,222	-	-
-	-	-	172	-	-	-
68	-	-	-	(4,062)	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>65</u>	<u>10,423</u>	<u>\$ -</u>	<u>9,033</u>	<u>(2,840)</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
20,244	103,914	71,755	67,202	516,990	596,638	16,276
-	-	-	-	-	-	-
<u>20,244</u>	<u>103,914</u>	<u>71,755</u>	<u>67,202</u>	<u>516,990</u>	<u>596,638</u>	<u>16,276</u>
<u>\$ 20,309</u>	<u>\$ 114,338</u>	<u>\$ 71,755</u>	<u>\$ 76,235</u>	<u>\$ 514,149</u>	<u>\$ 596,638</u>	<u>\$ 16,276</u>

KITSAP COUNTY, WASHINGTON

Combining Balance sheet
 Nonmajor Governmental Funds
 December 31, 2007

	Special Revenue Funds				
	Drug Forfeiture Enforcement 140	Anti- Profiteering Revolving 141	Family Court Services 142	Trial Court Improvement 143	Pooling Fees 145
ASSETS					
Cash and Cash equivalents	\$ 29,972	\$ 39,014	\$ 27,863	\$ 48,161	\$ 218,172
Deposits with fiscal agents	-	-	-	-	-
Investments	-	-	-	-	-
Receivables(net)	-	-	-	-	-
Property taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Accounts	-	-	-	-	-
Notes/Contracts	-	-	-	-	-
Others	-	-	-	-	-
Due from other funds	34,282	-	-	-	-
Due from other governments	-	-	-	-	-
Interfund loan receivable	-	-	-	-	-
Prepayments	-	-	-	-	-
Advance to other funds	-	-	-	-	-
Total assets	\$ 64,254	\$ 39,014	27,863	48,161	\$ 218,172
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	-	-	-	-	\$ -
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Other liabilities	-	2,401	-	-	2,310
Advance from other fund	-	-	-	-	-
Revenues collected in advance	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Long term debt due within one year	-	-	-	-	-
Total Liabilities	-	2,401	-	-	\$ 2,310
Fund balances					
Reserved:					
Prepayments	-	-	-	-	-
Capital projects funds	-	-	-	-	-
Debt service	-	-	-	-	-
Unreserved					
General fund	-	-	-	-	-
Special revenues	64,254	36,613	27,863	48,161	215,862
Debt services	-	-	-	-	-
Capital projects funds	-	-	-	-	-
Total fund balance	64,254	36,613	27,863	48,161	215,862
Total liabilities & fund balances	\$ 64,254	\$ 39,014	\$ 27,863	\$ 48,161	\$ 218,172

KITSAP COUNTY, WASHINGTON

Combining Balance sheet
 Nonmajor Governmental Funds
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	Special Revenue funds				
	Crime Prevention 159	Kingston Commuter Parking 160	Regional Septic Loans Prog 161	Recovery Center 162	Dispute Resolution Center 163
ASSETS					
Cash and Cash equivalents	\$ 68,834	\$ 83,740	\$ -	\$ 1,277,886	\$ 17,648
Deposits with fiscal agents	-	-	-	-	-
Investments	41,643	-	-	-	-
Receivables(net)	-	-	-	-	-
Property taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Accounts	-	-	-	-	-
Notes/Contracts	-	-	-	-	-
Others	-	-	-	-	-
Due from other funds	-	-	-	241,052	-
Due from other governments	-	-	501,647	192,083	-
Interfund loan receivable	-	-	-	-	-
Prepayments	-	-	-	-	-
Advance to other funds	-	-	-	-	-
Total assets	\$ 110,478	\$ 83,740	\$ 501,647	\$ 1,711,022	\$ 17,648
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	-	-	493,534	27,760	7,026
Due to other funds	-	-	8,113	-	-
Due to other governments	-	-	-	-	-
Other liabilities	212	-	-	35,118	-
Advance from other fund	-	-	-	-	-
Revenues collected in advance	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Long term debt due within one year	-	-	-	-	-
Total liabilities	212	-	501,647	62,878	7,026
Fund balances					
Reserved:					
Prepayments	-	-	-	-	-
Capital projects funds	-	-	-	-	-
Debt service	-	-	-	-	-
Unreserved					
General fund	-	-	-	-	-
Special revenues	110,265	83,740	-	1,648,144	10,622
Debt services	-	-	-	-	-
Capital projects funds	-	-	-	-	-
Total fund balance	110,265	83,740	-	1,648,144	10,622
Total liabilities & fund balances	\$ 110,478	\$ 83,740	\$ 501,647	\$ 1,711,022	\$ 17,648

CDBG Entitlement 164	Kitsap County Grants 165	Home Entitlement 166	Indianola Forest 170	Special Revenue Funds		
				Jail & Juvenile Sales Tax 171	Service Area 1 RD Impact Fee 173	Service Area 2 RD Impact Fee 174
\$ 96,478	\$ -	\$ 7,008	\$ 270,644	\$ 723,993	\$ 46,170	\$ 143,177
-	-	-	-	-	-	-
-	9,079	75,211	-	1,738,125	312,195	1,210,449
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
300,000	-	2,774,425	-	-	-	-
-	-	5,061	-	-	-	-
19,937	-	19,937	-	-	-	-
108,863	-	52,584	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 525,279</u>	<u>\$ 9,079</u>	<u>\$ 2,934,226</u>	<u>\$ 270,644</u>	<u>\$ 2,462,118</u>	<u>\$ 358,366</u>	<u>\$ 1,353,626</u>
99,720	9,000	32,269	-	17,321	-	-
19,954	-	20,034	-	-	-	-
-	-	-	-	-	-	-
5,516	-	-	-	-	-	-
100,000	-	30,000	-	-	-	-
-	-	-	-	-	-	-
300,000	-	2,774,425	-	-	-	-
-	-	-	-	-	-	-
<u>525,190</u>	<u>9,000</u>	<u>2,856,728</u>	<u>-</u>	<u>17,321</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
88	78	77,498	270,644	2,444,797	358,366	1,353,626
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>88</u>	<u>78</u>	<u>77,498</u>	<u>270,644</u>	<u>2,444,797</u>	<u>358,366</u>	<u>1,353,626</u>
<u>\$ 525,279</u>	<u>\$ 9,079</u>	<u>\$ 2,934,226</u>	<u>\$ 270,644</u>	<u>\$ 2,462,118</u>	<u>\$ 358,366</u>	<u>\$ 1,353,626</u>

Combining Balance sheet
 Nonmajor Governmental Funds
 December 31, 2007

	Service Area 3 RD Impact Fee 175	Service Area 4 RD Impact Fee 176	Regional Service Area Impact 177	McCormick Village Traffic 178
ASSETS				
Cash and Cash equivalents	\$ 15,370	\$ 51,884	\$ 684	\$ 100,223
Deposits with fiscal agents	-	-	-	-
Investments	219,521	243,814	96,973	231,127
Receivables(net)	-	-	-	-
Property taxes	-	-	-	-
Special assessments	-	-	-	-
Accounts	-	-	-	-
Notes/Contracts	-	-	-	-
Others	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Interfund loan receivable	-	-	-	-
Prepayments	-	-	-	-
Advance to other funds	-	-	-	-
Total assets	\$ 234,891	\$ 295,698	\$ 97,657	\$ 331,350
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Other liabilities	-	-	-	-
Advance from other fund	-	-	-	-
Revenues collected in advance	-	-	-	-
Deferred revenue	-	-	-	-
Long term debt due within one year	-	-	-	-
	-	-	-	-
Fund balances				
Reserved:				
Prepayments	-	-	-	-
Capital projects funds	-	-	-	-
Debt service	-	-	-	-
Unreserved				
General fund	-	-	-	-
Special revenues	234,891	295,698	97,657	331,350
Debt services	-	-	-	-
Capital projects funds	-	-	-	-
Total fund balance	234,891	295,698	97,657	331,350
Total liabilities & fund balances	\$ 234,891	\$ 295,698	\$ 97,657	\$ 331,350

Special Revenue Funds					
PEG Fund 179	McCormick Village Park 180	Developmental Disabilities 182	Substance Abuse 183	Youth Services/p Juvenile 185	Commute Trip Reduction 189
\$ 207,377	\$ 96,260	\$ 1,102,447	\$ 31,080	\$ 8,558	\$ 23,035
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	543,983	704,921	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ 207,377	\$ 96,260	\$ 1,646,430	\$ 736,001	\$ 8,558	\$ 23,035
20,384	-	245,094	71,137	539.0	498
-	-	-	241,052	-	-
-	-	206,341	141,374	-	-
-	-	3,463	6,765	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
20,384	-	454,898	460,328	539	498
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
186,993	96,260	1,191,532	275,674	8,019	22,537
-	-	-	-	-	-
186,993	96,260	1,191,532	275,674	8,019	22,537
\$ 207,377	\$ 96,260	\$ 1,646,430	\$ 736,001	\$ 8,558	\$ 23,035

Combining Balance sheet
 Nonmajor Governmental Funds
 December 31, 2007

	Special Revenue Funds			
	Area Agency On Aging 190	JTPA Administration 191	Employment Training 192	Kitsap/Regional Coordinating Council 193
ASSETS				
Cash and Cash equivalents	\$ 92,480	\$ 10,493	\$ 112,156	\$ 116,943
Deposits with fiscal agents	-	-	-	-
Investments	-	-	-	-
Receivables(net)	-	-	-	-
Property taxes	-	-	-	-
Special assessments	-	-	-	-
Accounts	-	-	-	-
Notes/Contracts	-	-	-	-
Others	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	931,115	168,427	160,844	-
Interfund loan receivable	-	-	-	-
Prepayments	-	-	-	-
Advance to other funds	-	-	-	-
Total assets	\$ 1,023,595	\$ 178,920	\$ 272,999	\$ 116,943
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	113,578	136,137	109,876	28,336
Due to other funds	10,511	-	-	-
Due to other governments	426,915	-	-	-
Other liabilities	44,532	8,353	(19)	-
Advance from other fund	-	30,000	-	-
Revenues collected in advance	-	-	-	-
Deferred revenue	-	-	-	-
Long term debt due within one year	-	-	-	-
Total liabilities	595,537	174,490	109,857	28,336
Fund balances				
Reserved:				
Prepayments	-	-	-	-
Capital projects funds	-	-	-	-
Debt service	-	-	-	-
Unreserved	-	-	-	-
General fund	-	-	-	-
Special revenues	428,059	4,430	163,142	88,607
Debt services	-	-	-	-
Capital projects funds	-	-	-	-
Total fund balance	428,059	4,430	163,142	88,607
Total liabilities & fund balances	\$ 1,023,595	\$ 178,920	\$ 272,999	\$ 116,943

Combining Balance sheet
 Nonmajor Governmental Funds
 December 31, 2007

	Capital Projects Funds			
	1999B LTGO Bond Project 356	Parks Capital Improvement 382	Jail Construction 383	KC Capital Project 2001 384
ASSETS				
Cash and Cash equivalents	\$ 3,766	\$ 100,000	\$ 2,562	\$ -
Deposits with fiscal agents	-	-	-	-
Investments	17,565	2,922,760	142	1,059,069
Receivables(net)	-	-	-	-
Property taxes	-	-	-	-
Special assessments	-	-	-	-
Accounts	-	9,293	-	-
Notes/Contracts	-	-	-	-
Others	-	-	-	-
Due from other funds	-	300,000	-	-
Due from other governments	-	3,049,214	-	-
Interfund loan receivable	-	-	-	-
Prepayments	-	-	-	-
Advance to other funds	-	-	-	-
Total assets	\$ 21,331	\$ 6,381,267	\$ 2,704	\$ 1,059,069
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	-	429,689	-	139
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Other liabilities	3,263	40	-	-
Advance from other fund	-	-	-	-
Revenues collected in advance	-	-	-	-
Deferred revenue	-	-	-	-
Long term debt due within one year	-	-	-	-
Total liabilities	3,263	429,729	-	139
Fund balances				
Reserved:				
Prepayments	-	-	-	-
Capital projects funds	-	-	-	-
Debt service	-	-	-	-
Unreserved	-	-	-	-
General fund	-	-	-	-
Special revenues	-	-	-	-
Debt services	-	-	-	-
Capital projects funds	18,068	5,951,538	2,704	1,058,929
Total fund balance	18,068	5,951,538	2,704	1,058,929
Total liabilities & fund balances	\$ 21,331	\$ 6,381,267	\$ 2,704	\$ 1,059,069

Capital Projects funds				Debt Service Funds		
CenCom Facility Project 385	2002A Facility Project 386	Administrative Building 387	Government Center Construction 388	KC LTGO Bond Project 392	Debt Service Fund 210	K.C. G.O. Bonds 1992A 226
\$ -	\$ 413,521	\$ -	\$ -	\$ -	\$ -	\$ 400
-	-	-	-	-	-	-
573,214	394,549	1,849,744	-	3,168,018	-	-
-	-	-	-	-	-	-
6,134	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
172,375	-	-	-	-	-	-
-	57,439	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>751,724</u>	<u>865,509</u>	<u>1,849,744</u>	<u>\$ -</u>	<u>\$ 3,168,018</u>	<u>\$ -</u>	<u>\$ 400</u>
-	-	152,599	-	-	-	-
-	300,000	-	-	-	-	400
-	-	-	-	-	-	-
-	-	6,293	-	-	-	-
-	-	-	-	-	-	-
6,134	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>6,134</u>	<u>300,000</u>	<u>158,892</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>400</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
745,590	565,509	1,690,851	-	3,168,018	-	-
<u>745,590</u>	<u>565,509</u>	<u>1,690,851</u>	<u>-</u>	<u>3,168,018</u>	<u>-</u>	<u>-</u>
<u>\$ 751,724</u>	<u>\$ 865,509</u>	<u>\$ 1,849,744</u>	<u>\$ -</u>	<u>\$ 3,168,018</u>	<u>\$ -</u>	<u>\$ 400</u>

Combining Balance sheet
 Nonmajor Governmental Funds
 December 31, 2007

	Debt Service funds			
	Refunding Bond 1993 227	Juvenile Facility Bonds 229	Refunding Bond 1996 1996 230	Special Assessments 265/266
ASSETS				
Cash and Cash equivalents	\$ -	\$ -	\$ 81,470	\$ 6,974
Deposits with fiscal agents	-	-	-	25,000
Investments	-	-	37	-
Receivables(net)	-	-	-	-
Property taxes	-	-	-	-
Special assessments	-	-	-	67,844
Accounts	-	-	-	-
Notes/Contracts	-	-	-	-
Others	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Interfund loan receivable	-	-	-	-
Prepayments	-	-	-	-
Advance to other funds	-	-	-	-
Total assets	\$ -	\$ -	\$ 81,507	\$ 99,818
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	-	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Other liabilities	-	-	-	-
Advance from other fund	-	-	-	-
Revenues collected in advance	-	-	-	25,000
Deferred revenue	-	-	-	67,844
Long term debt due within one year	-	-	-	-
Total liabilities	-	-	-	92,844
Fund balances				
Reserved:				
Prepayments	-	-	-	-
Capital projects funds	-	-	-	-
Debt service	-	-	-	-
Unreserved				
General fund	-	-	-	-
Special revenues	-	-	-	-
Debt services	-	-	81,507	6,974
Capital projects funds	-	-	-	-
Total fund balance	-	-	81,507	6,974
Total liabilities & fund balances	\$ -	\$ -	\$ 81,507	\$ 99,818

Combining Balance sheet
Nonmajor Governmental Funds
December 31, 2007

	G.O. Bond 2003B 288	G.O. Bond 2004 289	Road Improvement Guaranty 290	G.O. Bond 2005 291	G.O. Bond 2006 292
ASSETS					
Cash and Cash equivalents	\$ 8,733	\$ 9,851	\$ 2,737	\$ 3,331	\$ 11
Deposits with fiscal agents	-	-	-	-	-
Investments	-	-	-	-	-
Receivables(net)	-	-	-	-	-
Property taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Accounts	-	-	-	-	-
Notes/Contracts	-	-	-	-	-
Others	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from other governments	-	-	-	-	-
Interfund loan receivable	-	-	-	-	-
Prepayments	-	-	-	-	-
Advance to other funds	-	-	-	-	-
Total assets	\$ 8,733	\$ 9,851	\$ 2,737	\$ 3,331	\$ 11
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	-	-	-	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Other liabilities	-	-	-	-	-
Advance from other fund	-	-	-	-	-
Revenues collected in advance	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Long term debt due within one year	-	-	-	-	-
Total liabilities	-	-	-	-	-
Fund balances					
Reserved:					
Prepayments	-	-	-	-	-
Capital projects funds	-	-	-	-	-
Debt service	-	-	-	-	-
Unreserved					
General fund	-	-	-	-	-
Special revenues	-	-	-	-	-
Debt services	8,733	9,851	2,737	3,331	11
Capital projects funds	-	-	-	-	-
Total fund balance	8,733	9,851	2,737	3,331	11
Total liabilities & fund balances	\$ 8,733	\$ 9,851	\$ 2,737	\$ 3,331	\$ 11

<u>Total Nonmajor Governmental Funds</u>	
\$	11,930,791
	25,000
	25,473,961
	-
	92,981
	67,844
	(18,582)
	4,364,425
	5,061
	1,124,756
	6,523,751
	-
	-
	-
\$	<u>49,589,989</u>

	2,426,048
	1,209,552
	774,630
	224,144
	660,000
	25,000
	3,306,915
	-
	<u>8,626,289</u>

	-
	-
	-
	-
	-
	24,432,829
	1,777,303
	14,753,569
	<u>40,963,701</u>
	<u>49,589,989</u>

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2007

	Special Revenue Funds					
	Cencom	Emergency	Law	KPREP	Human	Election
	103	Services	Library	Fund	Resources	Reserve
	104	105	106	Board 108	111	
REVENUES:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 133	\$ -
Special assessments	-	-	-	-	-	-
Retail sales & use taxes	3,776,777	-	-	-	-	-
Other taxes	-	-	-	-	1,386	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	1,528,595	135,142	-	3,512,589	2,225	82,618
Charges for services	24,860	-	96,895	-	-	146,506
Fines & forfeits	-	-	-	-	-	-
Investment earnings	71,261	2,429	-	14,794	-	-
Miscellaneous	142,319	-	112	17,253	-	-
Total revenues	<u>5,543,811</u>	<u>137,571</u>	<u>97,007</u>	<u>3,544,636</u>	<u>3,744</u>	<u>229,123</u>
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	183,786
Judicial Services	-	-	74,850	-	-	-
Public safety	5,207,582	417,363	-	3,581,160	-	-
Physical Environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Health & Human Services	-	-	-	-	-	-
Economic Environment	-	-	-	-	-	-
Culture & recreation	-	-	-	-	-	-
Interest on long-term debt	-	-	-	-	-	-
Debt service						
Principal	-	-	-	-	-	-
Interest and other charges	-	-	-	-	-	-
Capital outlay						
Total expenditures	<u>5,207,582</u>	<u>417,363</u>	<u>74,850</u>	<u>3,581,160</u>	<u>-</u>	<u>183,786</u>
Excess(deficiency) of revenues over expenditures	<u>336,229</u>	<u>(279,792)</u>	<u>22,157</u>	<u>(36,523)</u>	<u>3,744</u>	<u>45,337</u>
OTHER FINANCING SOURCES (USES):						
Refunding bonds issued	-	-	-	-	-	-
Capital -related debt issued	-	-	-	-	-	-
Premiums on bonds	-	-	-	-	-	-
Sale of capital assets	27	-	-	-	-	-
Transfers in	847,365	299,677	-	71,134	-	-
Transfers out	-	-	-	(138,805)	-	(45,026)
Other adjustments	-	-	-	-	-	-
Total other financing sources & uses	<u>847,392</u>	<u>299,677</u>	<u>-</u>	<u>(67,671)</u>	<u>-</u>	<u>(45,026)</u>
Net change in fund balance	<u>1,183,621</u>	<u>19,885</u>	<u>22,157</u>	<u>(104,194)</u>	<u>3,744</u>	<u>311</u>
Fund balances-beginning	<u>809,721</u>	<u>44,506</u>	<u>77,335</u>	<u>244,537</u>	<u>51,533</u>	<u>503,134</u>
Fund balances-ending	<u>\$ 1,993,341</u>	<u>\$ 64,391</u>	<u>\$ 99,492</u>	<u>\$ 140,342</u>	<u>\$ 55,276</u>	<u>\$ 503,445</u>

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

Special Revenue Funds

Auditor's Document Preserv.112	Housing Affordability 113	Westnet 114	Boating Safety Improve.117	Special Purpose Path 119	Noxious Weed Control 120	Treasurer's M&O 121	Electronic Technology Excise 123	Veteran's Relief 124
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 286,148
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	554
-	-	-	-	-	-	-	-	-
138,082	-	612,898	57,648	26,997	116,098	-	42,166	890
208,014	960,294	-	-	-	108,101	47,771	-	-
-	-	631,796	-	-	-	-	-	-
-	-	60,157	-	2,116	566	29,180	3,963	43,412
-	-	54,663	135	-	-	862	-	3,500
<u>346,096</u>	<u>960,294</u>	<u>1,359,515</u>	<u>57,783</u>	<u>29,113</u>	<u>224,764</u>	<u>77,813</u>	<u>46,129</u>	<u>334,504</u>
218,731	788,918	-	-	-	-	15,560	-	-
-	-	-	-	-	-	-	-	-
-	-	551,494	16,210	-	-	-	-	-
-	-	-	-	-	227,385	-	-	-
-	-	-	-	24,528	-	-	-	-
-	-	-	-	-	-	-	-	187,136
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	53,267	5,000	-	-	-	-	-
<u>218,731</u>	<u>788,918</u>	<u>604,761</u>	<u>21,210</u>	<u>24,528</u>	<u>227,385</u>	<u>15,560</u>	<u>-</u>	<u>187,136</u>
<u>127,365</u>	<u>171,376</u>	<u>754,754</u>	<u>36,573</u>	<u>4,585</u>	<u>(2,621)</u>	<u>62,253</u>	<u>46,129</u>	<u>147,368</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	(13,200)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	(13,200)	-	-	-	-	-	-
<u>127,365</u>	<u>171,376</u>	<u>741,554</u>	<u>36,573</u>	<u>4,585</u>	<u>(2,621)</u>	<u>62,253</u>	<u>46,129</u>	<u>147,368</u>
<u>204,817</u>	<u>1,464,799</u>	<u>1,232,864</u>	<u>42,777</u>	<u>83,248</u>	<u>24,361</u>	<u>529,865</u>	<u>93,535</u>	<u>937,759</u>
<u>\$ 332,181</u>	<u>\$ 1,636,175</u>	<u>\$ 1,974,418</u>	<u>\$ 79,350</u>	<u>\$ 87,833</u>	<u>\$ 21,740</u>	<u>\$ 592,118</u>	<u>\$ 139,664</u>	<u>\$ 1,085,127</u>

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2007

	Special Revenue Funds				
	Expert Witness 125	Conservation Futures Tax 129	Community Service 130	Kitsap County Stadium 132	1% For Art Program 134
REVENUES:					
Property taxes	\$ -	\$ 1,104,970	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-
Retail sales & use taxes	-	-	-	229,978	-
Other taxes	-	2,132	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	3,741	-	-	-
Charges for services	-	-	28,707	-	-
Fines & forfeits	34,673	-	17,124	-	-
Investment earnings	-	47,036	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	34,673	1,157,879	45,830	229,978	-
EXPENDITURES:					
Current:					
General government	2,407	-	-	-	-
Judicial Services	-	-	-	-	-
Public safety	-	-	-	-	-
Physical Environment	-	-	-	-	8,118
Transportation	-	-	-	-	-
Health & Human Services	-	-	47,072	-	-
Economic Environment	-	-	-	-	-
Culture & recreation	-	-	-	179,500	-
Interest on long-term debt	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	2,407	-	47,072	179,500	8,118
Excess(deficiency) of revenues over expenditures	32,266	1,157,879	(1,242)	50,478	(8,118)
OTHER FINANCING SOURCES (USES):					
Refunding bonds issued	-	-	-	-	-
Capital -related debt issued	-	-	-	-	-
Premiums on bonds	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	(1,153,290)	-	(23,940)	-
Other adjustments	-	-	-	-	-
Total other financing sources & uses	-	(1,153,290)	-	(23,940)	-
Net change in fund balance	32,266	4,589	(1,242)	26,538	(8,117)
Fund balances-beginning	21,868	734,283	21,485	77,376	79,872
Fund balances-ending	\$ 54,134	\$ 738,872	\$ 20,243	\$ 103,914	71,755

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

Special Revenue Funds

Prisoner Commissary 135	SIU Revenue 136	Cumulative Reserve 138	Kitsap SAIVS 139	Drug Forfeiture Enforcement 140	Anti- Profiteering Revolving 141	Family Court Services 142	Trial Court Improvement 143
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	15,321	-
-	-	-	-	-	-	-	90,584
-	50,895	-	5,978	-	-	-	-
-	79,302	-	-	41,614	3,469	-	-
-	23,455	-	-	-	-	-	-
223,355	25,176	-	-	-	-	-	-
223,355	178,827	-	5,978	41,614	3,469	15,321	90,584
-	-	-	100	-	-	-	-
-	-	-	-	-	-	16,349	-
211,517	176,793	-	-	5,280	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
211,517	176,793	-	100	5,280	-	16,349	-
11,838	2,034	-	5,878	36,334	3,469	(1,028)	90,584
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	596,638	-	-	-	-	-
-	-	-	-	-	-	-	(44,000)
-	-	-	-	-	-	-	-
-	-	596,638	-	-	-	-	(44,000)
11,838	2,034	596,638	5,878	36,334	3,469	(1,028)	46,584
55,363	514,956	-	10,398	27,921	33,143	28,891	1,577
\$ 67,201	\$ 516,990	596,638	\$ 16,276	\$ 64,255	\$ 36,612	\$ 27,863	\$ 48,161

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2007

	Special Revenue Funds				
	Pooling Fees 145	GMA Park Impact Fees 146	GMA Trans. Impact Fees C Kitsap 148	County Parks Acquisition & Develop. 150	Wetland Mitigation Bank 151
REVENUES:					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-
Retail sales & use taxes	-	-	-	-	-
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	327,729	184	-	-
Fines & forfeits	-	-	-	-	-
Investment earnings	293,212	54,174	-	15,437	-
Miscellaneous	-	-	-	190,992	-
Total revenues	<u>293,212</u>	<u>381,904</u>	<u>184</u>	<u>206,429</u>	<u>-</u>
EXPENDITURES:					
Current:					
General government	888,658	-	-	-	-
Judicial Services	-	-	-	-	-
Public safety	-	-	-	-	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Health & Human Services	-	-	-	-	-
Economic Environment	-	-	-	-	-
Culture & recreation	-	-	-	85,889	-
Interest on long-term debt	-	-	-	-	-
Debt service	-	-	-	-	-
Principal	-	-	-	-	-
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	4,333	-
Total expenditures	<u>888,658</u>	<u>-</u>	<u>-</u>	<u>90,222</u>	<u>-</u>
Excess(deficiency) of revenues over expenditures	<u>(595,446)</u>	<u>381,904</u>	<u>184</u>	<u>116,207</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):					
Refunding bonds issued	-	-	-	-	-
Capital -related debt issued	-	-	-	-	-
Premiums on bonds	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	(494,030)	-	-	-
Other adjustments	-	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>(494,030)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(595,446)	(112,126)	184	116,207	-
Fund balances-beginning	811,308	1,072,340	5,267	247,140	176,344
Fund balances-ending	<u>\$ 215,862</u>	<u>\$ 960,214</u>	<u>\$ 5,451</u>	<u>\$ 363,347</u>	<u>\$ 176,344</u>

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

Special Revenue Funds						
911 Enhancement 156	Bucklin Ridge Park Develop. 157	Clear Creek Education 158	Crime Prevention 159	Kingston Commuter Parking 160	Regional Septic Loans Prog 161	Recovery Center 162
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,574,310	-	-	-	-	-	-
-	-	-	1,720	-	-	-
99,874	-	-	-	-	501,647	1,177,577
-	-	-	-	-	-	250,735
-	-	-	37,650	-	-	-
82,150	-	-	1,643	-	-	-
-	-	-	2,775	-	-	100,120
<u>1,756,334</u>	<u>-</u>	<u>-</u>	<u>43,788</u>	<u>-</u>	<u>501,647</u>	<u>1,628,431</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
365,533	-	-	11,116	-	-	-
-	-	-	-	-	493,534	-
-	-	-	-	-	-	2,035,975
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
870,250	-	-	-	-	-	-
<u>1,235,783</u>	<u>-</u>	<u>-</u>	<u>11,116</u>	<u>-</u>	<u>493,534</u>	<u>2,035,975</u>
-	-	-	-	-	-	-
520,551	-	-	32,672	-	8,113	(407,544)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	826,874
(499,920)	-	-	-	-	(8,113)	-
-	-	-	-	-	-	-
<u>(499,920)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(8,113)</u>	<u>826,874</u>
20,631	-	-	32,672	-	0	419,330
<u>1,739,235</u>	<u>1,217</u>	<u>2</u>	<u>77,593</u>	<u>83,740</u>	<u>-</u>	<u>1,228,814</u>
<u>\$ 1,759,866</u>	<u>\$ 1,217</u>	<u>\$ 2</u>	<u>\$ 110,265</u>	<u>\$ 83,740</u>	<u>\$ 0</u>	<u>\$ 1,648,144</u>

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2007

	Dispute Resolution Center 163	CDBG Entitlement 164	Grants 165	Home Entitlement 166	Indianola Forest 170
REVENUES:					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-
Retail sales & use taxes	-	-	-	-	-
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	1,213,292	9,000	1,271,125	-
Charges for services	50,326	-	-	-	-
Fines & forfeits	-	-	-	-	-
Investment earnings	-	-	79	8,264	-
Miscellaneous	-	-	-	6,137	260,000
Total revenues	50,326	1,213,292	9,079	1,285,526	260,000
EXPENDITURES:					
Current:					
General government	-	-	9,001	-	-
Judicial Services	50,326	-	-	-	-
Public safety	-	-	-	-	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Health & Human Services	-	-	-	-	-
Economic Environment	-	1,213,293	-	1,274,557	-
Culture & recreation	-	-	-	-	-
Interest on long-term debt	-	-	-	-	-
Debt service	-	-	-	-	-
Principal	-	-	-	-	-
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	50,326	1,213,293	9,001	1,274,557	-
Excess (deficiency) of revenues over expenditures	-	(1)	78	10,969	260,000
OTHER FINANCING SOURCES (USES):					
Refunding bonds issued	-	-	-	-	-
Capital -related debt issued	-	-	-	-	-
Premiums on bonds	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Other adjustments	-	-	-	-	-
Total other financing sources & uses:	-	-	-	-	-
Net change in fund balance	-	(1)	78	10,969	260,000
Fund balances-beginning	10,622	89	-	66,529	10,644
Fund balances-ending	\$ 10,622	\$ 88	\$ 78	\$ 77,498	\$ 270,644

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

Special Revenue Funds							
Jail & Juvenile Sale Tax 171	Service Area 1 RD Impact Fee 173	Service Area 2 RD Impact Fee 174	Service Area 3 RD Impact Fee 175	Service Area 4 RD Impact Fee 176	Regional Service A. Impact 177	McCormick Village Traffic 1 Fund 178	PEG Fund 179
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
3,791,931	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	84,404	207,546	39,986	99,011	-	294,788	-
-	-	-	-	-	-	-	-
100,625	14,033	59,565	9,510	10,633	3,786	7,127	-
-	-	-	-	-	-	-	50,631
<u>3,892,556</u>	<u>98,437</u>	<u>267,111</u>	<u>49,496</u>	<u>109,644</u>	<u>3,786</u>	<u>301,915</u>	<u>50,631</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
48,540	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	23,662
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	51,807
<u>48,540</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>75,469</u>
-	-	-	-	-	-	-	-
3,844,017	98,437	267,111	49,496	109,644	3,786	301,915	(24,839)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
(4,039,502)	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>(4,039,502)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(195,485)	98,437	267,111	49,496	109,644	3,786	301,915	(24,839)
2,640,283	259,930	1,086,515	185,395	186,054	93,871	29,435	211,831
<u>\$ 2,444,798</u>	<u>\$ 358,367</u>	<u>\$ 1,353,626</u>	<u>\$ 234,891</u>	<u>\$ 295,698</u>	<u>\$ 97,657</u>	<u>\$ 331,350</u>	<u>\$ 186,992</u>

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2007

	McCormick Village Park 1 Fund 180	Developmental Disabilities 182	Substance Abuse 183	Youth Serv Juvenile 185	Commute Trip Reduction 189
REVENUES:					
Property taxes	\$ -	\$ 157,449	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-
Retail sales & use taxes	-	-	-	-	-
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	2,986,060	2,497,946	-	-
Charges for services	93,144	72,253	-	-	-
Fines & forfeits	-	-	-	-	806
Investment earnings	-	-	-	-	-
Miscellaneous	-	28,214	18,249	9,695	54,185
Total revenues	93,144	3,243,976	2,516,195	9,695	54,991
EXPENDITURES:					
Current:					
General government	-	-	-	-	-
Judicial Services	-	-	-	-	-
Public safety	-	-	-	3,501	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	62,426
Health & Human Services	-	3,163,669	1,742,996	-	-
Economic Environment	-	-	-	-	-
Culture & recreation	-	-	-	-	-
Interest on long-term debt	-	-	-	-	-
Debt service	-	-	-	-	-
Principal	-	-	-	-	-
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	-	3,163,669	1,742,996	3,501	62,426
Excess(deficiency) of revenues over expenditures	93,144	80,307	773,199	6,194	(7,436)
OTHER FINANCING SOURCES (USES):					
Refunding bonds issued	-	-	-	-	-
Capital -related debt issued	-	-	-	-	-
Premiums on bonds	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfers in	-	-	18,564	-	-
Transfers out	-	-	(950,538)	-	-
Other adjustments	-	-	-	-	-
Total other financing sources & uses	-	-	(931,974)	-	-
Net change in fund balance	93,144	80,307	(158,775)	6,194	(7,436)
Fund balances-beginning	3,116	1,111,226	434,449	1,825	29,972
Fund balances-ending	\$ 96,260	\$ 1,191,533	\$ 275,674	\$ 8,019	\$ 22,537

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

Area Agency On Aging 190	JTPA Admin 191	Employment Training Fund 192	K. Regional Coordinating Council 193	Model Toxic Control Act 302	Bethel Corridor Dev Project 333	1991A LTGO Bond Project 339	Silverdale Precinct Construct. 351
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
3,500,619	2,833,766	1,097,914	172,890	-	-	-	-
-	-	-	58,817	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	70,910	-	-	616
4,763	-	197,306	5,133	-	-	-	-
<u>3,505,382</u>	<u>2,833,766</u>	<u>1,295,220</u>	<u>236,840</u>	<u>70,910</u>	<u>-</u>	<u>-</u>	<u>616</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	79,647	-	-
3,588,199	2,850,308	1,173,768	-	-	-	-	-
-	-	-	377,398	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>3,588,199</u>	<u>2,850,308</u>	<u>1,173,768</u>	<u>377,398</u>	<u>-</u>	<u>79,647</u>	<u>-</u>	<u>-</u>
(82,817)	(16,542)	121,452	(140,558)	70,910	(79,647)	-	616
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
26,100	-	-	214,594	-	600,000	-	-
-	-	-	-	-	-	(1)	(15,130)
-	-	-	-	-	-	-	-
<u>26,100</u>	<u>-</u>	<u>-</u>	<u>214,594</u>	<u>-</u>	<u>600,000</u>	<u>(1)</u>	<u>(15,130)</u>
(56,717)	(16,542)	121,452	74,036	70,910	520,353	(1)	(14,514)
484,777	20,972	41,690	14,572	1,312,078	(430,554)	1	14,514
<u>\$ 428,060</u>	<u>\$ 4,430</u>	<u>\$ 163,142</u>	<u>\$ 88,608</u>	<u>\$ 1,382,988</u>	<u>\$ 89,799</u>	<u>\$ -</u>	<u>\$ 0</u>

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2007

	Capital Projects Funds			
	Juvenile Services Facility 352	1998 LTGO Bond Project 354	1999B LTGO Bond Project 356	Parks Capital Improve. 382
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	2,788,236
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	1,507	-	1,032	176,890
Miscellaneous	-	-	3,766	415,000
Total revenues	<u>1,507</u>	<u>-</u>	<u>4,798</u>	<u>3,380,126</u>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	649,196
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	304
Capital outlay	-	-	-	3,204,934
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,854,433</u>
Excess(deficiency) of revenues over expenditures	<u>1,507</u>	<u>-</u>	<u>4,798</u>	<u>(474,307)</u>
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Premiums on bonds	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	300,000
Transfers out	-	(24)	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>(24)</u>	<u>-</u>	<u>300,000</u>
Net change in fund balance	1,507	(24)	4,798	(174,307)
Fund balances-beginning	78,067	24	13,270	6,125,845
Fund balances-ending	<u>\$ 79,574</u>	<u>\$ (0)</u>	<u>\$ 18,068</u>	<u>\$ 5,951,538</u>

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

Capital Projects Funds

Jail Construction 383	Capital Proj. 2001 384	CenCom Facility Proj. 385	2002A Facility Proj 386	Administrative Building 387	Government Center Construct 388	KC LTGO Bond Project 392	Debt Service 210
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
7	135,121	36,615	31,247	103,618	-	166,901	-
-	-	455	-	-	-	-	-
7	135,121	37,070	31,247	103,618	-	166,901	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	184,062	-	-	-	-	-
-	62,338	-	347,271	397,870	-	2,607	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	304	-	-	-	302	-
-	2,364,302	57,493	43,416	236,808	-	228,027	-
-	2,426,640	241,859	390,688	634,678	-	230,936	-
-	-	-	-	-	-	-	-
7	(2,291,518)	(204,789)	(359,441)	(531,060)	-	(64,035)	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	172,375	-	-	-	100,000	-
-	-	-	(300,000)	-	(40)	-	(12,023)
-	-	-	-	-	-	-	-
-	-	172,375	(300,000)	-	(40)	100,000	(12,023)
7	(2,291,518)	(32,414)	(659,441)	(531,060)	(40)	35,965	(12,023)
2,697	3,350,448	778,004	1,224,949	2,221,911	40	3,132,053	12,023
\$ 2,704	\$ 1,058,930	\$ 745,591	\$ 565,508	\$ 1,690,851	\$ 0	3,168,018	0

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2007

	Debt Service Funds				
	G.O. Bond 1992A 226	Refunding Bond 1993 227	Juvenile Facility Bonds 229	K.C. G.O. Refunding Bond 1996 230	Special Assessments 265/266
REVENUES:					
Property taxes	\$ -	\$ -	\$ 111	\$ -	\$ -
Special assessments	-	-	-	-	-
Retail sales & use taxes	-	-	-	-	-
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines & forfeits	-	-	-	-	-
Investment earnings	3,744	-	-	738	5,561
Miscellaneous	-	-	-	47,694	13,139
Total revenues	<u>3,744</u>	<u>-</u>	<u>111</u>	<u>48,432</u>	<u>18,700</u>
EXPENDITURES:					
Current:					
General government	-	-	-	-	-
Judicial Services	-	-	-	-	-
Public safety	-	-	-	-	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Health & Human Services	-	-	-	-	-
Economic Environment	-	-	-	-	-
Culture & recreation	-	-	-	-	-
Interest on long-term debt	-	-	-	-	-
Debt service	-	-	-	-	-
Principal	-	-	-	630,000	20,000
Interest and other charges	-	-	-	390,013	3,834
Capital outlay	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,020,013</u>	<u>23,834</u>
Excess(deficiency) of revenues over expenditures	<u>3,744</u>	<u>-</u>	<u>111</u>	<u>(971,581)</u>	<u>(5,134)</u>
OTHER FINANCING SOURCES (USES):					
Refunding bonds issued	-	-	-	-	-
Capital -related debt issued	-	-	-	-	-
Premiums on bonds	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfers in	-	-	-	937,962	-
Transfers out	(136,887)	(1,766)	(445,962)	-	(27,342)
Other adjustments	-	-	-	-	-
Total other financing sources & uses	<u>(136,887)</u>	<u>(1,766)</u>	<u>(445,962)</u>	<u>937,962</u>	<u>(27,342)</u>
Net change in fund balance	<u>(133,143)</u>	<u>(1,766)</u>	<u>(445,851)</u>	<u>(33,619)</u>	<u>(32,476)</u>
Fund balances-beginning	<u>133,143</u>	<u>1,766</u>	<u>445,851</u>	<u>115,125</u>	<u>39,450</u>
Fund balances-ending	<u>-</u>	<u>-</u>	<u>\$ (0)</u>	<u>\$ 81,506</u>	<u>6,974</u>

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

Debt Service							
GO Bond 1999 281	GO Bond 1999B 282	GO Bond Bonds 2000 283	GO Bond 2001 & Refunding 284	GO Bond 2002B 285	GO Bond 2002A 286	GO Bond 2003 287	GO Bond 2003B 288
\$ -	\$ -	\$ -	\$ -	\$ 107	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	917,154	-	-
-	-	-	-	-	-	-	-
-	-	-	-	115	40,708	-	-
-	121,848	-	280,234	-	-	-	-
-	121,848	-	280,234	222	957,862	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	907,148	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
230,000	470,000	545,000	1,205,000	-	-	310,000	380,000
161,678	117,450	112,945	298,600	-	577,389	394,790	706,180
-	-	-	-	-	-	-	-
391,678	587,450	657,945	1,503,600	-	1,484,537	704,790	1,086,180
(391,678)	(465,603)	(657,945)	(1,223,366)	222	(526,675)	(704,790)	(1,086,180)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
391,678	465,604	657,947	1,227,913	-	-	704,790	1,086,182
-	-	-	-	(172,375)	-	-	-
-	-	-	-	-	-	-	-
391,678	465,604	657,947	1,227,913	(172,375)	-	704,790	1,086,182
1	2	2	4,547	(172,153)	(526,675)	0	2
1	1,348,088	26,840	37,419	172,153	770,417	3,518	8,731
\$ 2	\$ 1,348,090	\$ 26,842	\$ 41,966	0	\$ 243,742	\$ 3,518	\$ 8,733

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2007

	Debt Service Funds		
	GO Bond	Road	LTGO
	2004	Improvement	2005
	289	Guaranty 290	Refunding 291
REVENUES:			
Property taxes	\$ -	\$ -	\$ -
Special assessments	-	-	-
Retail sales & use taxes	-	-	-
Other taxes	-	-	-
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	-	-	-
Fines & forfeits	-	-	-
Investment earnings	-	-	-
Miscellaneous	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES:			
Current:			
General government	-	-	-
Judicial Services	-	-	-
Public safety	-	-	-
Physical Environment	-	-	-
Transportation	-	-	-
Health & Human Services	-	-	-
Economic Environment	-	-	-
Culture & recreation	-	-	-
Interest on long-term debt	-	-	-
Debt service	-	-	-
Principal	984,572	-	30,000
Interest and other charges	780,747	-	942,838
Capital outlay	-	-	-
Total expenditures	<u>1,765,319</u>	<u>-</u>	<u>972,838</u>
Excess(deficiency) of revenues over expenditures	<u>(1,765,319)</u>	<u>-</u>	<u>(972,838)</u>
OTHER FINANCING SOURCES (USES):			
Refunding bonds issued	-	-	-
Capital -related debt issued	-	-	-
Premiums on bonds	-	-	-
Sale of capital assets	-	-	-
Transfers in	1,765,911	-	972,839
Transfers out	-	-	-
Other adjustments	-	-	-
Total other financing sources & uses	<u>1,765,911</u>	<u>-</u>	<u>972,839</u>
Net change in fund balance	591	-	2
Fund balances-beginning	9,260	2,737	3,329
Fund balances-ending	<u>\$ 9,851</u>	<u>\$ 2,737</u>	<u>\$ 3,331</u>

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

LTGO 2006 292	Total Nonmajor Governmental Funds
\$ -	1,648,918
-	-
-	7,798,686
-	1,578,382
-	17,041
24,186	27,441,557
-	3,256,942
-	846,434
-	1,733,938
-	2,277,709
24,186	46,599,607
-	2,107,161
-	141,525
-	10,780,151
-	2,446,272
-	166,601
-	14,789,123
-	2,888,910
-	914,585
-	-
-	-
770,000	5,574,572
855,520	5,342,892
-	7,119,636
1,625,520	52,271,428
(1,601,334)	(5,671,821)
-	-
-	-
-	-
-	27
1,601,345	13,885,492
-	(8,521,914)
-	-
1,601,345	5,363,606
11	(308,215)
-	41,271,915
\$ 11	40,963,700

KITSAP COUNTY, WASHINGTON

Cencom Fund 103

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	3,550,605	3,550,605	3,776,777	226,172
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	1,527,454	1,527,454	1,528,595	1,141
Charges for services	23,280	23,280	24,860	1,580
Fines & forfeits	-	-	-	-
Investment earnings	15,000	15,000	71,261	56,261
Miscellaneous	80,438	80,438	142,319	61,881
Total revenues	<u>5,196,777</u>	<u>5,196,777</u>	<u>5,543,811</u>	<u>347,034</u>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	5,437,604	5,437,604	5,207,582	230,022
Interest and other charges	-	-	-	-
Capital outlay	820,000	820,000	-	820,000
Total expenditures	<u>6,257,604</u>	<u>6,257,604</u>	<u>5,207,582</u>	<u>1,050,022</u>
Excess(deficiency) of revenues over expenditures	<u>(1,060,827)</u>	<u>(1,060,827)</u>	<u>336,229</u>	<u>1,397,056</u>
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	27	(27)
Transfers in	847,365	847,365	847,365	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	<u>847,365</u>	<u>847,365</u>	<u>847,392</u>	<u>(27)</u>
Net change in fund balance	<u>(213,462)</u>	<u>(213,462)</u>	<u>1,183,621</u>	<u>1,397,029</u>
Fund balances-beginning	809,721	809,721	809,721	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 596,259</u>	<u>\$ 596,259</u>	<u>\$ 1,993,342</u>	<u>\$ 1,397,029</u>

KITSAP COUNTY, WASHINGTON

Emergency Services Fund 104

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	125,142	125,142	135,142	10,000
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	2,000	2,000	2,429	429
Miscellaneous	-	-	-	-
Total revenues	127,142	127,142	137,571	10,429
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	423,268	423,268	417,363	5,905
Capital outlay	-	-	-	-
Total expenditures	423,268	423,268	417,363	5,905
Excess(deficiency) of revenues over expenditures	(296,126)	(296,126)	(279,792)	16,334
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	299,677	299,677	299,677	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	299,677	299,677	299,677	-
Net change in fund balance	3,551	3,551	19,885	16,334
Fund balances-beginning	44,506	44,506	44,506	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 48,057	\$ 48,057	\$ 64,391	\$ 16,334

KITSAP COUNTY, WASHINGTON

Law Library Fund 105

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	94,000	94,000	96,895	2,895
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	112	112
Total revenues	94,000	94,000	97,007	3,007
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	83,871	83,871	74,850	9,021
Capital outlay	-	-	-	-
Total expenditures	83,871	83,871	74,850	9,021
Excess(deficiency) of revenues over expenditures	10,129	10,129	22,157	12,028
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	10,129	10,129	22,157	12,028
Fund balances-beginning	77,335	77,335	77,335	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 87,464	\$ 87,464	\$ 99,492	\$ 12,028

KITSAP COUNTY, WASHINGTON

KPREP Fund 106

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	2,645,462	6,928,860	3,512,589	(3,416,271)
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	2,500	2,500	14,794	12,294
Miscellaneous	4,800	4,800	17,253	12,453
Total revenues	2,652,762	6,936,160	3,544,636	(3,391,524)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	2,585,091	6,868,489	3,581,160	3,287,329
Capital outlay	-	-	-	-
Total expenditures	2,585,091	6,868,489	3,581,160	3,287,329
Excess(deficiency) of revenues over expenditures	67,671	67,671	(36,523)	(104,194)
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	71,134	71,134	71,134	-
Transfers out	(138,805)	(138,805)	(138,805)	-
Other adjustments	-	-	-	-
Total other financing sources & uses	(67,671)	(67,671)	(67,671)	-
Net change in fund balance	-	-	(104,194)	(104,194)
Fund balances-beginning	244,537	244,537	244,537	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 244,537	\$ 244,537	\$ 140,343	\$ (104,194)

KITSAP COUNTY, WASHINGTON

Human Resources Fund 108

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ 133	\$ 133
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	1,386	1,386
Licenses and permits	-	-	-	-
Intergovernmental	-	-	2,225	2,225
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	3,744	3,744
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	3,744	3,744
OTHER FINANCING SOURCES (USES):				
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	3,744	3,744
Fund balances-beginning	51,533	51,533	51,533	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 51,533	\$ 51,533	\$ 55,277	\$ 3,744

KITSAP COUNTY, WASHINGTON

Election Reserve Fund 111

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	82,618	82,618
Charges for services	153,759	153,759	146,506	(7,253)
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	153,759	153,759	229,123	75,364
EXPENDITURES:				
Current:				
General government	243,965	288,965	183,786	105,179
Judicial Services	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	243,965	288,965	183,786	105,179
Excess(deficiency) of revenues over expenditures	(90,206)	(135,206)	45,337	180,543
OTHER FINANCING SOURCES (USES):				
Total other financing sources & uses	-	-	(45,026)	(45,026)
Net change in fund balance	(90,206)	(135,206)	311	135,517
Fund balances-beginning	503,134	503,134	503,134	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 412,928	\$ 367,928	\$ 503,445	\$ 135,517

KITSAP COUNTY, WASHINGTON

Auditor's Document Preservation Fund 112

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	85,000	125,000	138,082	13,082
Charges for services	214,955	214,955	208,014	(6,941)
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	299,955	339,955	346,096	6,141
EXPENDITURES:				
Current:				
General government	258,932	298,932	218,731	80,201
Judicial Services	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	258,932	298,932	218,731	80,201
Excess(deficiency) of revenues over expenditures	41,023	41,023	127,365	86,342
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	41,023	41,023	127,365	86,342
Fund balances-beginning	204,817	204,817	204,817	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 245,840	\$ 245,840	\$ 332,182	\$ 86,342

KITSAP COUNTY, WASHINGTON

Housing Affordability Fund 113

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	1,111,000	1,111,000	960,294	(150,706)
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	1,111,000	1,111,000	960,294	(150,706)
EXPENDITURES:				
Current:				
General government	500,000	1,121,000	788,918	332,082
Capital outlay	-	-	-	-
Total expenditures	500,000	1,121,000	788,918	332,082
Excess(deficiency) of revenues over expenditures	611,000	(10,000)	171,376	181,376
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	611,000	(10,000)	171,376	181,376
Fund balances-beginning	1,464,799	1,464,799	1,464,799	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 2,075,799	\$ 1,454,799	\$ 1,636,175	\$ 181,376

KITSAP COUNTY, WASHINGTON

Westnet Fund 114

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	218,000	218,000	612,898	394,898
Charges for services	-	-	-	-
Fines & forfeits	70,000	70,000	631,796	561,796
Investment earnings	45,000	45,000	60,157	15,157
Miscellaneous	168,276	168,276	54,663	(113,613)
Total revenues	501,276	501,276	1,359,515	858,239
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	532,123	625,844	551,494	74,350
Capital outlay	50,000	50,000	53,267	(3,267)
Total expenditures	582,123	675,844	604,761	71,083
Excess(deficiency) of revenues over expenditures	(80,847)	(174,568)	754,754	929,322
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	50,000	50,000	-	(50,000)
Transfers out	(70,000)	(70,000)	(13,200)	56,800
Other adjustments	-	-	-	-
Total other financing sources & uses	(20,000)	(20,000)	(13,200)	6,800
Net change in fund balance	(100,847)	(194,568)	741,554	936,122
Fund balances-beginning	1,232,864	1,232,864	1,232,864	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 1,132,017	\$ 1,038,296	\$ 1,974,418	\$ 936,122

KITSAP COUNTY, WASHINGTON

Boating Safety Improvement Fund 117

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	55,884	55,884	57,648	1,764
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	762	135	(627)
Total revenues	55,884	56,646	57,783	1,137
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	63,650	69,412	16,210	53,202
Physical Environment	-	-	-	-
Capital outlay	-	-	5,000	(5,000)
Total expenditures	63,650	69,412	21,210	48,202
Excess(deficiency) of revenues over expenditures	(7,766)	(12,766)	36,573	49,339
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(7,766)	(12,766)	36,573	49,339
Fund balances-beginning	42,777	42,777	42,777	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 35,011	\$ 30,011	\$ 79,350	\$ 49,339

KITSAP COUNTY, WASHINGTON

Special Purpose Path Fund 119

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	28,724	28,724	26,997	(1,727)
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	1,500	1,500	2,116	616
Miscellaneous	-	-	-	-
Total revenues	30,224	30,224	29,113	(1,111)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Transportation	60,000	60,000	24,528	35,472
Capital outlay	-	-	-	-
Total expenditures	60,000	60,000	24,528	35,472
Excess(deficiency) of revenues over expenditures	(29,776)	(29,776)	4,585	34,361
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(29,776)	(29,776)	4,585	34,361
Fund balances-beginning	83,248	83,248	83,248	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 53,472	\$ 53,472	\$ 87,833	\$ 34,361

KITSAP COUNTY, WASHINGTON

Noxious Weed Control Fund 120

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	750,000	750,000	116,098	(633,902)
Charges for services	100,000	100,000	108,101	8,101
Fines & forfeits	-	-	-	-
Investment earnings	150	150	566	416
Miscellaneous	-	-	-	-
Total revenues	850,150	850,150	224,764	(625,386)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	866,781	866,781	227,385	639,396
Transportation	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	866,781	866,781	227,385	639,396
Excess(deficiency) of revenues over expenditures	(16,631)	(16,631)	(2,621)	14,010
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(16,631)	(16,631)	(2,621)	14,010
Fund balances-beginning	24,361	24,361	24,361	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 7,730	\$ 7,730	\$ 21,740	\$ 14,010

KITSAP COUNTY, WASHINGTON

Treasurer's M&O Fund 121

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	47,771	47,771
Fines & forfeits	-	-	-	-
Investment earnings	-	-	29,180	29,180
Miscellaneous	-	-	862	862
Total revenues	-	-	77,813	77,813
EXPENDITURES:				
Current:				
General government	-	-	15,560	(15,560)
Judicial Services	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	15,560	(15,560)
Excess(deficiency) of revenues over expenditures	-	-	62,253	62,253
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	62,253	62,253
Fund balances-beginning	529,865	529,865	529,865	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 529,865	\$ 529,865	\$ 592,118	\$ 62,253

KITSAP COUNTY, WASHINGTON

Electronic Technology Excise Fund 123

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	30,000	30,000	42,166	12,166
Charges for services	5,000	5,000	-	(5,000)
Fines & forfeits	-	-	-	-
Investment earnings	-	-	3,963	3,963
Miscellaneous	-	-	-	-
Total revenues	35,000	35,000	46,129	11,129
EXPENDITURES:				
Current:				
General government	60,000	60,000	-	60,000
Judicial Services	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	60,000	60,000	-	60,000
Excess(deficiency) of revenues over expenditures	(25,000)	(25,000)	46,129	71,129
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(25,000)	(25,000)	46,129	71,129
Fund balances-beginning	93,535	93,535	93,535	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 68,535	\$ 68,535	\$ 139,664	\$ 71,129

KITSAP COUNTY, WASHINGTON

Veteran's Relief Fund 124

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ 223,500	\$ 223,500	\$ 286,148	\$ 62,648
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	554	554
Licenses and permits	-	-	-	-
Intergovernmental	300	300	890	590
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	43,412	43,412
Miscellaneous	-	-	3,500	3,500
Total revenues	<u>223,800</u>	<u>223,800</u>	<u>334,504</u>	<u>110,704</u>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	223,740	223,740	187,136	36,604
Economic Environment	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>223,740</u>	<u>223,740</u>	<u>187,136</u>	<u>36,604</u>
Excess(deficiency) of revenues over expenditures	<u>60</u>	<u>60</u>	<u>147,368</u>	<u>147,308</u>
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	<u>60</u>	<u>60</u>	<u>147,368</u>	<u>147,308</u>
Fund balances-beginning	<u>937,759</u>	<u>937,759</u>	<u>937,759</u>	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 937,819</u>	<u>\$ 937,819</u>	<u>\$ 1,085,127</u>	<u>\$ 147,308</u>

KITSAP COUNTY, WASHINGTON

Expert Witness Fund 125

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	36,000	36,000	34,673	(1,327)
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	36,000	36,000	34,673	(1,327)
EXPENDITURES:				
Current:				
General government	25,000	25,000	2,407	22,593
Judicial Services	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	25,000	25,000	2,407	22,593
Excess(deficiency) of revenues over expenditures	11,000	11,000	32,266	21,266
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	11,000	11,000	32,266	21,266
Fund balances-beginning	21,868	21,868	21,868	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 32,868	\$ 32,868	\$ 54,134	\$ 21,266

KITSAP COUNTY, WASHINGTON

Conservation Futures Tax Fund 129

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ 1,088,676	\$ 1,088,676	\$ 1,104,970	\$ 16,294
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	2,132	2,132
Licenses and permits	-	-	-	-
Intergovernmental	-	-	3,741	3,741
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	19,288	19,288	47,036	27,748
Miscellaneous	-	-	-	-
Total revenues	1,107,964	1,107,964	1,157,879	49,915
EXPENDITURES:				
Current:				
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	1,107,964	1,107,964	1,157,879	49,915
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(1,153,287)	(1,153,287)	(1,153,290)	(3)
Other adjustments	-	-	-	-
Total other financing sources & uses	(1,153,287)	(1,153,287)	(1,153,290)	(3)
Net change in fund balance	(45,323)	(45,323)	4,589	49,912
Fund balances-beginning	734,283	734,283	734,283	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 688,960	\$ 688,960	\$ 738,872	\$ 49,912

KITSAP COUNTY, WASHINGTON

Community Service Fund 130

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	35,000	35,000	28,707	(6,293)
Fines & forfeits	7,000	7,000	17,124	10,124
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	42,000	42,000	45,830	3,830
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	49,572	49,572	47,072	2,500
Total expenditures	49,572	49,572	47,072	2,500
Excess(deficiency) of revenues over expenditures	(7,572)	(7,572)	(1,242)	6,330
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(7,572)	(7,572)	(1,242)	6,330
Fund balances-beginning	21,485	21,485	21,485	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 13,913	\$ 13,913	\$ 20,243	\$ 6,330

KITSAP COUNTY, WASHINGTON

Kitsap County Stadium Fund 132

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	200,000	200,000	229,978	29,978
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	200,000	200,000	229,978	29,978
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	180,000	180,000	179,500	500
Total expenditures	180,000	180,000	179,500	500
Excess(deficiency) of revenues over expenditures	20,000	20,000	50,478	30,478
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Total other financing sources & uses	(23,940)	(23,939)	(23,940)	(1)
Net change in fund balance	(3,940)	(3,939)	26,538	30,477
Fund balances-beginning	77,376	77,376	77,376	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 73,436	\$ 73,437	\$ 103,914	\$ 30,477

KITSAP COUNTY, WASHINGTON

1% For Art Program Fund 134

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	93,814	93,814	8,118	85,696
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	93,814	93,814	8,118	85,696
Excess(deficiency) of revenues over expenditures	(93,814)	(93,814)	(8,118)	85,696
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(93,814)	(93,814)	(8,118)	85,696
Fund balances-beginning	79,872	79,872	79,872	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ (13,942)	\$ (13,942)	\$ 71,754	\$ 85,696

KITSAP COUNTY, WASHINGTON

Prisoner Commissary Fund 135

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	182,250	232,250	223,355	(8,895)
Total revenues	182,250	232,250	223,355	(8,895)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	205,946	257,676	211,517	46,159
Capital outlay	-	-	-	-
Total expenditures	205,946	257,676	211,517	46,159
Excess(deficiency) of revenues over expenditures	(23,696)	(25,426)	11,838	37,264
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(23,696)	(25,426)	11,838	37,264
Fund balances-beginning	55,363	55,363	55,363	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 31,667	\$ 29,937	\$ 67,201	\$ 37,264

KITSAP COUNTY, WASHINGTON

SIU Revenue Fund 136

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	47,750	47,750	50,895	3,145
Fines & forfeits	25,000	25,000	79,302	54,302
Investment earnings	18,000	18,000	23,455	5,455
Miscellaneous	12,000	12,000	25,176	13,176
Total revenues	102,750	102,750	178,827	76,077
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	117,776	227,884	176,793	51,091
Capital outlay	-	-	-	-
Total expenditures	117,776	227,884	176,793	51,091
Excess(deficiency) of revenues over expenditures	(15,026)	(125,134)	2,034	127,168
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	50,000	50,000	-	(50,000)
Transfers out	(90,000)	(90,000)	-	90,000
Other adjustments	-	-	-	-
Total other financing sources & uses	(40,000)	(40,000)	-	40,000
Net change in fund balance	(55,026)	(165,134)	2,034	167,168
Fund balances-beginning	514,956	514,956	514,956	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 459,930	\$ 349,822	\$ 516,990	\$ 167,168

KITSAP COUNTY, WASHINGTON

Kitsap SAIVS Fund 139

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	2,516	2,516	-	(2,516)
Charges for services	6,666	6,666	5,978	(688)
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	9,182	9,182	5,978	(3,204)
EXPENDITURES:				
Current:				
General government	9,182	9,182	100	9,082
Capital outlay	-	-	-	-
Total expenditures	9,182	9,182	100	9,082
Excess(deficiency) of revenues over expenditures	-	-	5,878	5,878
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	5,878	5,878
Fund balances-beginning	10,398	10,398	10,398	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 10,398	\$ 10,398	\$ 16,276	\$ 5,878

KITSAP COUNTY, WASHINGTON

Drug Forfeiture Enforcement Fund 140

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	15,000	15,000	41,614	26,614
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	15,000	15,000	41,614	26,614
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	13,945	13,945	5,280	8,665
Physical Environment	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	13,945	13,945	5,280	8,665
Excess(deficiency) of revenues over expenditures	1,055	1,055	36,334	35,279
OTHER FINANCING SOURCES (USES):				
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	1,055	1,055	36,334	35,279
Fund balances-beginning	27,921	27,921	27,921	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 28,976	\$ 28,976	\$ 64,255	\$ 35,279

KITSAP COUNTY, WASHINGTON

Anti-Profiteering Revolving Fund 141

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	4,000	4,000	3,469	(531)
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	4,000	4,000	3,469	(531)
EXPENDITURES:				
Current:				
General government	7,500	7,500	-	7,500
Judicial Services	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay				
Total expenditures	7,500	7,500	-	7,500
Excess(deficiency) of revenues over expenditures	(3,500)	(3,500)	3,469	6,969
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(3,500)	(3,500)	3,469	6,969
Fund balances-beginning	33,143	33,143	33,143	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 29,643	\$ 29,643	\$ 36,612	\$ 6,969

KITSAP COUNTY, WASHINGTON

Family Court Services Fund 142

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	17,000	17,000	15,321	(1,679)
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	17,000	17,000	15,321	(1,679)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	18,391	18,391	16,349	2,042
Public safety	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	18,391	18,391	16,349	2,042
Excess(deficiency) of revenues over expenditures	(1,391)	(1,391)	(1,028)	363
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(1,391)	(1,391)	(1,028)	363
Fund balances-beginning	28,891	28,891	28,891	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 27,500	\$ 27,500	\$ 27,863	\$ 363

KITSAP COUNTY, WASHINGTON

Trial Court Improvement Fund 143

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	44,000	44,000	90,584	46,584
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	44,000	44,000	90,584	46,584
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	44,000	44,000	90,584	46,584
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Total other financing sources & uses	(44,000)	(44,000)	(44,000)	-
Net change in fund balance	-	-	46,584	46,584
Fund balances-beginning	1,577	1,577	1,577	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 1,577	\$ 1,577	\$ 48,161	\$ 46,584

KITSAP COUNTY, WASHINGTON

Pooling Fees Fund 145

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	250,000	250,000	293,212	43,212
Miscellaneous	-	-	-	-
Total revenues	250,000	250,000	293,212	43,212
EXPENDITURES:				
Current:				
General government	246,139	246,139	888,658	(642,519)
Judicial Services	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay				
Total expenditures	246,139	246,139	888,658	(642,519)
Excess(deficiency) of revenues over expenditures	3,861	3,861	(595,446)	(599,307)
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Total other financing sources & uses	(685,691)	(685,691)	-	685,691
Net change in fund balance	(681,830)	(681,830)	(595,446)	86,384
Fund balances-beginning	811,308	811,308	811,308	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 129,478	\$ 129,478	\$ 215,862	\$ 86,384

KITSAP COUNTY, WASHINGTON

GMA Park Impact Fees Fund 146

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	412,000	412,000	327,729	(84,271)
Fines & forfeits	-	-	-	-
Investment earnings	-	-	54,174	54,174
Miscellaneous	-	-	-	-
Total revenues	412,000	412,000	381,904	(30,096)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	412,000	412,000	381,904	(30,096)
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(494,030)	(494,030)	(494,030)	-
Other adjustments	-	-	-	-
Total other financing sources & uses	(494,030)	(494,030)	(494,030)	-
Net change in fund balance	(82,030)	(82,030)	(112,126)	(30,096)
Fund balances-beginning	1,072,340	1,072,340	1,072,340	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 990,310	\$ 990,310	\$ 960,214	\$ (30,096)

KITSAP COUNTY, WASHINGTON

GMA Trans Impact Fee Central Kitsap Fund 148

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	184	184
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	184	184
EXPENDITURES:				
Current:				
General government	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	184	184
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	184	184
Fund balances-beginning	5,267	5,267	5,267	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 5,267	\$ 5,267	\$ 5,451	\$ 184

KITSAP COUNTY, WASHINGTON

County Parks Acquisition & Development Fund 150

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	15,437	15,437
Miscellaneous	201,000	201,000	190,992	(10,008)
Total revenues	201,000	201,000	206,429	5,429
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	250,000	250,000	85,889	164,111
Capital outlay	-	-	4,333	(4,333)
Total expenditures	250,000	250,000	90,222	159,778
Excess(deficiency) of revenues over expenditures	(49,000)	(49,000)	116,207	165,207
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(49,000)	(49,000)	116,207	165,207
Fund balances-beginning	247,140	247,140	247,140	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 198,140	\$ 198,140	\$ 363,347	\$ 165,207

KITSAP COUNTY, WASHINGTON

Wetland Mitigation Fund 151

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	108,844	108,844	-	108,844
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	108,844	108,844	-	108,844
Excess(deficiency) of revenues over expenditures	(108,844)	(108,844)	-	108,844
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(108,844)	(108,844)	-	108,844
Fund balances-beginning	176,344	176,344	176,344	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 67,500	\$ 67,500	\$ 176,344	\$ 108,844

KITSAP COUNTY, WASHINGTON

911 Enhancement Fund 156

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	1,541,224	1,541,224	1,574,310	33,086
Licenses and permits	-	-	-	-
Intergovernmental	-	-	99,874	99,874
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	33,612	33,612	82,150	48,538
Miscellaneous	-	-	-	-
Total revenues	1,574,836	1,574,836	1,756,334	181,498
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	236,192	236,192	365,533	(129,341)
Physical Environment	-	-	-	-
Capital outlay	2,500,000	2,500,000	870,250	1,629,750
Total expenditures	2,736,192	2,736,192	1,235,783	1,500,409
Excess(deficiency) of revenues over expenditures	(1,161,356)	(1,161,356)	520,551	1,681,907
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(499,920)	(499,920)	(499,920)	-
Other adjustments	-	-	-	-
Total other financing sources & uses	(499,920)	(499,920)	(499,920)	-
Net change in fund balance	(1,661,276)	(1,661,276)	20,631	1,681,907
Fund balances-beginning	1,739,235	1,739,235	1,739,235	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 77,959	\$ 77,959	\$ 1,759,866	\$ 1,681,907

KITSAP COUNTY, WASHINGTON

Bucklin Ridge Park Development Fund 157

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
General government	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	-	-
Fund balances-beginning	1,217	1,217	1,217	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 1,217	\$ 1,217	\$ 1,217	\$ -

KITSAP COUNTY, WASHINGTON

Clear Creek Education Awareness Fund 158

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
General government	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	-	-
Fund balances-beginning	2	2	2	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 2	\$ 2	\$ 2	\$ -

KITSAP COUNTY, WASHINGTON

Crime Prevention Fund 159

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	2,000	2,000	1,720	(280)
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	40,000	40,000	37,650	(2,350)
Investment earnings	-	-	1,643	1,643
Miscellaneous	-	-	2,775	2,775
Total revenues	42,000	42,000	43,788	1,788
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	52,900	52,900	11,116	41,784
Physical Environment	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	52,900	52,900	11,116	41,784
Excess(deficiency) of revenues over expenditures	(10,900)	(10,900)	32,672	43,572
OTHER FINANCING SOURCES (USES):				
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(10,900)	(10,900)	32,672	43,572
Fund balances-beginning	77,593	77,593	77,593	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 66,693	\$ 66,693	\$ 110,265	\$ 43,572

KITSAP COUNTY, WASHINGTON

Kingston Commuter Parking Fund 160

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	83,740	83,740	-	83,740
Excess(deficiency) of revenues over expenditures	(83,740)	(83,740)	-	83,740
OTHER FINANCING SOURCES (USES):				
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(83,740)	(83,740)	-	83,740
Fund balances-beginning	83,740	83,740	83,740	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ -	\$ 83,740	\$ 83,740

KITSAP COUNTY, WASHINGTON

Regional Septic Loans

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	601,807	501,647	(100,160)
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	601,807	501,647	(100,160)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	566,807	493,534	73,273
Transportation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	566,807	493,534	73,273
Excess(deficiency) of revenues over expenditures	-	35,000	8,113	(26,887)
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	(35,000)	(8,113)	26,887
Other adjustments	-	-	-	-
Total other financing sources & uses	-	(35,000)	(8,113)	26,887
Net change in fund balance	-	-	0	0
Fund balances-beginning	-	-	0	0
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ -	\$ 0	\$ 0

KITSAP COUNTY, WASHINGTON

Recovery Center

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ 100,000	\$ 100,000
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	1,325,000	1,325,000	1,177,577	(147,423)
Charges for services	200,000	200,000	250,735	50,735
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	110	110	100,120	100,010
Total revenues	<u>1,525,110</u>	<u>1,525,110</u>	<u>1,628,431</u>	<u>103,321</u>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	2,580,293	2,580,293	2,035,975	544,318
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	30,000	30,000	-	30,000
Total expenditures	<u>2,610,293</u>	<u>2,610,293</u>	<u>2,035,975</u>	<u>574,318</u>
Excess(deficiency) of revenues over expenditures	<u>(1,085,183)</u>	<u>(1,085,183)</u>	<u>(407,544)</u>	<u>677,639</u>
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	1,105,390	1,105,390	826,874	(278,516)
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	<u>1,105,390</u>	<u>1,105,390</u>	<u>826,874</u>	<u>(278,516)</u>
Net change in fund balance	<u>20,207</u>	<u>20,207</u>	<u>419,330</u>	<u>399,123</u>
Fund balances-beginning	1,228,814	1,228,814	1,228,814	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 1,249,021</u>	<u>\$ 1,249,021</u>	<u>\$ 1,648,144</u>	<u>\$ 399,123</u>

KITSAP COUNTY, WASHINGTON

Dispute Resolution Center Fund 163

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	50,000	50,000	50,326	326
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	50,000	50,000	50,326	326
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	50,000	50,000	50,326	(326)
Public safety	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	50,000	50,000	50,326	(326)
Excess(deficiency) of revenues over expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	-	-
Fund balances-beginning	10,622	10,622	10,622	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 10,622	\$ 10,622	\$ 10,622	\$ -

KITSAP COUNTY, WASHINGTON

CDBG Entitlement Fund 164

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	2,600,000	2,600,000	1,213,292	(1,386,708)
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	2,600,000	2,600,000	1,213,292	(1,386,708)
EXPENDITURES:				
Current:				
Economic Environment	2,600,000	2,600,000	1,213,293	1,386,707
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	2,600,000	2,600,000	1,213,293	1,386,707
Excess(deficiency) of revenues over expenditures	-	-	(1)	(1)
OTHER FINANCING SOURCES (USES):				
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	(1)	(1)
Fund balances-beginning	89	89	89	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 89	\$ 89	\$ 88	\$ (1)

KITSAP COUNTY, WASHINGTON

County Grants

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	9,000	9,000
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	79	79
Miscellaneous	-	-	-	-
Total revenues	-	-	9,079	9,079
EXPENDITURES:				
Current:				
General government	-	-	9,001	(9,001)
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	9,001	(9,001)
Excess(deficiency) of revenues over expenditures	-	-	78	78
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	78	78
Fund balances-beginning	-	-	-	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ -	\$ 78	\$ 78

KITSAP COUNTY, WASHINGTON

Home Entitlement 166

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	3,235,010	3,235,010	1,271,125	(1,963,885)
Fines & forfeits	-	-	-	-
Investment earnings	-	-	8,264	8,264
Miscellaneous	-	-	6,137	6,137
Total revenues	3,235,010	3,235,010	1,285,526	(1,949,484)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	3,235,010	3,235,010	1,274,557	1,960,453
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	3,235,010	3,235,010	1,274,557	1,960,453
Excess(deficiency) of revenues over expenditures	-	-	10,969	10,969
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	10,969	10,969
Fund balances-beginning	-	-	66,529	66,529
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ -	\$ 77,498	\$ 77,498

KITSAP COUNTY, WASHINGTON

Indianola Forest Fund 170

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Miscellaneous	-	-	260,000	260,000
Total revenues	-	-	260,000	260,000
EXPENDITURES:				
Current:				
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	10,644	10,644	-	10,644
Total expenditures	10,644	10,644	-	10,644
Excess(deficiency) of revenues over expenditures	(10,644)	(10,644)	260,000	270,644
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(10,644)	(10,644)	260,000	270,644
Fund balances-beginning	10,644	10,644	10,644	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ -	\$ 270,644	\$ 270,644

KITSAP COUNTY, WASHINGTON

Jail & Juvenile Sales Tax Fund 171

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	3,604,489	3,604,489	3,791,931	187,442
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	61,419	61,419	100,625	39,206
Miscellaneous	-	-	-	-
Total revenues	3,665,908	3,665,908	3,892,556	226,648
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	13,899	48,540	(34,641)
Physical Environment	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	37,000	-	37,000
Total expenditures	-	50,899	48,540	2,359
Excess(deficiency) of revenues over expenditures	3,665,908	3,615,009	3,844,017	229,008
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(4,020,936)	(4,037,936)	(4,039,502)	(1,566)
Other adjustments	-	-	-	-
Total other financing sources & uses	(4,020,936)	(4,037,936)	(4,039,502)	(1,566)
Net change in fund balance	(355,028)	(422,927)	(195,485)	227,442
Fund balances-beginning	2,640,283	2,640,283	2,640,283	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 2,285,255	\$ 2,217,356	\$ 2,444,798	\$ 227,442

KITSAP COUNTY, WASHINGTON

Service Area 1 RD Impact Fee Fund 173

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	690,000	690,000	84,404	(605,596)
Fines & forfeits	-	-	-	-
Investment earnings	-	-	14,033	14,033
Miscellaneous	-	-	-	-
Total revenues	690,000	690,000	98,437	(591,563)
EXPENDITURES:				
Current:				
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	690,000	690,000	98,437	(591,563)
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(690,000)	(690,000)	-	690,000
Other adjustments	-	-	-	-
Total other financing sources & uses	(690,000)	(690,000)	-	690,000
Net change in fund balance	-	-	98,437	98,437
Fund balances-beginning	259,930	259,930	259,930	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 259,930	\$ 259,930	\$ 358,367	\$ 98,437

KITSAP COUNTY, WASHINGTON

Service Area 2 RD Impact Fee Fund 174

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	2,489,000	2,489,000	207,546	(2,281,454)
Fines & forfeits	-	-	-	-
Investment earnings	-	-	59,565	59,565
Miscellaneous	-	-	-	-
Total revenues	2,489,000	2,489,000	267,111	(2,221,889)
EXPENDITURES:				
Current:				
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	2,489,000	2,489,000	267,111	(2,221,889)
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(2,489,000)	(2,489,000)	-	2,489,000
Other adjustments	-	-	-	-
Total other financing sources & uses	(2,489,000)	(2,489,000)	-	2,489,000
Net change in fund balance	-	-	267,111	267,111
Fund balances-beginning	1,086,515	1,086,515	1,086,515	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 1,086,515	\$ 1,086,515	\$ 1,353,626	\$ 267,111

KITSAP COUNTY, WASHINGTON

Service Area 3 Rd Impact Fee Fund 175

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	132,000	132,000	39,986	(92,014)
Fines & forfeits	-	-	-	-
Investment earnings	-	-	9,510	9,510
Miscellaneous	-	-	-	-
Total revenues	132,000	132,000	49,496	(82,504)
EXPENDITURES:				
Current:				
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	132,000	132,000	49,496	(82,504)
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(70,000)	(70,000)	-	70,000
Other adjustments	-	-	-	-
Total other financing sources & uses	(70,000)	(70,000)	-	70,000
Net change in fund balance	62,000	62,000	49,496	(12,504)
Fund balances-beginning	185,395	185,395	185,395	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 247,395	\$ 247,395	\$ 234,891	\$ (12,504)

KITSAP COUNTY, WASHINGTON

Service Area 4 Rd Impact Fee Fund 176

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	137,000	137,000	99,011	(37,989)
Fines & forfeits	-	-	-	-
Investment earnings	-	-	10,633	10,633
Miscellaneous	-	-	-	-
Total revenues	137,000	137,000	109,644	(27,356)
EXPENDITURES:				
Current:				
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	137,000	137,000	109,644	(27,356)
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(105,000)	(105,000)	-	105,000
Other adjustments	-	-	-	-
Total other financing sources & uses	(105,000)	(105,000)	-	105,000
Net change in fund balance	32,000	32,000	109,644	77,644
Fund balances-beginning	186,054	186,054	186,054	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 218,054	\$ 218,054	\$ 295,698	\$ 77,644

KITSAP COUNTY, WASHINGTON

Regional Service Area Impact Fund 177

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Charges for services	365,000	365,000	-	(365,000)
Fines & forfeits	-	-	-	-
Investment earnings	-	-	3,786	3,786
Miscellaneous	-	-	-	-
Total revenues	365,000	365,000	3,786	(361,214)
EXPENDITURES:				
Current:				
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	365,000	365,000	3,786	(361,214)
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(365,000)	(365,000)	-	365,000
Other adjustments	-	-	-	-
Total other financing sources & uses	(365,000)	(365,000)	-	365,000
Net change in fund balance	-	-	3,786	3,786
Fund balances-beginning	93,871	93,871	93,871	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 93,871	\$ 93,871	\$ 97,657	\$ 3,786

KITSAP COUNTY, WASHINGTON

McCormick Village Traffic 1 Fund 178

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	294,788	294,788
Fines & forfeits	-	-	-	-
Investment earnings	-	-	7,127	7,127
Miscellaneous	-	-	-	-
Total revenues	-	-	301,915	301,915
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	301,915	301,915
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	301,915	301,915
Fund balances-beginning	29,435	29,435	29,435	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 29,435	\$ 29,435	\$ 331,350	\$ 301,915

KITSAP COUNTY, WASHINGTON

PEG Fund 179

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	48,000	48,000	50,631	2,631
Total revenues	48,000	48,000	50,631	2,631
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	23,662	(23,662)
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	37,500	51,807	(14,307)
Total expenditures	-	37,500	75,469	(37,969)
Excess(deficiency) of revenues over expenditures	48,000	10,500	(24,839)	(35,339)
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	48,000	10,500	(24,839)	(35,339)
Fund balances-beginning	211,831	211,831	211,831	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 259,831	\$ 222,331	\$ 186,992	\$ (35,339)

KITSAP COUNTY, WASHINGTON

McCormick Village Park 1 Fund 180

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	93,144	93,144
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	93,144	93,144
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	93,144	93,144
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	93,144	93,144
Fund balances-beginning	3,116	3,116	3,116	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 3,116	\$ 3,116	\$ 96,260	\$ 93,144

KITSAP COUNTY, WASHINGTON

Develop Disabilities Fund 182

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ 240,000	\$ 240,000	\$ 157,449	\$ (82,551)
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	3,342,500	3,342,500	2,986,060	(356,440)
Charges for services	112,500	112,500	72,253	(40,247)
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	28,214	28,214
Total revenues	3,695,000	3,695,000	3,243,976	(451,024)
EXPENDITURES:				
Current:				
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	3,693,328	3,693,328	3,163,669	529,659
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	3,693,328	3,693,328	3,163,669	529,659
Excess(deficiency) of revenues over expenditures	1,672	1,672	80,307	78,635
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	1,672	1,672	80,307	78,635
Fund balances-beginning	1,111,226	1,111,226	1,111,226	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 1,112,898	\$ 1,112,898	\$ 1,191,533	\$ 78,635

KITSAP COUNTY, WASHINGTON

Substance Abuse Treatment Fund 183

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	2,709,436	2,709,436	2,497,946	(211,490)
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	2,000	2,000	18,249	16,249
Total revenues	2,711,436	2,711,436	2,516,195	(195,241)
EXPENDITURES:				
Current:				
Health & Human Services	1,792,306	1,816,060	1,742,996	73,064
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay				
Total expenditures	1,792,306	1,816,060	1,742,996	73,064
Excess(deficiency) of revenues over expenditures	919,130	895,376	773,199	(122,177)
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	18,564	18,564	18,564	-
Transfers out	(935,254)	(954,754)	(950,538)	4,216
Other adjustments	-	-	-	-
Total other financing sources & uses	(916,690)	(936,190)	(931,974)	4,216
Net change in fund balance	2,440	(40,814)	(158,775)	(117,961)
Fund balances-beginning	434,449	434,449	434,449	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 436,889	\$ 393,635	\$ 275,674	\$ (117,961)

KITSAP COUNTY, WASHINGTON

Commute Trip Reduction Fund 189

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	806	806
Investment earnings	-	-	-	-
Miscellaneous	56,880	56,880	54,185	(2,696)
Total revenues	56,880	56,880	54,991	(1,890)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Physical Environment	-	-	-	-
Transportation	31,840	57,127	62,426	(5,299)
Total expenditures	31,840	57,127	62,426	(5,299)
Excess(deficiency) of revenues over expenditures	25,040	(247)	(7,436)	(7,189)
OTHER FINANCING SOURCES (USES):				
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	25,040	(247)	(7,436)	(7,189)
Fund balances-beginning	29,972	29,972	29,972	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 55,012	\$ 29,725	\$ 22,537	\$ (7,189)

KITSAP COUNTY, WASHINGTON

Area Agency on Aging Fund 190

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	3,974,000	3,974,000	3,500,619	(473,381)
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	4,763	4,763
Total revenues	3,974,000	3,974,000	3,505,382	(468,618)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	3,983,996	3,983,996	3,588,199	395,797
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	3,983,996	3,983,996	3,588,199	395,797
Excess(deficiency) of revenues over expenditures	(9,996)	(9,996)	(82,817)	(72,821)
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	26,100	26,100	26,100	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	26,100	26,100	26,100	-
Net change in fund balance	16,104	16,104	(56,717)	(72,821)
Fund balances-beginning	484,777	484,777	484,777	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 500,881	\$ 500,881	\$ 428,060	\$ (72,821)

KITSAP COUNTY, WASHINGTON

JTPA Admin Fund 191

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	4,075,000	4,075,000	2,833,766	(1,241,234)
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	150,000	150,000	-	(150,000)
Total revenues	<u>4,225,000</u>	<u>4,225,000</u>	<u>2,833,766</u>	<u>(1,391,234)</u>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	4,251,354	4,251,354	2,850,308	1,401,046
Economic Environment	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>4,251,354</u>	<u>4,251,354</u>	<u>2,850,308</u>	<u>1,401,046</u>
Excess(deficiency) of revenues over expenditures	<u>(26,354)</u>	<u>(26,354)</u>	<u>(16,542)</u>	<u>9,812</u>
OTHER FINANCING SOURCES (USES):				
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>(26,354)</u>	<u>(26,354)</u>	<u>(16,542)</u>	<u>9,812</u>
Fund balances-beginning	20,972	20,972	20,972	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ (5,382)</u>	<u>\$ (5,382)</u>	<u>\$ 4,430</u>	<u>\$ 9,812</u>

KITSAP COUNTY, WASHINGTON

Employment Training Fund 192

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	900,000	1,200,000	1,097,914	(102,086)
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	200,000	200,000	197,306	(2,694)
Total revenues	1,100,000	1,400,000	1,295,220	(104,780)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	1,100,000	1,400,000	1,173,768	226,232
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	1,100,000	1,400,000	1,173,768	226,232
Excess(deficiency) of revenues over expenditures	-	-	121,452	121,452
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	121,452	121,452
Fund balances-beginning	41,690	41,690	41,690	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 41,690	\$ 41,690	\$ 163,142	\$ 121,452

KITSAP COUNTY, WASHINGTON

Kitsap/Regional Coordinating Council Fund 193

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	182,965	203,896	172,890	(31,006)
Charges for services	-	40,000	58,817	18,817
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	7,100	5,133	(1,967)
Total revenues	182,965	250,996	236,840	(14,156)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	334,392	407,220	377,398	29,822
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay				
Total expenditures	334,392	407,220	377,398	29,822
Excess(deficiency) of revenues over expenditures	(151,427)	(156,224)	(140,558)	15,666
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	151,427	174,594	214,594	40,000
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	151,427	174,594	214,594	40,000
Net change in fund balance	-	18,370	74,036	55,666
Fund balances-beginning	14,572	14,572	14,572	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 14,572	\$ 32,942	\$ 88,608	\$ 55,666

KITSAP COUNTY, WASHINGTON

Model Toxic Control Act 302

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	35,000	35,000	70,910	35,910
Miscellaneous	-	-	-	-
Total revenues	35,000	35,000	70,910	35,910
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	100,000	100,000	-	100,000
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	100,000	100,000	-	100,000
Excess(deficiency) of revenues over expenditures	(65,000)	(65,000)	70,910	135,910
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	(65,000)	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	(65,000)	-	-	-
Net change in fund balance	(130,000)	(65,000)	70,910	135,910
Fund balances-beginning	1,312,078	1,312,078	1,312,078	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 1,182,078	\$ 1,247,078	\$ 1,382,988	\$ 135,910

KITSAP COUNTY, WASHINGTON

Bethel Corridor Project 333

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	125,000	125,000	79,647	45,353
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	4,500,000	4,500,000	-	4,500,000
Total expenditures	4,625,000	4,625,000	79,647	4,545,353
Excess(deficiency) of revenues over expenditures	(4,625,000)	(4,625,000)	(79,647)	4,545,353
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	4,625,000	6,125,000	-	6,125,000
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	600,000	600,000
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	4,625,000	6,125,000	600,000	6,725,000
Net change in fund balance	-	1,500,000	520,353	11,270,353
Fund balances-beginning	(430,554)	(430,554)	(430,554)	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ (430,554)	\$ 1,069,446	\$ 89,799	\$ 11,270,353

KITSAP COUNTY, WASHINGTON

Silverdale Precinct Construction 351

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	616	616
Miscellaneous	-	-	-	-
Total revenues	-	-	616	616
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	616	616
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	(15,130)	(15,130)
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	(15,130)	(15,130)
Net change in fund balance	-	-	(14,514)	(14,514)
Fund balances-beginning	14,514	14,514	14,514	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 14,514	\$ 14,514	\$ 0	\$ (14,514)

KITSAP COUNTY, WASHINGTON

Juvenile Services Facility 352

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	1,507	1,507
Miscellaneous	-	-	-	-
Total revenues	-	-	1,507	1,507
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	1,507	1,507
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	1,507	1,507
Fund balances-beginning	78,067	78,067	78,067	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 78,067	\$ 78,067	\$ 79,574	\$ 1,507

KITSAP COUNTY, WASHINGTON

1998 LTGO Bond Project 354

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	(24)	(24)
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	(24)	(24)
Net change in fund balance	-	-	(24)	(24)
Fund balances-beginning	24	24	24	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 24	\$ 24	\$ (0)	\$ (24)

KITSAP COUNTY, WASHINGTON

1999B LTGO Bond Project 356

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	1,032	1,032
Miscellaneous	-	-	3,766	3,766
Total revenues	-	-	4,798	4,798
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	4,798	4,798
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	4,798	4,798
Fund balances-beginning	13,270	13,270	13,270	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 13,270	\$ 13,270	\$ 18,068	\$ 4,798

KITSAP COUNTY, WASHINGTON

Parks Capital Improvement 382

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	4,693,902	4,693,902	2,788,236	(1,905,666)
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	176,890	176,890
Miscellaneous	50,000	50,000	415,000	365,000
Total revenues	4,743,902	4,743,902	3,380,126	(1,363,776)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	649,196	(649,196)
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	304	(304)
Capital outlay	4,750,000	5,050,000	3,204,934	1,845,066
Total expenditures	4,750,000	5,050,000	3,854,433	1,195,567
Excess(deficiency) of revenues over expenditures	(6,098)	(306,098)	(474,307)	(168,209)
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	300,000	300,000	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	300,000	300,000	-
Net change in fund balance	(6,098)	(6,098)	(174,307)	(168,209)
Fund balances-beginning	6,125,845	6,125,845	6,125,845	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 6,119,747	\$ 6,119,747	\$ 5,951,538	\$ (168,209)

KITSAP COUNTY, WASHINGTON

Jail Construction 383

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	7	7
Miscellaneous	-	-	-	-
Total revenues	-	-	7	7
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	7	7
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	7	7
Fund balances-beginning	2,697	2,697	2,697	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 2,697	\$ 2,697	\$ 2,704	\$ 7

KITSAP COUNTY, WASHINGTON

Capital Project 2001 384

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	135,121	135,121
Miscellaneous	-	-	-	-
Total revenues	-	-	135,121	135,121
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	62,338	(62,338)
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	2,400,000	2,400,000	2,364,302	35,698
Total expenditures	2,400,000	2,400,000	2,426,640	(26,640)
Excess(deficiency) of revenues over expenditures	(2,400,000)	(2,400,000)	(2,291,518)	108,482
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(2,400,000)	(2,400,000)	(2,291,518)	108,482
Fund balances-beginning	3,350,448	3,350,448	3,350,448	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 950,448	\$ 950,448	\$ 1,058,930	\$ 108,482

KITSAP COUNTY, WASHINGTON

CenCom Facility Project 385

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	36,615	36,615
Miscellaneous	-	-	455	455
Total revenues	-	-	37,070	37,070
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	184,062	(184,062)
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	304	(304)
Capital outlay	-	450,000	57,493	392,507
Total expenditures	-	450,000	241,859	208,141
Excess(deficiency) of revenues over expenditures	-	(450,000)	(204,789)	245,211
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	172,375	172,375
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	172,375	172,375
Net change in fund balance	-	(450,000)	(32,414)	417,587
Fund balances-beginning	778,004	778,004	778,004	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 778,004	\$ 328,004	\$ 745,591	\$ 417,587

KITSAP COUNTY, WASHINGTON

2002A Facility Project 386

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	31,247	31,247
Miscellaneous	-	-	-	-
Total revenues	-	-	31,247	31,247
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	347,271	(347,271)
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	500,000	500,000	43,416	456,584
Total expenditures	500,000	500,000	390,688	109,312
Excess(deficiency) of revenues over expenditures	(500,000)	(500,000)	(359,441)	140,559
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	(300,000)	(300,000)
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	(300,000)	(300,000)
Net change in fund balance	(500,000)	(500,000)	(659,441)	(159,441)
Fund balances-beginning	1,224,949	1,224,949	1,224,949	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 724,949	\$ 724,949	\$ 565,508	\$ (159,441)

KITSAP COUNTY, WASHINGTON

Administrative Building 387

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	103,618	103,618
Miscellaneous	-	-	-	-
Total revenues	-	-	103,618	103,618
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	397,870	(397,870)
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	2,250,000	2,250,000	236,808	2,013,193
Total expenditures	2,250,000	2,250,000	634,678	1,615,322
Excess(deficiency) of revenues over expenditures	(2,250,000)	(2,250,000)	(531,060)	1,718,940
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(2,250,000)	(2,250,000)	(531,060)	1,718,940
Fund balances-beginning	2,221,911	2,221,911	2,221,911	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ (28,089)	\$ (28,089)	\$ 1,690,851	\$ 1,718,940

KITSAP COUNTY, WASHINGTON

Government Center 388

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	(40)	(40)
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	(40)	(40)
Net change in fund balance	-	-	(40)	(40)
Fund balances-beginning	40	40	40	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 40	\$ 40	\$ 0	\$ (40)

KITSAP COUNTY, WASHINGTON

KC LTGO Bond Project 392

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	166,901	166,901
Miscellaneous	-	-	-	-
Total revenues	-	-	166,901	166,901
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	2,607	(2,607)
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	302	(302)
Capital outlay	-	2,750,000	228,027	2,521,973
Total expenditures	-	2,750,000	230,936	2,519,064
Excess(deficiency) of revenues over expenditures	-	(2,750,000)	(64,035)	2,685,965
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Premiums on bonds	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	100,000	100,000
Transfers out	-	(100,000)	-	100,000
Other adjustments	-	-	-	-
Total other financing sources & uses	-	(100,000)	100,000	200,000
Net change in fund balance	-	(2,850,000)	35,965	2,885,965
Fund balances-beginning	3,132,053	3,132,053	3,132,053	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 3,132,053	\$ 282,053	\$ 3,168,018	\$ 2,885,965

KITSAP COUNTY, WASHINGTON

GO Bond 1992A 226

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	3,744	3,744
Miscellaneous	-	-	-	-
Total revenues	-	-	3,744	3,744
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	3,744	3,744
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	(136,887)	(136,887)
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	(136,887)	(136,887)
Net change in fund balance	-	-	(133,143)	(133,143)
Fund balances-beginning	133,143	133,143	133,143	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 133,143	\$ 133,143	\$ 0	\$ (133,143)

KITSAP COUNTY, WASHINGTON

Juvenile Facility Bonds 229

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ 111	\$ 111
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	111	111
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	111	111
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	(445,962)	(445,962)
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	(445,962)	(445,962)
Net change in fund balance	-	-	(445,851)	(445,851)
Fund balances-beginning	445,851	445,851	445,851	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 445,851	\$ 445,851	\$ (0)	\$ (445,851)

KITSAP COUNTY, WASHINGTON

KC GO Bond 1996 230

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	738	738
Miscellaneous	82,056	82,056	47,694	(34,362)
Total revenues	82,056	82,056	48,432	(33,624)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	630,002	630,002	630,000	2
Interest and other charges	390,018	390,018	390,013	6
Capital outlay	-	-	-	-
Total expenditures	1,020,020	1,020,020	1,020,013	8
Excess(deficiency) of revenues over expenditures	(937,964)	(937,964)	(971,581)	(33,617)
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	937,964	937,964	937,962	(2)
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	937,964	937,964	937,962	(2)
Net change in fund balance	-	-	(33,619)	(33,619)
Fund balances-beginning	115,125	115,125	115,125	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 115,125	\$ 115,125	\$ 81,506	\$ (33,619)

KITSAP COUNTY, WASHINGTON

Special Assessments 265 & 266

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	7,800	7,800	5,561	(2,239)
Miscellaneous	29,500	29,500	13,139	(16,361)
Total revenues	37,300	37,300	18,700	(18,600)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	40,000	40,000	20,000	20,000
Interest and other charges	3,778	3,778	3,834	(56)
Capital outlay	-	-	-	-
Total expenditures	43,778	43,778	23,834	19,944
Excess(deficiency) of revenues over expenditures	(6,478)	(6,478)	(5,134)	1,344
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	(27,342)	(27,342)
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	(27,342)	(27,342)
Net change in fund balance	(6,478)	(6,478)	(32,476)	(25,998)
Fund balances-beginning	39,450	39,450	39,450	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 32,972	\$ 32,972	\$ 6,974	\$ (25,998)

KITSAP COUNTY, WASHINGTON

GO Bond 1999 281

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	230,000	230,000	230,000	-
Interest and other charges	161,678	161,678	161,678	1
Capital outlay	-	-	-	-
Total expenditures	391,678	391,678	391,678	1
Excess(deficiency) of revenues over expenditures	(391,678)	(391,678)	(391,678)	1
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	391,678	391,678	391,678	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	391,678	391,678	391,678	-
Net change in fund balance	-	-	1	1
Fund balances-beginning	1	1	1	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 1	\$ 1	\$ 2	\$ 1

KITSAP COUNTY, WASHINGTON

GO Bond 1999B 282

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	121,848	121,848	121,848	(1)
Total revenues	121,848	121,848	121,848	(1)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	470,000	470,000	470,000	-
Interest and other charges	117,452	117,452	117,450	2
Capital outlay	-	-	-	-
Total expenditures	587,452	587,452	587,450	2
Excess(deficiency) of revenues over expenditures	(465,604)	(465,604)	(465,603)	2
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	465,604	465,604	465,604	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	465,604	465,604	465,604	-
Net change in fund balance	-	-	2	2
Fund balances-beginning	1,348,088	1,348,088	1,348,088	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 1,348,088	\$ 1,348,088	\$ 1,348,090	\$ 2

KITSAP COUNTY, WASHINGTON

GO Bond 2000 283

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	545,000	545,000	545,000	-
Interest and other charges	112,946	112,946	112,945	1
Capital outlay	-	-	-	-
Total expenditures	657,946	657,946	657,945	1
Excess(deficiency) of revenues over expenditures	(657,946)	(657,946)	(657,945)	1
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	657,496	657,496	657,947	451
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	657,496	657,496	657,947	451
Net change in fund balance	(450)	(450)	2	452
Fund balances-beginning	26,840	26,840	26,840	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 26,390	\$ 26,390	\$ 26,842	\$ 452

KITSAP COUNTY, WASHINGTON

GO Bond 2001 284

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	275,692	275,692	280,234	4,542
Total revenues	275,692	275,692	280,234	4,542
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	1,205,000	1,205,000	1,205,000	-
Interest and other charges	298,608	298,608	298,600	8
Capital outlay	-	-	-	-
Total expenditures	1,503,608	1,503,608	1,503,600	8
Excess(deficiency) of revenues over expenditures	(1,227,916)	(1,227,916)	(1,223,366)	4,550
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	1,227,916	1,227,916	1,227,913	(3)
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	1,227,916	1,227,916	1,227,913	(3)
Net change in fund balance	-	-	4,547	4,547
Fund balances-beginning	-	-	37,419	37,419
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ -	\$ 41,966	\$ 41,966

KITSAP COUNTY, WASHINGTON

GO Bond 2002B 285

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ 107	\$ 107
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	115	115
Miscellaneous	-	-	-	-
Total revenues	-	-	222	222
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	222	222
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	(172,375)	(172,375)
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	(172,375)	(172,375)
Net change in fund balance	-	-	(172,153)	(172,153)
Fund balances-beginning	172,153	172,153	172,153	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 172,153	\$ 172,153	\$ 0	\$ (172,153)

KITSAP COUNTY, WASHINGTON

GO Bond 2002A 286

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	577,389	577,389	917,154	339,765
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	40,708	40,708
Miscellaneous	-	-	-	-
Total revenues	577,389	577,389	957,862	380,473
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	907,148	907,148	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	577,389	577,389	577,389	0
Capital outlay	-	-	-	-
Total expenditures	577,389	1,484,537	1,484,537	0
Excess(deficiency) of revenues over expenditures	-	(907,148)	(526,675)	380,473
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	(907,148)	(526,675)	380,473
Fund balances-beginning	770,417	770,417	770,417	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 770,417	\$ (136,731)	\$ 243,742	\$ 380,473

KITSAP COUNTY, WASHINGTON

GO Bond 2003 287

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	310,000	310,000	310,000	-
Interest and other charges	394,790	394,790	394,790	-
Capital outlay	-	-	-	-
Total expenditures	704,790	704,790	704,790	-
Excess(deficiency) of revenues over expenditures	(704,790)	(704,790)	(704,790)	-
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	704,790	703,243	704,790	1,547
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	704,790	703,243	704,790	1,547
Net change in fund balance	-	(1,547)	0	1,547
Fund balances-beginning	3,518	3,518	3,518	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 3,518	\$ 1,971	\$ 3,518	\$ 1,547

KITSAP COUNTY, WASHINGTON

GO Bond 2003B 288

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	380,000	380,000	380,000	-
Interest and other charges	706,182	706,182	706,180	2
Capital outlay	-	-	-	-
Total expenditures	1,086,182	1,086,182	1,086,180	2
Excess(deficiency) of revenues over expenditures	(1,086,182)	(1,086,182)	(1,086,180)	2
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	1,086,182	1,086,182	1,086,182	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	1,086,182	1,086,182	1,086,182	-
Net change in fund balance	-	-	2	2
Fund balances-beginning	8,731	8,731	8,731	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 8,731	\$ 8,731	\$ 8,733	\$ 2

KITSAP COUNTY, WASHINGTON

GO Bond 2004 289

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	1,095,000	1,095,000	984,572	110,428
Interest and other charges	792,038	670,912	780,747	(109,835)
Capital outlay	-	-	-	-
Total expenditures	1,887,038	1,765,912	1,765,319	593
Excess(deficiency) of revenues over expenditures	(1,887,038)	(1,765,912)	(1,765,319)	593
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	1,887,038	1,765,912	1,765,911	(1)
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	1,887,038	1,765,912	1,765,911	(1)
Net change in fund balance	-	-	591	591
Fund balances-beginning	9,260	9,260	9,260	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 9,260	\$ 9,260	\$ 9,851	\$ 591

KITSAP COUNTY, WASHINGTON

Road Improvement Guaranty 290

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	60,000	60,000	-	60,000
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	60,000	60,000	-	60,000
Excess(deficiency) of revenues over expenditures	(60,000)	(60,000)	-	60,000
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(60,000)	(60,000)	-	60,000
Fund balances-beginning	2,737	2,737	2,737	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ (57,263)	\$ (57,263)	\$ 2,737	\$ 60,000

KITSAP COUNTY, WASHINGTON

LTGO 2005 Refunding 291

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	30,000	30,000	30,000	-
Interest and other charges	942,840	942,840	942,838	3
Capital outlay	-	-	-	-
Total expenditures	972,840	972,840	972,838	3
Excess(deficiency) of revenues over expenditures	(972,840)	(972,840)	(972,838)	3
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	972,840	972,840	972,839	(1)
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	972,840	972,840	972,839	(1)
Net change in fund balance	-	-	2	2
Fund balances-beginning	3,329	3,329	3,329	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 3,329	\$ 3,329	\$ 3,331	\$ 2

KITSAP COUNTY, WASHINGTON

LTGO 2006 292

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2007

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	24,183	24,183	24,186	3
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	24,183	24,183	24,186	3
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	770,000	770,000	770,000	-
Interest and other charges	855,520	855,520	855,520	(0)
Capital outlay	-	-	-	-
Total expenditures	1,625,520	1,625,520	1,625,520	(0)
Excess(deficiency) of revenues over expenditures	(1,601,337)	(1,601,337)	(1,601,334)	3
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	1,601,337	1,601,337	1,601,345	8
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	1,601,337	1,601,337	1,601,345	8
Net change in fund balance	-	-	11	11
Fund balances-beginning	-	-	-	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ -	\$ 11	\$ 11

KITSAP COUNTY, WASHINGTON

Internal Service Funds

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

A description of each fund follows:

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

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

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

KITSAP COUNTY, WASHINGTON

Combining Statement of Net Assets

Internal Service Funds

December 31, 2007

ASSETS	Equipment Rental and Revolving	Purchasing	Self Insurance	Information Services	Total
Current assets:					
Cash and Cash equivalents	\$ 12,413,135	\$ -	\$ 5,809,183	\$ 1,726,783	\$ 19,949,101
Deposits with fiscal agents	-	-	-	-	-
Due from other funds	1,079,208	-	-	157	1,079,365
Due from other governments	-	-	-	-	-
Prepayments	-	-	299,560	-	299,560
Inventories	1,270,962	-	-	-	1,270,962
Total current assets	<u>14,763,305</u>	<u>-</u>	<u>6,108,743</u>	<u>1,726,940</u>	<u>22,598,988</u>
Noncurrent assets:					
Machinery & Equipment	24,433,385	-	4,222	3,505,567	27,943,174
Construction In Progress	-	-	-	-	-
Less accumulated depreciatio	(13,766,300)	-	(4,222)	(2,031,970)	(15,802,492)
Total noncurrent assets	<u>10,667,085</u>	<u>-</u>	<u>-</u>	<u>1,473,597</u>	<u>12,140,682</u>
Total assets	<u><u>\$ 25,430,390</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 6,108,743</u></u>	<u><u>\$ 3,200,537</u></u>	<u><u>\$ 34,739,670</u></u>
LIABILITIES					
Current liabilities:					
Accounts payable	536,131	-	25,146	195,808	757,085
Due to other funds	101,906	-	-	1,242	103,148
Due to other governments	-	-	-	-	-
Other liabilities	27,153	-	4,592,285	64,447	4,683,885
Total current liabilities	<u>665,190</u>	<u>-</u>	<u>4,617,431</u>	<u>261,497</u>	<u>5,544,118</u>
Non current Liabilities (Note 2):					
Due within one year	-	-	-	-	-
Due in more than one year	29,178	-	21,040	130,444	180,662
Total noncurrent liabilities	<u>29,178</u>	<u>-</u>	<u>21,040</u>	<u>130,444</u>	<u>180,662</u>
Total liabilities	<u>694,368</u>	<u>-</u>	<u>4,638,471</u>	<u>391,941</u>	<u>5,724,780</u>
NET ASSETS					
Invested in capital assets, net of i	10,667,085	-	-	1,473,597	12,140,682
Restricted:					
Debt service	-	-	-	-	-
Unrestricted	14,068,937	-	1,470,272	1,334,999	16,874,208
Total net assets	<u>24,736,022</u>	<u>-</u>	<u>1,470,272</u>	<u>2,808,596</u>	<u>29,014,890</u>
	<u><u>\$ 25,430,390</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 6,108,743</u></u>	<u><u>\$ 3,200,537</u></u>	<u><u>\$ 34,739,670</u></u>

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

KITSAP COUNTY, WASHINGTON

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

Internal Service Funds

For the Year Ended December 31, 2007

	Equipment Rental and Revolving	Purchasing	Self Insurance	Information Services	Total
Operating revenues:					
Charges for services	\$ 10,752,407	\$ -	\$ 3,885,507	\$ 4,931,063	\$ 19,568,977
Miscellaneous	26,089	-	97,187	-	123,276
Total operating revenues	<u>10,778,496</u>	<u>-</u>	<u>3,982,694</u>	<u>4,931,063</u>	<u>19,692,253</u>
Operating expenses:					
Personal services	1,068,866	-	1,346,321	2,508,143	4,923,330
Contractual services	254,361	-	759,910	330,329	1,344,600
Utilities	26,738	-	-	-	26,738
Repair and maintenance	119,293	-	-	684,389	803,682
Other supplies and expenses	5,478,605	-	76,396	1,208,764	6,763,765
Ins. claims and expenses	9,261	-	1,088,950	16,792	1,115,003
Depreciation	2,726,467	-	-	366,219	3,092,686
Total operating expenses	<u>9,683,591</u>	<u>-</u>	<u>3,271,577</u>	<u>5,114,636</u>	<u>18,069,804</u>
Operating income	<u>1,094,905</u>	<u>-</u>	<u>711,117</u>	<u>(183,573)</u>	<u>1,622,449</u>
Nonoperating revenue (expenses)					
Interest revenue	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-
Interest expense	-	-	-	-	-
Miscellaneous expense	-	-	-	-	-
Total nonoperating exp.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Income (loss) before contributions & transfers	1,094,905	-	711,117	(183,573)	1,622,449
Capital contributions	260,799	-	-	-	260,799
Transfers in*	-	-	-	-	-
Transfers out	(23,700)	(21,284)	-	-	(44,984)
Change in Net Assets	1,332,004	(21,284)	711,117	(183,573)	1,838,264
Total net assets - beginning	23,404,018	21,284	759,155	2,992,169	27,176,626
Prior Period Adjustments	-	-	-	-	-
Total net assets - ending	<u>\$ 24,736,022</u>	<u>\$ -</u>	<u>\$ 1,470,272</u>	<u>\$ 2,808,596</u>	<u>\$ 29,014,890</u>
	0	0	0	0	

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

KITSAP COUNTY, WASHINGTON

Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended December 31,2007

	Equipment Rental and Revolving	Purchasing	Self Insurance	Information Services	Total
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers	\$ 10,215,274	\$ -	\$ 4,062,694	\$ 4,930,906	19,208,874
Payments to suppliers	(5,862,095)	(93.18)	(2,038,298)	(2,490,507)	(10,390,993)
Payments to employees	(1,064,270)	(4,614)	(1,344,175)	(2,197,072)	(4,610,131)
Provided by operating activities	<u>3,288,909</u>	<u>(4,707)</u>	<u>680,221</u>	<u>243,327</u>	<u>4,207,750</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Operating grants received					-
Operating transfer out	(23,700)	(21,284)	-	-	(44,984)
Net cash provided by noncapital activities	<u>(23,700)</u>	<u>(21,284)</u>	<u>-</u>	<u>-</u>	<u>(44,984)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Capital contributions	260,799	-	-	-	260,799
Proceeds from sales and maturities of investments	-	-	-	-	-
Purchases of capital assets	(2,732,442)	-	-	(547,538)	(3,279,980)
Principal paid on capital debt	-	-	-	-	-
Interest paid on capital debt	-	-	-	-	-
Net cash from related financing activities	<u>(2,471,643)</u>	<u>-</u>	<u>-</u>	<u>(547,538)</u>	<u>(3,019,181)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Proceeds from sales and maturities of investments					-
Purchase of Investment					-
Interest and dividends					-
Net cash provided by investing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net (decrease) in cash and cash equivalents	793,566	(25,991)	680,221	(304,211)	1,143,585
Balances - beginning of the year	11,619,569	25,991	5,128,962	2,030,994	18,805,516
Balances - end of the year	<u>\$ 12,413,135</u>	<u>\$ (0)</u>	<u>\$ 5,809,183</u>	<u>\$ 1,726,783</u>	<u>\$ 19,949,101</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:					
Operating income (loss)	1,094,905	-	711,117	(183,573)	1,622,449
Adjustments to reconcile operating income to net cash provided (used) by operating activities:					
Depreciation expense	2,726,467	-	-	366,219	3,092,686
Change in assets and liabilities:					
Receivables, net	-	-	76,741	-	76,741
DFOF	(672,197)	-	-	(157)	(672,354)
DFOG	-	-	-	-	-
Inventories	(196,513)	-	-	-	(196,513)
Accounts and other payables	324,896	(93)	(109,886)	27,177	242,094
DTOF	839	-	-	1,242	2,081
DTOG	-	-	-	-	-
Accrued expenses	5,917	(3,432)	103	14,783	17,371
Employee Leave Benefits	4,595	(1,182)	2,146	17,636	23,195
Net cash provided by operating activities	<u>\$ 3,288,909</u>	<u>\$ (4,707)</u>	<u>\$ 680,221</u>	<u>\$ 243,327</u>	<u>\$ 4,207,750</u>

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

KITSAP COUNTY, WASHINGTON

AGENCY FUNDS

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

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KITSAP COUNTY, WASHINGTON

Statement of Fiduciary Net Assets

Agency Funds

December 31, 2007

With Comparative Totals For December 31, 2006

	State Schools	Treasurer's Suspense	School Districts	P.U.D.'s	Recreation Districts	Public Health
ASSETS						
Cash	\$ 328,286	\$ 1,350,460	\$ 10,324,061	\$ 408,370	\$ 245,214	\$ 62,780
Deposits with Fiscal Agents	-	-	85,000	-	-	-
Investments	-	32,938	114,222,250	4,711,513	641,364	656,239
Taxes Receivable	2,506,281	-	1,435,522	83,129	89,098	-
Other Current Receivables	-	-	-	-	-	-
Due From Other Funds	-	5,453	-	-	-	-
Due From Other Governments	-	-	-	-	-	193,074
Total Assets	2,834,567	1,388,852	126,066,833	5,203,012	975,676	912,093
LIABILITIES						
Warrants Payable	-	-	-	-	-	-
Accounts Payable	-	-	-	-	-	-
Sales Tax Payable	-	-	-	-	-	-
Other Accrued Liabilities	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-
Due to Other Governments	-	1,250	-	-	-	-
Custodial Account	2,834,567	1,387,602	126,066,833	5,203,012	975,676	912,093
Total Liabilities	2,834,567	1,388,852	126,066,833	5,203,012	975,676	912,093

Regional Library	Cities & Towns	Ports	Water Districts	Fire Districts	Sewer Districts	Public Transportation
\$ 164,358	\$ 207,565	\$ 746,555	\$ 510,025	\$ 476,051	\$ 342,718	\$ 2,814,006
-	-	20,000	\$ 15,000	5,000	-	-
3,009,497	5,389,993	7,424,297	\$ 11,085,470	22,235,196	3,955,942	6,320,583
369,120	721,854	368,607	\$ 2,660	1,436,732	-	-
-	-	-	\$ -	-	-	-
-	33,430	-	\$ -	-	-	-
-	-	-	\$ 2,000	-	-	-
<u>3,542,975</u>	<u>6,352,841</u>	<u>8,559,459</u>	<u>11,615,155</u>	<u>24,152,978</u>	<u>4,298,660</u>	<u>9,134,590</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
3,542,975	6,352,841	8,559,459	11,615,155	24,152,978	4,298,660	9,134,590
<u>3,542,975</u>	<u>6,352,841</u>	<u>8,559,459</u>	<u>11,615,155</u>	<u>24,152,978</u>	<u>4,298,660</u>	<u>9,134,590</u>

KITSAP COUNTY, WASHINGTON

Statement of Fiduciary Net Assets

Agency Funds

December 31, 2007

With Comparative Totals For December 31, 2006

	Pass- Thru	Fiscal Agent	Clearing Funds	Totals	
				2007	2006
ASSETS					
Cash	\$ 107,584	\$ 150,000	\$ 6,502,576	\$ 24,740,608	\$ 26,040,273
Deposits with Fiscal Agents	-	-	-	125,000	95,000
Investments	3,069,434	-	-	182,754,716	188,340,340
Taxes Receivable	-	-	-	7,013,002	7,040,589
Other Current Receivables	-	-	-	-	43,641
Due From Other Funds	-	-	-	38,883	-
Due From Other Governments	-	-	-	195,074	123,719
Total Assets	<u>3,177,018</u>	<u>150,000</u>	<u>6,502,576</u>	<u>214,867,283</u>	<u>221,683,562</u>
LIABILITIES					
Warrants Payable	-	-	6,502,576	6,502,576	5,193,850
Accounts Payable	-	-	-	-	-
Sales Tax Payable	-	-	-	-	-
Other Accrued Liabilities	-	-	-	-	-
Due to Other Funds	-	-	-	-	-
Due to Other Governments	-	-	-	1,250	1,250
Custodial Account	3,177,018	150,000	-	208,363,457	216,488,462
Total Liabilities	<u>3,177,018</u>	<u>150,000</u>	<u>6,502,576</u>	<u>214,867,283</u>	<u>221,683,562</u>

KITSAP COUNTY, WASHINGTON

Statement of Changes in Fiduciary Net Assets Agency Funds For the Fiscal Year Ended December 31, 2007

	Balance January 1	Additions	Deletions	Balance December 31
State Schools				
Assets				
Cash	\$ 303,478	\$ 65,945,487	\$ 65,920,678	\$ 328,286
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	-	-	-	-
Taxes Receivable	2,474,800	31,481	-	2,506,281
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	4,274,600	2,347,061	1,927,539
Total Assets	<u>\$ 2,778,278</u>	<u>\$ 70,251,568</u>	<u>\$ 68,267,739</u>	<u>\$ 4,762,106</u>

Liabilities:				
Warrants Payable	-	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	2,778,278	65,976,968	65,920,678	2,834,567
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 2,778,278</u>	<u>\$ 65,976,968</u>	<u>\$ 65,920,678</u>	<u>\$ 2,834,567</u>

	Balance January 1	Additions	Deletions	Balance December 31
Treasurer's Suspense				
Assets				
Cash	\$ 1,438,029	\$ 230,241,333	\$ 230,328,902	\$ 1,350,460
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	31,246	1,692	-	32,938
Taxes Receivable	-	-	-	-
Other Current Receivables	6,046	-	593	5,453
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 1,475,322</u>	<u>\$ 230,243,025</u>	<u>\$ 230,329,495</u>	<u>\$ 1,388,852</u>

Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	1,474,072	230,243,025	230,329,495	1,387,602
Due to Other Governmental Units	1,250	-	-	1,250
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 1,475,322</u>	<u>\$ 230,243,025</u>	<u>\$ 230,329,495</u>	<u>\$ 1,388,852</u>

KITSAP COUNTY, WASHINGTON

Statement of Changes in Fiduciary Net Assets Agency Funds For the Fiscal Year Ended December 31, 2007

	Balance January 1	Additions	Deletions	Balance December 31
School Districts				
Assets				
Cash	\$ 11,519,161	\$ 588,284,686	\$ 589,479,786	\$ 10,324,061
Deposits with Fiscal Agents/Trustees	85,000	29,865,725	29,865,725	85,000
Investments	119,623,607	141,109,070	146,510,427	114,222,250
Taxes Receivable	1,658,143	117,987	340,608	1,435,522
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	\$ 132,885,911	\$ 759,377,469	\$ 766,196,547	\$ 126,066,833

Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	132,885,911	759,386,843	766,205,922	126,066,833
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	\$ 132,885,911	\$ 759,386,843	\$ 766,205,922	\$ 126,066,833

	Balance January 1	Additions	Deletions	Balance December 31
P.U.D.'s				
Assets				
Cash	\$ 428,509	\$ 20,651,069	\$ 20,671,208	\$ 408,370
Deposits with Fiscal Agents/Trustees	-	1,682,621	1,682,621	-
Investments	6,487,932	3,301,352	5,077,770	4,711,513
Taxes Receivable	82,788	341	-	83,129
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	\$ 6,999,228	\$ 25,635,383	\$ 27,431,599	\$ 5,203,012

Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	6,999,228	25,635,383	27,431,599	5,203,012
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	\$ 6,999,228	\$ 25,635,383	\$ 27,431,599	\$ 5,203,012

KITSAP COUNTY, WASHINGTON

Statement of Changes in Fiduciary Net Assets Agency Funds For the Fiscal Year Ended December 31, 2007

	Balance January 1	Additions	Deletions	Balance December 31
Recreation Districts				
Assets				
Cash	\$ 638,469	\$ 8,604,492	\$ 8,997,748	\$ 245,214
Deposits with Fiscal Agents/Trustees	-	922,286	922,286	-
Investments	580,689	2,185,213	2,124,538	641,364
Taxes Receivable	95,612	3,694	10,209	89,098
Interest Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	\$ 1,314,771	\$ 11,715,686	\$ 12,054,781	\$ 975,676
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Interfund Loans Payable	-	-	-	-
Custodial Account	1,314,771	11,715,686	12,054,781	975,676
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	\$ 1,314,771	\$ 11,715,686	\$ 12,054,781	\$ 975,676
	Balance January 1	Additions	Deletions	Balance December 31
Public Health				
Assets				
Cash	\$ 147,692	\$ 16,949,459	\$ 17,034,371	\$ 62,780
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	930,376	5,116,863	5,391,000	656,239
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	120,969	72,105	-	193,074
Total Assets	\$ 1,199,037	\$ 22,138,427	\$ 22,425,371	\$ 912,093
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	1,199,037	22,138,427	22,425,371	912,093
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	\$ 1,199,037	\$ 22,138,427	\$ 22,425,371	\$ 912,093

KITSAP COUNTY, WASHINGTON

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Statement of Changes in Fiduciary Net Assets Agency Funds For the Fiscal Year Ended December 31, 2007

	Balance January 1	Additions	Deletions	Balance December 31
Regional Library				
Assets				
Cash	\$ 164,567	\$ 23,237,145	\$ 23,237,354	\$ 164,358
Deposits with Fiscal Agents/Trustees	-	149,863	149,863	-
Investments	3,794,071	8,653,659	9,438,233	3,009,497
Taxes Receivable	368,759	440	79	369,120
Interest Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 4,327,397</u>	<u>\$ 32,041,106</u>	<u>\$ 32,825,528</u>	<u>\$ 3,542,975</u>
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	4,327,397	32,041,106	32,825,528	3,542,975
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 4,327,397</u>	<u>\$ 32,041,106</u>	<u>\$ 32,825,528</u>	<u>\$ 3,542,975</u>

	Balance January 1	Additions	Deletions	Balance December 31
Cities & Towns				
Assets				
Cash	\$ 360,770	\$ 36,907,731	\$ 37,060,937	\$ 207,565
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	4,849,012	13,276,247	12,735,267	5,389,993
Taxes Receivable	941,304	21,118	240,568	721,854
Other Current Receivables	37,595	2,470	6,636	33,430
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 6,188,681</u>	<u>\$ 50,207,567</u>	<u>\$ 50,043,407</u>	<u>\$ 6,352,841</u>
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	6,188,681	50,207,567	50,043,407	6,352,841
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 6,188,681</u>	<u>\$ 50,207,567</u>	<u>\$ 50,043,407</u>	<u>\$ 6,352,841</u>

KITSAP COUNTY, WASHINGTON

Statement of Changes in Fiduciary Net Assets Agency Funds For the Fiscal Year Ended December 31, 2007

	Balance January 1	Additions	Deletions	Balance December 31
Ports				
Assets				
Cash	\$ 851,390	\$ 14,735,703	\$ 14,840,539	746,555
Deposits with Fiscal Agents/Trustees	-	279,680	259,680	20,000
Investments	6,890,022	1,908,043	1,373,768	7,424,297
Taxes Receivable	234,394	152,674	18,461	368,607
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	\$ 7,975,806	\$ 17,076,100	\$ 16,492,447	\$ 8,559,459
Liabilities:				
Warrants Payable	-	-	-	\$ -
Accounts Payable	-	-	-	0
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	7,975,806	17,076,100	16,492,447	8,559,459
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	\$ 7,975,806	\$ 17,076,100	\$ 16,492,447	\$ 8,559,459

	Balance January 1	Additions	Deletions	Balance December 31
Water Districts				
Assets				
Cash	\$ 1,535,597	\$ 25,071,112	\$ 26,096,684	\$ 510,025
Deposits with Fiscal Agents/Trustees	10,000	876,360	871,360	15,000
Investments	11,782,472	7,235,011	7,932,013	11,085,470
Taxes Receivable	2,214	446	-	2,660
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	2,750	-	750	2,000
Total Assets	\$ 13,333,033	\$ 33,182,929	\$ 34,900,808	\$ 11,615,155
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	13,333,033	32,937,811	34,668,308	11,602,536
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	\$ 13,333,033	\$ 32,937,811	\$ 34,668,308	\$ 11,602,536

KITSAP COUNTY, WASHINGTON

Statement of Changes in Fiduciary Net Assets Agency Funds For the Fiscal Year Ended December 31, 2007

	Balance January 1	Additions	Deletions	Balance December 31
Fire Districts				
Assets				
Cash	\$ 303,728	\$ 77,767,189	\$ 77,594,866	\$ 476,051
Deposits with Fiscal Agents/Trustees	-	1,719,146	1,714,146	5,000
Investments	18,137,459	32,101,584	28,003,846	22,235,196
Taxes Receivable	1,182,794	255,544	1,607	1,436,732
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	\$ 19,623,981	\$ 111,843,463	\$ 107,314,465	\$ 24,152,978
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	19,623,981	111,843,463	107,314,465	24,152,978
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	\$ 19,623,981	\$ 111,843,463	\$ 107,314,465	\$ 24,152,978
Sewer Districts				
Assets				
Cash	\$ 85,061	\$ 13,830,600	\$ 13,572,944	\$ 342,718
Deposits with Fiscal Agents/Trustees	-	389,338	389,338	-
Investments	6,432,598	1,682,998	4,159,653	3,955,942
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	\$ 6,517,659	\$ 15,902,936	\$ 18,121,935	\$ 4,298,660
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	6,517,659	15,902,936	18,121,935	4,298,660
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	\$ 6,517,659	\$ 15,902,936	\$ 18,121,935	\$ 4,298,660

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Statement of Changes in Fiduciary Net Assets Agency Funds For the Fiscal Year Ended December 31, 2007

	Balance January 1	Additions	Deletions	Balance December 31
Public Transpostation				
Assets				
Cash	\$ 2,735,205	\$ 76,372,638	\$ 76,293,837	\$ 2,814,006
Deposits with Fiscal Agents/Trustees	-	2,771,189	2,771,189	-
Investments	4,219,250	26,642,252	24,540,919	6,320,583
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 6,954,455</u>	<u>\$ 105,786,079</u>	<u>\$ 103,605,944</u>	<u>\$ 9,134,590</u>
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Interfund Loans Payable	-	-	-	-
Custodial Account	6,954,455	105,786,079	103,605,944	9,134,590
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 6,954,455</u>	<u>\$ 105,786,079</u>	<u>\$ 103,605,944</u>	<u>\$ 9,134,590</u>
Pass-Thru				
Assets				
Cash	\$ 234,767	\$ 2,296,475	\$ 2,423,658	\$ 107,584
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	4,581,607	426,967	1,939,140	3,069,434
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 4,816,374</u>	<u>\$ 2,723,442</u>	<u>\$ 4,362,798</u>	<u>\$ 3,177,018</u>
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	4,816,374	2,723,442	4,362,798	3,177,018
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 4,816,374</u>	<u>\$ 2,723,442</u>	<u>\$ 4,362,798</u>	<u>\$ 3,177,018</u>

KITSAP COUNTY, WASHINGTON

Statement of Changes in Fiduciary Net Assets Agency Funds For the Fiscal Year Ended December 31, 2007

Fiscal Agent	Balance January 1	Additions	Deletions	Balance December 31
Assets				
Cash	\$ 100,000	\$ 50,000	\$ -	\$ 150,000
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	-	-	-	-
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 100,000</u>	<u>\$ 50,000</u>	<u>\$ -</u>	<u>\$ 150,000</u>
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Interfund Loans Payable	-	-	-	-
Custodial Account	100,000	50,000	-	150,000
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 100,000</u>	<u>\$ 50,000</u>	<u>\$ -</u>	<u>\$ 150,000</u>
Clearing Funds	Balance January 1	Additions	Deletions	Balance December 31
Assets				
Cash	\$ 5,193,850	\$ 185,020,024	\$ 183,711,298	\$ 6,502,576
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	-	-	-	-
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 5,193,850</u>	<u>\$ 185,020,024</u>	<u>\$ 183,711,298</u>	<u>\$ 6,502,576</u>
Liabilities:				
Warrants Payable	\$ 5,193,850	\$ 185,020,024	\$ 183,711,298	\$ 6,502,576
Accounts Payable	-	-	-	-
Due to Other Funds	-	-	-	-
Interfund Loans Payable	-	-	-	-
Custodial Account	-	-	-	-
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 5,193,850</u>	<u>\$ 185,020,024</u>	<u>\$ 183,711,298</u>	<u>\$ 6,502,576</u>