



# **ANNUAL COMPREHENSIVE FINANCIAL REPORT**

For The Fiscal Year Ended  
December 31, 2021

Kitsap County, Washington



# **KITSAP COUNTY ANNUAL COMPREHENSIVE FINANCIAL REPORT**

County Auditor  
Honorable Paul Andrews

Internal Auditor  
David Schureman, CPA

Financial Manager  
Susanne Yost, CPA

For The Fiscal Year Ended  
December 31, 2021

Prepared by the Auditor's Office

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**KITSAP COUNTY, WASHINGTON**  
 Comprehensive Annual Financial Report  
 For the Fiscal Year Ended December 31, 2021

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# Introductory Section

Kitsap County Auditor | Financial Division

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December 20, 2022

The County Auditor's Office is pleased to present the Annual Comprehensive Financial Report (ACFR) of Kitsap County for the year ended December 31, 2021.

The ACFR presents financial statements prepared in accordance with the provisions of the Revised Code of Washington Title 36 – COUNTIES 36.22 County Auditor, and in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards (GAAS) by independent auditors from the Office of the Washington State Auditor. This report is designed to provide comprehensible financial information to legislative bodies, creditors, investors, teachers, students of public finance, and the public.

The Independent Auditor's Report is located at the front of the financial section of this report and provides an introduction, overview, and analysis of the basic financial statements. Management's Discussion and Analysis (MD&A) immediately follows the Independent Auditor's Report and should be read together with the Independent Auditor's Report.

Management assumes full responsibility for the integrity of the information contained in this report. Every reasonable effort is made to ensure accuracy and that this material does not contain misstatements.

## INTERNAL CONTROLS

Internal controls as defined in accounting and auditing, are processes put in place for assuring achievement of an organization's objectives in operational effectiveness and efficiency, reliable financial reporting, and compliance with laws, regulations and policies. Management is responsible for developing and maintaining effective internal controls. No matter how well-designed, internal controls can only provide reasonable assurance that the objectives have been achieved.

## MAJOR INITIATIVES

As the Coronavirus Pandemic and its effects continued through 2021, County departments devised additional innovative ways to provide excellent services to the citizens of the County. Departments continued to expand their use of virtual services and where possible departments were able to reopen. Consumers also continued to adapt to the new normal as evidenced by the switch between sales of brick and mortar locations to online shopping, resulting in an overall increase in sales tax revenue.



Kitsap County's strong fiscal management remains its hallmark. Moody's Investors Service assigned a bond credit rating of Aa2 to Kitsap County in early 2019. In July 2022, Standard and Poor's assigned a rating of AA+ for Kitsap County's General Obligation and Refunding Bonds. The County's highly favorable ratings are proof of how smart government works to your benefit.

## THE COUNTY

Incorporated in 1857 as a county prescribed by the state statute, Kitsap County is a special place – triangulated between Seattle to the East, Tacoma to the South and Hood Canal and the Olympic Mountains to the West. The topography is mostly rolling hills separated by valleys and bays, with altitudes from sea level to the 1,761 feet of the Green and Gold Mountains.

The Revised Code of Washington Title 36, Chapter 36.40 establishes the rules for Kitsap County's budget process. The annual budget is the guide for Kitsap County's financial planning and control. The County's Budget Office works with departments and the Board of County Commissioners to adopt a final budget for the upcoming year by no later than the close of the fiscal year.

The benefits provided by Kitsap County are public safety; construction and maintenance of highways, streets, and other infrastructure; judicial administration; planning and development; parks and recreation; health and social services; sewer services; conveying the people's voice in selecting their representative government; ensuring the integrity of the people's historic birth, death, marriage, real estate, and election records; and general administrative services defined by statute.

Locally elected officials include the County Assessor, Auditor, Clerk, Coroner, Prosecuting Attorney, Sheriff, Treasurer, eight Superior Court Judges, four District Court Judges, and a three-member Board of County Commissioners. Policy-making and legislative authority are vested in the governing Board of County Commissioners, which are all elected at-large on a partisan basis for four-year terms, and the chair is elected by the majority vote of the Board members. The Board appoints the County Administrator. The County Administrator serves the Board by overseeing its departments and providing leadership for the general administration of the County.

## LOCAL ECONOMY

The information presented in the financial statements is highlighted by five main categories that the County operates.

**Population.** Kitsap County has the seventh largest population of Washington State's 39 counties. In 2021, the County's population increased to an estimated 274,314, up by over 2,114 from the previous year. We have the third highest population density in the state of Washington, only surpassed by King and Clark Counties.

**Employment.** All employment dipped slightly in 2021 due to the virus. Total employment in 2021 was 128,106. Unemployment was stable at 5.0%. Kitsap County remains strong due to the availability of a well-trained, highly motivated workforce.

**Construction and Property Values.** New construction is an important economic indicator that affects county planning. In 2021, new construction property values increased to \$462.59 million which was up 1% from last year. During the year, the County issued 3,312 building permits which is a decrease of 14% from last year.

The assessed value of all properties in Kitsap County totaled \$44.89 billion which was up 8.5% from last year.

**Sales Tax Revenue.** The overall condition of the economy led to an increase in consumer confidence, which kept retail sales steady for 2021. Sales tax revenue was \$63.64 million which was an 18.8% increase from last year.

**Growth in Expenses.** There have been concerns that growth in revenues will not keep up with growth in expenses, even during this economic rebound. This is an issue that will be monitored closely, along with annexations by cities, because this will impact the County's operations, services and programs.

Long-term planning is detailed in the MD&A immediately following the Independent Auditor's Report and should be read together with the Independent Auditor's Report.

County leadership approved making the County guarantor on certain Kitsap County Consolidated Housing Authority (now Housing Kitsap) loans totaling approximately \$57 million in 2005. The County issued General Obligation refunding bonds to retire the remaining \$17.03 million balance of these bonds in 2013.

The refunding bonds also paid off the remaining balance of the Kitsap County Consolidated Housing Authority 2003 Revenue bonds, which were part of the \$57 million guarantee. In return, Housing Kitsap pledged to pay back the County. A receivable from Housing Kitsap was recorded with a balance of \$16.09 million as of December 31, 2013. The receivable balance increased slightly from \$16.24 million in 2020 to \$16.58 as of December 31, 2021 because interest expense exceeded payments received.

## AWARDS AND ACKNOWLEDGEMENTS

For the twenty-fourth year in a row, Kitsap County was awarded the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association of the United States and Canada (GFOA). We are proud of the recognition we received on the Annual Comprehensive Financial Report (ACFR) for the fiscal year ended December 31, 2020.

The preparation of this report would not have been possible without the dedicated services of the entire staff of the Auditor's Office, Financial Division. We also owe a great debt to many others within the County, especially the Treasurer's and Assessor's staff. And we are grateful for the professional efforts

of Washington State Auditor's Office in their audit, and in the direction and advice they provide to us throughout the year.

Finally, we express our appreciation to the Board of County Commissioners for their leadership and continued support in planning the financial affairs of Kitsap County.

Respectively submitted,



Paul Andrews, County Auditor



Susanne Yost, CPA  
Financial Services Manager



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**County of Kitsap  
Washington**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2020

*Christopher P. Morill*

Executive Director/CEO

**KITSAP COUNTY**  
**List of Elected and Appointed Officials**  
**December 31, 2021**

**Elected Officials**

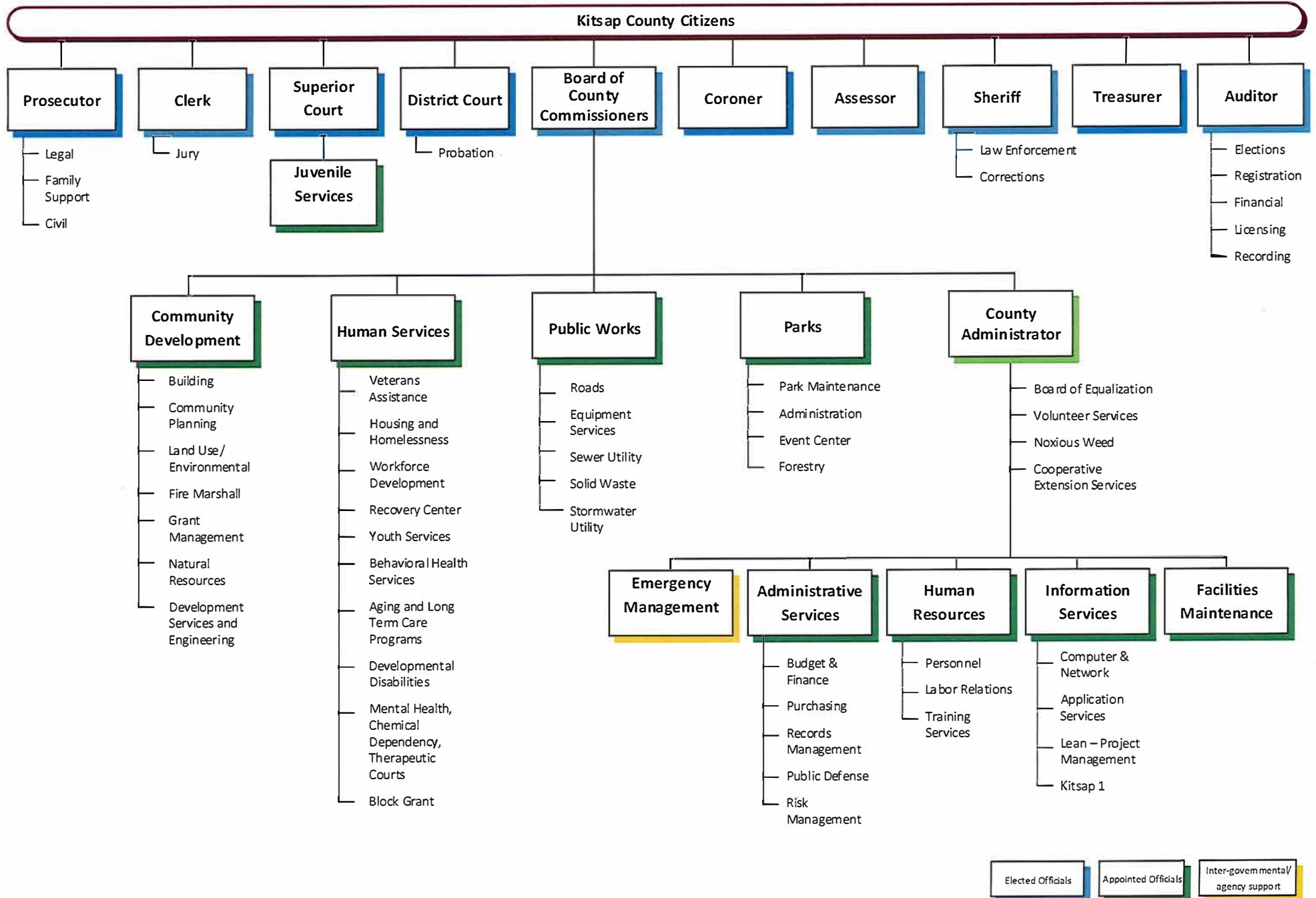
<b><u>TITLE</u></b>	<b><u>INCUMBENT</u></b>	<b><u>END OF TERM</u></b>
<b><u>Commissioners</u></b>		
Commissioner, District #1	Robert Gelder	12/31/24
Commissioner, District #2	Charlotte Garrido	12/31/24
Commissioner, District #3	Ed Wolfe	12/31/22
<b><u>Judges</u></b>		
Superior Court Judge, Court 1	Tina Robinson	12/31/24
Superior Court Judge, Court 2	Michelle Adams	12/31/24
Superior Court Judge, Court 3	Melissa A. Hemstreet	12/31/24
Superior Court Judge, Court 4	William C. Houser	12/31/24
Superior Court Judge, Court 5	Jeffrey P. Bassett	12/31/24
Superior Court Judge, Court 6	Kevin D. Hull	12/31/24
Superior Court Judge, Court 7	Jennifer A. Forbes	12/31/24
Superior Court Judge, Court 8	Sally F. Olsen	12/31/24
District Court Judge, Department 1	Claire A. Bradley	12/31/22
District Court Judge, Department 2	Jeffrey J. Jahns	12/31/22
District Court Judge, Department 3	Marilyn Paja	12/31/22
District Court Judge, Department 4	Kevin P. Kelly	12/31/22
Assessor	Phil Cook	12/31/22
Auditor	Paul Andrews	12/31/22
Clerk	David T Lewis III	12/31/22
Coroner	Jeff Wallis	12/31/22
Prosecuting Attorney	Chad M. Enright	12/31/22
Sheriff	John Gese	12/31/22
Treasurer	Meredith R. Green	12/31/22

**Appointed Officials**

<b><u>TITLE</u></b>	<b><u>INCUMBENT</u></b>
County Administrator	Karen Goon
Director of Administrative Services	Amber D'Amato
Director of Community Development	Jeff Rimack
Director of Emergency Management	Elizabeth Klute
Director of Human Resources	Denise Greer
Director of Human Services	Doug Washburn
Director of Information Services & Facilities	Craig Adams
Director of Juvenile Services	Michael Merringer
Director of Parks and Recreation	Jim Dunwiddie
Director of Public Works	Andrew Nelson



# Kitsap County, Washington Functional Organization Chart - 2021



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**Office of the Washington State Auditor  
Pat McCarthy**

**INDEPENDENT AUDITOR'S REPORT ON THE AUDIT OF THE  
FINANCIAL STATEMENTS**

Board of Commissioners  
Kitsap County  
Port Orchard, Washington

**REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS**

**Opinions**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate discretely presented component units and remaining fund information of Kitsap County as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the financial section of our report.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate discretely presented component units and remaining fund information of Kitsap County, as of December 31, 2021, and the respective changes in financial position and, where applicable, cash flows thereof, and the respective budgetary comparison for the General, County Roads, Housing Affordability, Real Estate Excise Tax and COVID-19 Response funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.



## **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Performing an audit in accordance with GAAS and *Government Auditing Standards* includes the following responsibilities:

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed;
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements;
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time; and

- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information as listed in the financial section of our report be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The Combining and Individual Fund Financial Statements and Schedules are presented for the purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. This information has been subjected to auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

### **Other Information**

The other information comprises the Introductory and Statistical Sections but does not include the basic financial statements and our auditor's report thereon. Management is responsible for the other information included in the financial statements. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or provide any assurance thereon.

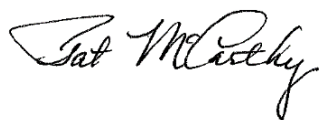
In connection with the audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the

financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

## **OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS**

In accordance with *Government Auditing Standards*, we will also issue our report dated December 20, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report will be issued under separate cover in the County's Single Audit Report. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Sincerely,

A handwritten signature in black ink that reads "Pat McCarthy". The signature is written in a cursive style with a large, stylized initial "P".

Pat McCarthy, State Auditor

Olympia, WA

December 20, 2022



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# Financial Section

Kitsap County Auditor | Financial Division

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# Management's Discussion and Analysis

Kitsap County Auditor | Financial Division

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# Kitsap County, Washington

## *Management's Discussion and Analysis For the Year Ended December 31, 2021*

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As management of Kitsap County, we offer readers of Kitsap County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2021. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found in Section II of this report. All amounts, unless otherwise indicated, are expressed in millions of dollars.

### **Financial Highlights**

- The assets and deferred outflows of Kitsap County exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$759.77 (net position). Of this amount, \$179.03 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- The government's total net position increased \$69.98 with a \$52.66 net change on the governmental side and an \$17.32 increase for business-type activities.
- As of the close of the current fiscal year, Kitsap County's governmental funds reported combined ending fund balances of \$156.07 an increase of \$17.67 from the prior year. Approximately \$32.71 of this amount is available for spending at the government's discretion (unassigned fund balance).
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$34.93 or 32.01 percent of the total general fund expenditures. \$2.68 of this balance was from funds formerly reported as special revenue funds that no longer qualified under GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.
- Kitsap County's total general obligation debt decreased by net \$6.40 during the current fiscal year. This decrease consists of current year principal payments (\$13.16) offset by a bond refunding (\$6.76).

### **Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to Kitsap County's basic financial statements. Kitsap County's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide financial statements.** The government-wide financial statements are designed to provide readers with a broad overview of Kitsap County's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of Kitsap County's assets and deferred outflows, and liabilities and deferred inflows, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as



# Kitsap County, Washington

## *Management's Discussion and Analysis For the Year Ended December 31, 2021*

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a useful indicator of whether the financial position of Kitsap County is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The government-wide financial statements distinguish functions of Kitsap County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of Kitsap County include general government, public safety, highways and streets, economic development, and culture and recreation. The business-type activities of Kitsap County include solid waste, sewer and surface water operations.

The government-wide financial statements can be found on pages 35 - 36 of this report.

**Fund financial statements.** A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Kitsap County, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The funds of Kitsap County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

**Governmental funds.** *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financial decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Kitsap County maintains eighty-eight individual governmental funds.

# Kitsap County, Washington

## *Management's Discussion and Analysis For the Year Ended December 31, 2021*

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Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, County Roads Fund, Housing Affordability Fund, Real Estate Excise Tax Fund, Covid-19 Response Fund, and KC Limited Tax General Obligation 2013 Refunding Bond Fund, all of which are considered major funds.

Eleven funds were rolled up into the general fund because they did not meet the Special Revenue Fund criteria as stated in GASB Statement No. 54 (also see Note 1.E.14). Data from the other seventy-one governmental funds is combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

Kitsap County adopts an annual appropriated budget for all its funds except for those listed in the notes to the financial statements, see Note 1.D.1. A budgetary comparison statement has been provided for each of the major funds to demonstrate compliance with this budget. The basic governmental fund financial statements can be found on pages 43 - 47 of this report.

**Proprietary funds.** Kitsap County maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as business-type activities in the government-wide financial statements. Kitsap County uses enterprise funds to account for its Sanitary Sewer operations, Solid Waste activities and Surface Water Utility activities. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the County's various functions. Kitsap County uses internal service funds to account for its management information systems, self-insurance activities, elections activities, employer medical benefits, building repair & replacement and fleet of equipment. Because all these services predominantly benefit governmental rather than business-type functions, they have been included within the governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Solid Waste, and Sewer funds and Surface Water Utility, which are considered major funds of Kitsap County. Conversely, all the internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of combining statements elsewhere in this report. The basic proprietary fund financial statements can be found on pages 48 - 50 of this report.

**Fiduciary funds.** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of these funds are not available to support Kitsap County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The basic fiduciary fund financial statements can be found on page 51 – 52 of this report.

# Kitsap County, Washington

## Management's Discussion and Analysis For the Year Ended December 31, 2021

**Notes to financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 53 - 123 of this report.

The combining nonmajor governmental fund statements are presented immediately following the required supplementary information on Other Post-Employment Benefits (OPEB) and pensions. Combining and individual fund statements and schedules can be found on pages 137 - 229 of this report.

The combining internal service fund statements are presented on pages 237 – 245.

### Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Kitsap County, assets exceeded liabilities by \$759.77 at the close of the most recent fiscal year. The County's fiscal condition remains stable.

The largest portion of Kitsap County's net position (63.5 percent) reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment), less any related debt used to acquire those assets to provide services to citizens; consequently, these assets are not available for future spending. Although Kitsap County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Kitsap County's Net Position (in millions)						
	Governmental Activities		Business-type Activities			
	2020	2021	2020	2021	2020	2021
Assets:						
Current & other assets	\$ 243.45	\$ 354.70	\$ 92.90	\$ 107.93	\$ 336.35	\$ 462.63
Capital assets	400.28	400.16	159.77	170.13	560.05	570.29
Total assets	643.73	754.86	252.67	278.06	896.40	1,032.92
Deferred outflows	8.61	7.89	1.03	0.99	9.64	8.88
Liabilities						
Other liabilities	28.41	67.79	6.55	8.25	34.96	76.04
Long-term liabilities	104.00	67.58	66.92	66.19	170.92	133.77
Total liabilities	\$ 132.41	\$ 135.37	\$ 73.48	\$ 74.44	\$ 205.89	\$ 209.81
Deferred inflows	10.74	64.01	1.15	8.21	11.89	72.22
Net position						
Net investment in capital assets	365.18	375.58	92.81	107.16	457.98	482.74
Restricted	22.53	79.88	4.00	18.12	26.53	98.00
Unrestricted	121.49	107.92	82.27	71.11	203.76	179.03
Total net position	\$ 509.20	\$ 563.38	\$ 179.07	\$ 196.39	\$ 688.27	\$ 759.77

An additional portion of Kitsap County's net position (12.9 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (\$179.03) may be used to meet the government's ongoing obligations to citizens and creditors.

## Kitsap County, Washington

### *Management's Discussion and Analysis For the Year Ended December 31, 2021*

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At the end of the current fiscal year, Kitsap County reports positive balances in all three categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities. The same situation held true last fiscal year.

In February 2020, the Governor of the State of Washington declared a state of emergency in response to the spread of the novel coronavirus, a deadly new virus ("COVID-19"). In the weeks following the declaration, precautionary measures to slow the spread of the virus were ordered. These measures included closing schools, colleges and universities and eliminating other nonessential governmental services. The Kitsap County administrative building which houses the county Commissioners, Auditor, Treasurer, Assessor and the Department of Community Development was closed to the public. Other county buildings on and off county campus were also closed to the public. Almost all public events were cancelled prohibiting public and private gatherings and requiring people to stay home unless they are performing an essential service.

A full reopening occurred on June 30, 2021. The Kitsap County budget office, in conjunction with the Board of County Commissioners, other elected officials, and department heads, actively worked to quantify and mitigate the potential financial impact that the pandemic had on the County in fiscal year 2021, and beyond. The majority of revenue shortfalls were offset by spending reductions, with any remaining shortfall funded from fund reserves.

In spite of these unprecedented circumstances, the government's net position increased by \$69.98 during fiscal year 2021. The government's restricted net position increased from \$26.5 in 2020 to \$98.00 in 2021. This was caused by an overall increase in the pension asset (\$69.22).

Refer to the Notes to the Financial Statements (Note 5, Capital Assets) for a more in-depth discussion of capital assets and Note 6, Pension Plans.

**Governmental activities.** Governmental activities increased the County's net position by \$54.18.

# Kitsap County, Washington

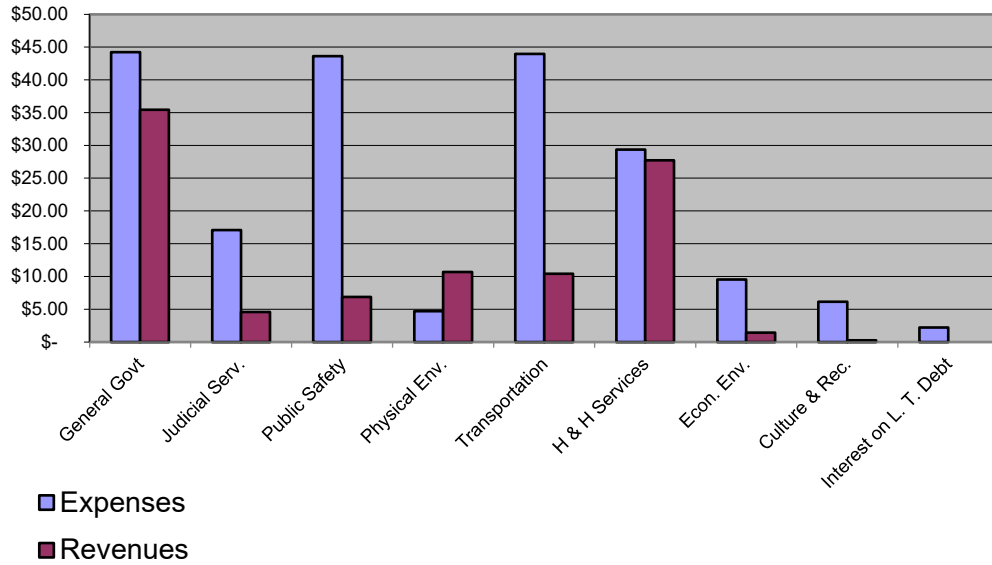
## Management's Discussion and Analysis For the Year Ended December 31, 2021

Kitsap County's Statement of Activities (in millions)						
	Governmental Activities		Business-type Activities		Total Primary Government	
	2020	2021	2020	2021	2020	2021
Revenues:						
Program revenues						
Charges for Services	26.19	28.16	54.51	63.23	80.70	91.39
Operating Grants	65.58	66.57	1.34	1.36	66.91	67.93
Capital Grants	5.76	2.68	3.30	0.36	9.07	3.04
General Revenues						-
Property Taxes	68.19	68.24		-	68.19	68.24
Sales Taxes	53.42	63.64		-	53.42	63.64
Other Taxes	15.07	17.82		-	15.07	17.82
Investment Earnings	2.92	1.70	0.89	(0.20)	3.81	1.50
Other Income	3.46	4.13	-	-	3.46	4.13
Total Revenues	240.60	252.95	60.04	64.75	300.65	317.70
Expenses:						
General Government	38.78	44.23	-	-	38.78	44.23
Judicial Services	17.30	17.09	-	-	17.30	17.09
Public Safety	54.74	43.62	-	-	54.74	43.62
Physical Environment	3.46	4.70	-	-	3.46	4.70
Transportation	44.35	43.95	-	-	44.35	43.95
Health & Human Services	35.66	29.35	-	-	35.66	29.35
Economic Environment	10.18	9.54	-	-	10.18	9.54
Culture & Recreation	6.33	6.15	-	-	6.33	6.15
Interest on Long Term Debt	2.47	2.21	-	-	2.47	2.21
Utilities	-	-	48.37	46.88	48.37	46.88
Total Expenses	213.27	200.84	48.37	46.88	261.64	247.72
Increase (decrease) in Net Position Before Transfers	27.33	52.11	11.68	17.87	39.01	69.98
Transfers	0.16	0.56	(0.16)	(0.56)	-	-
Incr (decr) in Net Position	27.49	52.66	11.52	17.32	39.01	69.98
Beginning Net Position	481.59	509.19	168.39	179.07	649.98	688.27
Prior Period Adjustments	0.11	1.52	(0.84)	-	(0.72)	1.52
Ending Net Position	509.19	563.38	179.07	196.39	688.27	759.77

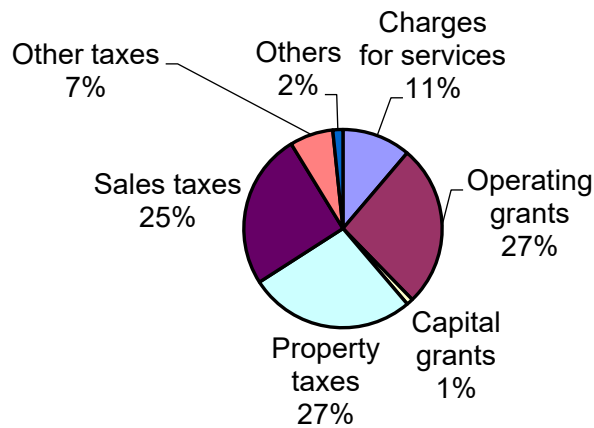
# Kitsap County, Washington

## Management's Discussion and Analysis For the Year Ended December 31, 2021

### Expenses and Program Revenues - Governmental Activities (in millions)



### Revenues by Source – Governmental Activities

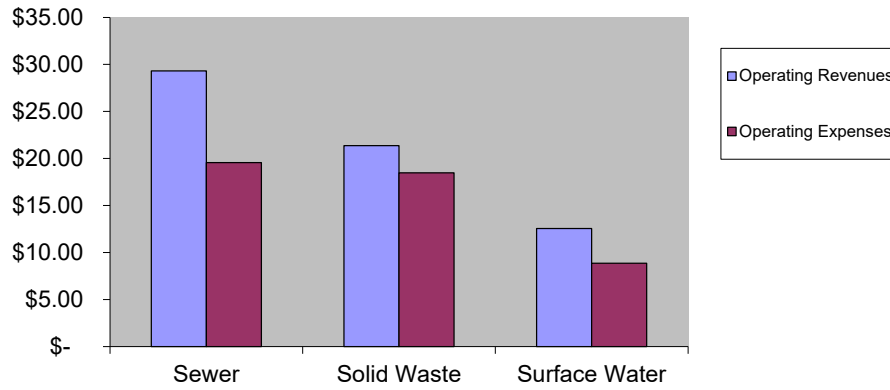


# Kitsap County, Washington

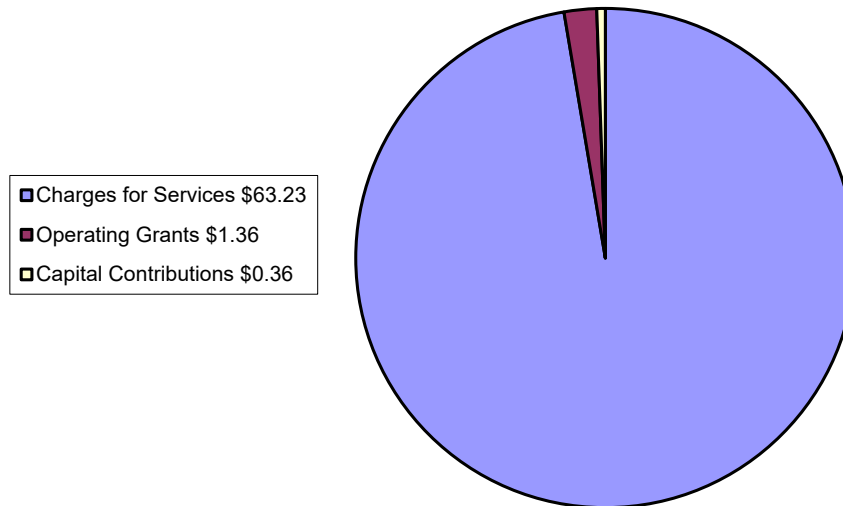
## Management's Discussion and Analysis For the Year Ended December 31, 2021

**Business-type activities.** Business-type activities increased the County's net position by \$17.32.

### Expenses and Program Revenues – Business-type Activities (in millions)



### Business-type Activity Revenues (in millions)



# Kitsap County, Washington

## *Management's Discussion and Analysis For the Year Ended December 31, 2021*

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### **Financial Analysis of the Government's Funds**

As noted earlier, Kitsap County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental funds.** The focus of Kitsap County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financial requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, Kitsap County's governmental funds reported combining ending fund balances of \$156.07, an increase of \$17.67 over the prior year.

The general fund is the chief operating fund of Kitsap County. At the end of the current fiscal year, unassigned fund balance of the general fund increased to \$34.93 and the total fund balance increased to \$35.36. As a measure of the general fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance represents 32.01 percent of the total general fund expenditures and is well above the minimum required reserves.

County Roads fund balance decreased by \$2.13 as a result of ongoing road projects.

The Housing Affordability fund is used to account for the County's affordable housing programs. This fund became a major fund in 2021 and had an \$7.16 ending fund balance.

Real Estate Excise Tax fund balance increased from \$19.82 in 2020 to \$28.57 in 2021. The fund does not qualify as a major fund but is included in the category because it is an important economic indicator for the county.

The COVID 19 Response fund is used by the County to account for federal and state grant funding used to mitigate the financial impact of the Coronavirus public health emergency. This fund had a negative fund balance of (\$2.22) at year end due to timing differences related to Federal Emergency Management Agency (FEMA) grant funding.

The major debt service fund has a total fund balance of \$1.10, all of which is reserved for the payment of debt service. Fund balance decreased by \$0.14 in 2021.

**Proprietary funds.** Kitsap County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

The Sewer fund's total net position was \$118.63 in 2021, an increase of \$9.95 from 2020.

Solid Waste fund's total net position was \$34.50 for 2021, up \$2.61 from 2020. Utility rate increases were the major contributing factor to the increase in net position.



## Kitsap County, Washington

### *Management's Discussion and Analysis For the Year Ended December 31, 2021*

Surface Water fund's total net position was \$43.25 for 2021 up \$4.75 from 2020, primarily due to utility rate increases.

#### **General Fund Budgetary Highlights**

The General Fund is the chief operating fund of the County. The General Fund's total ending fund balance was \$35.36 million at the end of 2021. This represented an increase of \$5.45 million or 9.8% compared to fiscal year 2020. General fund revenues exceeded final budgeted revenues by \$3.14 during fiscal year 2021 driven primarily by higher than budgeted tax revenue (retail sales and use tax, property tax and other taxes), which collectively exceeded budget by \$2.31.

Budget amendments and supplemental appropriations are typically made during the year to prevent budget overruns and to increase appropriations for unanticipated expenditures after adoption of the original budget.

During the year there was a \$4.17 increase in appropriations between the original and final amended budget, however, the actual expenditures of the general fund came in well under the final budget total of \$104.27 with a total of \$99.28.

In spite of the challenges posed by the pandemic, consumer confidence remained high. Retail sales remained brisk and taxes continued to flow in to County coffers at a rate well above budget.

#### **Capital Assets**

At the end of fiscal year 2021, Kitsap County's investment in capital assets for its governmental activities was \$892.56 (\$400.16, net of accumulated depreciation) as reflected in the following schedule, which represents an increase in net capital assets of \$0.12 from last year. The increase in capital assets was offset almost entirely by the increase in accumulated depreciation. See Note 5, *Capital Assets* for more information.

**Kitsap County's Capital Assets (in millions)**

	Governmental Activities		Business-Type Activities		Total	
	2020	2021	2020	2021	2020	2021
Land	\$ 77.29	\$ 77.25	\$ 6.02	\$ 6.02	\$ 83.31	\$ 83.27
Infrastructure	563.08	572.35	-	-	563.08	572.35
Building	119.93	120.17	80.63	82.24	200.56	202.40
Building Improvements	40.22	41.74	167.98	172.81	208.20	214.54
Machinery & Equipment	52.09	52.29	25.46	25.58	77.55	77.87
Construction in progress	24.58	28.76	14.55	27.87	39.13	56.64
<b>Total</b>	<b>877.19</b>	<b>892.55</b>	<b>294.64</b>	<b>314.51</b>	<b>1,171.83</b>	<b>1,207.07</b>
Less: accumulated depreciation	476.91	492.39	134.87	144.38	611.78	636.77
<b>Net capital assets</b>	<b>\$ 400.28</b>	<b>\$ 400.16</b>	<b>\$ 159.77</b>	<b>\$ 170.13</b>	<b>\$ 560.05</b>	<b>\$ 570.29</b>

# Kitsap County, Washington

## Management's Discussion and Analysis For the Year Ended December 31, 2021

### Governmental activities.

Following are the major additions to Capital Assets for Governmental Activities:

- Various infrastructure projects were completed during the year at a cost of \$11.14.
- The County's equipment rental fleet was updated at a cost of \$2.37.

### Business-type activities.

Following are the major activities in this area in 2021:

- Surface Stormwater Bayshore project at a cost of \$1.74.
- Golf Club/Chico Creek restoration project \$1.29.
- Ridgetop project \$1.36
- Upgrades to various sewer systems \$3.95

### **Long-term Debt**

At year-end, the County had total bonded debt outstanding of \$95.62. Of this amount, \$44.36 is debt backed by the full faith and credit of the government and \$51.26 sewer revenue and general obligation debt which is funded by user fees from business type activities.

The remainder of Kitsap County's long-term obligations comprises pension and OPEB related debt, capital leases, and loans.

### **Kitsap County's Outstanding Debt (in millions)**

	Governmental Activities		Business-Type Activities		Total	
	2020	2021	2020	2021	2020	2021
General Obligation Bonds	\$ 50.50	\$ 44.36	\$ 5.35	\$ 5.09	\$ 55.85	\$ 49.45
Revenue Bonds (includes premium/discount)	-	-	52.57	50.33	52.57	50.33
Pension and OPEB Related Debt	39.69	23.06	2.68	0.67	42.36	23.73
Capital Leases	0.13	0.11	-	-	0.13	0.11
Loans and Notes Payable	1.57	1.43	14.39	12.64	15.96	14.07
Total Long Term Liabilities	\$ 91.88	\$ 68.97	\$ 74.99	\$ 68.72	\$ 166.88	\$ 137.69

The County issued \$6.76 million Limited Tax General Obligation Refunding bonds during the year. See Note 8, *Long Term Debt* for more information.

The Standard and Poor's Corporation provided a bond rating of AA+ for Kitsap County's sewer debt. Moody's Investors Service provided a bond rating of Aa2 for the Kitsap County's general obligation debt. Both ratings were as of April 27, 2021.

The State limits the amount of general obligation debts the County can issue without the vote of the people to 1.5% of the total assessed value. As of the end of the fiscal year, the County has \$622.01 remaining in debt capacity (non-voted). For more detailed information about long-term debt and liabilities, see Note 8, *Long Term Debt* and Note 10, *Changes in Long Term Liabilities*.

# Kitsap County, Washington

## *Management's Discussion and Analysis For the Year Ended December 31, 2021*

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### **Economic Factors**

The economy of the County is based mostly on government services. The largest employer by far is Kitsap Naval Base with over 33,800 employees including military personnel. Kitsap County has the only shipyard on the West Coast capable of overhauling nuclear aircraft carriers. St. Michael Medical Center is next, employing over 2,500, and Washington State Government is third employing over 2,000.

### **Long-term Financial Planning**

The County has the following capital investments over the next six years:

- \$9.73 million for regional parks, trails and open spaces
- \$36.85 for Solid Waste projects, including an expansion of the existing Solid Waste transfer station and developing a north end household waste collection facility.
- \$70.09 million for water and sewer improvements.
- \$18.81 million for stormwater projects.
- A part of the Capital Facilities Plan, the six-year Transportation Plan includes \$91.77 million for roads, bridges, sidewalks, bike lanes and other roadway features.
- \$27.31 million planned to be spent on various county buildings with the majority to be spent on the new Courthouse.

### **Contacting the County's Financial Management**

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives.

If you have questions about this report or need additional financial information, contact

Dave Schureman, Internal Auditor  
Kitsap County Auditor's Office  
619 Division Street, MS-31  
Port Orchard, Washington, 98366

Telephone (360) 337-7132 or visit the County's web site at [www.kitsapgov.com](http://www.kitsapgov.com).

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# Basic Financial Statements

Kitsap County Auditor | Financial Division

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# KITSAP COUNTY, WASHINGTON

## Statement of Net Position December 31, 2021

	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>	<b>Component Unit PFD</b>
<b>ASSETS</b>				
Cash and Cash equivalents	\$ 204,290,587	\$ 24,030,773	\$ 228,321,360	\$ 221,148
Deposits with fiscal agents	-	-	-	-
Investments	14,397,560	61,795,063	76,192,623	2,553,226
Receivables (net)				
Property taxes	1,541,324	-	1,541,324	-
Sales taxes	13,441,316	-	13,441,316	-
Special assessments	1,622	20,682	22,305	-
Accounts	190,999	3,774,809	3,965,809	-
Others	139,367	-	139,367	-
Internal balances	1,518,824	(1,518,824)	-	-
Due from other governments	9,579,590	1,196,732	10,776,322	-
Interfund loan receivable	2,000,000	-	2,000,000	-
Prepayments	472,874	-	472,874	-
Inventories	2,246,664	220,305	2,466,968	-
Restricted assets:				
Cash and cash equivalents	5,499,164	5,269,970	10,769,134	-
Deposits with fiscal agents	-	-	-	250,000
Investments	2,017,003	3,847,026	5,864,028	-
Special Assessment Receivable	-	287,600	287,600	-
Notes/Contracts	8,305,000	-	8,305,000	-
Long-term Receivable from Component Unit	3,850,000	-	3,850,000	-
Long-term Receivable from KCCHA	16,583,132	-	16,583,132	-
Capital assets, net (Note 5)				
Land	77,248,069	6,018,943	83,267,012	-
Infrastructure	197,929,369	-	197,929,369	-
Buildings	63,240,350	31,298,475	94,538,826	-
Improvements & Other Buildings	14,691,055	94,940,554	109,631,610	-
Machinery & Equipment	18,290,769	10,000,106	28,290,875	-
Construction In Progress	28,764,871	27,870,619	56,635,490	-
Net pension asset	68,625,178	9,003,780	77,628,959	-
Total assets	<u>754,864,688</u>	<u>278,056,613</u>	<u>1,032,921,301</u>	<u>3,024,374</u>
<b>DEFERRED OUTFLOWS</b>				
Deferred outflows related to Pensions	7,523,741	987,132	8,510,872	-
Deferred outflows related to OPEB	364,598	-	364,598	-
Total deferred outflows	<u>7,888,339</u>	<u>987,132</u>	<u>8,875,470</u>	<u>-</u>
Total assets and deferred outflows	<u>\$ 762,753,027</u>	<u>\$ 279,043,745</u>	<u>\$ 1,041,796,772</u>	<u>\$ 3,024,374</u>
<b>LIABILITIES</b>				
Accounts payable and accrued expenses	\$ 8,291,629	\$ 3,147,492	\$ 11,439,121	\$ -
Due to other governments	2,773,758	130,965	2,904,723	-
Other liabilities	12,619,504	917,482	13,536,986	751,285
Interfund Loan Payable	2,000,000	-	2,000,000	3,100,000
Debt interest payable	-	149,720	149,720	-
Unearned revenue	34,086,506	-	34,086,506	-
Non current liabilities (Note 10):				
Due within one year	8,016,781	3,908,354	11,925,136	-
Due in more than one year	45,244,592	65,523,987	110,768,579	-
Net pension liability	5,069,234	665,095	5,734,329	-
Total OPEB liability	17,265,930	-	17,265,930	-
Total liabilities	<u>135,367,934</u>	<u>74,443,095</u>	<u>209,811,029</u>	<u>3,851,285</u>
<b>DEFERRED INFLOWS</b>				
Deferred inflows related to pensions	62,577,260	8,210,279	70,787,539	-
Golf course service concession arrangement	1,429,579	-	1,429,579	-
Total deferred inflows	<u>64,006,839</u>	<u>8,210,279</u>	<u>72,217,118</u>	<u>-</u>
Total liabilities and deferred inflows	<u>\$ 199,374,773</u>	<u>\$ 82,653,374</u>	<u>\$ 282,028,147</u>	<u>\$ 3,851,285</u>
<b>NET POSITION</b>				
Net investment in capital assets	\$ 375,576,850	\$ 107,160,343	\$ 482,737,193	\$ -
Restricted for:				
Capital projects	6,095,295	5,090,000	11,185,295	-
Debt service	5,157,983	4,026,996	9,184,979	-
Pension asset	68,625,178	9,003,780	77,628,959	-
Unrestricted	107,922,947	71,109,252	179,032,199	(826,911)
Total net position	<u>\$ 563,378,253</u>	<u>\$ 196,390,371</u>	<u>\$ 759,768,624</u>	<u>\$ (826,911)</u>

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



## KITSAP COUNTY, WASHINGTON

### Statement of Activities

For the Year Ended December 31, 2021

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Primary Government			Component Unit Public Facility District
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total	
Primary Government:								
Governmental Activities								
General Government	\$ 44,234,571	\$ 11,711,942	\$ 23,722,779	\$ -	\$ (8,799,850)	\$ -	\$ (8,799,850)	\$ -
Judicial Services	17,087,248	2,964,728	1,615,235	-	(12,507,285)	-	(12,507,285)	-
Public Safety	43,623,310	447,680	6,423,735	-	(36,751,895)	-	(36,751,895)	-
Physical Environment	4,699,839	8,569,426	2,120,524	-	5,990,111	-	5,990,111	-
Transportation	43,950,714	1,398,997	6,331,947	2,678,833	(33,540,938)	-	(33,540,938)	-
Health & Human Services	29,345,358	2,968,743	24,762,858	-	(1,613,757)	-	(1,613,757)	-
Economic Environment	9,541,839	-	1,423,186	-	(8,118,653)	-	(8,118,653)	-
Culture & Recreation	6,148,702	94,623	172,285	-	(5,881,794)	-	(5,881,794)	-
Interest on Long-term Debt	2,209,583	-	-	-	(2,209,583)	-	(2,209,583)	-
<b>Total Governmental Activities</b>	<b>200,841,164</b>	<b>28,156,139</b>	<b>66,572,549</b>	<b>2,678,833</b>	<b>(103,433,643)</b>	<b>-</b>	<b>(103,433,643)</b>	<b>-</b>
Business-type Activities								
Solid Waste	18,465,814	21,372,505	234,056	-	-	3,140,747	3,140,747	-
Sewer Utility	19,558,174	29,308,460	-	358,850	-	10,109,136	10,109,136	-
Surface Water	8,856,408	12,550,716	1,127,319	-	-	4,821,627	4,821,627	-
<b>Total Business-Type Activities</b>	<b>46,880,397</b>	<b>63,231,681</b>	<b>1,361,376</b>	<b>358,850</b>	<b>-</b>	<b>18,071,510</b>	<b>18,071,510</b>	<b>-</b>
<b>Total Primary Government</b>	<b>\$ 247,721,561</b>	<b>\$ 91,387,820</b>	<b>\$ 67,933,925</b>	<b>\$ 3,037,683</b>	<b>\$ (103,433,643)</b>	<b>\$ 18,071,510</b>	<b>\$ (85,362,132)</b>	<b>-</b>
Component Unit:								
Public Facility District (PFD)	2,104,651	-	-	-	-	-	-	(2,104,651)
General revenues:								
Taxes:								
Property taxes, levied for general purposes					\$ 68,244,132	\$ -	\$ 68,244,132	\$ -
Property taxes, levied for debt service					-	-	-	-
Sales & use taxes					63,644,198	-	63,644,198	2,145,423
Other taxes					17,817,518	-	17,817,518	-
Investment earnings					1,703,472	(199,116)	1,504,357	(8,656)
Miscellaneous					4,131,034	-	4,131,034	1,511
Transfers					556,091	(556,091)	-	-
Total general revenues, special items, and transfers					156,096,446	(755,207)	155,341,239	2,138,278
Change in net position					52,662,803	17,316,303	69,979,106	33,627
Net position - beginning					509,192,795	179,074,067	688,266,862	(860,538)
Prior Period Adjustments					1,522,656	-	1,522,656	-
Net position - ending					\$ 563,378,253	\$ 196,390,371	\$ 759,768,624	\$ (826,911)

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

# KITSAP COUNTY, WASHINGTON

Balance Sheet  
 Governmental Funds  
 December 31, 2021

	Special Revenue Funds			
	General Fund	County Roads	Housing Affordability	Real Estate Excise Tax
<b>Assets</b>				
Cash and Cash Equivalents	\$ 24,536,077	\$ 18,636,735	\$ 12,003,224	\$ 26,308,250
Investments	464,044	2,842,207	-	1,564,553
Receivables, net				
Property taxes	1,047,722	457,775	-	-
Sales and Other Taxes	7,858,713	904,669	58,333	700,098
Special Assessments	-	1,622	-	-
Accounts	111,238	23,164	-	-
Notes and Contracts	-	13,200	-	3,105,008
Other	8,778	-	114,906	-
Due from Other Funds	2,300,231	2,198,205	2,599,023	-
Due from Other Governments	2,220,213	772,488	1,029,790	-
Interfund Loans Receivable	2,000,000	-	-	-
Prepayments	149,617	-	-	-
Advances to Other Funds	280,000	-	-	-
<b>Total Assets</b>	<b>\$ 40,976,632</b>	<b>\$ 25,850,066</b>	<b>\$ 15,805,276</b>	<b>\$ 31,677,909</b>
<b>Deferred Outflows</b>				
Pension (Note 6)	-	-	-	-
<b>Total Deferred Outflows</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Assets and Deferred Outflows</b>	<b>\$ 40,976,632</b>	<b>\$ 25,850,066</b>	<b>\$ 15,805,276</b>	<b>\$ 31,677,909</b>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
<b>Current:</b>				
Accounts Payable	\$ 1,352,667	\$ 1,279,984	\$ 2,603,904	\$ -
Due to Other Funds	589,244	1,176,701	17,496	-
Due to Other Governments	30,183	-	114,906	-
Other Liabilities	2,211,406	753,350	4,803	-
Unearned Revenues	380,631	400	5,901,581	3,112,488
Interfund Loans Payable	-	-	-	-
Advances from Other Funds	-	-	-	-
<b>Long-Term:</b>				
Other Long-Term Liabilities	-	-	-	-
<b>Total Liabilities</b>	<b>\$ 4,564,130</b>	<b>\$ 3,210,434</b>	<b>\$ 8,642,690</b>	<b>\$ 3,112,488</b>
<b>Deferred Inflows</b>				
Deferred Inflows of Resources (Note 15)	1,050,243	459,397	-	-
<b>Total Deferred Inflows</b>	<b>\$ 1,050,243</b>	<b>\$ 459,397</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund Balances</b>				
Nonspendable	\$ 433,703	\$ -	\$ -	\$ -
Restricted	-	-	7,162,585	28,565,421
Committed	-	22,180,235	-	-
Unassigned	34,928,555	-	-	-
<b>Total Fund Balance</b>	<b>\$ 35,362,258</b>	<b>\$ 22,180,235</b>	<b>\$ 7,162,585</b>	<b>\$ 28,565,421</b>
<b>Total Liabilities, Deferred Inflows, and Fund Balances</b>	<b>\$ 40,976,632</b>	<b>\$ 25,850,066</b>	<b>\$ 15,805,276</b>	<b>\$ 31,677,909</b>

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

# KITSAP COUNTY, WASHINGTON

Balance Sheet  
 Governmental Funds  
 December 31, 2021

	<u>Debt Service Fund</u>			
	COVID-19 Response Fund	KC LTGO Bond Fd 2013	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>				
Cash and Cash Equivalents	\$ 28,361,229	\$ 138,966	\$ 48,106,995	\$ 158,091,475
Investments	-	709,651	10,834,108	16,414,563
Receivables, net				
Property Taxes	-	-	35,828	1,541,324
Sales and Other Taxes	-	-	3,919,502	13,441,316
Special Assessments	-	-	-	1,622
Accounts	-	-	39,390	173,792
Notes and Contracts	-	16,583,132	9,036,792	28,738,133
Other Receivables	-	-	15,682	139,367
Due from Other Funds	80,249	-	727,799	7,905,507
Due from Other Governments	1,580,209	250,000	3,356,879	9,209,580
Interfund Loans Receivable	-	-	-	2,000,000
Prepayments	-	-	-	149,617
Advances to Other Funds	-	-	-	280,000
<b>Total Assets</b>	<b>\$ 30,021,687</b>	<b>\$ 17,681,749</b>	<b>\$ 76,072,975</b>	<b>\$ 238,086,294</b>
<b>Deferred Outflows</b>				
Deferred Outflows of Resources (Note 15)	-	-	-	-
<b>Total Deferred Outflows</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Assets and Deferred Outflows</b>	<b>\$ 30,021,687</b>	<b>\$ 17,681,749</b>	<b>\$ 76,072,975</b>	<b>\$ 238,086,294</b>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
<b>Current:</b>				
Accounts Payable	\$ -	\$ -	\$ 2,764,503	\$ 8,001,057
Due to Other Funds	5,840,874	-	313,650	7,937,965
Due to Other Governments	118	-	2,625,053	2,770,260
Other Liabilities	-	-	396,894	3,366,452
Unearned Revenues	24,404,132	-	287,273	34,086,506
Interfund Loans Payable	2,000,000	-	-	2,000,000
Advances from Other Funds	-	-	280,000	280,000
<b>Long-Term:</b>				
Other Long-Term Liabilities	-	-	255,022	255,022
<b>Total Liabilities</b>	<b>\$ 32,245,124</b>	<b>\$ -</b>	<b>\$ 6,922,394</b>	<b>\$ 58,697,262</b>
<b>Deferred Inflows</b>				
Deferred Inflows of Resources (Note 15)	-	16,583,132	5,229,221	23,321,994
<b>Total Deferred Inflows</b>	<b>\$ -</b>	<b>\$ 16,583,132</b>	<b>\$ 5,229,221</b>	<b>\$ 23,321,994</b>
<b>Fund Balances</b>				
Nonspendable	\$ -	\$ -	\$ -	\$ 433,703
Restricted	-	1,098,616	54,981,297	91,807,920
Committed	-	-	8,940,062	31,120,297
Unassigned	(2,223,437)	-	-	32,705,118
<b>Total Fund Balance</b>	<b>\$ (2,223,437)</b>	<b>\$ 1,098,616</b>	<b>\$ 63,921,359</b>	<b>\$ 156,067,038</b>
<b>Total Liabilities, Deferred Inflows, and Fund Balances</b>	<b>\$ 30,021,687</b>	<b>\$ 17,681,749</b>	<b>\$ 76,072,975</b>	<b>\$ 238,086,294</b>

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

## KITSAP COUNTY

### RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE GOVERNMENT WIDE STATEMENT OF NET POSITION

December 31, 2021

Fund balances of governmental funds - page 38 \$ 156,067,038

Amounts reported for the governmental activities in the statement of net position are different because:

Capital assets net of depreciation have not been included as financial resources in governmental fund activity.

Capital assets	892,553,017	
Accumulated depreciation	(492,388,533)	
Capital assets net of depreciation		400,164,484

Long term debt and compensated absences that have not been included in the governmental fund activity.

Bond payable	44,360,000
Capital lease	113,015
Compensated absences	5,998,088
Notes payable	1,429,579
OPEB Liability	17,995,126
Net pension liability	4,653,444
Pension adjustments	57,444,530

Long-term debt (131,993,782)

Other assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.

Property taxes receivable	1,542,947
Housing Kitsap receivable	16,583,132
Loans receivable CDBG and HOME programs	3,757,213
Net pension asset	62,996,384
Prepayments	149,617
Pension adjustments	6,906,626

Other adjustments 224,105

Internal service funds are used by management to charge the costs of certain activities, such as equipment management and self-insurance, to individual funds. The assets and liabilities of the internal service funds must be added to the statement of net position.

Assets	62,582,678
Liabilities	(15,602,188)

Assets less liabilities 46,980,490

Net position of governmental activities - page 35 \$ 563,378,253

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

# KITSAP COUNTY, WASHINGTON

Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Governmental Funds  
 For the Year Ended December 31, 2021

	Special Revenue Funds			
	General Fund	County Roads	Housing Affordability	Real Estate Excise Tax
<b>Revenues</b>				
Property Taxes	\$ 37,414,975	\$ 27,735,821	\$ -	\$ -
Retail Sales & Use Taxes	40,142,363	-	590,570	-
Other Taxes	5,155,019	143,679	-	12,501,195
Licenses & Permits	141,834	215,483	-	-
Intergovernmental Service	12,942,365	9,010,780	14,513,514	-
Charges for Services	8,967,853	491,430	3,453,991	-
Fines & Forfeits	1,466,856	-	-	-
Investment Earnings	977,763	(10,804)	-	117,183
Miscellaneous Revenues	1,440,282	71,441	1,500	180,000
Total Revenues	<u>\$ 108,649,311</u>	<u>\$ 37,657,830</u>	<u>\$ 18,559,575</u>	<u>\$ 12,798,378</u>
<b>Expenditures</b>				
Current				
General Government	\$ 26,999,688	\$ -	\$ 16,236,902	\$ 11
Judicial Services	16,671,887	-	-	-
Public Safety	49,474,779	-	-	-
Physical Environment	2,051,973	-	-	-
Transportation	-	31,401,868	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & Recreation	3,976,901	-	-	-
Debt Service				
Principal	33	47,253	-	-
Interest & Other Charges	-	236	-	600
Capital Outlay	277,212	9,144,808	1,501,415	-
Total Expenditures	<u>\$ 99,452,474</u>	<u>\$ 40,594,165</u>	<u>\$ 17,738,316</u>	<u>\$ 611</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 9,196,838</u>	<u>\$ (2,936,335)</u>	<u>\$ 821,258</u>	<u>\$ 12,797,767</u>
<b>Other Financing Sources (Uses)</b>				
Issuance of debt	\$ -	\$ -	\$ -	\$ -
Transfers In	5,899,462	1,000,000	-	-
Transfers Out	(9,650,071)	(188,751)	-	(4,050,353)
Amount Remitted to Refunding Escrow Agent	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ (3,750,608)</u>	<u>\$ 811,249</u>	<u>\$ -</u>	<u>\$ (4,050,353)</u>
Net Change in Fund Balance	<u>\$ 5,446,229</u>	<u>\$ (2,125,086)</u>	<u>\$ 821,258</u>	<u>\$ 8,747,415</u>
Fund Balances, Beginning	\$ 29,916,029	\$ 24,305,321	6,341,327	19,818,007
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>\$ 35,362,259</u>	<u>\$ 22,180,235</u>	<u>\$ 7,162,585</u>	<u>\$ 28,565,421</u>

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

# KITSAP COUNTY, WASHINGTON

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

### Governmental Funds

For the Year Ended December 31, 2021

	Debt Service Fund		Other Governmental Funds	Governmental Funds
	COVID-19 Response Fund	KC LTGO Bond Fd 2013		
<b>Revenues</b>				
Property Taxes	\$ -	\$ -	\$ 3,218,464	\$ 68,369,260
Retail Sales & Use Taxes	-	-	22,911,265	63,644,198
Other Taxes	-	-	17,625	17,817,518
Licenses & Permits	-	-	6,176,213	6,533,530
Intergovernmental Service	3,541,300	-	29,243,422	69,251,382
Charges for Services	-	-	7,042,763	19,956,037
Fines & Forfeits	-	-	199,717	1,666,573
Investment Earnings	-	(2,697)	622,027	1,703,472
Miscellaneous Revenues	-	-	2,437,810	4,131,034
<b>Total Revenues</b>	<b>\$ 3,541,300</b>	<b>\$ (2,697)</b>	<b>\$ 71,869,306</b>	<b>\$ 253,073,004</b>
<b>Expenditures</b>				
<b>Current</b>				
General Government	\$ 4,508,836	\$ -	\$ 1,038,713	\$ 48,784,149
Judicial Services	-	-	136,833	16,808,721
Public Safety	-	-	9,668,033	59,142,813
Physical Environment	-	-	2,313,728	4,365,701
Transportation	-	-	49,944	31,451,811
Health & Human Services	-	-	29,279,186	29,279,186
Economic Environment	-	-	9,539,607	9,539,607
Culture & Recreation	-	-	862,356	4,839,258
<b>Debt Service</b>				
Principal	-	3,155,000	2,872,633	6,074,919
Interest & Other Charges	-	1,077,475	1,173,716	2,252,027
Capital Outlay	1,256,129	-	273,498	12,453,061
<b>Total Expenditures</b>	<b>\$ 5,764,965</b>	<b>\$ 4,232,475</b>	<b>\$ 57,208,248</b>	<b>\$ 224,991,253</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>\$ (2,223,664)</b>	<b>\$ (4,235,172)</b>	<b>\$ 14,661,059</b>	<b>\$ 28,081,751</b>
<b>Other Financing Sources (Uses)</b>				
Issuance of debt	\$ -	\$ -	\$ 6,760,000	\$ 6,760,000
Transfers In	-	4,243,806	8,079,125	19,222,393
Transfers Out	-	-	(9,207,810)	(23,096,984)
Amount Remitted to Refunding Escrow Agent	-	-	(8,060,700)	(8,060,700)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ 4,243,806</b>	<b>\$ (2,429,385)</b>	<b>\$ (5,175,291)</b>
<b>Net Change in Fund Balance</b>	<b>\$ (2,223,664)</b>	<b>\$ 8,634</b>	<b>\$ 12,231,674</b>	<b>\$ 22,906,460</b>
Fund Balances, Beginning	227	\$ 1,235,401	\$ 56,779,686	\$ 138,395,998
Prior Period Adjustments	-	(145,419)	(5,090,000)	(5,235,419)
<b>Fund Balances, Ending</b>	<b>\$ (2,223,437)</b>	<b>\$ 1,098,616</b>	<b>\$ 63,921,359</b>	<b>\$ 156,067,038</b>

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

## KITSAP COUNTY

### RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE GOVERNMENT WIDE STATEMENT OF ACTIVITIES YEAR ENDED DECEMBER 31, 2021

Net change in fund balances-total governmental funds - page 41 \$ 22,906,460

Amounts reported for governmental activities in the statement of activities differs from the amounts reported in the statement of activities because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period.

Capital outlay	12,453,061
Depreciation	(17,469,836)

Other capital asset transactions:

Capital asset additions in excess of capital outlay	2,908,518
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Pension transactions

Pension adjustments	16,429,419
OPEB adjustments	877,918

The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Bond principal	12,900,000
Capital lease principal	16,864
Note payable	90,769
Other Liabilities	47,253
Expenditures resulting from debt issuance	(42,445)
Net OPEB Obligation adjustments	(537,193)

Revenues in statement of activities that do not provide current financial resources are not reported as revenues in the funds.

Accounts Receivable - Housing Kitsap	(334,138)
Property taxes receivable	1,541,324
Special Assessments	1,622
Compensated absences adjustment	1,335,700
Debt Principal Payments	(6,074,919)

Internal Service Fund Activities

Depreciation already included above	3,207,515
Net profit	4,459,680

Indirect charges within governmental activities	(386,695)
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Prior period adjustment - property taxes (entity wide statements only)	(1,668,075)
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Change in net position of governmental activities - page 36	\$ 52,662,803
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The notes to the financial statements are an integral part of this statement.

# KITSAP COUNTY, WASHINGTON

General Fund

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Budget to GAAP Basis Differences</u>	<u>Actual GAAP Basis</u>
<b>Revenues</b>						
Property Taxes	36,921,790	36,921,790	37,414,884	493,094	91	37,414,975
Retail Sales & Use Taxes	30,414,577	39,052,925	40,142,363	1,089,438	-	40,142,363
Other Taxes	4,420,000	4,420,000	5,150,202	730,202	4,816	5,155,019
Licenses & Permits	140,000	140,000	141,834	1,834	-	141,834
Intergovernmental Service	11,944,877	12,179,576	12,931,901	752,325	10,465	12,942,365
Charges for Services	8,319,736	8,336,095	8,967,853	631,758	-	8,967,853
Fines & Forfeits	1,792,361	1,792,361	1,466,856	(325,505)	-	1,466,856
Investment Earnings	1,252,900	1,252,900	979,526	(273,374)	(1,764)	977,763
Miscellaneous Revenues	562,389	946,441	988,807	42,366	451,475	1,440,282
<b>Total Revenues</b>	<b>95,768,630</b>	<b>105,042,088</b>	<b>108,184,227</b>	<b>3,142,139</b>	<b>465,084</b>	<b>108,649,311</b>
<b>Expenditures</b>						
<b>Current</b>						
Administrative Services	680,372	844,027	765,413	78,614	185	765,598
Assessor	2,594,011	2,690,219	2,592,744	97,475	-	2,592,744
Auditor	2,080,854	2,141,877	2,123,986	17,891	-	2,123,986
Commissioners	1,692,748	1,805,555	1,773,305	32,250	-	1,773,305
Facilities Maintenance	1,963,899	2,266,817	2,289,611	(22,794)	-	2,289,611
General Administration	5,379,977	5,527,565	5,119,235	408,330	-	5,119,235
Human Resources	1,479,734	1,615,405	1,489,362	126,043	-	1,489,362
Prosecuting Attorney	9,253,480	9,815,336	9,711,258	104,078	-	9,711,258
Treasurer	1,139,107	1,158,107	1,134,589	23,518	-	1,134,589
<b>Total General Government</b>	<b>26,264,182</b>	<b>27,864,908</b>	<b>26,999,503</b>	<b>865,405</b>	<b>185</b>	<b>26,999,688</b>
Clerk	3,713,041	3,772,868	3,589,493	183,375	-	3,589,493
District Court	3,229,302	3,565,501	3,537,601	27,900	-	3,537,601
Juvenile	3,108,801	3,333,801	2,911,975	421,826	-	2,911,975
Public Defense	3,703,092	3,912,233	3,220,091	692,142	-	3,220,091
Superior Court	3,643,519	3,618,658	3,412,727	205,931	-	3,412,727
<b>Total Judicial Services</b>	<b>17,397,755</b>	<b>18,203,061</b>	<b>16,671,887</b>	<b>1,531,174</b>	<b>-</b>	<b>16,671,887</b>
Coroner	1,440,011	1,488,157	1,452,846	35,311	-	1,452,846
Emergency Management	1,058,416	1,302,468	925,926	376,542	-	925,926
Human Services	297,841	341,316	284,212	57,104	-	284,212
Juvenile	4,343,466	4,488,704	4,066,508	422,196	-	4,066,508
Sheriff	42,927,613	43,687,996	42,741,497	946,499	3,790	42,745,287
<b>Total Public Safety</b>	<b>50,067,347</b>	<b>51,308,641</b>	<b>49,470,989</b>	<b>1,837,652</b>	<b>3,790</b>	<b>49,474,779</b>
Community Development	2,160,330	2,252,892	2,051,863	201,029	110	2,051,973
<b>Total Physical Environment</b>	<b>2,160,330</b>	<b>2,252,892</b>	<b>2,051,863</b>	<b>201,029</b>	<b>110</b>	<b>2,051,973</b>
Parks	4,112,571	4,518,217	3,813,226	704,991	163,675	3,976,901
<b>Total Culture &amp; Recreation</b>	<b>4,112,571</b>	<b>4,518,217</b>	<b>3,813,226</b>	<b>704,991</b>	<b>163,675</b>	<b>3,976,901</b>
<b>Debt Service</b>						
Principal	3,530	3,530	33	3,497	-	33
Interest & Other Charges	2,000	2,000	-	2,000	-	-
Capital Outlay	100,000	120,250	277,212	(156,962)	-	277,212
<b>Total Expenditures</b>	<b>100,107,715</b>	<b>104,273,499</b>	<b>99,284,714</b>	<b>4,988,785</b>	<b>167,760</b>	<b>99,452,474</b>
Excess (Deficiency) of Revenues over Expenditures	(4,339,085)	768,589	8,899,513	8,130,924	297,324	9,196,838
<b>Other Financing Sources (Uses)</b>						
Transfers In	6,022,977	5,985,992	5,899,462	(86,530)	-	5,899,462
Transfers Out	(1,683,892)	(9,749,370)	(9,650,071)	99,299	-	(9,650,071)
<b>Total Other Financing Sources (Uses)</b>	<b>4,339,085</b>	<b>(3,763,378)</b>	<b>(3,750,608)</b>	<b>12,770</b>	<b>-</b>	<b>(3,750,608)</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>(2,994,789)</b>	<b>5,148,905</b>	<b>8,143,694</b>	<b>297,324</b>	<b>5,446,229</b>
Fund Balances, Beginning	27,528,114	27,528,114	27,528,114	-	2,387,915	29,916,029
Prior Period Adjustments	-	-	-	-	-	-
<b>Fund Balances, Ending</b>	<b>27,528,114</b>	<b>24,533,325</b>	<b>32,677,019</b>	<b>8,143,694</b>	<b>2,685,240</b>	<b>35,362,259</b>

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



# KITSAP COUNTY, WASHINGTON

County Roads Fund

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Property Taxes	26,912,216	26,912,216	27,735,821	823,605
Other Taxes	110,000	110,000	143,679	33,679
Licenses & Permits	200,000	200,000	215,483	15,483
Intergovernmental Service	8,864,123	8,864,123	9,010,780	146,657
Charges for Services	2,324,000	2,324,000	491,430	(1,832,570)
Investment Earnings	5,000	5,000	(10,804)	(15,804)
Miscellaneous Revenues	5,000	5,000	71,441	66,441
Total Revenues	<u>38,420,339</u>	<u>38,420,339</u>	<u>37,657,830</u>	<u>(762,509)</u>
<b>Expenditures</b>				
Current				
Transportation	34,354,255	34,259,206	31,401,868	2,857,338
Debt Service				
Principal	47,260	47,260	47,253	7
Interest & Other Charges	1,600	1,600	236	1,364
Capital Outlay	<u>14,365,000</u>	<u>14,365,000</u>	<u>9,144,808</u>	<u>5,220,192</u>
Total Expenditures	<u>48,768,115</u>	<u>48,673,066</u>	<u>40,594,165</u>	<u>8,078,901</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(10,347,776)</u>	<u>(10,252,727)</u>	<u>(2,936,335)</u>	<u>7,316,392</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	1,000,000	1,000,000	1,000,000	-
Transfers Out	<u>(204,752)</u>	<u>(204,752)</u>	<u>(188,751)</u>	<u>16,001</u>
Total Other Financing Sources (Uses)	<u>795,248</u>	<u>795,248</u>	<u>811,249</u>	<u>16,001</u>
Net Change in Fund Balance	<u>(9,552,528)</u>	<u>(9,457,479)</u>	<u>(2,125,086)</u>	<u>7,332,393</u>
Fund Balances, Beginning	24,305,321	24,305,321	24,305,321	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>14,752,793</u>	<u>14,847,842</u>	<u>22,180,235</u>	<u>7,332,393</u>

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

# KITSAP COUNTY, WASHINGTON

Housing Affordability Fund

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Retail Sales & Use Taxes	500,000	500,000	590,570	90,570
Intergovernmental Service	2,233,830	25,588,830	14,513,514	(11,075,316)
Charges for Services	1,798,000	1,876,000	3,453,991	1,577,991
Miscellaneous Revenues	-	-	1,500	1,500
Total Revenues	<u>4,531,830</u>	<u>27,964,830</u>	<u>18,559,575</u>	<u>(9,405,255)</u>
Expenditures				
Current				
General Government	4,531,830	27,964,830	16,236,902	11,727,928
Capital Outlay	-	-	1,501,415	(1,501,415)
Total Expenditures	<u>4,531,830</u>	<u>27,964,830</u>	<u>17,738,316</u>	<u>10,226,514</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>-</u>	<u>821,258</u>	<u>821,258</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>821,258</u>	<u>821,258</u>
Fund Balances, Beginning	6,341,327	6,341,327	6,341,327	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>6,341,327</u>	<u>6,341,327</u>	<u>7,162,585</u>	<u>821,258</u>

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

# KITSAP COUNTY, WASHINGTON

Real Estate Excise Tax Fund

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Other Taxes	7,224,874	7,224,874	12,501,195	5,276,321
Investment Earnings	153,300	153,300	117,183	(36,117)
Miscellaneous Revenues	-	-	180,000	180,000
Total Revenues	<u>7,378,174</u>	<u>7,378,174</u>	<u>12,798,378</u>	<u>5,420,204</u>
Expenditures				
Current				
General Government	-	-	11	(11)
Debt Service				
Principal	-	-	-	-
Interest & Other Charges	-	-	600	(600)
Total Expenditures	<u>-</u>	<u>-</u>	<u>611</u>	<u>(611)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>7,378,174</u>	<u>7,378,174</u>	<u>12,797,767</u>	<u>5,419,593</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	<u>(9,961,321)</u>	<u>(10,311,321)</u>	<u>(4,050,353)</u>	<u>6,260,968</u>
Total Other Financing Sources (Uses)	<u>(9,961,321)</u>	<u>(10,311,321)</u>	<u>(4,050,353)</u>	<u>6,260,968</u>
Net Change in Fund Balance	<u>(2,583,147)</u>	<u>(2,933,147)</u>	<u>8,747,415</u>	<u>11,680,562</u>
Fund Balances, Beginning	19,818,007	19,818,007	19,818,007	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>17,234,860</u>	<u>16,884,860</u>	<u>28,565,421</u>	<u>11,680,562</u>

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

# KITSAP COUNTY, WASHINGTON

COVID-19 Response Fund

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Intergovernmental Service	-	34,001,000	3,541,300	(30,459,700)
Total Revenues	<u>-</u>	<u>34,001,000</u>	<u>3,541,300</u>	<u>(30,459,700)</u>
Expenditures				
Current				
General Government	-	12,501,000	4,508,836	7,992,164
Capital Outlay	-	-	1,256,129	(1,256,129)
Total Expenditures	<u>-</u>	<u>12,501,000</u>	<u>5,764,965</u>	<u>6,736,035</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>21,500,000</u>	<u>(2,223,664)</u>	<u>(23,723,664)</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>21,500,000</u>	<u>(2,223,664)</u>	<u>(23,723,664)</u>
Fund Balances, Beginning	227	227	227	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>227</u>	<u>21,500,227</u>	<u>(2,223,437)</u>	<u>(23,723,664)</u>

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

# KITSAP COUNTY, WASHINGTON

Statement of Net Position  
 Proprietary Funds  
 December 31, 2021

	<u>Sanitary Sewer</u>	<u>Solid Waste</u>	<u>Surface Water Utility</u>	<u>Total</u>	<u>Governmental Activities Internal Service Funds</u>
<b>ASSETS</b>					
<b>Current Assets:</b>					
Cash and cash equivalents	\$ 7,974,577	\$ 9,467,550	\$ 6,588,646	\$ 24,030,773	\$ 51,698,276
Investments	30,663,623	24,817,321	6,314,119	61,795,063	-
Receivables, net					
Special assessments	20,682	-	-	20,682	-
Accounts	2,390,146	1,034,119	350,544	3,774,809	17,208
Due from other funds	1,162,049	6,706	36,817	1,205,572	1,681,355
Due from other governments	-	62,987	1,133,745	1,196,732	370,011
Inventories	220,305	-	-	220,305	2,246,664
Prepayments	-	-	-	-	323,257
<b>Restricted assets:</b>					
Cash and cash equivalents	179,970	5,090,000	-	5,269,970	-
Investments	3,847,026	-	-	3,847,026	-
Total current assets	<u>\$ 46,458,378</u>	<u>\$ 40,478,683</u>	<u>\$ 14,423,871</u>	<u>\$ 101,360,931</u>	<u>\$ 56,336,769</u>
<b>Noncurrent assets:</b>					
Special assessments receivable, noncurrent	\$ 287,600	\$ -	\$ -	\$ 287,600	\$ -
<b>Capital assets (Note 5)</b>					
Land	1,563,386	472,444	3,983,113	6,018,943	-
Buildings	81,195,489	802,991	239,210	82,237,691	172,814
Improvements & systems	135,055,946	1,039,688	36,712,688	172,808,322	4,336,949
Machinery and equipment	25,179,168	87,223	311,158	25,577,549	39,268,406
Construction in progress	21,663,041	807,383	5,400,194	27,870,619	-
Less accumulated depreciation	(128,502,428)	(1,530,429)	(14,351,569)	(144,384,426)	(25,726,704)
Net pension asset	4,748,401	1,879,589	2,375,791	9,003,780	5,628,794
Total noncurrent assets	<u>141,190,603</u>	<u>3,558,889</u>	<u>34,670,585</u>	<u>179,420,077</u>	<u>23,680,259</u>
Total assets	<u>\$ 187,648,981</u>	<u>\$ 44,037,572</u>	<u>\$ 49,094,455</u>	<u>\$ 280,781,009</u>	<u>\$ 80,017,029</u>
<b>DEFERRED OUTFLOWS</b>					
Deferred outflows related to pensions (Note 6, 10, 15)	520,592	206,069	260,470	987,132	617,114
Total deferred outflows	<u>520,592</u>	<u>206,069</u>	<u>260,470</u>	<u>987,132</u>	<u>617,114</u>
Total assets and deferred outflows	<u>\$ 188,169,574</u>	<u>\$ 44,243,641</u>	<u>\$ 49,354,926</u>	<u>\$ 281,768,140</u>	<u>\$ 80,634,143</u>
<b>LIABILITIES</b>					
<b>Current liabilities:</b>					
Accounts payable	\$ 900,060	\$ 2,000,043	\$ 247,388	\$ 3,147,492	\$ 290,572
Due to other funds	349,706	27,897	2,346,793	2,724,396	130,073
Due to other governments	12,830	-	118,135	130,965	3,498
Other liabilities	674,240	70,695	172,546	917,482	8,998,031
Debt interest payable	149,720	-	-	149,720	-
Other liabilities, current (Note 10)	3,254,874	375,758	277,722	3,908,354	63,149
Total current liabilities	<u>\$ 5,341,431</u>	<u>\$ 2,474,393</u>	<u>\$ 3,162,585</u>	<u>\$ 10,978,408</u>	<u>\$ 9,485,323</u>
<b>Noncurrent liabilities:</b>					
Net pension liability (Note 6, 10, 15)	350,757	138,842	175,496	665,095	415,790
Other noncurrent liabilities (Note 10)	59,511,267	5,413,172	599,548	65,523,987	568,345
Total noncurrent liabilities	<u>59,862,024</u>	<u>5,552,014</u>	<u>775,043</u>	<u>66,189,082</u>	<u>984,136</u>
Total liabilities	<u>\$ 65,203,455</u>	<u>\$ 8,026,407</u>	<u>\$ 3,937,628</u>	<u>\$ 77,167,490</u>	<u>\$ 10,469,458</u>
<b>DEFERRED INFLOWS</b>					
Deferred inflows related to pensions (Note 6, 10, 15)	4,329,925	1,713,941	2,166,413	8,210,279	5,132,730
Total deferred inflows	<u>4,329,925</u>	<u>1,713,941</u>	<u>2,166,413</u>	<u>8,210,279</u>	<u>5,132,730</u>
Total liabilities and deferred inflows	<u>\$ 69,533,380</u>	<u>\$ 9,740,349</u>	<u>\$ 6,104,041</u>	<u>\$ 85,377,770</u>	<u>\$ 15,602,188</u>
<b>NET POSITION</b>					
Net investment in capital assets	\$ 73,826,601	\$ 1,679,300	\$ 31,654,442	\$ 107,160,343	\$ 18,051,465
<b>Restricted for:</b>					
Capital projects	-	5,090,000	-	5,090,000	-
Debt service	4,026,996	-	-	4,026,996	-
Pension asset	4,748,401	1,879,589	2,375,791	9,003,780	5,628,794
Unrestricted	36,034,196	25,854,403	9,220,652	71,109,252	41,351,695
Total net position	<u>\$ 118,636,193</u>	<u>\$ 34,503,292</u>	<u>\$ 43,250,885</u>	<u>\$ 196,390,371</u>	<u>\$ 65,031,955</u>

# KITSAP COUNTY, WASHINGTON

## Statement of Revenues, Expenses, and Changes in Fund Net Position

### Proprietary Funds

For the Year Ended December 31, 2021

	<u>Sanitary Sewer</u>	<u>Solid Waste</u>	<u>Surface Water Utility</u>	<u>Total</u>	<u>Governmental Activities Internal Service Funds</u>
<b>Operating Revenues:</b>					
Charges for Services	\$ 29,309,413	\$ 21,298,845	\$ 12,540,956	\$ 63,149,213	\$ 45,901,310
Miscellaneous Revenues	(952)	73,660	9,760	82,468	123,930
Total Operating Revenues	<u>\$ 29,308,460</u>	<u>\$ 21,372,505</u>	<u>\$ 12,550,716</u>	<u>\$ 63,231,681</u>	<u>\$ 46,025,240</u>
<b>Operating Expenses:</b>					
Personal Services	\$ 4,687,211	\$ 1,912,780	\$ 2,522,894	\$ 9,122,885	\$ 7,495,483
Contractual Services	3,274,795	2,730,079	2,979,786	8,984,659	22,502,828
Utilities	1,658,245	13,040,048	96,867	14,795,160	20,719
Repair and Maintenance	276,907	142,664	29,176	448,747	1,241,821
Other Supplies and Expenses	24,091	564,115	1,467,288	2,055,494	8,656,999
Insurance Claims and Expenses	36,905	25,999	76,497	139,401	3,022,505
Depreciation	7,936,876	50,130	1,680,363	9,667,368	3,207,515
Total Operating Expenses	<u>\$ 17,895,029</u>	<u>\$ 18,465,814</u>	<u>\$ 8,852,871</u>	<u>\$ 45,213,714</u>	<u>\$ 46,147,869</u>
Operating Income	<u>\$ 11,413,432</u>	<u>\$ 2,906,690</u>	<u>\$ 3,697,846</u>	<u>\$ 18,017,968</u>	<u>\$ (122,630)</u>
<b>Nonoperating Revenues (Expenses)</b>					
Interest Revenue	\$ (108,225)	\$ (94,504)	\$ 3,613	\$ (199,116)	\$ -
Miscellaneous Revenue	-	234,056	1,127,319	1,361,376	151,628
Interest Expense	(1,663,145)	-	(3,538)	(1,666,683)	-
Total Nonoperating Revenue (Expense)	<u>\$ (1,771,370)</u>	<u>\$ 139,553</u>	<u>\$ 1,127,395</u>	<u>\$ (504,423)</u>	<u>\$ 151,628</u>
Total Nonoperating Revenue (Expense) Before Contributions and Transfers	<u>\$ 9,642,061</u>	<u>\$ 3,046,243</u>	<u>\$ 4,825,240</u>	<u>\$ 17,513,544</u>	<u>\$ 28,998</u>
Capital Contributions	\$ 358,850	\$ -	\$ -	\$ 358,850	\$ -
Transfers In	-	-	-	-	4,436,000
Transfers Out	(47,868)	(435,535)	(72,688)	(556,091)	(5,318)
Change in Net Position	<u>\$ 9,953,043</u>	<u>\$ 2,610,708</u>	<u>\$ 4,752,552</u>	<u>\$ 17,316,303</u>	<u>\$ 4,459,680</u>
Total Net Position, Beginning	<u>\$ 108,683,150</u>	<u>\$ 31,892,585</u>	<u>\$ 38,498,333</u>	<u>\$ 179,074,068</u>	<u>\$ 60,572,275</u>
Prior Period Adjustments	-	-	-	-	-
Total Net Position, Ending	<u>\$ 118,636,193</u>	<u>\$ 34,503,292</u>	<u>\$ 43,250,885</u>	<u>\$ 196,390,371</u>	<u>\$ 65,031,955</u>

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

# KITSAP COUNTY, WASHINGTON

## Statement of Cash Flows

### Proprietary Funds

For the Year Ended December 31, 2021

	<u>Sanitary Sewer</u>	<u>Solid Waste</u>	<u>Surface Water Utility</u>	<u>Total</u>	<u>Governmental Activities Internal Service Funds</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Receipts from customers	\$ 28,043,899	\$ 22,062,014	\$ 12,115,533	\$ 62,221,445	\$ 45,079,095
Payments to suppliers	(4,103,767)	(15,810,346)	(4,043,684)	(23,957,796)	(36,601,376)
Payments to employees	(6,757,117)	(2,950,086)	(3,525,118)	(13,232,321)	(10,012,545)
Net cash provided by operating activities	<u>\$ 17,183,015</u>	<u>\$ 3,301,582</u>	<u>\$ 4,546,730</u>	<u>\$ 25,031,327</u>	<u>\$ (1,534,826)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>					
Operating grants received	\$ -	\$ 234,056	\$ 1,127,319	\$ 1,361,376	\$ -
Transfers in	-	-	-	-	4,436,000
Transfers out	(47,868)	(435,535)	(72,688)	(556,091)	(5,318)
Proceeds from bond	-	5,090,000	-	5,090,000	-
Net cash provided by noncapital financing activities	<u>\$ (47,868)</u>	<u>\$ 4,888,521</u>	<u>\$ 1,054,631</u>	<u>\$ 5,895,285</u>	<u>\$ 4,430,682</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Capital contributions	\$ 358,850	\$ 1,144	\$ -	\$ 359,994	\$ -
Proceeds from sales of capital assets	-	-	-	-	204,251
Purchases of capital assets	(16,486,726)	(24,292)	(3,653,896)	(20,164,914)	(2,984,505)
Principal paid on capital debt	(3,424,881)	-	(251,253)	(3,676,134)	-
Interest paid on capital debt	(1,493,469)	-	(3,538)	(1,497,007)	-
Net cash from related financing activities	<u>\$ (21,046,226)</u>	<u>\$ (23,148)</u>	<u>\$ (3,908,686)</u>	<u>\$ (24,978,061)</u>	<u>\$ (2,780,254)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Proceeds from sales & maturities of investments	\$ 4,000,000	\$ 295,000	\$ 500,000	\$ 4,795,000	\$ -
Purchases of investments	(124,146)	(85,068)	(21,880)	(231,094)	-
Interest and dividends	152,134	85,068	50,562	287,765	-
Net cash provided by investing activities	<u>\$ 4,027,988</u>	<u>\$ 295,000</u>	<u>\$ 528,683</u>	<u>\$ 4,851,671</u>	<u>\$ -</u>
Net increase (decrease) in cash & cash equivalents	<u>116,909</u>	<u>8,461,955</u>	<u>2,221,358</u>	<u>10,800,222</u>	<u>115,602</u>
Balances - beginning of the year	8,037,638	6,095,595	4,367,288	18,500,521	51,582,674
Balances - end of the year	<u>\$ 8,154,547</u>	<u>\$ 14,557,550</u>	<u>\$ 6,588,646</u>	<u>\$ 29,300,743</u>	<u>\$ 51,698,276</u>
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities</b>					
Operating income (loss)	\$ 11,413,432	\$ 2,906,690	\$ 3,697,846	\$ 18,017,968	\$ (122,630)
<b>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities</b>					
Depreciation expense	7,936,876	50,130	1,680,363	9,667,368	3,207,515
<b>Changes in assets and liabilities:</b>					
Receivables, net	(304,308)	250,777	11,115	(42,416)	(17,208)
Due from other funds	(960,254)	438,732	95,064	(426,458)	(741,772)
Due from other governments	-	-	(541,363)	(541,363)	(187,166)
Prepayments	-	-	-	-	336,043
Inventories	(798)	-	-	(798)	(82,629)
Net pension asset	(4,748,401)	(1,879,589)	(2,375,791)	(9,003,780)	(5,628,794)
Deferred outflows	27,864	9,768	2,373	40,004	62,922
Accounts payable	669,241	885,452	(23,480)	1,531,214	(703,855)
Due to other funds	22,151	(94,682)	631,694	559,163	16,962
Due to other governments	535	(76,960)	(1,504)	(77,929)	80
Accrued expenses	476,045	(21,251)	(780)	454,015	(723,105)
Employee benefits	13,790	(6,360)	8,778	16,207	34,472
Net pension liability	(1,079,468)	(424,003)	(509,927)	(2,013,398)	(1,357,562)
Deferred inflows	3,716,309	1,262,878	1,872,343	6,851,530	4,371,901
Net cash provided by operating activities	<u>\$ 17,183,015</u>	<u>\$ 3,301,582</u>	<u>\$ 4,546,730</u>	<u>\$ 25,031,327</u>	<u>\$ (1,534,826)</u>
<b>Noncash capital, financing and investing activities</b>					
Contribution of capital assets	\$ 358,850	\$ -	\$ -	\$ 358,850	\$ -
Change in fair value of investments	\$ (145,869)	\$ (104,898)	\$ (26,689)	\$ (277,456)	\$ -

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

# KITSAP COUNTY, WASHINGTON

## Statement of Fiduciary Net Position December 31, 2021

	Investment Trust Funds	Private Purpose Trust Funds	Custodial Funds
<b>ASSETS</b>			
Cash and cash equivalents			
Cash and Pooled Investments	\$ 526,409,746	\$ 18,271	\$ 5,766,390
Cash and Investments in Trust	7,770,383	-	-
Receivables			
Taxes Receivable	3,129,722	-	-
Other Current Receivables	827,780	-	42,967
Due from Other Governments	130,965	-	545
Total Assets	<u>538,268,597</u>	<u>18,271</u>	<u>5,809,902</u>
<b>LIABILITIES</b>			
Accounts payable and other liabilities			
Due to other governments	1,518,574	-	3,097
	<u>5,261,542</u>	<u>-</u>	<u>2,113,353</u>
Total Liabilities	<u>6,780,116</u>	<u>-</u>	<u>2,116,449</u>
<b>NET POSITION</b>			
Restricted for:			
Pool participants	531,488,481	-	-
Individuals and Other Governments	-	18,271	3,693,452
Total Net Position	<u>\$ 531,488,481</u>	<u>\$ 18,271</u>	<u>\$ 3,693,452</u>

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



# KITSAP COUNTY, WASHINGTON

## Statement of Changes in Fiduciary Net Position For the Year Ended December 31, 2021

	Investment Trust Funds	Private Purpose Trust Funds	Custodial Funds
<b>ADDITIONS:</b>			
Contributions:			
Taxes	\$ 400,789,263	\$ -	\$ 78,010
Additions by Participants	778,035,151	-	13,711,797
Trust Revenues	651,473	-	-
Total Contributions	<u>1,179,475,886</u>	<u>-</u>	<u>13,789,807</u>
Investment Income			
Net Increase (Decrease) in Fair Value of Investments	(1,998,349)	-	(27)
Interest, Dividends, and Other	341,844	2	99
Total Investment Earnings	<u>(1,656,505)</u>	<u>2</u>	<u>72</u>
Total Additions	<u>1,177,819,381</u>	<u>2</u>	<u>13,789,879</u>
<b>DEDUCTIONS:</b>			
Distributions	1,122,699,231	-	12,960,776
Total Deductions	<u>1,122,699,231</u>	<u>-</u>	<u>12,960,776</u>
Increase (decrease) in net position	<u>55,120,149</u>	<u>2</u>	<u>829,103</u>
Net position as of January 1, 2021	478,830,918	18,270	2,864,349
Prior Period Adjustment	<u>(2,462,587)</u>	<u>-</u>	<u>-</u>
Net position as of January 1, 2021 - Restated	476,368,331	18,270	2,864,349
Net position as of December 31, 2021	<u>\$ 531,488,481</u>	<u>\$ 18,271</u>	<u>\$ 3,693,452</u>

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



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# Notes to Financial Statements

Kitsap County Auditor | Financial Division

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# Kitsap County, Washington

Notes to Financial Statements

December 31, 2021

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# Kitsap County, Washington

Notes to Financial Statements

December 31, 2021

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## **NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of Kitsap County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The significant accounting policies are described below.

### A. Reporting entity

Kitsap County was incorporated on January 16, 1857 and operates under the laws of the state of Washington applicable to a municipal corporation. The County is governed under the commissioner form of government. The voters of Kitsap County elected the three-member board on a partisan basis to serve overlapping 4-year terms. The Board of County Commissioners is the legislative body and has a quasi-judicial role in dealing with land use matters. The body is also responsible for all administrative duties of running the County, which are not expressly given to any other County position.

The accompanying financial statements present the government and entities for which the government is considered to be financially accountable. As required by generally accepted accounting principles the financial statements present Kitsap County, the primary government, and its component units. The component units discussed below are included in the County reporting entity because of the significance of their operational or financial relationships with Kitsap County.

Discretely presented component units. The Public Facility District (PFD) is governed by the seven-member board appointed by the Board of County Commissioners. It is a legally separate entity. The PFD was responsible for the construction of the Kitsap Conference Center at Bremerton Harborside (City of Bremerton) and the County's Event Center, using sales tax revenues. The PFD was created by the Kitsap County Board of Commissioners and the Board appointed its board members; therefore, the County is financially responsible for its operations. The County financed the PFD projects through an \$11.395 million bond issue and the PFD pledged its tax revenues to the County through an interlocal government agreement. The debt is reported on the County's books. The component unit does not issue separate financial statements therefore we have included these statements in our basic Financial Statement section.

Blended component units. The Industrial Development Corporation of Kitsap County (IDC) was created and approved by the Kitsap County Board of County Commissioners on May 17, 1999 to construct and maintain industrial facilities throughout Kitsap County. All three County Commissioners are on its board of directors; therefore, the County is financially responsible for the operation of the corporation. IDC sold \$2 million in non-recourse revenue bonds in 2003 which neither the County, nor IDC is responsible to repay under the loan agreement. The issuer (IDC) loaned the proceeds of the bonds to CARA Group, LLC, a Washington limited liability company (the Borrower) pursuant to a loan agreement dated March 1, 2003. The Borrower is obligated to make payments to the trustee in amounts sufficient to pay the principal and premium, if any, interest on the bonds, and certain other fees and expenses and

# Kitsap County, Washington

## Notes to Financial Statements

December 31, 2021

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to make payments sufficient to pay the purchase price of bonds tendered or deemed tendered for purchase to the extent that other moneys are not available. The corporation did not have any activity during the current year; therefore, there is nothing to report.

### B. Basis of Presentation - Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all the nonfiduciary activities of the primary government and its component units. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Our policy is to allocate indirect costs to a specific function or segment. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; and 2) grants and contributions that are restricted to meeting the operational or capital requirements or a specific function or segment. Internally dedicated resources are reported as general revenues rather than program revenues. Taxes and other items not properly included among program revenues are reported instead as general revenues.

The effect of interfund activity has been eliminated for the government-wide financial statements. Interfund services provided and used are not eliminated in the process of consolidation.

Amounts reported as program revenues include: 1) charges to customers, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than program revenues. General revenues include all taxes.

Indirect costs are allocated by either the number of staff, or the square footage of the office occupancy. Insurance costs are allocated by the number of staff covered, and information services costs that are not direct costs are allocated by the number of users.

Separate fund financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The County reports the following major governmental funds:

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2021

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The General (or current expense) fund is the County's operating fund. It accounts for all financial resources of the general government, except those required or elected to be accounted for in another fund.

The County Roads fund receives most of its revenue from property taxes and federal and state grants. The fund is used to account for the maintenance and the construction of County roads and bridges.

The Housing Affordability fund is used to account for the County's affordable housing programs which are funded in part by a fee charged when public documents are recorded in the County.

The Real Estate Excise Tax fund is used to account for the collection of real estate excise taxes to be used for capital projects.

The Covid-19 Response fund is used to account for federal and state grant funding to help mitigate the financial impact of the Coronavirus (Covid-19) public health emergency.

The 2013 LTGO Refunding Bonds fund is used to account for activity related to the issuance of refunding bonds in 2013.

The County reports the following major enterprise funds:

The Solid Waste fund is used to account for the costs of providing solid waste services to the residents of Kitsap County.

The Sanitary Sewer fund is used to account for the costs of providing sewage disposal services to the residents of Kitsap County.

The Surface Water Utility fund is used to account for costs of providing surface water utilities to the residents of Kitsap County.

Additionally, the County reports the following fund types:

Internal Service funds provide services to county departments and offices on a cost reimbursement basis:

Equipment Rental & Revolving (ER&R) fund manages the county's fleet of vehicles and road construction and maintenance equipment.

Building Repair & Replacement (BR&R) fund provides building repair services for the county.

Employer Benefits fund administers the County's self-funded employee welfare plan.

Self-Insurance fund manages the county's general liability, property, crime/dishonesty, workers compensation and unemployment insurance policies and programs.

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2021

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Elections fund provides election services for the Kitsap County and Special Purpose Districts.

Information Services fund maintains and manages the county's computer equipment, software, and the county's computer network and website.

Fiduciary funds are used to report assets held in a trustee or agency capacity for others:

*Investment Trust Funds* are used to account for the external portion of the Kitsap County Investment Pool ("KCIP"), an external investment pool sponsored by the county. Cash and investments held for entities that are not part of the county are reported in these funds. The entities participating in the external investment pool include school districts, the public utility district, recreation districts, the public health district, the library district, cities and towns, ports, water districts, fire districts and sewer districts.

*Private Purpose Trust funds* are used to record amounts deposited with the County Clerk and District Court through Superior Court trust arrangements.

*Custodial Funds* are used to report cash and investments held by the county in a custodial capacity for other governmental entities. The assets are received, may be temporarily invested, and remitted to individuals, private organizations or other governments. In addition, these funds are used to record funds collected and held by the Jail on behalf of inmates.

## C. Measurement Focus, Basis of Accounting

### 1. Government-Wide and Governmental Funds

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, similar to the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. The County considers property taxes as available if they are collected within 60 days after year end. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to



# Kitsap County, Washington

## Notes to Financial Statements

December 31, 2021

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compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, licenses, and interest associated within the current period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessment receivable due within the current fiscal period is considered susceptible to accrual as revenue of the current period. All other revenue items are considered measurable and available only when cash is received by the County.

### 2. Proprietary Funds

The proprietary fund statements are reported using the economic resources measurement focus and full-accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when liability is incurred regardless of the timing of the cash flows.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds are collection fees for solid waste and use charges for sewer and surface water.

Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

### D. Budgetary Information

#### 1. Scope of Budget

Annual appropriated budgets are adopted for all governmental funds of the County on the modified accrual basis of accounting. Budgets for debt service and capital project funds are adopted at the level of the individual debt issue or project and for one fiscal year. Budgets for these types of funds are adopted every year throughout the lives of the debt issues or projects.

Other budgets are adopted at the level of the fund, except in the general (current expense) fund, where expenditures may not exceed appropriations at the department level and the budgets constitute the legal authority for expenditures at that level.

Appropriations for general and special revenue funds lapse at year-end (except for appropriations for capital outlays, which are carried forward from year to year until fully expended or the purpose of the appropriation has been accomplished or abandoned).

Encumbrances accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year end do not constitute expenditures or

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2021

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liabilities because the commitments will be reappropriated and honored during the subsequent year.

Budgets were not adopted for the following funds in 2021 because no expenditures were anticipated:

- 173 Service Area 1 Road Impact Fee
- 174 Service Area 2 Road Impact Fee
- 175 Service Area 3 Road Impact Fee
- 176 Service Area 4 Road Impact Fee
- 177 Regional Service Area Roads
- 186 Mental Health Medicaid Match

## 2. Amending the Budget

The Director of Administrative Services is authorized to transfer budgeted amounts within any fund/object class within departments at the request of the department head or elected official; however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by the Board of County Commissioners.

When the Board of County Commissioners determines that it is in the best interest of the county to increase or decrease the appropriation for an individual fund, department, or object class, it may do so by resolution approved by one more than the majority after holding a public hearing.

The budget amounts shown in the financial statements are the final authorized amounts as revised during the year.

The financial statements contain the original and final budget information. The original budget is the first complete appropriated budget. The final budget is the original budget adjusted by all reserves, transfers, allocations, supplemental appropriations, and other legally authorized changes applicable for the fiscal year.

The budgets are integrated into the accounting system. The budgetary data, as presented in the financial statements for all funds with annual budgets, compare the expenditures with the amended budgets. All budgets are presented on the modified accrual basis of accounting. Accordingly, the budgetary comparison statement for the general fund and special revenue funds present actual expenditures in accordance with the accounting principles generally accepted in the United States on a basis consistent with the legally adopted budgets as amended.

The general fund *Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual* includes information about budget to actual basis differences which arose due to inclusion of non-qualifying special revenue funds. Eleven special revenue funds did not meet the GASB 54 classification criteria and are included on the statement. See *Note 1.E.13, Fund Balance Classification*, for further details.

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2021

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### 3. Excess of expenditures over appropriations

For the year ended December 31, 2021 expenditures did not exceed appropriations in any of the general fund departments.

### 4. Deficit Balances

At December 31, 2021, Elections fund reported a deficit of \$107,255 in its net position, which is a violation of state statute.

The Elections Fund is an internal service fund. The deficit balance is primarily a result of various *GASB Statement No. 68* pension adjustments, which are unrelated to the primary operations of the fund. See *Note 6 Pension Plans*, for more information.

The fund has not been reimbursed for all costs of services it provided to the county and special purpose districts. Rates will be studied and adjusted as needed to eliminate this deficit.

At December 31, 2021, Self-Insurance fund reported a deficit of \$473,526 in its net position, which is a violation of state statute.

The Self Insurance Fund is an internal service fund. The deficit balance is primarily a result of various *GASB Statement No. 68* pension adjustments, which are unrelated to the primary operations of the fund. See *Note 6 Pension Plans*, for more information.

The fund has not been reimbursed for all costs of services it provided to county departments. Rates will be studied and adjusted as needed to eliminate this deficit.

At December 31, 2021, Covid-19 Response fund reported a deficit of \$2,223,437 in its fund balance, which is a violation of state statute.

Covid-19 Response Fund is anticipating reimbursement from the Federal Emergency Management Agency (FEMA) for expenditures related to the Covid-19 pandemic. The deficit balance is as a result of timing and will be eliminated upon receipt of the FEMA funding.

## E. Assets, Liabilities and Equity

### 1. Cash and Cash Equivalents

It is the County's policy to invest all temporary cash surpluses. At December 31, 2021, the treasurer was holding \$281.1 million in short-term residual investments of surplus cash. This amount is classified on the balance sheet as cash and cash equivalents in various funds. The interest on these investments is credited to the general fund.

The County considers all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2021

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## 2. Investments

Investments for the government are reported at fair value. The State Treasurer's Investment Pool operates in accordance with appropriate state laws and regulations. The reported value of the pool is the same as the fair value of the pool shares (see *Note 2, Deposits and Investments*).

## 3. Receivables

Taxes receivable consists of property taxes and related interest and penalties (see *Note 3, Property Taxes*). Accrued interest receivable consists of amounts earned on investments, notes, and contracts at the end of the year.

Special assessments are recorded when levied. Special assessments receivable consist of current and delinquent assessments and related interest and penalties. Deferred assessments on the fund financial statements consist of unbilled special assessments that are liens against the property benefited. As of December 31, 2021, no special assessments receivables were delinquent.

Customer accounts receivable consist of amounts owed from private individuals or organizations for goods and services including amounts owed for which billings have not been prepared. Notes and contracts receivable consist of amounts owed on open account from private individuals or organizations for goods and services rendered.

## 4. Amounts Due to and from Other Funds and Governments, Interfund Loans and Advances Receivable

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either *interfund loans receivable/payable* or *advances to/from other funds*. All other outstanding balances between funds are reported as *due to/from other funds*. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as *internal balances*. A separate schedule of interfund loans receivable and payable is furnished in *Note 12, Interfund Balances and Transfers*.

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

## 5. Inventories and Prepaid Items

Inventories in governmental funds consist of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are purchased. A comparison to market value is not considered necessary.

Inventories in proprietary funds are valued at cost using the weighted average method.

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2021

The County pays annual insurance premiums for various insurance policies it purchases during the year. The portion of these premiums that covers future periods are recorded as prepaid insurance.

The County signed a 25-year land lease with Washington State Military Department in 2008. The Coroner Facility was constructed on the leased property. Upon execution of the contract, the entire cost of the lease was paid to the County. Prepaid rent is being expensed annually over the life of the lease.

## 6. Restricted Assets and Liabilities

The restricted assets of the enterprise funds consist of cash and investment balances of \$9,116,996 (\$4,026,996, restricted for debt service and \$5,090,000 restricted for a capital project). Specific debt service reserve requirements are described in *Note 8, Long Term Debt*.

## 7. Capital Assets

Capital assets include property, plant, equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, and similar items), and are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the county as assets with an initial individual cost of more than \$5,000 and an estimated useful life of more than one year. Infrastructure assets are assets with an initial individual cost of \$25,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

Costs for additions and improvements to capital assets are capitalized when they increase the effectiveness or efficiency of the asset.

The costs for normal maintenance and repairs are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the county is depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings & Other Improvements	20 - 45
Machinery & Equipment	4 - 12
Vehicles	6 - 10
Trucks & Trailers	7 - 15
Sewer System	20 - 50
Road System	7 - 25
Bridges	40
Sidewalks	30

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2021

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## 8. Compensated Absences

Compensated absences are absences for which employees will be paid, such as vacation and sick leave. All vacation and sick pay is accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements.

Vacation pay, which may be accumulated up to 45 days (360 hours), is payable upon resignation, retirement or death.

## 9. Pensions

For purposes of measuring the net pension liability, net pension assets, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of all state sponsored pension plans and additions to/deductions from those plans' fiduciary net position have been determined on the same basis as they are reported by the Washington State Department of Retirement Systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

For purposes of calculating the restricted net position related to the net pension asset, the county includes the net pension asset only.

See *Note 6, Pension Plans* for more information about pensions.

## 10. Other Accrued Liabilities

These accounts consist primarily of accrued wages and accrued employee benefits.

## 11. Long Term Debt

The County has issued various Limited Tax General Obligation Bonds and Revenue Bonds. In September 2021, the County issued \$2,910,000 (2021A) and \$3,850,000 (2021B) Kitsap County Limited Tax General Obligation Refunding Bonds, 2021.

In 2011 the County purchased a golf course for which it signed a 20-year promissory note.

For more information about long term debt, see *Note 8, Long Term Debt*, and *Note 13, Receivables and Payables* for more information.

## 12. Unearned Revenues

This account includes amounts recognized as receivables but not revenues in governmental funds because the revenue recognition criteria have not been met.

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2021

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The account also includes American Rescue Plan Act (ARPA) funding which was received during the year, but was not recognized as revenue because eligibility criteria were not met. When eligibility requirements are met, the revenue will be recognized.

## 13. Fund Balance Classification

Fund balances are reported as nonspendable, restricted, committed, assigned or unassigned.

Each year, special revenue fund balances are analyzed; funds not meeting the GASB Statement No. 54 definition of special revenue funds are reclassified and reported with the general fund (see *Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual, General Fund*, page 43).

- Nonspendable Fund Balance consists of amounts that cannot be spent because the related assets are not in spendable form or must be maintained intact. Resources such as advances and prepaid amounts in the general fund and the long-term portion of notes receivable in a debt service fund are classified as nonspendable.
- Restricted Fund Balance represents resources that have constraints placed upon their use either by external parties or imposed by law through a constitutional provision or enabling legislation.
- Committed Fund Balance consists of amounts that can be used only for specific purposes pursuant to constraints imposed by a formal action of the Kitsap County Board of Commissioners, the County's highest level of decision-making authority. By formal action (Resolution #203-2011, 12/19/2011), the Board of County Commissioners identified committed fund balances. Action by the Board of County Commissioners is required to modify or rescind fund balance commitments.
- Assigned Fund Balance represents amounts that are constrained by the County's intent to be used for specific purposes but are neither restricted nor committed. Use of assigned fund balance may be established by the Board of County Commissioners or an official designated by the Board, for this purpose. The county had no assigned fund balance in 2021.
- Unassigned Fund Balance is the residual amount of the general fund not included in the four categories described above. Any deficit fund balances within governmental fund types are also reported as unassigned.

The county uses restricted resources first, then unrestricted resources as needed, when both restricted and unrestricted resources are available for use. When expenditures are incurred that can be paid from unrestricted resources, the county uses committed fund balance first, then assigned fund balance, then unassigned fund balance.

# Kitsap County, Washington

## Notes to Financial Statements

December 31, 2021

### 14. Composition of General Fund's Fund Balance

In 2021, eleven funds did not meet the special revenue fund definition and their fund balances are reported as unassigned fund balance in the general fund.

The following table illustrates the composition of the general fund's fund balance as of December 31, 2021:

	Unassigned Fund Balance	Total Fund Balance
General Fund ( <i>prior to inclusion of non-qualifying special revenue funds</i> )	\$32,243,315	\$32,677,019
<b>Non-qualifying Special Revenue Funds</b>		
108 - Human Resources Board	76,633	76,633
119 - Special Purpose Path	125,238	125,238
134 - 1% for Art Program	12,136	12,136
137 - Real Property Fund	36,022	36,022
138 - Cumulative Reserve Fund	1,145,000	1,145,000
140 - Drug Forfeiture Enforcement	18,028	18,028
151 - Wetland Mitigation Bank	2,435	2,435
170 - Indianola Forest	270,644	270,644
172 - KC Forest Stewardship	418,132	418,132
178 - McCormick Village Traffic Impact	415,427	415,427
180 - McCormick Village Park Impact	165,544	165,544
General Fund ( <i>after inclusion of non-qualifying special revenue funds</i> )	\$34,928,555	\$35,362,258

### 15. Governmental Fund Balances Detail

Governmental fund balances are reported according to the relative constraints that control how the funds can be spent (see description of fund balance types, above).

As of December 31, 2021, nonspendable fund balance was \$0.43 million, restricted fund balance totaled \$91.8 million, committed fund balance was \$31.1 million and unassigned fund balance was \$32.7 million. The county had no assigned fund balance in 2021.

Detail of governmental fund balances as of December 31, 2021, is presented in the table below:



# Kitsap County, Washington

## Notes to Financial Statements

December 31, 2021

Description	Major Governmental Funds			Nonmajor Governmental Funds
	General Fund	Special Revenue Funds	Debt Service Funds	
<b>Nonspendable:</b>				
Advances	\$280,000	-	-	-
Prepaid Items	149,617	-	-	-
Notes and Other Receivables	4,087	-	-	-
<b>Total Nonspendable Fund Balance</b>	<b>\$433,703</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Restricted for:</b>				
Boating Safety Program	-	-	-	\$326,268
Community Projects	-	-	-	62,573
County Stadium	-	-	-	1,207,667
Court Services	-	-	-	1,203,628
Disability Services	-	-	-	1,185,239
Document Preservation	-	-	-	530,794
Drug Dependency Treatment	-	-	-	1,304,934
Drug Enforcement	-	-	-	536,510
Elections Services	-	-	-	702,086
Electronic Technology	-	-	-	437,017
Environmental Protection	-	-	-	2,625,579
Housing Programs	-	7,162,585	-	1,421,591
Jail Services	-	-	-	5,390,435
Jobs Training	-	-	-	82,815
Law Library	-	-	-	109,246
Mental Health Services	-	-	-	20,595,066
Noxious Weed Control	-	-	-	346,285
Parks & Conservation	-	-	-	2,486,386
Real Estate Excise Tax	-	28,565,421	-	-
Special Investigations	-	-	-	63,006
Treasurer Services	-	-	-	1,869,452
Youth Services	-	-	-	49,584
Veterans Relief & Human Services	-	-	-	2,290,471
Capital Projects	-	-	-	6,095,295
Debt Service	-	-	1,098,616	4,059,367
<b>Total Restricted Fund Balance</b>	<b>-</b>	<b>\$35,728,006</b>	<b>\$1,098,616</b>	<b>\$54,981,297</b>

Table continues on next page.

# Kitsap County, Washington

## Notes to Financial Statements

December 31, 2021

Table continued from previous page.

Description	Major Governmental Funds			Nonmajor Governmental Funds
	General Fund	Special Revenue Funds	Debt Service Funds	
<b>Committed for:</b>				
Community Development	-	-	-	\$7,470,852
Commute Reduction	-	-	-	140,595
County Fair Operations	-	-	-	29,597
County Parks	-	-	-	688,158
Crime Prevention	-	-	-	427,130
Public Access Television	-	-	-	183,730
Road Construction & Maintenance	-	\$22,180,235	-	-
<b>Total Committed Fund Balance</b>	<b>-</b>	<b>\$22,180,235</b>	<b>-</b>	<b>\$8,940,062</b>
<b>Unassigned:</b>				
General Fund	\$34,928,555	-	-	-
Emergency Management/Covid-19	-	(\$2,223,437)	-	-
<b>Total Unassigned Fund Balance</b>	<b>\$34,928,555</b>	<b>(\$2,223,437)</b>	<b>-</b>	<b>-</b>
<b>Total Fund Balance</b>	<b>\$35,362,258</b>	<b>\$55,684,804</b>	<b>\$1,098,616</b>	<b>\$63,921,359</b>

### 16. Minimum Fund Balance Policy

The county has a policy of maintaining two months' (16.6%) of revenues in undesignated fund balance for the general fund.

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2021

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## **NOTE 2. DEPOSITS AND INVESTMENTS**

The County sponsors an Investment Pool that is managed by the County Treasurer for the purpose of increasing interest earnings through investment activities. Cash and investments for most County activities are included in the Investment Pool. The respective funds' shares of the total pool are included in the accompanying financial statements under the captions "Cash and Investments" and "Restricted Cash and Investments."

The Investment Pool is comprised of internal and external pool participants. The internal pool participants include the funds and component unit of the reporting entity and are reported by the various funds in the County's financial statements. The external pool participants include legally separate entities which are not part of the sponsor's reporting entity (Kitsap County). The external investment component of the Investment Pool is reported in the accompanying financial statements as an investment trust fund within the fiduciary funds.

Kitsap County Investment Policy complies with the requirements of RCW 36.29.020, and serves as the basis for the types of investments, maturity limits, credit ratings, and diversification of securities comprising the Investment Pool. The objectives of the KCIP are (1) preservation of capital, (2) liquidity, and (3) maximizing investment return.

As allowed by the state statute, all investments of the Investment Pool are obligations of the U.S. Government, U.S. agency issues, the Washington State Local Government Investment Pool (LGIP), certificates of deposit, municipal obligations or money market deposits.

Total cash and investments at fair value as reported at December 31, 2021 are as follows:

Governmental activities	\$226,204,314
Business Type activities	<u>\$94,942,831</u>
Primary government	\$321,147,145
Component unit	<u>\$3,024,374</u>
Total government-wide	\$324,171,520
Fiduciary funds:	
Investment trust funds	\$534,180,129
Private purpose trust funds	\$18,271
Custodial funds	<u>\$5,766,390</u>
Total cash and investments	<u>\$864,136,310</u>

# Kitsap County, Washington

## Notes to Financial Statements

December 31, 2021

Cash and investments at fair value for County funds at December 31, 2021, are presented in the following table:

<b>Cash:</b>	
Cash on Hand	\$17,310
Deposits	\$239,294,332
Total cash	<u>\$239,311,642</u>
<b>Investments:</b>	
In Treasurer's pool	\$84,859,878
Total investments	<u>\$84,859,878</u>
<b>Total cash and investments</b>	<u><u>\$324,171,520</u></u>

### A. Deposits

The cash portion of cash and investments includes demand deposits. Cash on hand consists of petty cash and change funds.

At December 31, 2021 the carrying amount of the county's cash was \$239,090,493, and the bank balance at various institutions was \$237,909,635. Treasurer's pool investments are managed daily to maximize earnings and provide cash as needed. The County's deposits are entirely covered by federal depository insurance (FDIC) or by collateral held in a multiple financial institution collateral pool administered by the Washington Public Deposit Protection Commission (PDPC).

Restricted cash and investments in the amount of \$9,116,996 are held in the proprietary funds to meet the reserve requirements for debt service and a Solid Waste capital project. Governmental funds hold restricted cash and investments of \$7,516,167 for debt service and capital projects.

### B. Investments

Fair value calculations at fiscal year-end for the Investment Pool are based on market values provided by the county's investment custodian, Wells Fargo Bank. The fair value of investments at December 31, 2021 reflect a decrease in value of \$3,539,235 from carrying value.

Interest Rate Risk. Interest rate risk is the risk that the county may face should interest rate variances affect the fair value of investments. In accordance with its investment policy, the government manages its exposure to declines in fair values by limiting the final maturity of its investments to less than five years.

The major classes of the county's investments and their maturities as of December 31, 2021, are presented in the following table:

# Kitsap County, Washington

## Notes to Financial Statements

December 31, 2021

Investment type	Fair Value 12/31/2021 (1)	Investment maturities (in Years)			
		Less than 1	1 to 2	2 to 3	3 to 4
US Treasury Securities	\$298,465,442	\$24,988,214	\$59,823,360	\$164,117,260	\$49,536,607
Federal Agency Obligations	308,355,702	79,086,785	165,873,384	38,774,402	24,621,131
<b>Total Debt Securities</b>	<b>\$606,821,144</b>	<b>\$104,074,999</b>	<b>\$225,696,744</b>	<b>\$202,891,663</b>	<b>\$74,157,738</b>
<b>Other Securities</b>					
WA State LGIP (2)	\$230,511,608				
<b>Total Investments</b>	<b>\$837,332,752</b>				

- (1) Fair Value includes accrued interest.  
(2) Measured at amortized cost

As allowed by the state statute, all investments of the county's funds are obligations of the U.S. Government, U.S. agency issues, the Washington State Local Government Investment Pool (LGIP), certificates of deposit, municipal obligations or money market deposits. All temporary investments are stated at fair value. Other property and investments are shown on the statement of net position at cost. All securities purchased by the county are held by a third-part custodian provider, Wells Fargo Bank.

**Credit Risk.** Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The county does not have a formal policy that addresses credit risk.

It is the county's policy to limit its investment types to those top rated by nationally recognized statistical rating organizations, the Washington State Investment Pool and money market accounts either covered by the FDIC or by collateral held in a multiple financial institution collateral pool administered by the Washington Public Deposit Protection Commission. The County did not hold any mortgage-backed securities or commercial paper of any type.

At December 31, 2021, county's investments had the following credit quality distribution for securities with credit exposure:

Investment type	Fair Value 12/31/2021 (1)	Credit Ratings		
		AAA/Aaa (2)	AA/Aa (2)	Unrated
US Treasury Securities	\$298,465,442	\$298,465,442	-	-
Federal Agency Obligations	308,355,702	308,355,702	-	-
WA State LGIP (3)	230,511,608	-	-	\$230,511,608
<b>Total</b>	<b>\$837,332,752</b>	<b>\$606,821,144</b>	<b>-</b>	<b>\$230,511,608</b>

- (1) Fair Value includes accrued interest.  
(2) Rating agencies: Moody's AAA, AA, A; S&P Aaa, A  
(3) Measured at amortized cost

# Kitsap County, Washington

## Notes to Financial Statements

December 31, 2021

**Custodial Credit Risk.** Custodial credit risk for deposits is the risk that, in event of a failure of a counterparty, the county would not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

The county's investment policy requires that all securities are purchased delivery vs. payment and held in a custodial or trust account in the County Treasurer's name. Currently that custodian is Wells Fargo Bank.

<u>Investment Type</u>	<u>Held by Counterparty</u>
US Treasury Securities (1)	\$298,465,442
Federal Agency Obligations (1)	308,355,702
<b>Total Investments</b>	<b>\$606,821,144</b>

(1) Fair Value includes accrued interest.

**Concentration of Credit Risk.** Concentration of credit risk is the risk of loss attributable to the magnitude of an investment in a single issuer. The county's investment policy restricts securities other than US Treasury and Federal agency and the Washington State Local Government Investment Pool to a maximum of 25% of total investments of a single security type or on deposit with a single financial institution. As of December 31, 2021, the county held securities or bank deposits in compliance with policy that exceeded 5% of the total investments. Percentage of investment by Issuer is presented in the following table:

<b>Investment</b>	<b>Percentage</b>
Federal Farm Credit Bank	20.68%
US Treasury Securities	35.64%
WA State LGIP	27.53%
Federal Home Loan Bank	0.61%
Federal National Mortgage Association	4.68%
Federal Home Loan Mortgage Corporation	10.86%
Total	100.00%

### Investments in Local Government Investment Pool (LGIP)

The county is a participant in the Washington State Local Government Investment Pool, which was authorized by Chapter 294, Laws of 1986, and is managed and operated by the Washington State Treasurer. The State Finance Committee is the administrator of the statute that created the pool and adopts rules. The State Treasurer is responsible for establishing the investment policy for the pool and reviews the policy annually and proposed changes are reviewed by the LGIP Advisory Committee.

Investments in the LGIP, a qualified external investment pool, are reported at amortized cost which approximates fair value. The LGIP is an unrated external investment pool. The pool portfolio is invested in a manner that meets the maturity, quality, diversification and liquidity requirements set forth by GASB 79 for external investment pools that elect to measure, for

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2021

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financial reporting purposes, investments at amortized cost. The LGIP does not have any legally binding guarantees of share values. The LGIP does not impose liquidity fees or redemption gates on participant withdrawals.

The Office of the State Treasurer prepares a stand-alone LGIP financial report. A copy of the report is available from the Office of the State Treasurer, PO Box 40200, Olympia, WA 98504-0200, online at <http://www.tre.wa.gov>.

## Investments in Kitsap County Investment Pool (“KCIP”)

The county is a participant in the Kitsap County Investment Pool (“KCIP”), an external investment pool. The county reports its investment in the Pool at the fair value amount, which is the same as the value of the Pool per share. Fair value is determined using quoted market prices from the county’s safekeeping agent, Wells Fargo, and with Bloomberg, an online financial services system.

The KCIP was established in 1987 pursuant to RCW 36.29, which authorizes the County Treasurer to invest the funds of participants. The Pool operates in accordance with Kitsap County Investment Policy which was established by the Kitsap County Finance Committee (“KCFC”). The KCFC consists of the County Treasurer, County Auditor, Director of Administrative Services, and Chair of the Board of County Commissioners.

The KCIP is not registered with the Securities and Exchange Committee (SEC) as an investment company. KCFC performs oversight of the Pool’s performance. There are no legally binding guarantees for the KCIP. Authorized investments for the KCIP are the same as investments held outside the Pool and are defined in the Kitsap County Investment Policy.

Kitsap County Investment Policy applies to all available cash assets of the county and to funds under the management of the County Treasurer as defined under RCW 36.29.020. The Policy’s primary objective is the preservation of capital, followed by liquidity and return.

The responsibility for managing the pool resides with the County Treasurer. KCIP consists of funds invested on behalf of the county and other special purpose districts within the county, such as schools, fire, and library districts.

The county only invests in the types of securities authorized for investment by RCW 36.29.020, which include, but are not limited to, Treasury and Agency securities, municipal bonds of Washington state or local bonds of Washington state with one of the three highest ratings of a national rating agency at the time of investment, certificates of deposit with qualified public depositories within statutory limits as promulgated by the Public Deposit Protection Commission at the time of investment, and the Washington State Local Government Investment Pool.

The value of the KCIP is reviewed by the County Treasurer monthly and the County Finance Committee quarterly.

Earnings distributions, including any realized transactions in the Pool are distributed monthly, calculated on the average daily balance of the participant’s account. The Kitsap County

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2021

Treasurer, by law, is the treasurer of most governments within the county, including schools, fire and library districts. These districts do not have a legal option to have their investments handled by other than the County Treasurer.

The county external investment pool does not have a credit rating and had a weighted average maturity of 1.41 years as of December 31, 2021.

## Investments Measured at Fair Value

The county measures and reports investments at fair value using the valuation input hierarchy established by generally accepted accounting principles, as follows:

- Level 1. Quoted prices in active markets for identical assets or liabilities.
- Level 2. These are quoted market prices for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in markets that are not active, or other than quoted prices that are not observable.
- Level 3. Unobservable inputs for an asset or liability.

Investments measured at amortized cost. The Washington State LGIP is an unrated 2a-7 like pool, as defined by GASB 31, and therefore is not subject to interest rate risk, as the weighted average maturity of the portfolio will not exceed 90 days. The balance in the LGIP is not subject to custodial risk since all investments or deposits held by the LGIP are either insured or held by a third-party custody provider in the LGIP's name. The County may withdraw its participation for same or next day settlement.

At December 31, 2021, the county held the following investments measured at fair value:

	Fair Value 12/31/2021 (1)	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
<b>Investments by Fair Value Level</b>				
US Treasury securities	\$298,465,442	\$298,465,442	-	-
Federal Agency Obligations	308,355,702	-	\$308,355,702	-
Total Investments measured at fair value	\$606,821,144	\$298,465,442	\$308,355,702	-
<b>Investments measured at amortized cost</b>				
WA State LGIP	\$230,511,608			
Total investments measured at amortized cost	\$230,511,608			
<b>Total Investments in Statement of Net Position</b>	<b>\$837,332,752</b>			

(1) Fair Value includes accrued interest.



# Kitsap County, Washington

Notes to Financial Statements

December 31, 2021

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## C. Condensed Statements

The Investment Pool includes both voluntary and involuntary participants for whom cash and investments are held by the County treasurer.

A condensed statement of net position and statement of changes in net position for the internal (county) and external portions of the county's investment pool are presented below:

### Condensed Statement of Net Position December 31, 2021

	<u>Internal County Funds</u>	<u>External All Other Funds</u>
Assets:		
Cash, cash equivalents, investments and pooled investments	<u>\$324,171,520</u>	<u>\$539,964,790</u>
Total assets	<u>324,171,520</u>	<u>539,964,790</u>
Liabilities:		
Pool liabilities	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>-</u>
<b>Net position held in trust for pool participants</b>	<b><u>\$324,171,520</u></b>	<b><u>\$539,964,790</u></b>

### Condensed Statement of Changes in Net Position For the Year Ended December 31, 2021

	<u>Internal County Funds</u>	<u>External All Other Funds</u>
Changes in net position resulting from operations	\$755,590	(\$460,188)
Earnings distributions to participants	(\$755,590)	\$460,188
Changes in net position resulting from depositor transactions	56,242,359	43,917,891
Net position available	56,242,359	43,917,891
Net position, beginning of year	<u>\$267,929,161</u>	<u>\$496,046,899</u>
<b>Net position, end of year</b>	<b><u>\$324,171,520</u></b>	<b><u>\$539,964,790</u></b>

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2021

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## **NOTE 3. PROPERTY TAX**

The County Treasurer acts as an agent to collect property tax levied in the County for all taxing authorities.

<b>Property Tax Calendar</b>	
January 1	Tax is levied and becomes an enforceable lien against properties.
February 14	Tax bills are mailed.
April 30	First of two equal installment payments is due.
May 31	Assessed value of property established for next year's levy at 100 percent of market value.
October 31	Second installment is due.

Property tax is recorded as a receivable and revenue when levied. Property tax collected in advance of the fiscal year to which it applies is recorded as a deferred inflow and recognized as revenue of the period to which it applies. The balance of taxes receivable includes related interest and penalties. No allowance for uncollectible tax is established because delinquent taxes are considered fully collectible. Prior year tax levies were recorded using the same principal, and delinquent taxes are evaluated annually.

The County's regular levy for the year 2021 was \$0.8056 per \$1,000 of assessed valuation of \$44,867,088,950 for a total regular levy of \$36,193,247.

The County's Conservation Futures levy for the year 2021 was \$0.0336 per \$1,000 of assessed valuation of \$44,867,088,950 for a total Conservation Futures levy of \$1,510,369.

The County is also authorized to levy \$1.1550 per \$1,000 of assessed valuation for road construction and maintenance. The levy is subject to the same limitations as the levy for general government services. The County's road levy for the year 2021 was \$1.0455 per \$1,000 of assessed valuation of \$26,483,488,586 for a total road levy of \$27,741,658. The diverted County road levy for the year 2021 was \$0.1095 per \$1,000 of assessed valuation of \$26,483,488,586 for a total diverted road levy of \$2,905,467.

Washington State Constitution and Washington State law, RCW 84.55.010, limit the rate.

Assessments are levied against properties located within sewer utility local improvement districts and are recorded as assessments receivable and contributed capital when assessment rolls are issued. The proceeds are restricted for payment of revenue bond principal and interest.

Special assessments for road improvement districts are recorded as assessments receivable and deferred revenue when assessment rolls are issued. Special assessments are recognized as revenue only to the extent those individual installments are considered current assets. The proceeds are restricted for payment of special assessment bond principal and interest.

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2021

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## **NOTE 4. TAX ABATEMENTS**

The county had no direct tax abatement agreements as of December 31, 2021.

The State of Washington has tax abatement agreements that allow for property tax exemptions for the following:

- Multi-unit urban housing exemption. Property qualifying as multi-unit within urban centers in Kitsap County where governing authority of the affected urban area has found there is insufficient housing, including affordable housing. The purpose of the property tax exemption is to stimulate construction of new multifamily housing and encourage rehabilitation of existing vacant and underutilized buildings for multifamily housing in urban centers having insufficient housing opportunities, RCW 84.14.020.

The State of Washington has estimated the local impacts of these tax abatements to be \$54,800 in property tax exemptions for the state's fiscal year 2021.

The property tax exemption amounts may shift the tax burden to other taxpayers or may represent lost revenue to the county.

# Kitsap County, Washington

## Notes to Financial Statements

December 31, 2021

### **NOTE 5. CAPITAL ASSETS**

Capital assets activity for the year ended December 31, 2021 was as follows:

<b>Governmental activities</b>	<b>Beginning Balance 1/1/2021</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance 12/31/2021</b>
Capital assets, not being depreciated:				
Land	\$77,293,344	-	45,275	\$77,248,069
Land, infrastructure	69,779,209	655,482	2,436,980	67,997,711
Construction in progress	24,583,686	16,487,897	12,306,711	28,764,871
<u>Total capital assets not being depreciated</u>	<u>\$171,656,239</u>	<u>17,143,379</u>	<u>14,788,967</u>	<u>\$174,010,652</u>
Capital assets, being depreciated:				
Buildings	\$119,930,547	235,227	-	\$120,165,774
Improvements other than buildings (1)	40,223,352	1,512,629	-	41,735,981
Machinery and equipment	52,085,071	2,790,719	2,586,435	52,289,355
Infrastructure	493,296,229	11,142,132	87,106	504,351,255
<u>Total capital assets being depreciated</u>	<u>\$705,535,199</u>	<u>15,680,707</u>	<u>2,673,541</u>	<u>\$718,542,365</u>
Less accumulated depreciation for:				
Buildings	\$54,264,706	2,660,717	-	\$56,925,424
Improvements other than buildings (1)	25,176,547	1,868,379	-	27,044,926
Machinery and equipment	32,415,686	3,624,275	2,041,375	33,998,586
Infrastructure	365,054,792	9,451,911	87,106	374,419,597
<u>Total accumulated depreciation</u>	<u>\$476,911,732</u>	<u>\$17,605,282</u>	<u>2,128,481</u>	<u>\$492,388,533</u>
<u>Total capital assets, being depreciated, net</u>	<u>\$228,623,468</u>	<u>(\$1,924,575)</u>	<u>\$545,060</u>	<u>\$226,153,832</u>
<b>Governmental activities capital assets, net</b>	<b>\$400,279,707</b>	<b>\$15,218,804</b>	<b>\$15,334,027</b>	<b>\$400,164,484</b>

- (1) Increases column includes a fully depreciated asset that was added to the capital asset and accumulated depreciation rows for Improvements Other Than Buildings in the amount of \$135,446. The Depreciation Expense by Function table below has been adjusted to exclude this item.

# Kitsap County, Washington

## Notes to Financial Statements

December 31, 2021

Business-type activities	Beginning Balance 1/1/2021	Increases	Decreases	Ending Balance 12/31/2021
Capital assets, not being depreciated:				
Land	\$6,018,943	-	-	\$6,018,943
Construction in progress	14,545,479	15,175,829	1,850,689	27,870,619
<u>Total capital assets not being depreciated</u>	<u>\$20,564,422</u>	<u>\$15,175,829</u>	<u>1,850,689</u>	<u>\$33,889,562</u>
Capital assets, being depreciated:				
Buildings	\$80,633,204	\$1,604,486	-	\$82,237,690
Improvements other than buildings	167,978,482	4,965,285	135,446	172,808,321
Machinery and equipment	25,460,149	117,401	-	25,577,550
<u>Total capital assets being depreciated</u>	<u>\$274,071,835</u>	<u>\$6,687,172</u>	<u>\$135,446</u>	<u>\$280,623,561</u>
Less accumulated depreciation for:				
Buildings	\$48,287,405	2,666,447	14,637	\$50,939,215
Improvements other than buildings	72,436,723	5,566,490	135,446	77,867,767
Machinery and equipment	14,143,013	1,434,431	-	15,577,444
<u>Total accumulated depreciation</u>	<u>\$134,867,141</u>	<u>\$9,667,368</u>	<u>150,083</u>	<u>\$144,384,426</u>
<u>Total capital assets, being depreciated, net</u>	<u>\$139,204,694</u>	<u>(\$2,980,197)</u>	<u>(\$14,637)</u>	<u>\$136,239,134</u>
<b>Business-type activities capital assets, net</b>	<b>\$159,769,117</b>	<b>\$12,195,632</b>	<b>\$1,836,052</b>	<b>\$170,128,696</b>

Depreciation expense was charged to functions/programs of the primary government as follows:

Function	Governmental	Business-Type
General government	\$1,781,917	
Judicial services	23,333	
Public safety	1,787,835	
Transportation	12,498,903	
Health & human services	66,172	
Economic environment	2,232	
Culture and recreation	1,309,444	
Utilities		\$9,667,368
<b>Total depreciation expense</b>	<b>\$17,469,836</b>	<b>\$9,667,368</b>

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2021

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## Construction and Other Significant Commitments

Kitsap County has the following active construction and other significant commitments as of December 31, 2021:

<b>Project</b>	<b>Spent-to-Date</b>	<b>Remaining Commitment</b>
Housing and Homeless Shelter Mile Hill	\$1,519,667	\$9,384,953
Courthouse Expansion	1,556,143	2,335,527
Bayshore Drive CRP 3668 - 1023135	5,149,908	6,045,260
North Kitsap Service Center / 711134	1,331,083	761,458
Facility Planning for Sewer Treatment Plants	1,543,608	725,517
Sewer Utility Pump Station 3,4,19 & 31 Upgrades	318,686	1,506,679
Bayshore Drive CRP-3668	8,184,268	1,339,934
Ridgetop Blvd NW Mickelberry Rd to East of Myhre Road	50,628	424,337
Upgrades to Sewer Utility Pump Stations	577,686	4,200,449
Bayshore and Washington Streets Wastewater Collection Main Replace	25,483	449,947
Other Construction and Significant Commitments	4,345,454	2,520,653
<b>Total</b>	<b>\$24,602,614</b>	<b>\$29,694,714</b>

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2021

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## **NOTE 6. PENSION PLANS**

The following table represents the aggregate pension amounts for all plans for the year 2021:

<b>Aggregate Pension Amounts – All Plans</b>	
Pension liabilities	(\$5,734,329)
Pension assets	\$77,628,959
Deferred outflows of resources	\$8,510,872
Deferred inflows of resources	(\$70,787,539)
Pension expense/expenditures	(\$17,162,959)

### **State Sponsored Pension Plans**

Substantially all county full-time and qualifying part-time employees participate in one of the following statewide retirement systems administered by the Washington State Department of Retirement Systems, under cost-sharing, multiple-employer public employee defined benefit and defined contribution retirement plans. The state Legislature establishes, and amends, laws pertaining to the creation and administration of all public retirement systems.

The Department of Retirement Systems (DRS), a department within the primary government of the State of Washington, issues a publicly available annual comprehensive financial report (ACFR) that includes financial statements and required supplementary information for each plan. The DRS ACFR may be obtained by writing to:

Department of Retirement Systems  
Communications Unit  
P.O. Box 48380  
Olympia, WA 98540-8380

Or the DRS ACFR may be downloaded from the DRS website at [www.drs.wa.gov](http://www.drs.wa.gov).

### **Public Employees' Retirement System (PERS)**

PERS members include elected officials; state employees; employees of the Supreme, Appeals and Superior Courts; employees of the legislature; employees of district and municipal courts; employees of local governments; and higher education employees not participating in higher education retirement programs. PERS is comprised of three separate pension plans for membership purposes. PERS plans 1 and 2 are defined benefit plans, and PERS plan 3 is a defined benefit plan with a defined contribution component.

**PERS Plan 1** provides retirement, disability and death benefits. Retirement benefits are determined as two percent of the member's average final compensation (AFC) times the member's years of service. The AFC is the average of the member's 24 highest consecutive service months. Members are eligible for retirement from active status at any age with at least 30 years of service, at age 55 with at least 25 years of service, or at age 60 with at least five years of service. Members retiring from active status prior to the age of 65 may receive actuarially

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reduced benefits. Retirement benefits are actuarially reduced to reflect the choice of a survivor benefit. Other benefits include duty and non-duty disability payments, an optional cost-of-living adjustment (COLA), and a one-time duty-related death benefit, if found eligible by the Department of Labor and Industries. PERS 1 members were vested after the completion of five years of eligible service. The plan was closed to new entrants on September 30, 1977.

### Contributions

The **PERS Plan 1** member contribution rate is established by State statute at 6 percent. The employer contribution rate is developed by the Office of the State Actuary and includes an administrative expense component that is currently set at 0.18 percent. Each biennium, the state Pension Funding Council adopts Plan 1 employer contribution rates. The PERS Plan 1 required contribution rates (expressed as a percentage of covered payroll) for 2021 were as follows:

<b>PERS Plan 1</b>		
<b>Actual Contribution Rates</b>	<b>Employer</b>	<b>Employee*</b>
January – June 2021		
PERS Plan 1	7.92%	6.00%
PERS Plan 1 UAAL	4.87%	
Administrative Fee	0.18%	
<b>Total</b>	<b>12.97%</b>	<b>6.00%</b>
July – December 2021		
PERS Plan 1	10.07%	6.00%
Administrative Fee	0.18%	
<b>Total</b>	<b>10.25%</b>	<b>6.00%</b>

\* For employees participating in JBM, the contribution rate was 12.26%.

**PERS Plan 2/3** provides retirement, disability and death benefits. Retirement benefits are determined as two percent of the member's average final compensation (AFC) times the member's years of service for Plan 2 and 1 percent of AFC for Plan 3. The AFC is the average of the member's 60 highest-paid consecutive service months. There is no cap on years of service credit. Members are eligible for retirement with a full benefit at 65 with at least five years of service credit. Retirement before age 65 is considered an early retirement. PERS Plan 2/3 members who have at least 20 years of service credit and are 55 years of age or older, are eligible for early retirement with a benefit that is reduced by a factor that varies according to age for each year before age 65. PERS Plan 2/3 members who have 30 or more years of service credit and are at least 55 years old can retire under one of two provisions:

- With a benefit that is reduced by three percent for each year before age 65; or
- With a benefit that has a smaller (or no) reduction (depending on age) that imposes stricter return-to-work rules.

PERS Plan 2/3 members hired on or after May 1, 2013 have the option to retire early by accepting a reduction of five percent for each year of retirement before age 65. This option is available only



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to those who are age 55 or older and have at least 30 years of service credit. PERS Plan 2/3 retirement benefits are also actuarially reduced to reflect the choice of a survivor benefit. Other PERS Plan 2/3 benefits include duty and non-duty disability payments, a cost-of-living allowance (based on the CPI), capped at three percent annually and a one-time duty related death benefit, if found eligible by the Department of Labor and Industries. PERS 2 members are vested after completing five years of eligible service. Plan 3 members are vested in the defined benefit portion of their plan after ten years of service; or after five years of service if 12 months of that service are earned after age 44.

**PERS Plan 3** defined contribution benefits are totally dependent on employee contributions and investment earnings on those contributions. PERS Plan 3 members choose their contribution rate upon joining membership and have a chance to change rates upon changing employers. As established by statute, Plan 3 required defined contribution rates are set at a minimum of 5 percent and escalate to 15 percent with a choice of six options. Employers do not contribute to the defined contribution benefits. PERS Plan 3 members are immediately vested in the defined contribution portion of their plan.

## Contributions

The **PERS Plan 2/3** employer and employee contribution rates are developed by the Office of the State Actuary to fully fund Plan 2 and the defined benefit portion of Plan 3. The Plan 2/3 employer rates include a component to address the PERS Plan 1 UAAL and an administrative expense that is currently set at 0.18 percent. Each biennium, the state Pension Funding Council adopts Plan 2 employer and employee contribution rates and Plan 3 contribution rates. The PERS Plan 2/3 required contribution rates (expressed as a percentage of covered payroll) for 2021 were as follows:

<b>PERS Plan 2/3</b>		
<b>Actual Contribution Rates</b>	<b>Employer 2/3</b>	<b>Employee 2*</b>
January – June 2021		
PERS Plan 2/3	7.92%	7.90%
PERS Plan 1 UAAL	4.87%	
Administrative Fee	0.18%	
Employee PERS Plan 3		Varies
<b>Total</b>	<b>12.97%</b>	<b>7.90%</b>
July – December 2021		
PERS Plan 2/3	6.36%	6.36%
PERS Plan 1 UAAL	3.71%	
Administrative Fee	0.18%	
Employee PERS Plan 3		Varies
<b>Total</b>	<b>10.25%</b>	<b>6.36%</b>

\* For employees participating in JBM, the contribution rate was 15.90%.

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The county's actual PERS plan contributions were \$2,826,815 to PERS Plan 1 and \$4,685,422 to PERS Plan 2/3 for the year ended December 31, 2021.

## Public Safety Employees' Retirement System (PSERS)

PSERS Plan 2 was created by the 2004 Legislature and became effective July 1, 2006. To be eligible for membership, an employee must work on a full-time basis and:

- Have completed a certified criminal justice training course with authority to arrest, conduct criminal investigations, enforce the criminal laws of Washington, and carry a firearm as part of the job; or
- Have primary responsibility to ensure the custody and security of incarcerated or probationary individuals; or
- Function as a limited authority Washington peace officer, as defined in [RCW 10.93.020](#); or
- Have primary responsibility to supervise eligible members who meet the above criteria.

PSERS membership includes:

- PERS 2 or 3 employees hired by a covered employer before July 1, 2006, who met at least one of the PSERS eligibility criteria and elected membership during the period of July 1, 2006 to September 30, 2006; and
- Employees hired on or after July 1, 2006 by a covered employer, that meet at least one of the PSERS eligibility criteria.

PSERS covered employers include:

- Certain State of Washington agencies (Department of Corrections, Department of Natural Resources, Gambling Commission, Liquor and Cannabis Board, Parks and Recreation Commission, and Washington State Patrol),
- Washington State Counties,
- Washington State Cities (except for Seattle, Spokane, and Tacoma),
- Correctional entities formed by PSERS employers under the Interlocal Cooperation Act.

PSERS Plan 2 provides retirement, disability and death benefits. Retirement benefits are determined as two percent of the average final compensation (AFC) for each year of service. The AFC is based on the member's 60 consecutive highest creditable months of service. Benefits are actuarially reduced for each year that the member's age is less than 60 (with ten or more service credit years in PSERS), or less than 65 (with fewer than ten service credit years). There is no cap on years of service credit. Members are eligible for retirement at the age of 65 with five years of

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service; or at the age of 60 with at least ten years of PSERS service credit; or at age 53 with 20 years of service. Retirement before age 60 is considered an early retirement. PSERS members who retire prior to the age of 60 receive reduced benefits. If retirement is at age 53 or older with at least 20 years of service, a three percent per year reduction for each year between the age at retirement and age 60 applies. PSERS Plan 2 retirement benefits are actuarially reduced to reflect the choice of a survivor benefit. Other benefits include duty and non-duty disability payments, an optional cost-of living adjustment (COLA), and a one-time duty-related death benefit, if found eligible by the Department of Labor and Industries. PSERS Plan 2 members are vested after completing five years of eligible service.

## Contributions

The **PSERS Plan 2** employer and employee contribution rates are developed by the Office of the State Actuary to fully fund Plan 2. The Plan 2 employer rates include components to address the PERS Plan 1 unfunded actuarial accrued liability and administrative expense currently set at 0.18 percent. Each biennium, the state Pension Funding Council adopts Plan 2 employer and employee contribution rates.

The PSERS Plan 2 required contribution rates (expressed as a percentage of current-year covered payroll) for 2021 were as follows:

<b>PSERS Plan 2</b>		
<b>Actual Contribution Rates</b>	<b>Employer</b>	<b>Employee</b>
January – June 2021		
PSERS Plan 2	7.20%	7.20%
PERS Plan 1 UAAL	4.87%	
Administrative Fee	0.18%	
<b>Total</b>	<b>12.25%</b>	<b>7.20%</b>
July – December 2021		
PSERS Plan 2	6.50%	6.50%
PERS Plan 1 UAAL	3.71%	
Administrative Fee	0.18%	
<b>Total</b>	<b>10.39%</b>	<b>6.50%</b>

The county's actual plan contributions were \$474,491 to PSERS Plan 2 and \$298,415 to PERS Plan 1 for the year ended December 31, 2021.

## **Law Enforcement Officers' and Fire Fighters' Retirement System (LEOFF)**

LEOFF membership includes all full-time, fully compensated, local law enforcement commissioned officers, firefighters, and as of July 24, 2005, emergency medical technicians. LEOFF is comprised of two separate defined benefit plans.

**LEOFF Plan 1** provides retirement, disability and death benefits. Retirement benefits are determined per year of service calculated as a percent of final average salary (FAS) as follows:

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- 20+ years of service – 2.0% of FAS
- 10-19 years of service – 1.5% of FAS
- 5-9 years of service – 1% of FAS

The FAS is the basic monthly salary received at the time of retirement, provided a member has held the same position or rank for 12 months preceding the date of retirement. Otherwise, it is the average of the highest consecutive 24 months' salary within the last ten years of service. Members are eligible for retirement with five years of service at the age of 50. Other benefits include duty and non-duty disability payments, a cost-of living adjustment (COLA), and a one-time duty-related death benefit, if found eligible by the Department of Labor and Industries. LEOFF 1 members were vested after the completion of five years of eligible service. The plan was closed to new entrants on September 30, 1977.

### Contributions

Starting on July 1, 2000, **LEOFF Plan 1** employers and employees contribute zero percent, as long as the plan remains fully funded. The LEOFF Plan I had no required employer or employee contributions for fiscal year 2021. Employers paid only the administrative expense of 0.18 percent of covered payroll.

**LEOFF Plan 2** provides retirement, disability and death benefits. Retirement benefits are determined as two percent of the final average salary (FAS) per year of service (the FAS is based on the highest consecutive 60 months). Members are eligible for retirement with a full benefit at 53 with at least five years of service credit. Members who retire prior to the age of 53 receive reduced benefits. If the member has at least 20 years of service and is age 50, the reduction is three percent for each year prior to age 53. Otherwise, the benefits are actuarially reduced for each year prior to age 53. LEOFF 2 retirement benefits are also actuarially reduced to reflect the choice of a survivor benefit. Other benefits include duty and non-duty disability payments, a cost-of-living allowance (based on the CPI), capped at three percent annually and a one-time duty-related death benefit, if found eligible by the Department of Labor and Industries. LEOFF 2 members are vested after the completion of five years of eligible service.

### Contributions

The **LEOFF Plan 2** employer and employee contribution rates are developed by the Office of the State Actuary to fully fund Plan 2. The employer rate includes an administrative expense component set at 0.18 percent. Plan 2 employers and employees are required to pay at the level adopted by the LEOFF Plan 2 Retirement Board.

Effective July 1, 2017, when a LEOFF employer charges a fee or recovers costs for services rendered by a LEOFF 2 member to a non-LEOFF employer, the LEOFF employer must cover both the employer and state contributions on the LEOFF 2 basic salary earned for those services. The state contribution rate (expressed as a percentage of covered payroll) was 3.41% in 2021.

The LEOFF Plan 2 required contribution rates (expressed as a percentage of covered payroll) for 2021 were as follows:

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LEOFF Plan 2		
Actual Contribution Rates	Employer	Employee
<b>January – June 2021</b>		
State and local governments	5.15%	8.59%
Administrative Fee	0.18%	
<b>Total</b>	<b>5.33%</b>	<b>8.59%</b>
Ports and Universities	8.59%	8.59%
Administrative Fee	0.18%	
<b>Total</b>	<b>8.77%</b>	<b>8.59%</b>
<b>July – December 2021</b>		
State and local governments	5.12%	8.53%
Administrative Fee	0.18%	
<b>Total</b>	<b>5.30%</b>	<b>8.53%</b>
Ports and Universities	8.53%	8.53%
Administrative Fee	0.18%	
<b>Total</b>	<b>8.71%</b>	<b>8.53%</b>

The county's actual contributions to the plan were \$643,952 for the year ended December 31, 2021.

The Legislature, by means of a special funding arrangement, appropriates money from the state General Fund to supplement the current service liability and fund the prior service costs of Plan 2 in accordance with the recommendations of the Pension Funding Council and the LEOFF Plan 2 Retirement Board. This special funding situation is not mandated by the state constitution and could be changed by statute. For the state fiscal year ending June 30, 2021, the state contributed \$78,170,320 to LEOFF Plan 2. The amount recognized by the county as its proportionate share of this amount is \$419,173.

## Actuarial Assumptions

The total pension liability (TPL) for each of the DRS plans was determined using the most recent actuarial valuation completed in 2021 with a valuation date of June 30, 2020. The actuarial assumptions used in the valuation were based on the results of the Office of the State Actuary's (OSA) *2013-2018 Demographic Experience Study* and the *2019 Economic Experience Study*.

Additional assumptions for subsequent events and law changes are current as of the 2020 actuarial valuation report. The TPL was calculated as of the valuation date and rolled forward to the measurement date of June 30, 2021. Plan liabilities were rolled forward from June 30, 2020, to June 30, 2021, reflecting each plan's normal cost (using the entry-age cost method), assumed interest and actual benefit payments.

- **Inflation:** 2.75% total economic inflation; 3.50% salary inflation
- **Salary increases:** In addition to the base 3.50% salary inflation assumption, salaries are also expected to grow by promotions and longevity.

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- **Investment rate of return:** 7.4%

Mortality rates were developed using the Society of Actuaries' Pub. H-2010 mortality rates, which vary by member status, as the base table. The OSA applied age offsets for each system, as appropriate, to better tailor the mortality rates to the demographics of each plan. OSA applied the long-term MP-2017 generational improvement scale, also developed by the Society of Actuaries, to project mortality rates for every year after the 2010 base table. Mortality rates are applied on a generational basis; meaning, each member is assumed to receive additional mortality improvements in each future year throughout their lifetime.

There were no changes in assumptions since the last valuation. There were changes in methods since the last valuation.

- For purposes of the June 30, 2020 Actuarial Valuation Report (AVR), a non-contribution rate setting valuation under current funding policy, the Office of the State Actuary (OSA) introduced temporary method changes to produce asset and liability measures as of the valuation date. See high-level summary below. OSA will revert back to the methods outlined in the 2019 AVR when preparing the 2021 AVR, a contribution rate-setting valuation, which will serve as the basis for 2022 ACFR results.
- To produce measures at June 30, 2020, unless otherwise noted in the 2020 AVR, OSA relied on the same data, assets, methods, and assumptions as the June 30, 2019 AVR. OSA projected the data forward one-year reflecting assumed new hires and current members exiting the plan as expected. OSA estimated June 30, 2020, assets by relying on the fiscal year end 2019 assets, reflecting actual investment performance over FY 2020, and reflecting assumed contribution amounts and benefit payments during FY 2020. OSA reviewed the actual June 30, 2020, participant and financial data to determine if any material changes to projection assumptions were necessary. OSA also considered any material impacts to the plans from 2021 legislation. See the 2020 AVR for more information.

## Discount Rate

The discount rate used to measure the total pension liability for all DRS plans was 7.4 percent.

To determine that rate, an asset sufficiency test was completed to test whether each pension plan's fiduciary net position was sufficient to make all projected future benefit payments for current plan members. Based on OSA's assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return of 7.4 percent was used to determine the total liability.

## Long-Term Expected Rate of Return

The long-term expected rate of return on the DRS pension plan investments of 7.4 percent was determined using a building-block-method. In selecting this assumption, the OSA reviewed the historical experience data, considered the historical conditions that produced past annual investment returns, and considered Capital Market Assumptions (CMA's) and simulated expected investment returns provided by the Washington State Investment Board (WSIB). The WSIB uses

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the CMA's and their target asset allocation to simulate future investment returns at various future times.

## Estimated Rates of Return by Asset Class

Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2021 are summarized in the table below. The inflation component used to create the table is 2.2 percent and represents the WSIB's most recent long-term estimate of broad economic inflation.

Asset Class	Target Allocation	% Long-Term Expected Real Rate of Return Arithmetic
Fixed Income	20%	2.20%
Tangible Assets	7%	5.10%
Real Estate	18%	5.80%
Global Equity	32%	6.30%
Private Equity	23%	9.30%
<b>Total</b>	<b>100%</b>	

## Sensitivity of the Net Pension Liability/(Asset)

The table below presents the county's proportionate share\* of the net pension liability calculated using the discount rate of 7.4 percent, as well as what the county's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.4 percent) or 1-percentage point higher (8.4 percent) than the current rate.

Plan Name	1% Decrease (6.4%)	Current Discount Rate (7.4%)	1% Increase (8.4%)
PERS 1	\$9,768,752	\$5,734,329	\$2,215,896
PERS 2/3	(\$15,339,817)	(\$53,846,481)	(\$85,556,736)
PSERS 2	(\$374,001)	(\$2,385,483)	(\$3,977,474)
LEOFF 1	(\$2,218,411)	(\$2,464,178)	(\$2,676,808)
LEOFF 2	(\$11,939,047)	(\$18,932,816)	(\$24,659,317)

## Pension Plan Fiduciary Net Position

Detailed information about the State's pension plans' fiduciary net position is available in the separately issued DRS financial report.

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## Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2021, the county reported its proportionate share of the net pension liabilities as follows:

Plan Name	Liability (or Asset)
PERS 1	\$5,734,329
PERS 2/3	(\$53,846,481)
PSERS 2	(\$2,385,483)
LEOFF 1	(\$2,464,178)
LEOFF 2	(\$18,932,816)

The amount of the asset reported above for LEOFF Plans 1 and 2 reflects a reduction for State pension support provided to the county. The amount recognized by the county as its proportionate share of the net pension asset, the related State support, and the total portion of the net pension asset that was associated with the county were as follows:

	LEOFF 1 Asset	LEOFF 2 Asset
Employer's proportionate share	(\$2,464,178)	(\$18,932,816)
State's proportionate share of the net pension asset associated with the employer	(\$16,667,639)	(\$12,213,733)
<b>Total</b>	<b>(\$19,131,817)</b>	<b>(\$31,146,549)</b>

At June 30, the county's proportionate share of the collective net pension liabilities was as follows:

Plan Name	Proportionate Share 6/30/20	Proportionate Share 6/30/21	Change in Proportion
PERS 1	0.482%	0.470%	-0.013%
PERS 2/3	0.559%	0.541%	-0.019%
PSERS 2	1.147%	1.038%	-0.109%
LEOFF 1	0.071%	0.072%	0.000%
LEOFF 2	0.338%	0.326%	0.012%

Employer contribution transmittals received and processed by the DRS for the fiscal year ended June 30, 2021 are used as the basis for determining each employer's proportionate share of the collective pension amounts reported by the DRS in the Schedules of Employer and Nonemployer Allocations for all plans except LEOFF 1.

LEOFF Plan 1 allocation percentages are based on the total historical employer contributions to LEOFF 1 from 1971 through 2000 and the retirement benefit payments in fiscal year 2021. Historical data was obtained from a 2011 study by the Office of the State Actuary (OSA). The state of Washington contributed 87.12 percent of LEOFF 1 employer contributions, and all other employers contributed the remaining 12.88 percent of employer contributions. LEOFF 1 is fully



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funded and no further employer contributions have been required since June 2000. If the plan becomes underfunded, funding of the remaining liability will require new legislation. The allocation method the plan chose reflects the projected long-term contribution effort based on historical data.

In fiscal year 2021, the state of Washington contributed 39 percent of LEOFF 2 employer contributions pursuant to [RCW 41.26.725](#) and all other employers contributed the remaining 61 percent of employer contributions.

## Pension Expense

For the year ended December 31, 2021, the county recognized pension expense as follows:

Plan Name	Pension Expense
PERS 1	(\$1,524,828)
PERS 2/3	(\$12,759,433)
PSERS 2	(\$106,023)
LEOFF 1	(\$375,864)
LEOFF 2	(\$2,396,812)
<b>Total</b>	<b>(\$17,162,959)</b>

## Deferred Outflows of Resources and Deferred Inflows of Resources

At December 31, 2021, the county reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
<b>PERS 1</b>		
Differences between expected and actual experience	-	-
Net difference between projected and actual investment earnings on pension plan investments	-	(\$6,363,186)
Changes of assumptions	-	-
Changes in proportion and differences between contributions and proportionate share of contributions	-	-
Contributions subsequent to the measurement date	\$1,368,896	-
<b>Total</b>	<b>\$1,368,896</b>	<b>(\$6,363,186)</b>

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<b>PERS 2/3</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$2,615,246	(\$660,106)
Net difference between projected and actual investment earnings on pension plan investments	-	(\$45,003,028)
Changes of assumptions	\$78,687	(\$3,823,991)
Changes in proportion and differences between contributions and proportionate share of contributions	-	(\$2,071,504)
Contributions subsequent to the measurement date	\$2,112,778	-
<b>Total</b>	<b>\$4,806,711</b>	<b>(\$51,558,629)</b>

<b>PSERS 2</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$244,781	(\$9,428)
Net difference between projected and actual investment earnings on pension plan investments	-	(\$1,708,728)
Changes of assumptions	\$371	(\$243,923)
Changes in proportion and differences between contributions and proportionate share of contributions	\$3,646	(\$68,213)
Contributions subsequent to the measurement date	\$222,616	-
<b>Total</b>	<b>\$471,414</b>	<b>(\$2,030,292)</b>

<b>LEOFF 1</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	-	-
Net difference between projected and actual investment earnings on pension plan investments	-	(\$752,958)
Changes of assumptions	-	-
Changes in proportion and differences between contributions and proportionate share of contributions	-	-
Contributions subsequent to the measurement date	-	-
<b>Total</b>	<b>-</b>	<b>(\$752,958)</b>

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<b>LEOFF 2</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$858,720	(\$100,059)
Net difference between projected and actual investment earnings on pension plan investments	-	(\$9,027,303)
Changes of assumptions	\$8,184	(\$900,446)
Changes in proportion and differences between contributions and proportionate share of contributions	\$674,180	(\$54,668)
Contributions subsequent to the measurement date	\$322,767	-
<b>Total</b>	<b>\$1,863,851</b>	<b>(\$10,082,475)</b>

<b>ALL PLANS</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
<b>Aggregate Deferred Outflows of Resources &amp; Deferred Inflows of Resources</b>		
Differences between expected and actual experience	\$3,718,747	(\$769,592)
Net difference between projected and actual investment earnings on pension plan investments	-	(\$62,855,203)
Changes of assumptions	\$87,242	(\$4,968,360)
Changes in proportion and differences between contributions and proportionate share of contributions	\$677,825	(\$2,194,384)
Contributions subsequent to the measurement date	\$4,027,058	-
<b>Total</b>	<b>\$8,510,872</b>	<b>(\$70,787,539)</b>

Deferred outflows of resources related to pensions resulting from the county's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2022. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<b>Year ended December 31:</b>	<b>PERS 1</b>	<b>PERS 2/3</b>	<b>PSERS 2</b>	<b>LEOFF 1</b>	<b>LEOFF 2</b>
2022	(\$1,685,609)	(\$12,855,265)	(\$455,690)	(\$200,013)	(\$2,319,230)
2023	(\$1,544,631)	(\$12,046,708)	(\$430,896)	(\$182,948)	(\$2,155,036)
2024	(\$1,460,511)	(\$11,492,526)	(\$409,228)	(\$172,629)	(\$2,030,979)
2025	(\$1,672,435)	(\$12,127,935)	(\$453,286)	(\$197,368)	(\$2,298,134)
2026	-	(\$312,551)	(\$9,520)	-	\$55,981
Thereafter	-	(\$29,710)	(\$22,874)	-	\$206,006
<b>Total</b>	<b>(\$6,363,186)</b>	<b>(\$48,864,696)</b>	<b>(\$1,781,494)</b>	<b>(\$752,958)</b>	<b>(\$8,541,391)</b>

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2021

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## **NOTE 7. RISK MANAGEMENT**

### A. General Liability, Property and Workers Compensation

The County is exposed to various risks of loss related to torts, theft, damage to and destruction of assets, errors or omissions, injuries to employees, and natural disasters. Kitsap County uses its Risk Management Fund, an internal service fund, to finance and administer the County's property/casualty and workers' compensation self-insurance programs. The County contracts with a third-party administrator to process medical and time loss claims made against its workers' compensation program.

RCW 48.62 authorizes the governing body of any governmental entity to individually or jointly self-insure risks, jointly purchase insurance or reinsurance, and to contract for risk management, claims, and administrative services.

Kitsap County self-insures its general liability and workers' compensation risk up to \$500,000 per occurrence. The County purchases excess liability and worker's compensation policies to insure its general, automobile, employment liability, and workers compensation risks, including public officials' errors and omissions.

The county maintains the following insurance coverages:

General liability. The policy has a \$25 million limit for liability protection and a \$500,000 self-insured retention (deductible) per occurrence. The County has never had a claim in excess of the policy limits.

This policy also covers auto liability, employment and public officials' liability. As of December 31, 2021, the County's estimated total undiscounted outstanding liability for general liability is \$3,075,354.

Property insurance. The policy provides coverage of up to \$250 million per occurrence and has a \$50,000 per occurrence deductible. The policy includes earthquake coverage, which has a deductible of 2% of the total damage per occurrence, with a \$100,000 minimum and \$1 million maximum deductible.

The County's property insurance policy also includes \$2 million cyber liability coverage which provides third party liability coverage for information security and privacy liability, privacy notification costs, claims expenses and penalties, and website media content. Cyber liability coverage also provides first party computer security for cyber extortion loss, data protection loss and business interruption loss. The cyber liability coverage has a \$50,000 deductible per occurrence.

Crime/dishonesty insurance. The employee crime/dishonesty policy has a \$2,500 deductible and \$1 million in coverage. This policy provides coverage for employee theft, forgery, inside theft or robbery, outside premises, computer fraud, and counterfeit.

# Kitsap County, Washington

## Notes to Financial Statements

December 31, 2021

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Public Official Bonds. The Public Official Bonds include a Blanket Position Bond and Individual Bonds. The Blanket Position Bond provides certain elected officials with bond coverage as required by the State statute. Individual Bonds are provided for the County Treasurer and the County Clerk due to the specific amount of the bond as required and specified by State statute.

Workers compensation. The County assumes risk for workers' compensation of up to \$750,000 for Law Enforcement per occurrence and \$500,000 per occurrence all other claims, as allowed by State statute. The County purchases an excess workers' compensation policy that provides statutory limits coverage.

Interfund premiums are charged to departments and are based on each department's loss experience and number and class of employees. As of December 31, 2021, the County's estimated total undiscounted outstanding liability for the workers' compensation program is \$5,012,587.

### Claims Liability

The county maintains a reserve balance in the Risk Management fund to provide for claims payments for workers compensation and general liability claims. The liability balance is evaluated annually and adjusted as needed.

Approximately every three years, the county engages an actuary to perform a review of its self-insurance activities. The most recent review was completed in 2021 for the year ended December 31, 2020.

The actuarial report provides estimated amounts for claims incurred and estimated ultimate loss for future years, and margins for adverse deviation, which are used to calculate claims liability, and in the tables below.

Claims liability is calculated by adjusting the prior year's ending liability by the change in estimated ultimate loss for each of the programs. The county uses a 90% - 95% margin for adverse deviation.

Claims payments are insurance claims and other costs that are directly related to claims. The workers compensation program makes claims payments such as time loss, medical costs and related mileage reimbursements. The program also pays directly related legal and professional fees and vocational costs. The general liability program pays insurance claims and other directly related expenses.

The table below summarizes changes in claims liability for the years ended December 31, 2020 and December 31, 2021:

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2021

Workers Compensation	Year Ended	
	12/31/2020	12/31/2021
Claims liability, beginning of year	\$5,092,372	\$5,094,613
Claims incurred	\$1,273,302	\$1,183,675
Change in prior year estimates	(\$49,744)	\$165,503
Claims payments	(\$1,221,317)	(\$1,431,204)
Claims liability, end of year	\$5,094,613	\$5,012,587

General Liability	Year Ended	
	12/31/2020	12/31/2021
Claims liability, beginning of year	\$3,676,802	\$3,710,886
Claims incurred	\$809,710	\$383,779
Change in prior year estimates	(\$532,308)	\$395,824
Claims payments	(\$243,317)	(\$1,415,134)
Claims liability, end of year	\$3,710,886	\$3,075,354

## B. Self-Funded Employee Welfare Benefit Plan

The county established a self-funded employee welfare benefit plan to provide certain health care benefits to eligible employees and their dependents. The county contracted with Aetna and Kaiser Permanente to perform administrative services to process medical claims. Activity related to the program is accounted for in the Employer Benefits Fund, an internal service fund which is managed by the Human Resources department.

In order to limit its financial liability for large claims, the county purchased a stop loss insurance policy. The policy reimburses the county for medical claims in excess of \$300,000 per covered person.

The County's self-funded employee welfare benefit plan covers eligible employees and their dependents for medical costs. The County also provides dental, vision, life, AD&D and LTD insurance coverage for its employees through Washington Counties Insurance Fund.

Interfund medical premiums are established based upon a composite rate of expected claims and expenses prior to the beginning of the fiscal year and are charged monthly to departments based on authorized or budgeted positions.

Depending upon the plan and level of coverage selected by an employee, there may be employee contributions towards premiums. These contributions are collected through payroll deductions and are used by the Employer Benefits Fund to offset claims expenses.

## C. Unemployment Risk

The County has elected to retain the risk for unemployment compensation payable to former County employees. The State of Washington Employment Security Department bills the County for the unemployment compensation benefits paid to former employees. Expenditures are then recognized in various County funds. The County's unemployment program is managed by the Human Resources department.

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2021

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## **NOTE 8. LONG-TERM DEBT**

In the government-wide financial statements, and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities.

In proprietary funds, bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable is reported net of the applicable bond premium or discount.

Governmental funds recognize bond premiums, discounts, and bond issuance costs during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

State law provides that debt cannot be incurred in excess of the following percentages of the value of the taxable property of the County:

1.5% - Without a vote of the people

2.5% - With a vote of the people

5.0% - With a vote of the people, provided the indebtedness in excess of 2.5% is for utilities, parks, or open space development.

As of December 31, 2021, the debt limits for the County were as follows:

	Without a Vote	With a Vote	
		2.5%	5.0%
Legal Limit	\$673,006,334	\$1,121,677,224	\$2,243,354,448
Applicable Outstanding Debt	\$50,992,594	\$50,992,594	\$50,992,594
<b>Margin Available</b>	<b>\$622,013,740</b>	<b>\$1,070,684,630</b>	<b>\$2,192,361,853</b>

### A. General Obligation Bonds

The county issues general obligation and revenue bonds to provide funds for the purchase of assets and the acquisition and construction of major capital facilities. Bonded indebtedness has also been entered into to advance refund several general obligation and revenue bonds. General obligation bonds have been issued for both governmental and business-type activities and are being repaid from the applicable resources. The revenue bonds are being repaid by proprietary fund revenues.

General obligation bonds currently outstanding are as follows:

# Kitsap County, Washington

## Notes to Financial Statements

December 31, 2021

Purpose	Maturity Range	Interest Rate	Original Amount	Amount of Installment
2013 – Refunding	12/1/22 – 12/1/34	3.25 – 4.0	\$48,280,000	\$530,000 – \$3,460,000
2015 – Refunding	6/1/22 – 6/1/31	2.375 – 5.0	\$21,635,000	\$560,000 – \$2,020,000
2020 – G.O. & Refunding	12/1/22 – 12/1/35	1.0 – 5.0	\$7,365,000	\$410,000 – \$645,000
2021A – Refunding	12/1/22 – 12/1/27	0.982	\$2,910,000	\$420,000 – 590,000
2021B – Refunding	12/1/22 – 12/1/26	1.196	\$3,850,000	\$750,000 – 790,000

The annual debt service requirements to maturity for general obligation bonds are as follows:

Year Ending December 31	Governmental Activities	
	Principal	Interest
2022	6,825,000	1,725,607
2023	6,930,000	1,467,518
2024	6,115,000	1,199,154
2025	6,345,000	963,881
2026	5,330,000	754,187
2027 – 2031	14,440,000	1,551,477
2032 – 2035	3,465,000	182,379
<b>Total</b>	<b>\$49,450,000</b>	<b>\$7,844,203</b>

### B. Kitsap County Limited Tax General Obligation Refunding Bonds, Series 2021

In September 2021, the County issued Limited Tax General Obligation Refunding Bonds, 2021, in the amount of \$2,910,000 (2021A) and \$3,850,000 (2021B). Bond proceeds were used to provide the funds to refund the Kitsap County Limited Tax General Obligation Bonds, 2011, and to pay the costs of issuance for the Bonds.

This current and advance refunding was undertaken to reduce total debt service payments by \$440,433 and obtain an economic gain of \$422,837.

### C. Loans

Public Works Trust Fund and Department of Ecology loans currently outstanding are as follows:

Purpose	Maturity Range	Interest Rate	Original Amount	Amount of Installment
2012 – Sewer PWTF loan #PC-12-951-040 – Techite Forcemain	6/1/22 – 6/1/31	0.25	\$5,205,000	\$256,600
2019 – Sewer PWTF loan #PR-18-96103-050	6/1/22 – 6/1/23	0.78	\$727,000	\$151,960
2005 – Sewer DOE loan #L0400026 – Kingston PLT	5/1/22 – 5/1/25	1.5	\$14,188,000	\$303,064 – \$599,355
2019 – Sewer DOE loan #EL160619	3/24/22 – 9/24/38	2.4	\$6,618,616	\$142,012 – \$210,928
2019 – Sewer DOE loan #EL160633	6/3/22 – 12/31/38	2.4	\$1,026,846	\$22,005 – \$32,684
2019 – Sewer DOE loan #EL180444	3/23/22 – 9/23/25	0.7	\$258,243	\$25,674 – \$26,311
2020 – Sewer DOE loan #L1400019	6/30/22 – 6/30/24	1.1	\$1,136,442	\$126,666 – \$129,482



# Kitsap County, Washington

Notes to Financial Statements

December 31, 2021

The annual debt service requirements to maturity for loans are as follows:

Year Ending December 31	Business-Type Activities	
	Principal	Interest
2022	1,625,694	202,848
2023	1,645,656	183,614
2024	1,383,824	164,048
2025	966,817	145,522
2026	619,830	133,719
2027 – 2031	3,235,715	522,407
2032 – 2036	2,201,418	264,083
2037 – 2038	957,168	29,034
<b>Total</b>	<b>\$12,636,122</b>	<b>\$1,645,275</b>

## D. Notes Payable

The County has a note payable of \$1.4 million due to the Rolling Hills Golf Course Partnership for the purchase of the Rolling Hills Golf Course in March 2011. Principal and interest payments are due annually for 20 years, beginning in October 2012.

During 2017, the note payable and related note receivable were amended. The term of the note was extended by five years to 2036 and the annual payment was reduced from \$200,000 to \$100,000. The outstanding balance of the note on December 31, 2021, was \$1,429,579. See *Note 16, Service Concession Arrangement* for more information.

The annual debt service requirement to maturity for the note payable is as follows:

Year Ending December 31	Governmental Activities	
	Principal	Interest
2022	91,320	8,680
2023	91,874	8,126
2024	92,432	7,568
2025	92,994	7,006
2026	93,558	6,442
2027 – 2031	476,381	23,619
2032 – 2036	491,020	8,980
<b>Total</b>	<b>\$1,429,579</b>	<b>\$70,421</b>

## E. Revenue bonds

Revenue bonds currently outstanding are as follows:

Purpose	Maturity Range	Interest Rate	Original Amount	Amount of Installment
Sewer 2010C	12/1/28 – 12/1/28	6.696	\$1,110,000	\$1,110,000
Sewer 2015	12/1/22 – 12/1/27	2.75 – 5.0	\$17,360,000	\$1,520,000 - \$1,790,000
Sewer Ref. 2019	12/1/28 – 12/1/40	3.0 – 5.0	\$35,085,000	\$1,055,000 - \$3,680,000

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2021

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Debt service requirements for the revenue bonds are as follows:

Year Ending December 31	Business-Type Activities	
	Principal	Interest
2022	1,520,000	1,655,572
2023	1,595,000	1,579,572
2024	1,640,000	1,535,710
2025	1,685,000	1,486,510
2026	1,740,000	1,435,960
2027 – 2031	10,910,000	6,082,919
2032 – 2036	13,695,000	3,430,250
2037 – 2040	13,380,000	1,039,949
<b>Total</b>	<b>\$46,165,000</b>	<b>\$18,246,442</b>

## F. Pollution Remediation Obligation

In 2011, the Solid Waste fund recorded a liability of \$742,805 which represents the County's share of cleanup costs of the Hansville Landfill. The liability was adjusted to \$547,658 in 2021 as a result of recalculation of the costs. The Washington State Department of Ecology identified the County and Waste Management, Inc. as Potentially Liable Parties (PLPs) for remediation of the site. See Note 18, *Pollution Remediation Obligation* for additional information.

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2021

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## **NOTE 9. LEASES**

### Operating Leases

The County does not have any non-cancelable operating leases.

### Capital Leases

1. Scanner. In April 2018, the county entered into a lease agreement for a wide format digital imaging system (scanner) for Auditor's recording division. The machine was purchased from Preferred Business Solutions and financed by EverBank Commercial Finance. The cost of the machine is \$11,438.

The installment loan has a 60-month term, and the county began making monthly lease payments of \$227 in April 2018. The installment loan bears interest at 7.15% per annum. The county paid \$2,727 to EverBank Commercial Finance in 2021.

2. Balloting System. In August 2019, the county entered into a lease agreement for a balloting system for Auditor's elections division. The machine was purchased from Hart Intercivic. The cost of the machine is \$156,529.

The installment loan has a 10-year term, and the county began making annual lease payments in September 2019. The loan bears interest at a rate of 2.02% per annum. The county paid \$16,973 to Hart Intercivic in 2021.

These lease agreements qualify as capital leases for accounting purposes, therefore, have been recorded at the present value of future minimum lease payments as of the lease inception dates.

At December 31, 2021, the assets acquired by capital leases are as follows:

<b>Asset</b>	<b>Governmental Activities</b>
<b>Capital equipment</b>	
Wide Format Digital Imaging System	11,438
Balloting system	156,529
<b>Total capital equipment</b>	<b>\$167,968</b>
Less: accumulated depreciation, December 31, 2021	(70,196)
<b>Capital equipment, net of accumulated depreciation</b>	<b>\$97,772</b>

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2021

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The future minimum lease obligation and the net present value of the minimum lease payments as of December 31, 2021 are as follows:

<b>Year Ending December 31</b>	<b>Governmental Activities</b>
2022	19,700
2023	17,655
2024	16,973
2025	16,973
2026	16,973
Thereafter	33,944
<b>Total minimum lease payments</b>	<b>\$122,218</b>
Less: Interest portion of payments	(9,203)
<b>Present value of minimum lease payments</b>	<b>\$113,015</b>

# Kitsap County, Washington

## Notes to Financial Statements

December 31, 2021

### **NOTE 10. CHANGES IN LONG-TERM LIABILITIES**

Long-term liability activity for the year ended December 31, 2021 was as follows:

Liability	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
General obligation bonds (1)	\$ 50,500,000	\$ 6,760,000	\$ 12,900,000	\$ 44,360,000	\$ 6,505,958
Total bonds payable	<u>50,500,000</u>	<u>6,760,000</u>	<u>12,900,000</u>	<u>44,360,000</u>	<u>6,505,958</u>
Capital leases	129,879	-	16,864	113,015	17,334
Comp Absences - Gov	6,168,788	5,771,689	5,942,389	5,998,088	609,824
Comp Absences - Int Svc	597,023	480,399	445,927	631,495	63,149
Notes payable	1,520,348	-	90,769	1,429,579	91,320
Total OPEB Liability	18,187,129	-	192,003	17,995,126	729,196
Net Pension Liability - Gov	19,725,302	-	15,071,858	4,653,444	-
Net Pension Liability - Int Svc	1,773,351	-	1,357,561	415,790	-
Other liabilities	47,253	-	47,253	-	-
<u>Governmental activities</u>					
Long-term liabilities	<u>\$ 98,649,075</u>	<u>\$ 13,012,088</u>	<u>\$ 36,064,626</u>	<u>\$ 75,596,537</u>	<u>\$ 8,016,781</u>
<u>Business-type activities</u>					
Bonds payable:					
General obligation bonds (1)	\$ 5,350,000	\$ -	\$ 260,000	\$ 5,090,000	\$ 319,042
Revenue bonds	48,085,000	-	1,920,000	46,165,000	1,520,000
Unamortized premium/ discount	4,486,628	-	319,396	4,167,232	319,396
Total bonds payable	<u>57,921,628</u>	<u>-</u>	<u>2,499,396</u>	<u>55,422,232</u>	<u>2,158,438</u>
Compensated absences	809,075	721,956	704,702	826,329	82,633
Net Pension Liability	2,678,492	-	2,013,397	665,095	-
Other liabilities	14,392,256	-	1,756,134	12,636,122	1,625,694
Pollution remediation liability	592,747	-	45,089	547,658	41,589
<u>Business-type activities</u>					
Long-term liabilities	<u>\$ 76,394,199</u>	<u>\$ 721,956</u>	<u>\$ 7,018,719</u>	<u>\$ 70,097,436</u>	<u>\$ 3,908,354</u>
Total	<u>\$ 175,043,274</u>	<u>\$ 13,734,044</u>	<u>\$ 43,083,345</u>	<u>\$ 145,693,973</u>	<u>\$ 11,925,136</u>

(1) Prior period adjustment reclassified general obligation bond amount of \$5.35 million (beginning balance) from Governmental Activities to Business-type Activities because the bond proceeds are to be used for a Business-type project (Solid Waste).

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2021

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Internal service funds predominantly serve the governmental funds. Accordingly, long-term liabilities for these funds are included as part of the above totals for governmental activities. The general fund generally liquidates the claims, judgments, compensated absences and OPEB obligations from governmental activities.

All bond issues comply with arbitrage regulations as verified by an outside consultant, BLX Group. Five-year reports are prepared as required.

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2021

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## **NOTE 11. CONTINGENCIES AND LITIGATIONS**

The County has recorded in its financial statements all material liabilities, including estimates for situations which are not yet resolved but where, based on available information, management believes it is probable that the county will have to make payment. In the opinion of management, the county's insurance policies and/or self-insurance reserves are adequate to pay all known or pending claims.

The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the County's legal advisor the resolution of these matters will not have a material adverse effect on the financial condition of the County.

The County participates in a number of federal and state assisted programs. These grants are subject to audit by the grantors or their representatives. Such audits could result in requests for reimbursement to grantor agencies for expenditures disallowed under the terms of the grants. Kitsap County management believes that such disallowances, if any, will be immaterial.

Blake Decision. In February 2021, the Washington State Supreme Court issued an opinion in *State of Washington v. Blake*, declaring that RCW 69.50.4013, Washington's simple possession of a controlled substance statute violates the due process clause of the state and federal constitution.

Individuals convicted under that statute beginning in 1971 may be eligible to have their convictions vacated and/or be resentenced. All penalties, fines and restitution (Legal Financial Obligations "LFO") imposed in connection with simple possess convictions must be refunded.

At this time the County does not have the information necessary to make an estimate of any potential liability. It is the county's position that this liability is the responsibility of the State. The State has thus far provided funding sufficient for the County to process vacations and refund LFOs.

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2021

## **NOTE 12. INTERFUND BALANCES AND TRANSFERS**

### A. Advances To/From Other Funds and Interfund Loans

The General Fund advance balance is the outstanding long-term loans between the General fund and CDBG Entitlement Fund, Home Entitlement, WIOA, and the COVID-19 Response Fund. The advances from the General Fund provide for operating costs to these grant funded programs while they await reimbursement from federal and state agencies.

<b>ADVANCES AND INTERFUND LOANS</b>	
	<b>Advances From</b>
<b>Advances To</b>	<b>General Fund</b>
CDBG Entitlement Fund	\$200,000
HOME Entitlement	50,000
WIOA	30,000
COVID-19 Response Fund	2,000,000
<b>Total</b>	<b>\$2,280,000</b>

### B. Due From Other Funds/Due To Other Funds

The outstanding balances between funds result mainly from the time lag between the dates that: a) interfund goods and services are provided; b) transactions are recorded in the accounting system; and c) payments between funds are made.

<b>DUE FROM OTHER FUNDS / DUE TO OTHER FUNDS*</b>					
<b>TABLE 1 – GOVERNMENTAL FUNDS</b>					
<b>Due From Other Funds</b>	<b>Due To Other Funds</b>				
	<b>General Fund</b>	<b>County Roads</b>	<b>Housing Affordability</b>	<b>COVID-19 Response Fund</b>	<b>Nonmajor Funds</b>
General Fund	-	-	\$13,997	\$2,049,292	\$178,327
County Roads	\$9,954	-	-	37,612	4,883
Housing Affordability	-	-	-	2,599,023	-
COVID-19 Response Fund	80,249	-	-	-	-
Nonmajor Funds	3,508	\$578,312	3,499	2,616	83,711
Sewer Utility	6,027	-	-	1,151,169	1,930
Solid Waste	-	6,043	-	537	-
Stormwater Management	-	6,673	-	-	-
Internal Service	489,506	585,672	-	625	44,798
<b>Total</b>	<b>\$589,244</b>	<b>\$1,176,701</b>	<b>\$17,496</b>	<b>\$5,840,874</b>	<b>\$313,650</b>

\*Due From Other Funds / Due To Other Funds Table continues on next page.



# Kitsap County, Washington

Notes to Financial Statements

December 31, 2021

\*\*Due From Other Funds / Due To Other Funds Table continued from previous page.

DUE FROM OTHER FUNDS / DUE TO OTHER FUNDS**					
TABLE 2 – PROPRIETARY FUNDS					
Due From Other Funds	Due To Other Funds				
	Sewer Utility	Solid Waste	Stormwater Management	Internal Service	Total
General Fund	-	-	-	\$58,614	\$2,300,231
County Roads	\$248,803	\$3,525	\$1,881,529	11,899	2,198,205
Housing Affordability	-	-	-	-	2,599,023
COVID-19 Response Fund	-	-	-	-	80,249
Nonmajor Funds	-	-	-	56,152	727,799
Sewer Utility	-	2,923	-	-	1,162,049
Solid Waste	-	-	125	-	6,706
Stormwater Management	20,964	9,179	-	-	36,817
Internal Service	79,938	12,270	465,139	3,407	1,681,355
<b>Total</b>	<b>\$349,706</b>	<b>\$27,897</b>	<b>\$2,346,793</b>	<b>\$130,073</b>	<b>\$10,792,433</b>

## C. Transfers

Transfers are used to: a) move revenues from funds with collection authorization to the debt service funds as debt principal and interest payments become due; and b) move unrestricted revenues to finance various programs that the County must account for in other funds.

TRANSFERS						
Transfers Out	Transfers In					
	General Fund	County Roads	LTGO 2013	Nonmajor	Internal Service	TOTAL
General Fund	-	-	\$1,047,269	\$4,166,802	\$4,436,000	\$9,650,071
County Roads	-	-	-	188,751	-	188,751
REET	-	\$1,000,000	2,104,095	946,258	-	4,050,353
Nonmajor	\$5,899,462	-	1,092,443	2,215,904	-	9,207,810
Solid Waste	-	-	-	435,535	-	435,535
Sewer Utility	-	-	-	47,868	-	47,868
Stormwater	-	-	-	72,688	-	72,688
Internal Service	-	-	-	5,318	-	5,318
<b>Total</b>	<b>\$5,899,462</b>	<b>\$1,000,000</b>	<b>\$4,243,806</b>	<b>\$8,079,125</b>	<b>\$4,436,000</b>	<b>\$23,658,393</b>

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2021

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## **NOTE 13. RECEIVABLES AND PAYABLES**

### A. Federal grants and assistance awards

Federal grants and assistance awards made based on entitlement periods are reported as “due from other governments” (inter-government receivables) and revenues in the year in which entitlement occurs.

Federal or state reimbursement type grants for the acquisition of capital assets of proprietary fund types are reported as “due from other governments” (inter-governmental receivables) and “capital contributions” in the year during which the related expenditure occurs. All other federal and state reimbursement type grants are reported as “due from other governments” (inter-governmental receivables) and revenues in the year in which the related expenditure or expenses are incurred.

### B. Public Facility District receivable

The County has a \$3.85 million long-term note receivable due from the Public Facility District (PFD), a component unit. The County sold general obligation bonds and gave the proceeds to the PFD and the PFD pledged its sales tax revenue to repay the County. The debt is carried on the county’s books and the note is reflected on the PFD’s books.

During 2021, the Public Facility District made principal and interest payments as scheduled and the loan balance was reduced by \$685,000. The underlying county general obligation bonds were refunded in 2021 resulting in an increase to the receivable in the amount of \$35,000. The outstanding note receivable balance as of December 31, 2021 is \$3,850,000.

### C. Housing Kitsap receivable

The County has a \$16.58 million long-term receivable due from Housing Kitsap.

The County and Housing Kitsap (Kitsap County Consolidated Housing Authority) entered into a loan and repayment agreement in 2013, following issuance of Kitsap County Limited Term General Obligation Refunding bonds to settle loans relating to Housing Kitsap’s Harborside Condominiums and Poplars Apartments projects, for which the County became liable when Housing Kitsap found that it was unable to repay or restructure the loans.

The original receivable amount was reported as \$16.48 million. The term of the note receivable is 41 years and matures June 30, 2053.

During 2013, principal in the amount of \$389,000 was applied against the receivable resulting in an ending balance of \$16.09 million. The original receivable excluded the cost of reoffering premiums that were paid upon issuance of the bonds in 2013 because the County viewed the premiums as a component of the interest to be collected over the life of the receivable rather than as a separate obligation by Housing Kitsap. The County paid reoffering premiums in the amount of \$1.8 million.

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2021

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In 2014, the County changed its position with respect to the reoffering premiums and restated Housing Kitsap's receivable balance to include the premiums that were paid, for a total restated original balance of \$18.32 million. Payments made in 2013 and 2014 were recalculated and applied to the receivable, reducing the balance to \$17.08 million as of December 31, 2014.

In 2017, the County received payments of \$496,638, of which \$295,538 was applied to principal and \$201,100 was applied to interest. The receivable balance at December 31, 2017 was \$15.6 million.

The County amended its agreement with Housing Kitsap during 2017 as follows:

1. Sale of Norm Dicks Government Center (NDGC) units:
  - a. The County released its security interest in certain NDGC units that HK intends to sell.
  - b. The proceeds may be used for the relocation of Housing Kitsap offices, including purchase and improvement of office space, moving expenses and the purchase of equipment only.
  - c. Use of the proceeds for operating expenses is not permitted.
2. Use of proceeds from the sale of collateral properties Olhava, Mitchell, and/or Almira:
  - a. If the properties are sold to an unrelated party, Housing Kitsap may use one-half of the proceeds solely for development directly benefitting housing in Kitsap County and the other half must be paid to the county against the loan.
  - b. If the properties are sold to a related party (as defined in Internal Revenue Code §267 and 707), or to an entity in which HK has an ownership interest, and the proceeds are used to develop housing, all the proceeds may be used in the development.
  - c. Use of the proceeds for operating expenses is not permitted.
3. Deferral of loan payments:
  - a. Housing Kitsap may defer its loan payments up to \$300,000 per year for 2018, 2019 and 2020 (for a total deferral of up to \$900,000).
  - b. Milestones are not deferred during this period.
  - c. HK will make loan payments sufficient to offset any shortfalls in the 2019 balloon payment.

During 2021, the County did not receive any loan payments from Housing Kitsap for this note receivable. The outstanding note receivable balance as of December 31, 2021 is \$16,583,132.

## D. Kitsap Public Health District – Bremerton Government Center

The County has a \$3.1 million long-term receivable due from Kitsap Public Health District.

In 2004, Kitsap County sold two condominium units in the Bremerton Government Center (Norm Dicks Government Center) to Kitsap Public Health District ("KPHD"). The county and KPHD entered into an agreement whereby KPHD would pay the county for the condominiums over a

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2021

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period of 30 years, with the final payment due on 6/1/2034. The sale price was \$6,525,000 and KPHD made a down payment of \$1 million at the time of purchase.

In 2014, the county amended the contract, reducing total payments and extending the term by six months to 12/1/2034.

During 2021, KPHD made principal and interest payments as scheduled and the loan balance was reduced by \$180,000. The outstanding loan balance as of December 31, 2021 is \$3,105,008.

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2021

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## **NOTE 14. DEFERRED COMPENSATION**

The County offers its employees a deferred compensation plan (“County DCP”) created in accordance with Internal Revenue Code Section 457. The defined contribution pension plan, established in 1973, is available to all County employees and permits them to defer a portion of their salary until future years. Employee contributions vest immediately, but the deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. The plan is administered by Washington State Department of Retirement Systems. The plan is not administered through a qualifying trust.

Employees electing to contribute to the County DCP made contributions to any of four plan custodians, Nationwide, ICMA, Mass Mutual, or Voya.

The County’s Deferred Compensation Committee reviewed the State of Washington’s Deferred Compensation Plan (“State DCP”) offerings and fees charged to participants and, based on its review, recommended that the County participate in the State plan and in 2018, the County began transferring employees’ deferred compensation accounts to the State DCP.

As of December 31, 2021, assets held by all custodians except for Voya Financial had been transferred to the State DCP. Assets held by Voya Financial are being transferred to the State DCP over a period of five years and had a carrying value of \$193,244 as of December 31, 2021.

The remaining assets will be transferred according to the following schedule. Amount is percentage of total assets held by Voya:

<b>Year</b>	<b>Amount*</b>
2022 – Year 4	50%
2023 – Year 5	100%

\*Accounts with a balance of \$5,000 or less will be transferred in full in year 1 and accounts with a value of more than \$5,000 will be transferred according to the table above.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the County (without being restricted to the provisions of the benefits under the plan). The amounts are subject only to the claims of the County’s general creditors. Participants’ rights under the plan are equal to those of general creditors of the County in an amount equal to the fair value of the deferred account for each participant.

It is the opinion of the County’s legal counsel that the County has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. The County believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

The state’s DCP assets are held in trust by the Washington State Investment Board for exclusive benefit of program participants and eligible beneficiaries. The county does not have a fiduciary duty over the funds held in the state’s DCP.

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2021

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In 2021, the County made contributions to certain employees' deferred compensation accounts. The contribution rates were established as part of various collective bargaining agreements with various groups. Rate is percentage of employee's annual salary:

<b>Group</b>	<b>Rate</b>
Deputy Sheriff Guild	Up to 1.0%
Correction Officers Guild	Up to 1.0%
Corrections Sergeants	Up to 1.0%

Employer contributions to deferred compensation accounts vest immediately. As of December 31, 2021, there were no outstanding employer contributions due to employees' deferred compensation accounts.

# Kitsap County, Washington

## Notes to Financial Statements

December 31, 2021

### **NOTE 15. DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES**

The following items are reported as deferred outflows and inflows of resources:

Fund	Type	Governmental		Business Type		Government Wide	
		Deferred Outflows	Deferred Inflows	Deferred Outflows	Deferred Inflows	Deferred Outflows	Deferred Inflows
General Fund	Taxes Receivable (1)	-	\$1,050,243	-	-	-	\$1,050,243
County Roads	Taxes Receivable	-	459,397	-	-	-	459,397
Noxious Weed Control	Taxes Receivable	-	6,601	-	-	-	6,601
Veteran's Relief	Taxes Receivable	-	8,993	-	-	-	8,993
Conservation Futures	Taxes Receivable	-	26,834	-	-	-	26,834
CDBG	Notes Receivable (2)	-	300,000	-	-	-	300,000
HOME	Notes Receivable (2)	-	3,457,213	-	-	-	3,457,213
2013 LTGO Refunding Bonds	Notes Receivable (3)	-	16,583,132	-	-	-	16,583,132
Parks Capital Improvement	Notes Receivable (4)	-	1,429,579	-	-	-	1,429,579
Various	Pensions (5)	7,523,741	62,577,260	987,132	8,210,279	8,510,873	70,787,539
General Fund	OPEB (6)	364,598	-	-	-	364,598	-
<b>Total</b>		<b>\$7,888,339</b>	<b>\$85,899,254</b>	<b>\$987,132</b>	<b>\$8,210,279</b>	<b>\$8,875,471</b>	<b>\$94,109,533</b>

- (1) The county records property taxes receivable when the taxes are levied. Deferred inflows associated with property taxes receivable are \$1.54 million as of December 31, 2021.
- (2) Kitsap County Block Grant program loaned funds received from the US Department of Housing and Urban Development to various entities within the county. The loans provided funding to build affordable housing and low-income housing units for residents of Kitsap County in need of housing assistance. Deferred inflows associated with Community Development Block Grant (CDBG) and HOME Investment Partnership (HOME) loans as of December 31, 2021 are \$3.76 million.
- (3) Housing Kitsap (formerly known as Kitsap County Consolidated Housing Authority) agreed to repay debt previously assumed by the county. The original amount of debt Housing Kitsap agreed to repay was \$17.08 million. Deferred inflows associated with the note receivable are \$16.58 million on December 31, 2021. For further details about this transaction see *Note 13, Receivables and Payables*.
- (4) The County purchased the Rolling Hills Golf Course in 2011 and entered into a service concession arrangement (SCA) with the seller to operate the golf course. Deferred inflows associated with the SCA are \$1.43 million as of December 31, 2021. More information about the service concession arrangement is available in *Note 16, Service Concession Arrangement*.
- (5) See *Note 6, Pension Plans* for more information about deferred outflows and deferred inflows related to pensions.

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2021

(6) See Note 17, *Defined Benefit Other Postemployment Benefit (OPEB) Plans* for more information about deferred outflows related to OPEB.

Following is a recap of deferred outflows and deferred inflows for governmental funds, by fund and fund category:

Deferred Outflows by Type	Major Funds			Non-major Funds	Total
	General Fund	County Roads	KC LTGO 2013		
OPEB	\$364,598	-	-	-	\$364,598
Total deferred outflows	\$364,598	-	-	-	\$364,598

Deferred Inflows by Type	Major Funds			Non-major Funds	Total
	General Fund	County Roads	KC LTGO 2013		
Taxes Receivable	\$1,050,243	\$459,397	-	\$42,429	\$1,552,069
Notes Receivable	-	-	\$16,583,132	5,186,792	\$21,769,924
Total deferred inflows	\$1,050,243	\$459,397	\$16,583,132	\$5,229,221	\$23,321,994



# Kitsap County, Washington

Notes to Financial Statements

December 31, 2021

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## **NOTE 16. SERVICE CONCESSION ARRANGEMENT**

In March 2011, the County purchased a golf course property consisting of approximately 104 acres encompassing the golf course, clubhouse, outbuildings and storage sheds, and various property and equipment items necessary to operate the golf course and clubhouse. The purchase was financed by a note payable to the seller, the terms of which were annual payments of \$200,000 for a period of 20 years. The note bears interest at 6.5%.

The cost of the golf course was \$2,200,400 of which \$2,112,855 was capitalized. The County reports the golf course and related equipment as a capital asset which had a net book value of \$1,751,460 at year-end.

On December 31, 2021, the outstanding balance of the note payable was \$1,429,579.

The County entered into lease agreement with The Rolling Hills Golf Course, LLC ("RHGC") in 2011. Under the agreement RHGC operates and collects user fees and other revenue from the Rolling Hills Golf Course, Pro Shop and Restaurant facility. The initial term of the lease was five years with three renewal options for subsequent renewal terms of five years each, for a potential total of 20 years.

Beginning in October 2012 and annually thereafter, RHGC made annual installment payments of \$200,000 to the County. The present value of these installment payments at the time the parties entered into the agreement was estimated to be \$2,200,000.

In 2017 the lease agreement was amended to decrease the annual payment amount from \$200,000 to \$100,000 and extend the term of the note by five years to a period of 25 years.

Deferred inflows related to the golf course are \$1,429,579 as of December 31, 2021.

In addition to the annual installment payments, RHGC has agreed to make lease reserve payments to fund a reserve balance that the county will hold and can use should RHGC default on any annual lease payments. If RHGC does not default on an annual lease payment, the reserve balance will be credited against RHGC's annual lease payment for the final year of the lease.

RHGC is required to operate and maintain the golf course and pro shop, restaurant, bar and banquet room in accordance with the Rolling Hills Golf Course Lease Agreement.

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2021

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## **NOTE 17. DEFINED BENEFIT OTHER POSTEMPLOYMENT BENEFIT (OPEB) PLANS**

The following table represents the aggregate OPEB amounts for all plans subject to the requirements of GASB Statement 75 for the year 2021:

<b>Aggregate OPEB Amounts – All Plans</b>	
OPEB Liabilities	\$17,995,126
OPEB Expenditures	\$513,320
Deferred Outflows	\$364,598

**OPEB Plan description.** The County provides lifetime medical care for members of the Law Enforcement Officers and Firefighters Retirement System (LEOFF) hired before October 1, 1977 as required by RCW 41.26. The eligible members are covered under LEOFF Plan 1.

LEOFF Plan 1 is a closed single-employer healthcare plan. The members' necessary hospital, medical, and nursing care expenses not payable by worker's compensation, social security, insurance provided by another employer, other pension plan or any other similar source are covered.

Under the authorization of the LEOFF Disability Board, direct payment is made for other retiree medical plan benefit provisions. Financial reporting for the LEOFF retiree healthcare plan is included in the County's Comprehensive Annual Financial Report.

**Employees covered by benefit terms.** At December 31, 2021, the following employees were covered by the benefit terms:

<b>Employees covered by benefit terms</b>	
Inactive employees or beneficiaries currently receiving benefits	32
Inactive employees entitled to but not yet receiving benefits	0
Active employees	0
<b>Total</b>	<b>32</b>

**Contributions.** The county paid \$251,050 in medical benefits for plan members during the year ended December 31, 2021.

**Funding policy.** The plan is funded on a pay-as-you-go basis and there are no assets accumulated in a qualifying trust or otherwise set aside for the exclusive benefit of the participants.

**Actuarial Assumptions.** Total OPEB Liability (TOL) was determined by an actuarial valuation as of June 30, 2021, using the following actuarial assumptions, applied to all periods included in the measurement:

# Kitsap County, Washington

## Notes to Financial Statements

December 31, 2021

Methodology	
Actuarial Valuation Date	6/30/2021
Actuarial Measurement Date	6/30/2021
Actuarial Cost method	Entry age
Amortization Method	Recognized immediately
Asset Valuation Method	N/A (No Assets)
Assumptions	
Discount rate (1)	
Beginning of measurement year	2.21%
End of measurement year	2.16%
Healthcare Trend Rates (2)	
Medical costs	Initial rate is about 5.3%, trends down to about 5% in the 2020s
Long-Term Care	4.50%
Medicare Part B Premiums	Approximately 5%, varies by year
Mortality rates (assume 100% male population)	
Base Mortality Table	PubS.H-2010 (Public Safety) Blended 50%/50% Healthy/Disabled
Age Setback	-1 year Healthy / 0 years Disabled
Mortality Improvements	MP-2017 Long-Term Rates
Projection Period	Generational
<b>Medicare Participation Rate</b>	<b>100%</b>

(1) Bond Buyer General Obligation 20-Bond Municipal Index

(2) For additional detail on the healthcare trend rates, please see OSA's 2020 LEOFF 1 OPEB Actuarial Valuation Report

The following presents the total OPEB liability of the County calculated using the current healthcare cost trend rate of 5.3 percent, as well as what the OPEB liability would be if it were calculated using a discount rate that is one-percentage point lower (4.3 percent) or one-percentage point higher (6.3 percent) than the current rate.

Sensitivity Analysis – Healthcare Trend			
	1% Decrease	Current	1% Increase
	(4.3%)	(5.3%)	(6.3%)
Total OPEB Liability	\$16,147,144	\$17,995,126	\$20,142,315

The following presents the total OPEB liability of the County calculated using the discount rate of 2.16 percent, as well as what the OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (1.16 percent) or 1-percentage point higher (3.16 percent) than the current rate.

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2021

Sensitivity Analysis – Discount Rate			
	1% Decrease	Current	1% Increase
	(1.16%)	(2.16%)	(3.16%)
Total OPEB Liability	\$20,311,283	\$17,995,126	\$16,052,691

The following table presents the changes in Total OPEB Liability:

Changes in Total OPEB Liability – LEOFF Plan 1	
Total OPEB Liability as of 01/01/2021	\$18,187,129
Interest	\$394,184
Changes in Experience Data and Assumptions	\$119,136
Benefit Payments	(\$705,323)
<b>Total OPEB Liability at 12/31/2021 (1)</b>	<b>\$17,995,126</b>

(1) The valuation date is prior to the county’s reporting date, December 31, 2021. The balances have not been rolled forward to the reporting date.

The County used the alternative measurement method to calculate Total OPEB Liability in place of an actuarial valuation, because there were fewer than 100 members covered under LEOFF Plan 1 as of the beginning of the fiscal year. A measurement date of June 30, 2021 was used in the calculation of Total OPEB Liability and the Actuarial Measurement Date used was June 30, 2021.

For the year ended December 31, 2021, the county recognized OPEB expense of \$705,323. The county reported deferred outflows of resources related to OPEB from the following sources:

LEOFF PLAN 1	Deferred Outflows of Resources
County contributions subsequent to the measurement date	\$364,598
<b>Total</b>	<b>\$364,598</b>

Deferred outflows of resources related to OPEB benefits resulting from county contributions subsequent to the measurement date are \$364,598 and will be recognized as a reduction of the TOL in the year ended December 31, 2022.

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2021

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## **NOTE 18. POLLUTION REMEDIATION OBLIGATION**

In accordance with Governmental Accounting Standards Board Statement No. 49, *Accounting and Financial Reporting for Pollution Remediation Obligations*, which became effective for fiscal periods beginning after December 15, 2007, liabilities for environmental cleanup obligations were recorded in the Solid Waste fund.

### **Hansville Landfill**

The Hansville Landfill closed in 1989. Kitsap County, together with Waste Management of Washington, Inc. were identified as Potentially Liable Parties (PLPs) for remediation of contamination at the Hansville Landfill under the Model Toxics Control Act (MTCA). The Cleanup Action Plan (CAP) providing for Natural Attenuation of Groundwater with Enhanced Monitoring and Institutional Controls was approved by the Washington State Department of Ecology in 2011 as part of the Amended Consent Decree.

The current closure cost estimate for the Hansville Landfill site was revised to \$1,564,738 in September 2021, for the years 2022 - 2034. The Solid Waste Fund recognized a liability of \$547,658 for its share of the estimated costs remaining to be recognized as determined by the Washington State Department of Ecology.

The Solid Waste Fund is using the local government financial test as the financial mechanism to assure the total cost of remedial activities at the Hansville Landfill. The total cost includes Waste Management of Washington, Inc.'s share of the liability. The county is reporting its share of the liability. The estimated costs are based on current costs of sampling and are updated annually, and the liability is adjusted accordingly.

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2021

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## **NOTE 19. RELATED ORGANIZATIONS**

Kitsap County officials are responsible for appointing members to the board of the Kitsap Regional Library District (“KRLD”), a related organization. There is no evidence that the Board of County Commissioners can influence the programs and activities of KRLD or that they create a significant financial benefit or burden to the County. For these reasons KRLD does not warrant inclusion in the county’s financial statements.

There were no material financial transactions between the County and the Kitsap Regional Library District during 2021.

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2021

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## **NOTE 20. COVID-19 PANDEMIC**

In February 2020, the Governor of the state of Washington declared a state of emergency in response to the spread of COVID-19. Precautionary measures to slow the spread of the virus continued throughout 2021. These measures included limitations on business operations, public events, gatherings, travel, and in-person interactions.

The County implemented recommended safety measures including closing the Administrative Building, which houses the county Commissioners, Auditor, Assessor, Treasurer and Community Development, but was able to continue to serve the needs of the community by providing many services in an online environment.

In mid-2021, most county buildings began reopening to the public and by the end of the year, virtually all were open.

The Budget Office and Board of County Commissioners, elected officials and department heads continue to work to quantify and mitigate the potential financial impact of the pandemic in 2021 and beyond.

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2021

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## **NOTE 21. OTHER NOTE DISCLOSURES**

### **A. Prior Period Adjustments – Governmental Funds (\$5,235,419)**

1. Kitsap County Limited Tax General Obligation Bond Fund 2013 recorded a prior period adjustment in the amount of \$145,419 to reduce beginning fund balance for a prior year interest accrual that should not have been made.
2. 2020 Kitsap County Limited Tax General Obligation and Refunding Bonds Projects fund recorded a prior period adjustment in the amount of \$5,090,000. The purpose of the adjustment was to transfer general obligation bond proceeds from the governmental project fund to the business type fund because the project will be undertaken by Solid Waste fund (business type fund). The prior period adjustment reduces governmental fund balance.

### **B. Prior Period Adjustments – Entity-Wide Governmental Activities (\$1,522,656)**

1. Entity wide Statement of Activities, Governmental Activities, recorded a prior period adjustment to correctly report property taxes levied, rather than property taxes collected, as is required for full accrual basis reporting. The amount of the adjustment was \$1,668,075 and it increases beginning net position of the entity-wide Statement of Activities, Governmental Activities.
2. Prior period adjustment #1 in the Governmental Funds section above is also being reported on the Entity-Wide Statement of Activity, Governmental funds, and is a reduction to beginning net position in the amount of \$145,419.

### **C. Prior Period Adjustments – Fiduciary Funds (\$2,462,587)**

1. Fiduciary Fund group – Sewer Districts recorded a prior period adjustment in the amount of \$6,354,334 to reduce beginning net position. The amount used for the 2020 Cumulative Effect of Change in Accounting Principle was overstated by this amount.
2. Various Fiduciary Funds recorded prior period adjustments to correctly report property taxes. The adjustments removed deferred inflows related to property taxes from the funds' balance sheets in the amount of \$3,129,722 and adjusted current year property tax revenue to the amount levied, rather than the amount collected, as is required for full accrual basis reporting, an adjustment of \$762,025. These adjustments increase beginning net position.



# Kitsap County, Washington

Notes to Financial Statements

December 31, 2021

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## **NOTE 22. SUBSEQUENT EVENTS**

1. On August 3, 2022, the County issued *Limited Tax General Obligation Bonds, 2022B*, in the amount of \$32,135,000. The bond proceeds will be used for acquiring, designing, constructing, developing, improving, equipping and furnishing the North Kitsap Service Center, acquiring timber rights for conservation purposes, completing various capital projects identified in the Solid Waste Capital Plan, and to complete other capital improvement projects.
2. On September 7, 2022, the County issued *Limited Tax General Obligation Refunding Bonds, 2022A*, in the amount of \$21,386,000. The bond proceeds will be used to refund *Limited Tax General Obligation Bonds, 2013*.
3. On November 14, 2022, the Board of County Commissioners approved a resolution releasing debt of Kitsap County Consolidated Housing Authority dba Housing Kitsap and terminating the Amended County Loan and Repayment Agreement. The balance of the receivable was \$16.58 million on December 31, 2021. See *Note 13, Receivables and Payables* for more information about the receivable.
4. On December 13, 2022 the County issued *Limited Tax General Obligation Refunding Bonds, 2022C*, in the amount of \$763,820. The bond proceeds will be used to partially refund *Limited Tax General Obligation Refunding Bonds, 2021B*.



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# Required Supplementary Information

Kitsap County Auditor | Financial Division

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**REQUIRED SUPPLEMENTARY INFORMATION**

DEFINED BENEFIT OTHER POSTEMPLOYMENT (OPEB) PLAN - NOT ADMINISTERED THROUGH A QUALIFYING TRUST

**KITSAP COUNTY, WASHINGTON**

## Schedule of Changes in Total OPEB Liability and Related Ratios

LEOFF Plan 1

For the year ended December 31, 2021

Last 10 Fiscal Years (1)

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB liability - beginning	\$ 18,187,129	\$ 16,731,783	\$ 18,054,866	\$ 18,669,436
Service cost	-	-	-	-
Interest	394,184	572,798	685,413	656,313
Changes in benefit terms	-	-	-	-
Differences between expected and actual experience	119,136	1,621,126	(1,314,027)	(591,554)
Changes of assumptions	-	-	-	-
Benefit payments	(705,323)	(738,578)	(694,469)	(679,329)
Other changes	-	-	-	-
Total OPEB liability - ending	<u>17,995,126</u>	<u>18,187,129</u>	<u>16,731,783</u>	<u>18,054,866</u>
Covered-employee payroll	-	-	-	-
Total OPEB liability as a % of covered payroll	N/A	N/A	N/A	N/A

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB 75.

## Notes to Schedule:

(1) Until a full 10-year trend is compiled, only information for those years available is presented.

REQUIRED SUPPLEMENTARY INFORMATION

**KITSAP COUNTY, WASHINGTON**

Schedule of Proportionate Share of the Net Pension Liability

PERS 1

As of June 30, 2021

Last 10 Fiscal Years (1)

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Employer's proportion of the net pension liability (asset)	0.469552%	0.482226%	0.516362%	0.529727%	0.569539%	0.585327%	0.568032%
Employer's proportionate share of the net pension liability (asset)	<u>5,734,329</u>	<u>17,025,182</u>	<u>19,855,952</u>	<u>23,657,788</u>	<u>27,025,070</u>	<u>\$ 31,434,817</u>	<u>\$ 29,713,356</u>
<b>TOTAL</b>	<u><b>\$ 5,734,329</b></u>	<u><b>\$ 17,025,182</b></u>	<u><b>\$ 19,855,952</b></u>	<u><b>\$ 23,657,788</b></u>	<u><b>\$ 27,025,070</b></u>	<u><b>\$ 31,434,817</b></u>	<u><b>\$ 29,713,356</b></u>
Covered payroll (2)	\$ 64,830,103	\$ 65,548,666	\$ 64,789,474	\$ 62,707,387	\$ 64,305,204	\$ 62,695,480	\$ 59,040,780
Employer's proportionate share of the net pension liability (asset) as a percentage of covered payroll	8.85%	25.97%	30.65%	37.73%	42.03%	50.14%	50.33%
Plan fiduciary net position as a percentage of the total pension liability (asset)	88.74%	68.64%	67.12%	63.22%	61.24%	57.03%	59.10%

**Notes to Schedule:**

(1) Pension schedules in the required supplementary information section are intended to show information for ten years; additional years' information will be presented as it becomes available.

(2) Covered payroll is the payroll on which contributions to a pension plan are based (GASB 82, paragraph 5).

REQUIRED SUPPLEMENTARY INFORMATION

**KITSAP COUNTY, WASHINGTON**

Schedule of Proportionate Share of the Net Pension Liability

PERS 2/3

As of June 30, 2021

Last 10 Fiscal Years (1)

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Employer's proportion of the net pension liability (asset)	0.540540%	0.559209%	0.588910%	0.597089%	0.643545%	0.657055%	0.647736%
Employer's proportionate share of the net pension liability (asset)	\$ (53,846,481)	\$ 7,151,964	\$ 5,720,318	\$ 10,194,763	\$ 22,360,113	\$ 33,082,200	\$ 23,143,976
<b>TOTAL</b>	<u>\$ (53,846,481)</u>	<u>\$ 7,151,964</u>	<u>\$ 5,720,318</u>	<u>\$ 10,194,763</u>	<u>\$ 22,360,113</u>	<u>\$ 33,082,200</u>	<u>\$ 23,143,976</u>
Covered payroll (2)	\$ 64,658,078	\$ 65,110,197	\$ 64,009,244	\$ 61,704,590	\$ 63,093,134	\$ 61,485,576	\$ 57,619,857
Employer's proportionate share of the net pension liability (asset) as a percentage of covered payroll	-83.28%	10.98%	8.94%	16.52%	35.44%	53.80%	40.17%
Plan fiduciary net position as a percentage of the total pension liability (asset)	120.29%	97.22%	97.77%	95.77%	90.97%	85.82%	89.20%

**Notes to Schedule:**

(1) Pension schedules in the required supplementary information section are intended to show information for ten years; additional years' information will be presented as it becomes available.

(2) Covered payroll is the payroll on which contributions to a pension plan are based (GASB 82, paragraph 5).

REQUIRED SUPPLEMENTARY INFORMATION

**KITSAP COUNTY, WASHINGTON**

Schedule of Proportionate Share of the Net Pension Liability

PSERS

As of June 30, 2021

Last 10 Fiscal Years (1)

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Employer's proportion of the net pension liability (asset)	1.038345%	1.147095%	1.414491%	1.604263%	1.676029%	1.827255%	1.598298%
Employer's proportionate share of the net pension liability (asset)	\$ (2,385,483)	\$ (157,840)	\$ (183,940)	\$ 19,877	\$ 328,384	\$ 776,547	\$ 291,721
<b>TOTAL</b>	<b><u>\$ (2,385,483)</u></b>	<b><u>\$ (157,840)</u></b>	<b><u>\$ (183,940)</u></b>	<b><u>\$ 19,877</u></b>	<b><u>\$ 328,384</u></b>	<b><u>\$ 776,547</u></b>	<b><u>\$ 291,721</u></b>
Covered payroll (2)	\$ 7,038,553	\$ 7,039,190	\$ 6,504,802	\$ 6,290,845	\$ 5,934,107	\$ 5,935,170	\$ 4,373,157
Employer's proportionate share of the net pension liability (asset) as a percentage of covered payroll	-33.89%	-2.24%	-2.83%	0.32%	5.53%	13.08%	6.67%
Plan fiduciary net position as a percentage of the total pension liability (asset)	123.67%	101.68%	101.85%	99.79%	96.26%	90.41%	95.08%

**Notes to Schedule:**

(1) Pension schedules in the required supplementary information section are intended to show information for ten years; additional years' information will be presented as it becomes available.

(2) Covered payroll is the payroll on which contributions to a pension plan are based (GASB 82, paragraph 5).

REQUIRED SUPPLEMENTARY INFORMATION

**KITSAP COUNTY, WASHINGTON**

Schedule of Proportionate Share of the Net Pension Liability

LEOFF 1

As of June 30, 2021

Last 10 Fiscal Years (1)

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Employer's proportion of the net pension liability (asset)	0.071935%	0.071457%	0.071532%	0.070837%	0.071093%	0.071415%	0.072079%
Employer's proportionate share of the net pension liability (asset)	\$ (2,464,178)	\$ (1,349,472)	\$ (1,413,909)	\$ (1,286,047)	\$ (1,078,637)	\$ (735,779)	\$ (868,711)
State's proportionate share of the net pension liability (asset) associated with the employer	<u>\$ (16,667,639)</u>	<u>\$ (9,127,794)</u>	<u>\$ (9,563,648)</u>	<u>\$ (8,698,791)</u>	<u>\$ (7,295,875)</u>	<u>\$ (4,976,789)</u>	<u>\$ (5,875,940)</u>
TOTAL	<u>\$ (19,131,817)</u>	<u>\$ (10,477,267)</u>	<u>\$ (10,977,558)</u>	<u>\$ (9,984,839)</u>	<u>\$ (8,374,513)</u>	<u>\$ (5,712,568)</u>	<u>\$ (6,744,651)</u>
Covered payroll (2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer's proportionate share of the net pension liability (asset) as a percentage of covered payroll	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Plan fiduciary net position as a percentage of the total pension liability (asset)	187.45%	146.88%	148.78%	144.42%	135.96%	123.74%	127.36%

**Notes to Schedule:**

- (1) Pension schedules in the required supplementary information section are intended to show information for ten years; additional years' information will be presented as it becomes available.
- (2) Covered payroll is the payroll on which contributions to a pension plan are based (GASB 82, paragraph 5). There were no employer contributions to the LEOFF 1 plan in 2021.



REQUIRED SUPPLEMENTARY INFORMATION

**KITSAP COUNTY, WASHINGTON**

Schedule of Proportionate Share of the Net Pension Liability

LEOFF 2

As of June 30, 2021

Last 10 Fiscal Years (1)

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Employer's proportion of the net pension liability (asset)	0.325955%	0.338123%	0.335141%	0.347263%	0.345285%	0.417955%	0.313939%
Employer's proportionate share of the net pension liability (asset)	\$ (18,932,816)	\$ (6,897,216)	\$ (7,764,188)	\$ (7,050,196)	\$ (4,791,437)	\$ (2,431,184)	\$ (3,226,665)
State's proportionate share of the net pension liability (asset) associated with the employer	<u>\$ (12,213,733)</u>	<u>\$ (4,410,247)</u>	<u>\$ (5,084,503)</u>	<u>\$ (4,564,869)</u>	<u>\$ (3,108,116)</u>	<u>\$ (1,584,955)</u>	<u>\$ (2,133,473)</u>
<b>TOTAL</b>	<u><u>\$ (31,146,549)</u></u>	<u><u>\$ (11,307,462)</u></u>	<u><u>\$ (12,848,691)</u></u>	<u><u>\$ (11,615,065)</u></u>	<u><u>\$ (7,899,553)</u></u>	<u><u>\$ (4,016,140)</u></u>	<u><u>\$ (5,360,138)</u></u>
Covered payroll (2)	\$ 12,616,397	\$ 12,838,908	\$ 11,769,641	\$ 11,477,213	\$ 10,801,139	\$ 12,662,712	\$ 9,111,737
Employer's proportionate share of the net pension liability (asset) as a percentage of covered payroll	150.07%	53.72%	65.97%	61.43%	44.36%	19.20%	35.41%
Plan fiduciary net position as a percentage of the total pension liability (asset)	142.00%	115.83%	119.43%	118.50%	113.36%	106.04%	111.67%

**Notes to Schedule:**

(1) Pension schedules in the required supplementary information section are intended to show information for ten years; additional years' information will be presented as it becomes available.

(2) Covered payroll is the payroll on which contributions to a pension plan are based (GASB 82, paragraph 5).

REQUIRED SUPPLEMENTARY INFORMATION

**KITSAP COUNTY, WASHINGTON**

Schedule of Employer Contributions  
 PERS 1 (includes UAAL)  
 For the Year Ended December 31, 2021  
 Last 10 Fiscal Years (1)

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Statutorily or contractually required contributions	\$ 3,125,230	\$ 3,489,160	\$ 3,627,697	\$ 3,603,772	\$ 3,392,413	\$ 3,373,735	\$ 3,055,274
Contributions in relation to the statutorily or contractually required contributions (3)	<u>\$ (3,125,230)</u>	<u>\$ (3,489,160)</u>	<u>\$ (3,627,697)</u>	<u>\$ (3,603,772)</u>	<u>\$ (3,392,413)</u>	<u>\$ (3,373,735)</u>	<u>\$ (3,055,274)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll (2)	\$ 72,194,338	\$ 72,233,828	\$ 72,357,578	\$ 69,842,612	\$ 67,788,112	\$ 69,207,503	\$ 68,318,226
Contributions as a percentage of covered payroll	4.33%	4.83%	5.01%	5.16%	5.00%	4.87%	4.47%

**Notes to Schedule:**

(1) Pension schedules in the required supplementary information section are intended to show information for ten years; additional years' information will be presented as it becomes available.

(2) Covered payroll is the payroll on which contributions to a pension plan are based (GASB 82, paragraph 5).

(3) Contributions are actual employer contributions to the plan. For PERS 1 this includes the portion of PERS 2/3 and PSERS 2 contributions that fund the PERS 1 UAAL. Contributions do not include employer-paid member contributions (GASB 82 paragraph 8).

REQUIRED SUPPLEMENTARY INFORMATION

**KITSAP COUNTY, WASHINGTON**

Schedule of Employer Contributions  
PERS 2/3  
For the Year Ended December 31, 2021  
Last 10 Fiscal Years (1)

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Statutorily or contractually required contributions	\$ 4,685,422	\$ 5,133,482	\$ 5,007,782	\$ 4,700,106	\$ 4,142,885	\$ 3,882,745	\$ 3,438,475
Contributions in relation to the statutorily or contractually required contributions (3)	<u>\$ (4,685,422)</u>	<u>\$ (5,133,482)</u>	<u>\$ (5,007,782)</u>	<u>\$ (4,700,106)</u>	<u>\$ (4,142,885)</u>	<u>\$ (3,882,745)</u>	<u>\$ (3,438,475)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll (2)	\$ 65,224,356	\$ 64,818,925	\$ 64,933,530	\$ 62,674,007	\$ 60,547,870	\$ 62,341,583	\$ 61,392,090
Contributions as a percentage of covered payroll	7.18%	7.92%	7.71%	7.50%	6.84%	6.23%	5.60%

**Notes to Schedule:**

- (1) Pension schedules in the required supplementary information section are intended to show information for ten years; additional years' information will be presented as it becomes available.
- (2) Covered payroll is the payroll on which contributions to a pension plan are based (GASB 82, paragraph 5).
- (3) Contributions are actual employer contributions to the plan.

REQUIRED SUPPLEMENTARY INFORMATION

**KITSAP COUNTY, WASHINGTON**

Schedule of Employer Contributions  
 PSERS 2  
 For the Year Ended December 31, 2021  
 Last 10 Fiscal Years (1)

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Statutorily or contractually required contributions	\$ 474,491	\$ 509,379	\$ 488,148	\$ 427,655	\$ 409,592	\$ 374,944	\$ 364,844
Contributions in relation to the statutorily or contractually required contributions (3)	<u>\$ (474,491)</u>	<u>\$ (509,379)</u>	<u>\$ (488,148)</u>	<u>\$ (427,655)</u>	<u>\$ (409,592)</u>	<u>\$ (374,944)</u>	<u>\$ (364,844)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll (2)	\$ 6,902,370	\$ 7,074,575	\$ 6,842,518	\$ 6,248,251	\$ 6,147,351	\$ 5,689,600	\$ 5,640,112
Contributions as a percentage of covered payroll	6.87%	7.20%	7.13%	6.84%	6.66%	6.59%	6.47%

**Notes to Schedule:**

- (1) Pension schedules in the required supplementary information section are intended to show information for ten years; additional years' information will be presented as it becomes available.
- (2) Covered payroll is the payroll on which contributions to a pension plan are based (GASB 82, paragraph 5).
- (3) Contributions are actual employer contributions to the plan.

REQUIRED SUPPLEMENTARY INFORMATION

**KITSAP COUNTY, WASHINGTON**

Schedule of Employer Contributions  
LEOFF 2  
For the Year Ended December 31, 2021  
Last 10 Fiscal Years (1)

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Statutorily or contractually required contributions	\$ 643,952	\$ 650,719	\$ 649,054	\$ 624,376	\$ 559,985	\$ 534,961	\$ 597,598
Contributions in relation to the statutorily or contractually required contributions (3)	<u>\$ (643,952)</u>	<u>\$ (650,719)</u>	<u>\$ (649,054)</u>	<u>\$ (624,376)</u>	<u>\$ (559,985)</u>	<u>\$ (534,961)</u>	<u>\$ (597,598)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll (2)	\$ 12,538,121	\$ 12,635,084	\$ 12,483,983	\$ 11,893,103	\$ 10,879,823	\$ 10,593,273	\$ 11,833,541
Contributions as a percentage of covered payroll	5.14%	5.15%	5.20%	5.25%	5.15%	5.05%	5.05%

**Notes to Schedule:**

- (1) Pension schedules in the required supplementary information section are intended to show information for ten years; additional years' information will be presented as it becomes available.
- (2) Covered payroll is the payroll on which contributions to a pension plan are based (GASB 82, paragraph 5).
- (3) Contributions are actual employer contributions to the plan.



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# Nonmajor Funds

Kitsap County Auditor | Financial Division

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# KITSAP COUNTY, WASHINGTON

## Nonmajor Governmental Funds

### Special Revenue Funds

*Special revenue funds are used to account for revenues that are legally restricted by external entities or committed by management to be used for specific purposes.*

**103 – Enhanced 911 Excise Tax Fund** is used to account for excise tax remittances received from the state and passed through to Kitsap 911 to fund public safety emergency communications services in Kitsap County.

**105 – 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 public.

**107 – Mental Health Sales Tax Fund** is funded by the 1/10<sup>th</sup> of 1% sales tax designated for Mental Health. The fund supports various mental health programs across the County. (MH/SA/TC – Mental Health Substance Abuse Treatment Court).

**109 – Housing and Homelessness** – A fund used to account for the county's housing and homelessness programs which are funded in part by a fee charged when public documents are recorded in the county.

**111 – Election Reserve** – A fund established to accumulate revenue to be used for the purchase of capital equipment for the county elections division.

**112 – 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.

**114 – WestNET** (*West Sound Narcotics Enforcement Team*) – A fund, managed by the Sheriff's Office, to account for drug enforcement programs.

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

**120 – Noxious Weed Control** – A fund used to account for the eradication and control of noxious weeds in Kitsap County.

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

**122 – PA Victim/Witness** (*Prosecuting Attorney's Victim Witness*) fund is used to account for the county's crime victim witness program. RCW 7.68.035(4).

**123 – Electronic Technology Excise** is a fund used to account for the collection of state distributed REET (Real Estate Excise Tax) monies to be used exclusively for development, implementation, and maintenance of an electronic processing and reporting system for real estate excise tax affidavits.

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



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

**127 – Prepayment Collection Fees Fund** is used to administer the Treasurer’s system for collecting prepayments. RCW 84.56.020 (12e).

**128 – BOCC Policy Group** (*Board of County Commissioners Policy Group*) – A fund used to account for special projects that benefit the public and are funded by a combination of sources, such as contributions from citizens, community groups, and other entities.

**129 – Conservation Futures Tax** – A fund used to account for the collection of taxes to be used for future conservation measures.

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

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

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

**135 – Inmate Welfare Fund** – A fund used to account for monies from the Jail Commissary.

**136 – SIU Revenue** (*Special Investigations Unit Revenue*) – A fund used to finance special investigations by the Sheriff’s Office.

**139 – Kitsap S.A.I.V.S** (*Kitsap Special Assault Investigation and Victim’s Services*) – A fund used to finance the investigations of domestic and sexual abuse and provide services to the victims.

**141 – Antiprofitteering Revolving** – A revolving fund used to account for crime investigations by the Prosecutor’s Office.

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

**143 – Trial Court Improvement** – The fund receives fees from civil lawsuits filed in District and Superior courts. The monies are used for improvements to Superior and District Court staffing, programs, facilities, and services.

**145 – Pooling Fees** – A fund used to account for the Treasurer’s investment pool operations.

**146 – GMA Park Impact Fees** (*Growth Management Act Impact Fees*) – A fund used to account for development impact fees that can only be used for park development.

**150 – Parks Facilities Maintenance** – A fund used to account for the acquisition, development and maintenance of county parks.

**152 – USDOJ BJA JAG** (*US Department of Justice, Bureau of Justice Assistance, Justice Assistance Grant*) – A fund used to account for US Department of Justice Edward Byrne Memorial Justice Assistance grants received by the Sheriff’s Office.

**155 – Point No Point Lighthouse Society** – A fund used to manage the Point No Point Lighthouse rental property.

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

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

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

**164 – CDBG Entitlement** (*Community Development Block Grant Entitlement*) – A fund used to account for activities of the Federal Community Development Block Grant program.

**166 – HOME Entitlement** (*HOME Investment Partnership Program Entitlement*) – This fund is used to account for the Federal HOME Investment Partnership grant program.

**167 – KNAT** (*Kitsap Nuisance Abatement Team*) – A fund used to record activity of the nuisance abatement program operated by the Community Development Department.

**168 – DCD** (*Department of Community Development*) – A fund used to record activities of the county's Community Development department.

**169 – Long Lake Management District #3** – A fund used to account for the activities of the Long Lake Management District. The District is responsible for management of water quality issues and is funded through assessments from property owners within the district's boundaries.

**171 – Jail & Juvenile Sales Tax** – A fund used to account for jail and juvenile facility operations, capital improvement or construction. The fund receives revenue from a special sales tax.

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

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

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

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

**177 – Regional Service Area Roads** – A fund used to account for activities in the regional service area.

**179 – PEG Fund** (*Public, Educational, and Governmental Fee 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.

**181 – Mental Health** – A fund used to account for the activities of the county’s mental health programs that are not funded by Medicaid or other major aid programs.

**182 – Developmental Disabilities** – A fund used to account for the county’s developmental disabilities program.

**183 – Substance Abuse Treatment** – A fund used to account for the county’s substance abuse treatment program.

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

**186 – Mental Health Medicaid Match** – A fund used to account for matching funds received from local agencies. The county leverages the agency funding to receive matching funding from the state.

**189 – Commute Trip Reduction** – A fund used to account for the county’s efforts to reduce the number of employee commute trips.

**190 – Area Agency on Aging** – A fund used to account for senior citizens’ programs.

**191 – WIOA** (*Workforce Innovation and Opportunity Act*) – This fund is used to account for programs to transition individuals, including youth and those with significant barriers to employment, into high quality jobs and careers, and help employers hire and train skilled workers.

**192 – Employment & Training (non-WIOA)** – Similar in purpose to the WIOA fund, Employment & Training gets its funding from sources other than WIOA.

**196 – SBHASO Medicaid Fund** – A fund used to account for funds received from the Managed Care Organizations (MCOs) to be used for crisis services.

**197 – SBHASO Non-Medicaid Fund** – A fund used to account for funds received from the state to be used for behavioral health services (mental health and substance abuse programs).

### **Capital Project Funds**

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

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

**336 – Poplars Capital Projects Fund** – This fund records all activity related to the Poplars property.

**339 – Courthouse Project Fund** – A fund used to account for the renovation and/or replacement of the county’s courthouse.

**340 – 2020 KC LTGO & Refunding Bonds Projects** (*2020 Kitsap County Limited Tax General Obligation Bond Project*) – This fund is used to record all activity associated with projects funded by the county’s 2020 Limited Tax General Obligation and Refunding Bonds.

**363 – Silverdale Projects Fund** – The fund used to account for projects related to the proposed Silverdale Community Center.

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

**383 – Jail Construction** – A fund used to account for the expansion of county Jail building.

**384 – KC Capital Project 2001** (*Kitsap County Capital Project 2001*) – A fund used to account for the refunding of certain Limited Tax General Obligation Bonds, the Public Works Annex project and open space acquisitions.

**387 – KC Admin Building Project** (*Kitsap County Admin Building Project*) – A fund used to account for the construction of the county’s administrative building.

### **Debt Service Funds**

*Debt service funds are used to collect and remit funds to fiscal agents for scheduled principal and interest payments on the county’s general obligation debt.*

**236 – KC LTGO 2011 Refunding** (*Kitsap County Limited Tax General Obligation 2011 Refunding Bonds*) – This fund is used to account for service of debt associated with the Kitsap County Limited Tax General Obligation 2011 Refunding Bond issues.

**238 – KC LTGO 2015 Refunding** (*Kitsap County Limited Tax General Obligation 2015 Refunding Bonds*) – A fund used to account for the service of debt associated with the Kitsap County Limited Tax General Obligation 2015 Refunding Bond issues.

**240 – 2020 KC LTGO & Refunding Bonds** (*2020 Kitsap County Limited Tax General Obligation & Refunding Bonds*) – A fund used to account for the service of debt associated with the 2020 Kitsap County Limited Tax General Obligation and Refunding Bond issues.

**241 – KC LTGO & Refunding Bonds, 2021** (*Kitsap County Limited Tax General Obligation & Refunding Bonds, 2021*) – A fund used to account for the service of debt associated with the Kitsap County Limited Tax General Obligation and Refunding Bond, 2021 (2021A and 2021B) issues.

**286 – LTGO Bond Fund 2002A PFD** (*Limited Tax General Obligation Bond Fund 2002A Public Facilities District*) – 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 the Kitsap Regional Conference Center.

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# KITSAP COUNTY, WASHINGTON

Combining Balance Sheets  
 Nonmajor Governmental Funds  
 December 31, 2021

## Special Revenue Funds

	<u>Enhanced 911</u> <u>Excise Tax</u> <u>Fund</u> 103	<u>Law Library</u> 105	<u>MH/SA/TC Sales</u> <u>Tax Fund</u> 107	<u>Housing &amp;</u> <u>Homelessness</u> <u>Program</u> 109
<b>Assets</b>				
Cash and Cash Equivalents	\$ -	\$ 136,066	\$ 3,518,403	\$ 332,610
Investments	-	-	6,062,518	-
Receivables, net				
Property Taxes	-	-	-	-
Sales and Other Taxes	1,559,255	-	1,131,069	-
Special Assessments	-	-	-	-
Accounts	-	348	5	(0)
Notes and Contracts	-	-	-	-
Other	-	-	-	-
Due from Other Funds	-	-	-	2,616
Due from Other Governments	-	-	-	-
Interfund Loans Receivable	-	-	-	-
Prepayments	-	-	-	-
Advances to Other Funds	-	-	-	-
<b>Total Assets</b>	<b><u>\$ 1,559,255</u></b>	<b><u>\$ 136,415</u></b>	<b><u>\$ 10,711,995</u></b>	<b><u>\$ 335,226</u></b>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
<b>Current:</b>				
Accounts Payable	\$ -	\$ 27,168	\$ 454,805	\$ -
Due to Other Funds	-	-	157,464	4
Due to Other Governments	1,559,255	-	-	-
Other Liabilities	-	-	3,725	3,382
Unearned Revenues	-	-	-	-
Interfund Loans Payable	-	-	-	-
Advances from Other Funds	-	-	-	-
<b>Long-Term:</b>				
Other Long-Term Liabilities	-	-	-	-
<b>Total Liabilities</b>	<b><u>\$ 1,559,255</u></b>	<b><u>\$ 27,168</u></b>	<b><u>\$ 615,995</u></b>	<b><u>\$ 3,386</u></b>
<b>Deferred Inflows</b>				
Deferred Inflows of Resources (Note 15)	-	-	-	-
<b>Total Deferred Inflows</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b>Fund Balances</b>				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	-	109,246	10,096,000	331,840
Committed	-	-	-	-
Unassigned	-	-	-	-
<b>Total Fund Balance</b>	<b><u>\$ -</u></b>	<b><u>\$ 109,246</u></b>	<b><u>\$ 10,096,000</u></b>	<b><u>\$ 331,840</u></b>
<b>Total Liabilities, Deferred Inflows and Fund Balances</b>	<b><u>\$ 1,559,255</u></b>	<b><u>\$ 136,415</u></b>	<b><u>\$ 10,711,995</u></b>	<b><u>\$ 335,226</u></b>

Combining Balance Sheets  
 Nonmajor Governmental Funds  
 December 31, 2021

Special Revenue Funds

	Election Reserve 111	Auditor's Document Preservation 112	WestNET 114	Boating Safety Program 117
<b>Assets</b>				
Cash and Cash Equivalents	\$ 838,471	\$ 533,166	\$ 126,098	\$ 98,985
Investments	-	-	3	227,322
Receivables, net				
Property taxes	-	-	-	-
Sales and Other Taxes	-	-	-	-
Special Assessments	-	-	-	-
Accounts	-	-	-	-
Notes and Contracts	-	-	-	-
Other	-	-	-	-
Due from Other Funds	56,152	-	-	-
Due from Other Governments	55,502	-	2,098	-
Interfund Loans Receivable	-	-	-	-
Prepayments	-	-	-	-
Advances to Other Funds	-	-	-	-
<b>Total Assets</b>	<b>\$ 950,125</b>	<b>\$ 533,166</b>	<b>\$ 128,199</b>	<b>\$ 326,307</b>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
<b>Current:</b>				
Accounts Payable	\$ -	\$ 576	\$ -	\$ 39
Due to Other Funds	161	-	-	-
Due to Other Governments	-	-	-	-
Other Liabilities	-	1,796	-	-
Unearned Revenues	247,878	-	-	-
Interfund Loans Payable	-	-	-	-
Advances from Other Funds	-	-	-	-
<b>Long-Term:</b>				
Other Long-Term Liabilities	-	-	-	-
<b>Total Liabilities</b>	<b>\$ 248,038</b>	<b>\$ 2,372</b>	<b>\$ -</b>	<b>\$ 39</b>
<b>Deferred Inflows</b>				
Deferred Inflows of Resources (Note 15)	-	-	-	-
<b>Total Deferred Inflows</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund Balances</b>				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	702,086	530,794	73,073	326,268
Committed	-	-	55,125	-
Unassigned	-	-	-	-
<b>Total Fund Balance</b>	<b>\$ 702,086</b>	<b>\$ 530,794</b>	<b>\$ 128,199</b>	<b>\$ 326,268</b>
<b>Total Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$ 950,125</b>	<b>\$ 533,166</b>	<b>\$ 128,199</b>	<b>\$ 326,307</b>

<u>Noxious Weed Control</u> 120	<u>Treasurer's M&amp;O</u> 121	<u>PA Victim/Witness</u> 122	<u>Electronic Technology Excise</u> 123	<u>Veterans Relief</u> 124	<u>Expert Witness Fund</u> 125	<u>Prepayment Collection Fees</u> 127	<u>BOCC Policy Group</u> 128
\$ 256,385	\$ 17,291	\$ 973,816	\$ 244,333	\$ 215,432	\$ 90,301	\$ 85,209	\$ 62,573
-	452,695	-	189,226	99,900	-	-	-
-	-	-	-	8,993	-	-	-
-	-	-	3,459	354	-	-	-
-	-	-	-	-	-	-	-
6,601	-	522	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
18,402	-	-	-	-	-	-	-
79,168	-	21,885	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 360,557</u>	<u>\$ 469,985</u>	<u>\$ 996,223</u>	<u>\$ 437,017</u>	<u>\$ 324,679</u>	<u>\$ 90,301</u>	<u>\$ 85,209</u>	<u>\$ 62,573</u>
\$ 1,001	\$ 118	\$ -	\$ -	\$ 41,261	\$ -	\$ -	\$ -
-	-	-	-	223	-	-	-
-	-	26	-	-	-	-	-
6,669	-	5,247	-	1,464	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 7,670</u>	<u>\$ 118</u>	<u>\$ 5,273</u>	<u>\$ -</u>	<u>\$ 42,947</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
6,601	-	-	-	8,993	-	-	-
<u>\$ 6,601</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,993</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
346,285	469,867	990,950	437,017	272,739	-	85,209	62,573
-	-	-	-	-	90,301	-	-
-	-	-	-	-	-	-	-
<u>\$ 346,285</u>	<u>\$ 469,867</u>	<u>\$ 990,950</u>	<u>\$ 437,017</u>	<u>\$ 272,739</u>	<u>\$ 90,301</u>	<u>\$ 85,209</u>	<u>\$ 62,573</u>
<u>\$ 360,557</u>	<u>\$ 469,985</u>	<u>\$ 996,223</u>	<u>\$ 437,017</u>	<u>\$ 324,679</u>	<u>\$ 90,301</u>	<u>\$ 85,209</u>	<u>\$ 62,573</u>



Combining Balance Sheets  
 Nonmajor Governmental Funds  
 December 31, 2021

Special Revenue Funds

	<u>Conservation Futures Tax</u> 129	<u>Community Service</u> 130	<u>Kitsap County Stadium</u> 132	<u>Kitsap County Fair</u> 133
<b>Assets</b>				
Cash and Cash Equivalents	\$ 1,979,922	\$ 134,620	\$ 1,200,285	\$ 17,491
Investments	406,814	-	-	12,105
Receivables, net				
Property Taxes	26,834	-	-	-
Sales and Other Taxes	965	-	89,215	-
Special Assessments	-	-	-	-
Accounts	-	-	-	-
Notes and Contracts	-	-	-	-
Other	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Other Governments	-	-	-	-
Interfund Loans Receivable	-	-	-	-
Prepayments	-	-	-	-
Advances to Other Funds	-	-	-	-
<b>Total Assets</b>	<b><u>\$ 2,414,535</u></b>	<b><u>\$ 134,620</u></b>	<b><u>\$ 1,289,500</u></b>	<b><u>\$ 29,597</u></b>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
<b>Current:</b>				
Accounts Payable	\$ -	\$ -	\$ 81,833	\$ -
Due to Other Funds	-	-	-	-
Due to Other Governments	-	-	-	-
Other Liabilities	-	-	-	-
Unearned Revenues	-	-	-	-
Interfund Loans Payable	-	-	-	-
Advances from Other Funds	-	-	-	-
<b>Long-Term:</b>				
Other Long-Term Liabilities	-	-	-	-
<b>Total Liabilities</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 81,833</u></b>	<b><u>\$ -</u></b>
<b>Deferred Inflows</b>				
Deferred Inflows of Resources (Note 15)	26,834	-	-	-
<b>Total Deferred Inflows</b>	<b><u>\$ 26,834</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b>Fund Balances</b>				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	2,387,701	-	1,207,667	-
Committed	-	134,620	-	29,597
Unassigned	-	-	-	-
<b>Total Fund Balance</b>	<b><u>\$ 2,387,701</u></b>	<b><u>\$ 134,620</u></b>	<b><u>\$ 1,207,667</u></b>	<b><u>\$ 29,597</u></b>
<b>Total Liabilities, Deferred Inflows and Fund Balances</b>	<b><u>\$ 2,414,535</u></b>	<b><u>\$ 134,620</u></b>	<b><u>\$ 1,289,500</u></b>	<b><u>\$ 29,597</u></b>

<u>Inmate Welfare</u>		<u>Kitsap</u>	<u>Antiprofitteering</u>	<u>Family Court</u>	<u>Trial Court</u>		<u>GMA Park</u>
<u>Fund</u>	<u>SIU Revenue</u>	<u>S.A.I.V.S.</u>	<u>Revolving</u>	<u>Services</u>	<u>Improvement</u>	<u>Pooling Fees</u>	<u>Impact Fees</u>
135	136	139	141	142	143	145	146
\$ 614,002	\$ 67,731	\$ 36,347	\$ 26,727	\$ 50,717	\$ 148,633	\$ 1,318,447	\$ 1,050,897
-	398,088	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	31,268	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 614,002</u>	<u>\$ 465,819</u>	<u>\$ 67,615</u>	<u>\$ 26,727</u>	<u>\$ 50,717</u>	<u>\$ 148,633</u>	<u>\$ 1,318,447</u>	<u>\$ 1,050,897</u>
\$ 13,999	\$ 2,205	\$ 28,934	\$ -	\$ -	\$ -	\$ 40	\$ -
-	177	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	4,032	-
14,529	-	-	2,401	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 28,528</u>	<u>\$ 2,382</u>	<u>\$ 28,934</u>	<u>\$ 2,401</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,072</u>	<u>\$ -</u>
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
585,474	463,437	38,680	24,326	50,717	148,633	1,314,375	1,050,897
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 585,474</u>	<u>\$ 463,437</u>	<u>\$ 38,680</u>	<u>\$ 24,326</u>	<u>\$ 50,717</u>	<u>\$ 148,633</u>	<u>\$ 1,314,375</u>	<u>\$ 1,050,897</u>
<u>\$ 614,002</u>	<u>\$ 465,819</u>	<u>\$ 67,615</u>	<u>\$ 26,727</u>	<u>\$ 50,717</u>	<u>\$ 148,633</u>	<u>\$ 1,318,447</u>	<u>\$ 1,050,897</u>

Combining Balance Sheets  
 Nonmajor Governmental Funds  
 December 31, 2021

Special Revenue Funds

	<u>Parks Facilities</u> <u>Maintenance</u> 150	<u>USDOJ BJA</u> <u>JAG Grants</u> 152	<u>Pt.No Pt Light</u> <u>House Society</u> 155	<u>Crime</u> <u>Prevention</u> 159
<b>Assets</b>				
Cash and Cash Equivalents	\$ 600,212	\$ 3,921	\$ 39,378	\$ 27,354
Investments	113,505	-	7,594	118,632
Receivables, net				
Property taxes	-	-	-	-
Sales and Other Taxes	-	-	-	-
Special Assessments	-	-	-	-
Accounts	-	24,790	-	1,264
Notes and Contracts	-	-	-	-
Other	-	-	-	-
Due from Other Funds	3,499	3,175	-	-
Due from Other Governments	-	12,077	-	-
Interfund Loans Receivable	-	-	-	-
Prepayments	-	-	-	-
Advances to Other Funds	-	-	-	-
<b>Total Assets</b>	<b><u>\$ 717,216</u></b>	<b><u>\$ 43,964</u></b>	<b><u>\$ 46,972</u></b>	<b><u>\$ 147,250</u></b>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
<b>Current:</b>				
Accounts Payable	\$ 13,014	\$ 43,964	\$ 801	\$ 167
Due to Other Funds	6,256	-	-	-
Due to Other Governments	-	-	-	-
Other Liabilities	-	-	-	-
Unearned Revenues	9,788	-	-	-
Interfund Loans Payable	-	-	-	-
Advances from Other Funds	-	-	-	-
<b>Long-Term:</b>				
Other Long-Term Liabilities	-	-	-	-
<b>Total Liabilities</b>	<b><u>\$ 29,058</u></b>	<b><u>\$ 43,964</u></b>	<b><u>\$ 801</u></b>	<b><u>\$ 167</u></b>
<b>Deferred Inflows</b>				
Deferred Inflows of Resources (Note 15)	-	-	-	-
<b>Total Deferred Inflows</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b>Fund Balances</b>				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	-	(0)	46,170	-
Committed	688,158	-	-	147,083
Unassigned	-	-	-	-
<b>Total Fund Balance</b>	<b><u>\$ 688,158</u></b>	<b><u>\$ (0)</u></b>	<b><u>\$ 46,170</u></b>	<b><u>\$ 147,083</u></b>
<b>Total Liabilities, Deferred Inflows and Fund Balances</b>	<b><u>\$ 717,216</u></b>	<b><u>\$ 43,964</u></b>	<b><u>\$ 46,972</u></b>	<b><u>\$ 147,250</u></b>

<u>Recovery Center</u> 162	<u>Dispute Resolution Center</u> 163	<u>CDBG Entitlement Fund</u> 164	<u>HOME Entitlement</u> 166	<u>KNAT Kitsap Abatement Team</u> 167	<u>DCD Community Development</u> 168	<u>Long Lake Management Dist #3</u> 169	<u>Jail &amp; Juvenile Sales Tax</u> 171
\$ 906,352	\$ 16,933	\$ 160,949	\$ 1,171,184	\$ 242,641	\$ 6,692,173	\$ 53,197	\$ 3,678,521
363,217	-	9,628	11	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	1,130,310
-	590	-	-	-	5,210	-	-
-	-	300,000	3,457,213	-	-	-	-
-	-	-	482	-	-	-	-
2,103	-	35,071	-	-	560,205	-	-
-	-	138,031	1,494	-	275,497	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 1,271,672</u>	<u>\$ 17,523</u>	<u>\$ 643,678</u>	<u>\$ 4,630,383</u>	<u>\$ 242,641</u>	<u>\$ 7,533,085</u>	<u>\$ 53,197</u>	<u>\$ 4,808,831</u>
\$ 15,333	\$ 4,195	\$ 134,529	\$ -	\$ -	\$ 77,875	\$ 682	\$ 3,870
1,572	-	18	35,071	-	46,776	-	-
-	-	-	-	-	6,000	-	-
64,194	-	7,481	-	730	160,815	-	-
-	-	-	-	-	12,678	-	-
-	-	-	-	-	-	-	-
-	-	200,000	50,000	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 81,099</u>	<u>\$ 4,195</u>	<u>\$ 342,027</u>	<u>\$ 85,071</u>	<u>\$ 730</u>	<u>\$ 304,143</u>	<u>\$ 682</u>	<u>\$ 3,870</u>
-	-	300,000	3,457,213	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 300,000</u>	<u>\$ 3,457,213</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1,190,573	13,328	1,651	1,088,100	-	-	52,515	4,804,961
-	-	-	-	241,911	7,228,942	-	-
-	-	-	-	-	-	-	-
<u>\$ 1,190,573</u>	<u>\$ 13,328</u>	<u>\$ 1,651</u>	<u>\$ 1,088,100</u>	<u>\$ 241,911</u>	<u>\$ 7,228,942</u>	<u>\$ 52,515</u>	<u>\$ 4,804,961</u>
<u>\$ 1,271,672</u>	<u>\$ 17,523</u>	<u>\$ 643,678</u>	<u>\$ 4,630,383</u>	<u>\$ 242,641</u>	<u>\$ 7,533,085</u>	<u>\$ 53,197</u>	<u>\$ 4,808,831</u>

Combining Balance Sheets  
 Nonmajor Governmental Funds  
 December 31, 2021

Special Revenue Funds

	<u>Service Area 1</u>	<u>Service Area 2</u>	<u>Service Area 3</u>	<u>Service Area 4</u>
	<u>Rd Impact Fee</u>	<u>Rd Impact Fee</u>	<u>Rd Impact Fee</u>	<u>Rd Impact Fee</u>
	173	174	175	176
<b>Assets</b>				
Cash and Cash Equivalents	\$ 288,247	\$ 663,636	\$ 79,984	\$ 224,927
Investments	55,551	143,969	9,495	66,777
Receivables, net				
Property taxes	-	-	-	-
Sales and Other Taxes	-	-	-	-
Special Assessments	-	-	-	-
Accounts	-	-	-	-
Notes and Contracts	-	-	-	-
Other	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Other Governments	-	-	-	-
Interfund Loans Receivable	-	-	-	-
Prepayments	-	-	-	-
Advances to Other Funds	-	-	-	-
<b>Total Assets</b>	<b><u>\$ 343,797</u></b>	<b><u>\$ 807,605</u></b>	<b><u>\$ 89,479</u></b>	<b><u>\$ 291,704</u></b>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
<b>Current:</b>				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-	-
Due to Other Governments	-	-	-	-
Other Liabilities	-	-	-	-
Unearned Revenues	-	-	-	-
Interfund Loans Payable	-	-	-	-
Advances from Other Funds	-	-	-	-
<b>Long-Term:</b>				
Other Long-Term Liabilities	-	-	-	-
<b>Total Liabilities</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b>Deferred Inflows</b>				
Deferred Inflows of Resources (Note 15)	-	-	-	-
<b>Total Deferred Inflows</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b>Fund Balances</b>				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	343,797	807,605	89,479	291,704
Committed	-	-	-	-
Unassigned	-	-	-	-
<b>Total Fund Balance</b>	<b><u>\$ 343,797</u></b>	<b><u>\$ 807,605</u></b>	<b><u>\$ 89,479</u></b>	<b><u>\$ 291,704</u></b>
<b>Total Liabilities, Deferred Inflows and Fund Balances</b>	<b><u>\$ 343,797</u></b>	<b><u>\$ 807,605</u></b>	<b><u>\$ 89,479</u></b>	<b><u>\$ 291,704</u></b>

<u>Regional Service Area</u> Roads 177	<u>PEG Fund</u> 179	<u>Mental Health</u> 181	<u>Developmental Disabilities</u> 182	<u>Substance Abuse Treatment</u> 183	<u>Youth Services / Juvenile Services</u> 185	<u>M/H Medicaid Match</u> 186	<u>Commute Trip Reduction</u> 189
\$ 39,663 2,434	\$ 183,730 -	\$ 1,219,159 787,275	\$ 1,671,074 -	\$ 29,493 -	\$ 49,584 -	\$ 17,209 -	\$ 140,595 -
-	-	-	-	-	-	-	-
-	-	-	-	4,875	-	-	-
-	-	-	59	0	-	-	-
-	-	-	-	-	-	-	-
-	-	753	-	-	-	-	-
-	-	-	233,840	98,136	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 42,097</u>	<u>\$ 183,730</u>	<u>\$ 2,007,188</u>	<u>\$ 1,904,974</u>	<u>\$ 132,504</u>	<u>\$ 49,584</u>	<u>\$ 17,209</u>	<u>\$ 140,595</u>
\$ -	\$ -	\$ 753	\$ 224,074	\$ 6,459	\$ -	\$ -	\$ -
-	-	646	2,486	3,077	-	-	-
-	-	-	481,527	-	-	17,209	-
-	-	-	11,648	8,606	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,400</u>	<u>\$ 719,735</u>	<u>\$ 18,143</u>	<u>\$ -</u>	<u>\$ 17,209</u>	<u>\$ -</u>
-	-	-	-	0	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42,097	-	2,005,788	1,185,239	114,361	49,584	-	-
-	183,730	-	-	-	-	-	140,595
-	-	-	-	-	-	-	-
<u>\$ 42,097</u>	<u>\$ 183,730</u>	<u>\$ 2,005,788</u>	<u>\$ 1,185,239</u>	<u>\$ 114,361</u>	<u>\$ 49,584</u>	<u>\$ -</u>	<u>\$ 140,595</u>
<u>\$ 42,097</u>	<u>\$ 183,730</u>	<u>\$ 2,007,188</u>	<u>\$ 1,904,974</u>	<u>\$ 132,504</u>	<u>\$ 49,584</u>	<u>\$ 17,209</u>	<u>\$ 140,595</u>

Combining Balance Sheets  
 Nonmajor Governmental Funds  
 December 31, 2021

Special Revenue Funds

	<u>Area Agency on Aging 190</u>	<u>WIOA 191</u>	<u>Employment &amp; Training (Non- WIOA) 192</u>	<u>SBHASO Medicaid Fund 196</u>
<b>Assets</b>				
Cash and Cash Equivalents	\$ 1,043,910	\$ 19,319	\$ 80,436	\$ 1,600,698
Investments	-	-	-	-
Receivables, net				
Property taxes	-	-	-	-
Sales and Other Taxes	-	-	-	-
Special Assessments	-	-	-	-
Accounts	(0)	(0)	-	-
Notes and Contracts	-	-	-	-
Other	-	-	-	-
Due from Other Funds	26,005	-	-	-
Due from Other Governments	1,691,692	273,934	2,379	-
Interfund Loans Receivable	-	-	-	-
Prepayments	-	-	-	-
Advances to Other Funds	-	-	-	-
<b>Total Assets</b>	<b><u>\$ 2,761,606</u></b>	<b><u>\$ 293,253</u></b>	<b><u>\$ 82,815</u></b>	<b><u>\$ 1,600,698</u></b>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
<b>Current:</b>				
Accounts Payable	\$ 102,080	\$ 250,161	\$ -	\$ 414,862
Due to Other Funds	2,897	2,897	-	12,074
Due to Other Governments	561,036	-	-	-
Other Liabilities	77,861	10,196	-	-
Unearned Revenues	-	-	-	-
Interfund Loans Payable	-	-	-	-
Advances from Other Funds	-	30,000	-	-
<b>Long-Term:</b>				
Other Long-Term Liabilities	-	-	-	-
<b>Total Liabilities</b>	<b><u>\$ 743,874</u></b>	<b><u>\$ 293,253</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 426,936</u></b>
<b>Deferred Inflows</b>				
Deferred Inflows of Resources (Note 15)	-	-	-	-
<b>Total Deferred Inflows</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b>Fund Balances</b>				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	2,017,732	(0)	82,815	1,173,762
Committed	-	-	-	-
Unassigned	-	-	-	-
<b>Total Fund Balance</b>	<b><u>\$ 2,017,732</u></b>	<b><u>\$ (0)</u></b>	<b><u>\$ 82,815</u></b>	<b><u>\$ 1,173,762</u></b>
<b>Total Liabilities, Deferred Inflows and Fund Balances</b>	<b><u>\$ 2,761,606</u></b>	<b><u>\$ 293,253</u></b>	<b><u>\$ 82,815</u></b>	<b><u>\$ 1,600,698</u></b>

## Capital Project Funds

<u>SBHASO Non-Medicaid Fund</u> 197	<u>Total Special Revenue Funds</u>	<u>Bethel Corridor Dev Project</u> 333	<u>Poplars Capital Project Fund</u> 336	<u>Courthouse Project Fund</u> 339	<u>2020 KC LTGO &amp; Refunding Bonds Projects</u> 340	<u>Silverdale Projects Fd(12/08)</u> 363	<u>Parks Capital Improvement</u> 382
\$ 7,627,359	\$ 42,746,797	\$ 63,558	\$ 219,406	\$ 3,764,154	\$ 670,767	\$ 86,919	\$ 148,619
-	9,526,756	-	-	-	-	-	655,183
-	35,828	-	-	-	-	-	-
-	3,919,502	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	39,390	-	-	-	-	-	-
-	3,757,213	-	-	-	-	-	1,429,579
-	482	-	15,200	-	-	-	-
10,864	718,845	-	-	-	-	-	-
439,879	3,356,879	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 8,078,102</u>	<u>\$ 64,101,692</u>	<u>\$ 63,558</u>	<u>\$ 234,606</u>	<u>\$ 3,764,154</u>	<u>\$ 670,767</u>	<u>\$ 86,919</u>	<u>\$ 2,233,382</u>
\$ 702,570	\$ 2,647,367	\$ -	\$ 8,022	\$ 24,390	\$ -	\$ -	\$ 84,723
26,968	298,766	-	1,930	-	-	-	4,000
-	2,625,053	-	-	-	-	-	-
29,048	396,894	-	-	-	-	-	-
-	287,273	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	280,000	-	-	-	-	-	-
-	-	-	5,022	-	-	-	-
<u>\$ 758,586</u>	<u>\$ 6,535,353</u>	<u>\$ -</u>	<u>\$ 14,974</u>	<u>\$ 24,390</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 88,723</u>
-	3,799,642	-	-	-	-	-	1,429,579
<u>\$ -</u>	<u>\$ 3,799,642</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,429,579</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7,319,516	44,826,635	63,558	219,632	3,739,764	670,767	86,919	715,080
-	8,940,062	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 7,319,516</u>	<u>\$ 53,766,697</u>	<u>\$ 63,558</u>	<u>\$ 219,632</u>	<u>\$ 3,739,764</u>	<u>\$ 670,767</u>	<u>\$ 86,919</u>	<u>\$ 715,080</u>
<u>\$ 8,078,102</u>	<u>\$ 64,101,692</u>	<u>\$ 63,558</u>	<u>\$ 234,606</u>	<u>\$ 3,764,154</u>	<u>\$ 670,767</u>	<u>\$ 86,919</u>	<u>\$ 2,233,382</u>



Combining Balance Sheets  
 Nonmajor Governmental Funds  
 December 31, 2021

Capital Project Funds

	<u>Jail Construction</u> 383	<u>KC Capital Project 2001 Fund</u> 384	<u>KC Admin Bldg Project</u> 387	<u>Total Capital Project Funds</u>
<b>Assets</b>				
Cash and Cash Equivalents	\$ 2,835	\$ -	\$ 193,756	\$ 5,150,014
Investments	-	228,370	174,615	1,058,169
Receivables, net				
Property taxes	-	-	-	-
Sales and Other Taxes	-	-	-	-
Special Assessments	-	-	-	-
Accounts	-	-	-	-
Notes and Contracts	-	-	-	1,429,579
Other	-	-	-	15,200
Due from Other Funds	-	-	-	-
Due from Other Governments	-	-	-	-
Interfund Loans Receivable	-	-	-	-
Prepayments	-	-	-	-
Advances to Other Funds	-	-	-	-
<b>Total Assets</b>	<u>\$ 2,835</u>	<u>\$ 228,370</u>	<u>\$ 368,371</u>	<u>\$ 7,652,962</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
<b>Current:</b>				
Accounts Payable	\$ -	\$ -	\$ -	\$ 117,136
Due to Other Funds	-	-	-	5,930
Due to Other Governments	-	-	-	-
Other Liabilities	-	-	-	-
Unearned Revenues	-	-	-	-
Interfund Loans Payable	-	-	-	-
Advances from Other Funds	-	-	-	-
<b>Long-Term:</b>				
Other Long-Term Liabilities	-	-	-	5,022
<b>Total Liabilities</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 128,088</u>
<b>Deferred Inflows</b>				
Deferred Inflows of Resources (Note 15)	-	-	-	1,429,579
<b>Total Deferred Inflows</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,429,579</u>
<b>Fund Balances</b>				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	2,835	228,370	368,371	6,095,295
Committed	-	-	-	-
Unassigned	-	-	-	-
<b>Total Fund Balance</b>	<u>\$ 2,835</u>	<u>\$ 228,370</u>	<u>\$ 368,371</u>	<u>\$ 6,095,295</u>
<b>Total Liabilities, Deferred Inflows and Fund Balances</b>	<u>\$ 2,835</u>	<u>\$ 228,370</u>	<u>\$ 368,371</u>	<u>\$ 7,652,962</u>

Debt Service Funds

<u>KC LTGO 2011</u>	<u>KC LTGO 2015</u>	<u>2020 KC LTGO</u>	<u>KC LTGO</u>			<u>Total Debt</u>	<u>Total Nonmajor</u>
<u>Refunding</u>	<u>Refunding</u>	<u>&amp; Refunding</u>	<u>Refunding Bond,</u>	<u>LTGO Bond Fund</u>		<u>Service Funds</u>	<u>Governmental</u>
<u>Bonds</u>	<u>Bonds</u>	<u>Bonds</u>	<u>2021</u>	<u>2002A-PFD</u>			<u>Funds</u>
<u>236</u>	<u>238</u>	<u>240</u>	<u>241</u>	<u>286</u>			
\$ 107,879	\$ 24,379	\$ -	\$ 3,046	\$ 74,880	\$ 210,184	\$ 48,106,995	
-	-	-	-	249,183	249,183	10,834,108	
-	-	-	-	-	-	35,828	
-	-	-	-	-	-	3,919,502	
-	-	-	-	-	-	-	
-	-	-	-	-	-	39,390	
-	-	-	-	3,850,000	3,850,000	9,036,792	
-	-	-	-	-	-	15,682	
-	-	-	8,953	-	8,953	727,799	
-	-	-	-	-	-	3,356,879	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
<u>\$ 107,879</u>	<u>\$ 24,379</u>	<u>\$ -</u>	<u>\$ 11,999</u>	<u>\$ 4,174,064</u>	<u>\$ 4,318,321</u>	<u>\$ 76,072,975</u>	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,764,503	
-	-	-	0	8,953	8,953	313,650	
-	-	-	-	-	-	2,625,053	
-	-	-	-	-	-	396,894	
-	-	-	-	-	-	287,273	
-	-	-	-	-	-	-	
-	-	-	-	-	-	280,000	
-	-	-	-	250,000	250,000	255,022	
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 0</u>	<u>\$ 258,953</u>	<u>\$ 258,953</u>	<u>\$ 6,922,394</u>	
-	-	-	-	-	-	5,229,221	
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,229,221</u>	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
107,879	24,379	-	11,999	3,915,110	4,059,367	54,981,297	
-	-	-	-	-	-	8,940,062	
-	-	-	-	-	-	-	
<u>\$ 107,879</u>	<u>\$ 24,379</u>	<u>\$ -</u>	<u>\$ 11,999</u>	<u>\$ 3,915,110</u>	<u>\$ 4,059,367</u>	<u>\$ 63,921,359</u>	
<u>\$ 107,879</u>	<u>\$ 24,379</u>	<u>\$ -</u>	<u>\$ 11,999</u>	<u>\$ 4,174,064</u>	<u>\$ 4,318,321</u>	<u>\$ 76,072,975</u>	

# KITSAP COUNTY, WASHINGTON

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

### Nonmajor Governmental Funds

For the Year Ended December 31, 2021

#### Special Revenue Funds

	<u>Enhanced 911 Excise Tax Fund</u> 103	<u>Law Library</u> 105	<u>MH/SA/TC Sales Tax Fund</u> 107	<u>Housing &amp; Homelessness Program</u> 109	<u>Election Reserve</u> 111	<u>Auditor's Document Preservation</u> 112
<b>Revenues</b>						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retail Sales & Use Taxes	9,100,824	-	6,493,770	-	-	-
Other Taxes	1,492	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Service	-	-	-	-	10,344	153,557
Charges for Services	-	79,325	-	176,780	291,280	181,571
Fines & Forfeits	-	-	-	-	-	-
Investment Earnings	-	-	(23,040)	-	-	-
Miscellaneous Revenues	-	306	-	3,611	-	1
<b>Total Revenues</b>	<b>\$ 9,102,317</b>	<b>\$ 79,631</b>	<b>\$ 6,470,730</b>	<b>\$ 180,391</b>	<b>\$ 301,624</b>	<b>\$ 335,129</b>
<b>Expenditures</b>						
<b>Current</b>						
General Government	\$ -	\$ -	\$ -	\$ -	\$ 103,018	\$ 171,279
Judicial Services	-	99,165	-	-	-	-
Public Safety	9,102,317	-	-	-	-	-
Physical Environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Health & Human Services	-	-	4,022,673	70,612	-	-
Economic Environment	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	-	-
<b>Debt Service</b>						
Principal	-	-	-	-	14,463	2,401
Interest & Other Charges	-	-	-	-	2,509	326
Capital Outlay	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 9,102,317</b>	<b>\$ 99,165</b>	<b>\$ 4,022,673</b>	<b>\$ 70,612</b>	<b>\$ 119,991</b>	<b>\$ 174,007</b>
<b>Excess (Deficiency) of</b>						
Revenues over Expenditures	\$ -	\$ (19,535)	\$ 2,448,058	\$ 109,779	\$ 181,633	\$ 161,123
<b>Other Financing Sources (Uses)</b>						
Issuance of Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	(1,629,401)	-	-	-
<b>Amount Remitted to Refunding</b>						
Escrow Agent	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,629,401)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ (19,535)</b>	<b>\$ 818,656</b>	<b>\$ 109,779</b>	<b>\$ 181,633</b>	<b>\$ 161,123</b>
Fund Balances, Beginning	\$ -	\$ 128,781	\$ 9,277,343	\$ 222,061	\$ 520,453	\$ 369,672
Prior Period Adjustments	-	-	-	-	-	-
<b>Fund Balances, Ending</b>	<b>\$ -</b>	<b>\$ 109,246</b>	<b>\$ 10,096,000</b>	<b>\$ 331,840</b>	<b>\$ 702,086</b>	<b>\$ 530,794</b>

<u>WestNET</u> 114	<u>Boating Safety</u> <u>Program</u> 117	<u>Noxious Weed</u> <u>Control</u> 120	<u>Treasurer's</u> <u>M&amp;O</u> 121	<u>PA</u> <u>Victim/Witness</u> 122	<u>Electronic</u> <u>Technology</u> <u>Excise</u> 123	<u>Veterans Relief</u> 124	<u>Expert Witness</u> <u>Fund</u> 125
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 583,813	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	2,453	-
-	-	-	-	-	-	-	-
23,620	114,931	60,361	-	119,378	28,318	250	-
-	-	240,483	64,480	268,150	29,080	-	-
117,741	-	-	-	13,850	-	-	8,305
(21)	(637)	1,177	(1,835)	-	(719)	(380)	-
170	-	11,359	2,680	9	-	767	-
<u>\$ 141,509</u>	<u>\$ 114,295</u>	<u>\$ 313,380</u>	<u>\$ 65,324</u>	<u>\$ 401,388</u>	<u>\$ 56,679</u>	<u>\$ 586,903</u>	<u>\$ 8,305</u>
\$ -	\$ -	\$ -	\$ 112,670	\$ 181,339	\$ 70,363	\$ -	\$ 4,325
-	-	-	-	-	-	-	-
158,180	40,719	-	-	-	-	-	-
-	-	345,837	-	-	-	-	-
-	-	-	-	-	-	669,214	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 158,180</u>	<u>\$ 40,719</u>	<u>\$ 345,837</u>	<u>\$ 112,670</u>	<u>\$ 181,339</u>	<u>\$ 70,363</u>	<u>\$ 669,214</u>	<u>\$ 4,325</u>
\$ (16,671)	\$ 73,576	\$ (32,457)	\$ (47,346)	\$ 220,049	\$ (13,684)	\$ (82,312)	\$ 3,980
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ (16,671)</u>	<u>\$ 73,576</u>	<u>\$ (32,457)</u>	<u>\$ (47,346)</u>	<u>\$ 220,049</u>	<u>\$ (13,684)</u>	<u>\$ (82,312)</u>	<u>\$ 3,980</u>
\$ 144,870	\$ 252,693	\$ 378,742	\$ 517,214	\$ 770,901	\$ 450,701	\$ 355,051	\$ 86,321
-	-	-	-	-	-	-	-
<u>\$ 128,199</u>	<u>\$ 326,268</u>	<u>\$ 346,285</u>	<u>\$ 469,867</u>	<u>\$ 990,950</u>	<u>\$ 437,017</u>	<u>\$ 272,739</u>	<u>\$ 90,301</u>

# KITSAP COUNTY, WASHINGTON

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

### Nonmajor Governmental Funds

For the Year Ended December 31, 2021

#### Special Revenue Funds

	<u>Prepayment Collection Fees</u> 127	<u>BOCC Policy Group</u> 128	<u>Conservation Futures Tax</u> 129	<u>Community Service</u> 130	<u>Kitsap County Stadium</u> 132	<u>Kitsap County Fair</u> 133
<b>Revenues</b>						
Property Taxes	\$ -	\$ -	\$ 1,511,529	\$ -	\$ -	\$ -
Retail Sales & Use Taxes	-	-	-	-	820,930	-
Other Taxes	-	-	6,390	-	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Service	-	-	647	-	-	-
Charges for Services	13,092	-	-	162,249	-	-
Fines & Forfeits	-	-	-	6,581	-	-
Investment Earnings	-	-	(1,546)	-	-	(79)
Miscellaneous Revenues	-	-	1,984	-	-	-
<b>Total Revenues</b>	<b>\$ 13,092</b>	<b>\$ -</b>	<b>\$ 1,519,004</b>	<b>\$ 168,830</b>	<b>\$ 820,930</b>	<b>\$ (79)</b>
<b>Expenditures</b>						
<b>Current</b>						
General Government	\$ 3,886	\$ -	\$ -	\$ -	\$ -	\$ -
Judicial Services	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Physical Environment	-	-	207,428	-	-	-
Transportation	-	-	-	-	-	-
Health & Human Services	-	-	-	140,067	-	-
Economic Environment	-	-	-	-	-	-
Culture & Recreation	-	-	-	-	323,666	469
<b>Debt Service</b>						
Principal	-	-	-	-	-	-
Interest & Other Charges	-	-	-	-	-	-
<b>Capital Outlay</b>						
Total Expenditures	\$ 3,886	\$ -	\$ 207,428	\$ 140,067	\$ 323,666	\$ 469
<b>Excess (Deficiency) of</b>						
Revenues over Expenditures	\$ 9,206	\$ -	\$ 1,311,577	\$ 28,764	\$ 497,263	\$ (548)
<b>Other Financing Sources (Uses)</b>						
Issuance of Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In	-	-	-	21,307	-	-
Transfers Out	-	-	(1,322,643)	-	(23,074)	(50,000)
<b>Amount Remitted to Refunding</b>						
Escrow Agent	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,322,643)</b>	<b>\$ 21,307</b>	<b>\$ (23,074)</b>	<b>\$ (50,000)</b>
<b>Net Change in Fund Balance</b>	<b>\$ 9,206</b>	<b>\$ -</b>	<b>\$ (11,066)</b>	<b>\$ 50,070</b>	<b>\$ 474,189</b>	<b>\$ (50,548)</b>
Fund Balances, Beginning	\$ 76,003	\$ 62,573	\$ 2,398,767	\$ 84,550	\$ 733,478	\$ 80,145
Prior Period Adjustments	-	-	-	-	-	-
<b>Fund Balances, Ending</b>	<b>\$ 85,209</b>	<b>\$ 62,573</b>	<b>\$ 2,387,701</b>	<b>\$ 134,620</b>	<b>\$ 1,207,667</b>	<b>\$ 29,597</b>

<u>Inmate Welfare</u>			<u>Antiprofitteering</u>	<u>Family Court</u>	<u>Trial Court</u>		<u>GMA Park</u>
<u>Fund</u>	<u>SIU Revenue</u>	<u>Kitsap S.A.I.V.S.</u>	<u>Revolving</u>	<u>Services</u>	<u>Improvement</u>	<u>Pooling Fees</u>	<u>Impact Fees</u>
135	136	139	141	142	143	145	146
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	15,765	-	-	-
-	-	129,912	-	-	90,616	-	-
-	45,183	5,186	-	-	-	-	564,718
-	(1,492)	-	1,077	-	-	-	-
-	-	-	-	-	-	631,845	-
204,133	-	-	-	-	-	-	-
<u>\$ 204,133</u>	<u>\$ 43,691</u>	<u>\$ 135,098</u>	<u>\$ 1,077</u>	<u>\$ 15,765</u>	<u>\$ 90,616</u>	<u>\$ 631,845</u>	<u>\$ 564,718</u>
\$ -	\$ -	\$ 140,370	\$ -	\$ -	\$ -	\$ 251,464	\$ -
-	-	-	-	161	-	-	-
138,534	65,111	-	-	-	-	-	-
-	-	-	-	-	-	-	1,346
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 138,534</u>	<u>\$ 65,111</u>	<u>\$ 140,370</u>	<u>\$ -</u>	<u>\$ 161</u>	<u>\$ -</u>	<u>\$ 251,464</u>	<u>\$ 1,346</u>
<u>\$ 65,599</u>	<u>\$ (21,420)</u>	<u>\$ (5,272)</u>	<u>\$ 1,077</u>	<u>\$ 15,604</u>	<u>\$ 90,616</u>	<u>\$ 380,382</u>	<u>\$ 563,372</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	(18,000)	(91,000)	-	(188,367)
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (18,000)</u>	<u>\$ (91,000)</u>	<u>\$ -</u>	<u>\$ (188,367)</u>
<u>\$ 65,599</u>	<u>\$ (21,420)</u>	<u>\$ (5,272)</u>	<u>\$ 1,077</u>	<u>\$ (2,397)</u>	<u>\$ (384)</u>	<u>\$ 380,382</u>	<u>\$ 375,005</u>
\$ 519,875	\$ 484,857	\$ 43,952	\$ 23,250	\$ 53,114	\$ 149,017	\$ 933,994	\$ 675,892
-	-	-	-	-	-	-	-
<u>\$ 585,474</u>	<u>\$ 463,437</u>	<u>\$ 38,680</u>	<u>\$ 24,326</u>	<u>\$ 50,717</u>	<u>\$ 148,633</u>	<u>\$ 1,314,375</u>	<u>\$ 1,050,897</u>

# KITSAP COUNTY, WASHINGTON

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

### Nonmajor Governmental Funds

For the Year Ended December 31, 2021

#### Special Revenue Funds

	<u>Parks Facilities</u> <u>Maintenance</u> 150	<u>USDOJ BJA</u> <u>JAG Grants</u> 152	<u>Pt.No Pt Light</u> <u>House Society</u> 155	<u>Crime</u> <u>Prevention</u> 159	<u>Recovery</u> <u>Center</u> 162	<u>Dispute</u> <u>Resolution</u> <u>Center</u> 163
<b>Revenues</b>						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Retail Sales & Use Taxes	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-
Licenses & Permits	-	-	-	1,820	-	-
Intergovernmental Service	-	93,997	-	-	22,084	-
Charges for Services	-	-	-	-	2,623,132	37,408
Fines & Forfeits	-	-	-	6,980	-	-
Investment Earnings	(431)	-	(29)	(337)	(1,380)	-
Miscellaneous Revenues	227,724	-	11,975	21,190	111,168	-
<b>Total Revenues</b>	<b>\$ 227,293</b>	<b>\$ 93,997</b>	<b>\$ 11,946</b>	<b>\$ 29,652</b>	<b>\$ 2,755,003</b>	<b>\$ 37,408</b>
<b>Expenditures</b>						
<b>Current</b>						
General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Judicial Services	-	-	-	-	-	37,507
Public Safety	-	93,997	-	9,219	-	-
Physical Environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Health & Human Services	-	-	-	-	2,780,747	-
Economic Environment	-	-	-	-	-	-
Culture & Recreation	139,317	-	7,249	-	-	-
<b>Debt Service</b>						
Principal	-	-	-	-	-	-
Interest & Other Charges	-	-	-	-	-	-
Capital Outlay	6,000	-	-	13,456	-	-
<b>Total Expenditures</b>	<b>\$ 145,317</b>	<b>\$ 93,997</b>	<b>\$ 7,249</b>	<b>\$ 22,675</b>	<b>\$ 2,780,747</b>	<b>\$ 37,507</b>
<b>Excess (Deficiency) of</b>						
Revenues over Expenditures	\$ 81,976	\$ (0)	\$ 4,697	\$ 6,977	\$ (25,744)	\$ (99)
<b>Other Financing Sources (Uses)</b>						
Issuance of Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In	-	-	-	-	247,536	-
Transfers Out	-	-	-	-	-	-
<b>Amount Remitted to Refunding</b>						
Escrow Agent	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 247,536</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ 81,976</b>	<b>\$ (0)</b>	<b>\$ 4,697</b>	<b>\$ 6,977</b>	<b>\$ 221,792</b>	<b>\$ (99)</b>
Fund Balances, Beginning	\$ 606,182	\$ -	\$ 41,473	\$ 140,106	\$ 968,781	\$ 13,427
Prior Period Adjustments	-	-	-	-	-	-
<b>Fund Balances, Ending</b>	<b>\$ 688,158</b>	<b>\$ (0)</b>	<b>\$ 46,170</b>	<b>\$ 147,083</b>	<b>\$ 1,190,573</b>	<b>\$ 13,328</b>

<u>CDBG Entitlement Fund 164</u>	<u>HOME Entitlement 166</u>	<u>KNAT Kitsap Abatement Team 167</u>	<u>DCD Community Development 168</u>	<u>Long Lake Management Dist #3 169</u>	<u>Jail &amp; Juvenile Sales Tax 171</u>	<u>Service Area 1 Rd Impact Fee 173</u>	<u>Service Area 2 Rd Impact Fee 174</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	6,495,741	-	-
-	-	-	-	-	-	-	-
-	-	-	6,158,628	-	-	-	-
963,867	459,319	-	1,000,087	-	-	-	-
-	-	55,902	1,549,695	-	-	92,421	452,687
-	-	-	-	-	-	-	-
(37)	18,124	-	-	2,295	-	(211)	(547)
<u>216,679</u>	<u>441,076</u>	<u>2,073</u>	<u>584,891</u>	<u>82,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 1,180,509</u>	<u>\$ 918,520</u>	<u>\$ 57,974</u>	<u>\$ 9,293,300</u>	<u>\$ 84,295</u>	<u>\$ 6,495,741</u>	<u>\$ 92,210</u>	<u>\$ 452,140</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	57,297	-	-
-	-	22,856	1,000,531	58,084	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,210,292	933,403	-	7,319,651	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	600	-	-
-	-	-	-	-	92,165	-	-
<u>\$ 1,210,292</u>	<u>\$ 933,403</u>	<u>\$ 22,856</u>	<u>\$ 8,320,182</u>	<u>\$ 58,084</u>	<u>\$ 150,062</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ (29,783)</u>	<u>\$ (14,882)</u>	<u>\$ 35,118</u>	<u>\$ 973,118</u>	<u>\$ 26,211</u>	<u>\$ 6,345,678</u>	<u>\$ 92,210</u>	<u>\$ 452,140</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29,779	-	-	-	-	-	-	-
-	-	-	-	-	(5,126,132)	-	-
-	-	-	-	-	-	-	-
<u>\$ 29,779</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (5,126,132)</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ (4)</u>	<u>\$ (14,882)</u>	<u>\$ 35,118</u>	<u>\$ 973,118</u>	<u>\$ 26,211</u>	<u>\$ 1,219,546</u>	<u>\$ 92,210</u>	<u>\$ 452,140</u>
\$ 1,655	\$ 1,102,982	\$ 206,793	\$ 6,255,823	\$ 26,304	\$ 3,585,415	\$ 251,588	\$ 355,465
-	-	-	-	-	-	-	-
<u>\$ 1,651</u>	<u>\$ 1,088,100</u>	<u>\$ 241,911</u>	<u>\$ 7,228,942</u>	<u>\$ 52,515</u>	<u>\$ 4,804,961</u>	<u>\$ 343,797</u>	<u>\$ 807,605</u>



# KITSAP COUNTY, WASHINGTON

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

### Nonmajor Governmental Funds

For the Year Ended December 31, 2021

#### Special Revenue Funds

	<u>Service Area 3</u> <u>Rd Impact Fee</u> 175	<u>Service Area 4</u> <u>Rd Impact Fee</u> 176	<u>Regional</u> <u>Service Area</u> <u>Roads</u> 177	<u>PEG Fund</u> 179	<u>Mental Health</u> 181	<u>Developmental</u> <u>Disabilities</u> 182
<b>Revenues</b>						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 823,122	\$ 300,000
Retail Sales & Use Taxes	-	-	-	-	-	-
Other Taxes	-	-	-	7,291	-	-
Licenses & Permits	-	-	-	-	-	-
Intergovernmental Service	-	-	-	-	-	3,789,965
Charges for Services	32,983	113,993	-	-	-	-
Fines & Forfeits	-	-	-	-	-	-
Investment Earnings	(36)	(254)	(9)	-	(2,992)	-
Miscellaneous Revenues	-	-	-	62,317	-	-
<b>Total Revenues</b>	<b>\$ 32,947</b>	<b>\$ 113,739</b>	<b>\$ (9)</b>	<b>\$ 69,607</b>	<b>\$ 820,130</b>	<b>\$ 4,089,965</b>
<b>Expenditures</b>						
<b>Current</b>						
General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Judicial Services	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Physical Environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Health & Human Services	-	-	-	-	112,730	4,122,177
Economic Environment	-	-	-	76,261	-	-
Culture & Recreation	-	-	-	-	-	-
<b>Debt Service</b>						
Principal	-	-	-	-	-	-
Interest & Other Charges	-	-	-	-	-	-
<b>Capital Outlay</b>						
Total Expenditures	\$ -	\$ -	\$ -	\$ 76,261	\$ 112,730	\$ 4,122,177
<b>Excess (Deficiency) of</b>						
Revenues over Expenditures	\$ 32,947	\$ 113,739	\$ (9)	\$ (6,654)	\$ 707,400	\$ (32,212)
<b>Other Financing Sources (Uses)</b>						
Issuance of Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In	-	-	-	-	-	-
Transfers Out	-	-	-	-	(450,000)	-
<b>Amount Remitted to Refunding</b>						
Escrow Agent	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (450,000)</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ 32,947</b>	<b>\$ 113,739</b>	<b>\$ (9)</b>	<b>\$ (6,654)</b>	<b>\$ 257,400</b>	<b>\$ (32,212)</b>
Fund Balances, Beginning	\$ 56,532	\$ 177,965	\$ 42,106	\$ 190,384	\$ 1,748,388	\$ 1,217,451
Prior Period Adjustments	-	-	-	-	-	-
<b>Fund Balances, Ending</b>	<b>\$ 89,479</b>	<b>\$ 291,704</b>	<b>\$ 42,097</b>	<b>\$ 183,730</b>	<b>\$ 2,005,788</b>	<b>\$ 1,185,239</b>

<u>Substance Abuse Treatment</u> 183	<u>Youth Services / Juvenile Services</u> 185	<u>M/H Medicaid Match</u> 186	<u>Commute Trip Reduction</u> 189	<u>Area Agency on Aging</u> 190	<u>WIOA</u> 191	<u>Employment &amp; Training (Non-WIOA)</u> 192	<u>SBHASO Medicaid Fund</u> 196
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
360,188	-	-	-	4,943,157	2,703,909	2,379	3,411,343
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	1,000	-	24,335	-	-	-	10,631
<u>\$ 360,188</u>	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ 24,335</u>	<u>\$ 4,943,157</u>	<u>\$ 2,703,909</u>	<u>\$ 2,379</u>	<u>\$ 3,421,975</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	2,659	-	-	-	-	-	-
-	-	-	49,944	-	-	-	-
335,753	-	-	-	4,696,273	2,772,222	3,165	3,323,347
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 335,753</u>	<u>\$ 2,659</u>	<u>\$ -</u>	<u>\$ 49,944</u>	<u>\$ 4,696,273</u>	<u>\$ 2,772,222</u>	<u>\$ 3,165</u>	<u>\$ 3,323,347</u>
\$ 24,435	\$ (1,659)	\$ -	\$ (25,609)	\$ 246,884	\$ (68,313)	\$ (786)	\$ 98,628
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22,821	-	-	-	271,297	68,313	-	-
(49,044)	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ (26,223)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 271,297</u>	<u>\$ 68,313</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ (1,788)</u>	<u>\$ (1,659)</u>	<u>\$ -</u>	<u>\$ (25,609)</u>	<u>\$ 518,181</u>	<u>\$ (0)</u>	<u>\$ (786)</u>	<u>\$ 98,628</u>
\$ 116,149	\$ 51,242	\$ -	\$ 166,204	\$ 1,499,551	\$ -	\$ 83,601	\$ 1,075,135
-	-	-	-	-	-	-	-
<u>\$ 114,361</u>	<u>\$ 49,584</u>	<u>\$ -</u>	<u>\$ 140,595</u>	<u>\$ 2,017,732</u>	<u>\$ (0)</u>	<u>\$ 82,815</u>	<u>\$ 1,173,762</u>

# KITSAP COUNTY, WASHINGTON

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

### Nonmajor Governmental Funds

For the Year Ended December 31, 2021

	Special Revenue Funds		Capital Project Funds			
	SBHASO Non-Medicaid Fund 197	Total Special Revenue Funds	Bethel Corridor Dev Project 333	Poplars Capital Project Fund 336	Courthouse Project Fund 339	2020 KC LTGO & Refunding Bonds Projects 340
<b>Revenues</b>						
Property Taxes	\$ -	\$ 3,218,464	\$ -	\$ -	\$ -	\$ -
Retail Sales & Use Taxes	-	22,911,265	-	-	-	-
Other Taxes	-	17,625	-	-	-	-
Licenses & Permits	-	6,176,213	-	-	-	-
Intergovernmental Service	9,529,582	28,011,812	-	-	-	-
Charges for Services	-	7,034,615	-	-	-	-
Fines & Forfeits	-	199,717	-	-	-	-
Investment Earnings	-	617,428	-	-	-	-
Miscellaneous Revenues	-	2,022,079	-	324,962	-	-
<b>Total Revenues</b>	<b>\$ 9,529,582</b>	<b>\$ 70,209,218</b>	<b>\$ -</b>	<b>\$ 324,962</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures</b>						
<b>Current</b>						
General Government	\$ -	\$ 1,038,713	\$ -	\$ -	\$ -	\$ -
Judicial Services	-	136,833	-	-	-	-
Public Safety	-	9,668,033	-	-	-	-
Physical Environment	-	1,636,081	-	187,971	489,671	-
Transportation	-	49,944	-	-	-	-
Health & Human Services	6,230,205	29,279,186	-	-	-	-
Economic Environment	-	9,539,607	-	-	-	-
Culture & Recreation	-	470,701	-	-	-	-
<b>Debt Service</b>						
Principal	-	16,864	-	-	-	-
Interest & Other Charges	-	3,436	-	-	-	-
<b>Capital Outlay</b>						
	-	111,621	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 6,230,205</b>	<b>\$ 51,951,019</b>	<b>\$ -</b>	<b>\$ 187,971</b>	<b>\$ 489,671</b>	<b>\$ -</b>
<b>Excess (Deficiency) of</b>						
Revenues over Expenditures	\$ 3,299,377	\$ 18,258,198	\$ -	\$ 136,992	\$ (489,671)	\$ -
<b>Other Financing Sources (Uses)</b>						
Issuance of Debt	\$ -	-	\$ -	\$ -	\$ -	\$ -
Transfers In	84,080	745,133	-	-	3,700,000	-
Transfers Out	(181,748)	(9,129,410)	-	(78,400)	-	-
<b>Amount Remitted to Refunding</b>						
Escrow Agent	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (97,668)</b>	<b>\$ (8,384,277)</b>	<b>\$ -</b>	<b>\$ (78,400)</b>	<b>\$ 3,700,000</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ 3,201,709</b>	<b>\$ 9,873,922</b>	<b>\$ -</b>	<b>\$ 58,592</b>	<b>\$ 3,210,329</b>	<b>\$ -</b>
<b>Fund Balances, Beginning</b>	<b>\$ 4,117,808</b>	<b>\$ 43,892,775</b>	<b>\$ 63,558</b>	<b>\$ 161,040</b>	<b>\$ 529,435</b>	<b>\$ 5,760,767</b>
<b>Prior Period Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5,090,000)</b>
<b>Fund Balances, Ending</b>	<b>\$ 7,319,516</b>	<b>\$ 53,766,697</b>	<b>\$ 63,558</b>	<b>\$ 219,632</b>	<b>\$ 3,739,764</b>	<b>\$ 670,767</b>

					Debt Service Funds		
<u>Silverdale Projects Fd(12/08)</u> 363	<u>Parks Capital Improvement</u> 382	<u>Jail Construction</u> 383	<u>KC Capital Project 2001 Fund</u> 384	<u>KC Admin Bldg Project</u> 387	<u>Total Capital Project Funds</u>	<u>KC LTGO 2011 Refunding Bonds</u> 236	<u>KC LTGO 2015 Refunding Bonds</u> 238
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	172,182	-	-	-	172,182	76,741	23,296
-	8,148	-	-	-	8,148	-	-
-	-	-	-	-	-	-	-
-	6,491	-	(868)	(664)	4,960	-	-
-	90,769	-	-	-	415,731	-	-
<u>\$ -</u>	<u>\$ 277,589</u>	<u>\$ -</u>	<u>\$ (868)</u>	<u>\$ (664)</u>	<u>\$ 601,020</u>	<u>\$ 76,741</u>	<u>\$ 23,296</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
6	-	-	-	-	677,647	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	391,655	-	-	-	391,655	-	-
-	90,769	-	-	-	90,769	-	1,655,000
-	9,231	-	-	-	9,231	135,700	537,025
-	161,877	-	-	-	161,877	-	-
<u>\$ 6</u>	<u>\$ 653,532</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,331,179</u>	<u>\$ 135,700</u>	<u>\$ 2,192,025</u>
<u>\$ (6)</u>	<u>\$ (375,943)</u>	<u>\$ -</u>	<u>\$ (868)</u>	<u>\$ (664)</u>	<u>\$ (730,159)</u>	<u>\$ (58,959)</u>	<u>\$ (2,168,729)</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	89,033	-	-	-	3,789,033	58,960	2,193,104
-	-	-	-	-	(78,400)	-	-
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 89,033</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,710,633</u>	<u>\$ 58,960</u>	<u>\$ 2,193,104</u>
<u>\$ (6)</u>	<u>\$ (286,910)</u>	<u>\$ -</u>	<u>\$ (868)</u>	<u>\$ (664)</u>	<u>\$ 2,980,474</u>	<u>\$ 1</u>	<u>\$ 24,375</u>
\$ 86,925	\$ 1,001,990	\$ 2,835	\$ 229,238	\$ 369,035	\$ 8,204,821	\$ 107,878	\$ 4
-	-	-	-	-	(5,090,000)	-	-
<u>\$ 86,919</u>	<u>\$ 715,080</u>	<u>\$ 2,835</u>	<u>\$ 228,370</u>	<u>\$ 368,371</u>	<u>\$ 6,095,295</u>	<u>\$ 107,879</u>	<u>\$ 24,379</u>

# KITSAP COUNTY, WASHINGTON

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2021

Debt Service Funds

	<u>2020 KC LTGO &amp; Refunding Bonds 240</u>	<u>KC LTGO Refunding Bond, 2021 241</u>	<u>LTGO Bond Fund 2002A- PFD 286</u>	<u>Total Debt Service Funds</u>	<u>Total Nonmajor Governmental Funds</u>
<b>Revenues</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 3,218,464
Retail Sales & Use Taxes	-	-	-	-	22,911,265
Other Taxes	-	-	-	-	17,625
Licenses & Permits	-	-	-	-	6,176,213
Intergovernmental Service	-	770,694	188,698	1,059,429	29,243,422
Charges for Services	-	-	-	-	7,042,763
Fines & Forfeits	-	-	-	-	199,717
Investment Earnings	-	-	(360)	(360)	622,027
Miscellaneous Revenues	-	-	-	-	2,437,810
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 770,694</b>	<b>\$ 188,338</b>	<b>\$ 1,059,069</b>	<b>\$ 71,869,306</b>
<b>Expenditures</b>					
<b>Current</b>					
General Government	\$ -	\$ -	\$ -	\$ -	\$ 1,038,713
Judicial Services	-	-	-	-	136,833
Public Safety	-	-	-	-	9,668,033
Physical Environment	-	-	-	-	2,313,728
Transportation	-	-	-	-	49,944
Health & Human Services	-	-	-	-	29,279,186
Economic Environment	-	-	-	-	9,539,607
Culture & Recreation	-	-	-	-	862,356
Debt Service	-	-	-	-	-
Principal	425,000	-	685,000	2,765,000	2,872,633
Interest & Other Charges	268,935	56,955	162,435	1,161,049	1,173,716
Capital Outlay	-	-	-	-	273,498
<b>Total Expenditures</b>	<b>\$ 693,935</b>	<b>\$ 56,955</b>	<b>\$ 847,435</b>	<b>\$ 3,926,049</b>	<b>\$ 57,208,248</b>
<b>Excess (Deficiency) of</b>					
Revenues over Expenditures	\$ (693,935)	\$ 713,739	\$ (659,097)	\$ (2,866,981)	\$ 14,661,059
<b>Other Financing Sources (Uses)</b>					
Issuance of Debt	\$ -	\$ 6,760,000	\$ -	6,760,000	\$ 6,760,000
Transfers In	693,935	598,960	-	\$ 3,544,959	8,079,125
Transfers Out	-	-	-	-	(9,207,810)
Amount Remitted to Refunding					
Escrow Agent	-	(8,060,700)	-	(8,060,700)	(8,060,700)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 693,935</b>	<b>\$ (701,740)</b>	<b>\$ -</b>	<b>\$ 2,244,259</b>	<b>\$ (2,429,385)</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ 11,999</b>	<b>\$ (659,097)</b>	<b>\$ (622,722)</b>	<b>\$ 12,231,674</b>
Fund Balances, Beginning	\$ -	\$ -	\$ 4,574,207	\$ 4,682,089	\$ 56,779,686
Prior Period Adjustments	-	-	-	-	(5,090,000)
<b>Fund Balances, Ending</b>	<b>\$ -</b>	<b>\$ 11,999</b>	<b>\$ 3,915,110</b>	<b>\$ 4,059,367</b>	<b>\$ 63,921,359</b>

# KITSAP COUNTY, WASHINGTON

103 Enhanced 911 Excise Tax Fund

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Property Taxes	-	-	-	-
Retail Sales & Use Taxes	8,265,000	8,265,000	9,100,824	835,824
Other Taxes	280,000	280,000	1,492	(278,508)
Total Revenues	<u>8,545,000</u>	<u>8,545,000</u>	<u>9,102,317</u>	<u>557,317</u>
<b>Expenditures</b>				
Current				
Public Safety	8,545,000	8,545,000	9,102,317	(557,317)
Total Expenditures	<u>8,545,000</u>	<u>8,545,000</u>	<u>9,102,317</u>	<u>(557,317)</u>
Excess (Deficiency) of Revenues over Expenditures	-	-	-	-
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances, Beginning	-	-	-	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

# KITSAP COUNTY, WASHINGTON

105 Law Library

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Charges for Services	73,000	73,000	79,325	6,325
Miscellaneous Revenues	201	201	306	105
Total Revenues	<u>73,201</u>	<u>73,201</u>	<u>79,631</u>	<u>6,430</u>
<b>Expenditures</b>				
Current				
Judicial Services	<u>87,201</u>	<u>87,201</u>	<u>99,165</u>	<u>(11,964)</u>
Total Expenditures	<u>87,201</u>	<u>87,201</u>	<u>99,165</u>	<u>(11,964)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(14,000)</u>	<u>(14,000)</u>	<u>(19,535)</u>	<u>(5,535)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(14,000)</u>	<u>(14,000)</u>	<u>(19,535)</u>	<u>(5,535)</u>
Fund Balances, Beginning	128,781	128,781	128,781	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>114,781</u>	<u>114,781</u>	<u>109,246</u>	<u>(5,535)</u>

# KITSAP COUNTY, WASHINGTON

107 MH/SA/TC Sales Tax Fund

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Retail Sales & Use Taxes	4,500,000	6,270,000	6,493,770	223,770
Investment Earnings	50,000	50,000	(23,040)	(73,040)
Miscellaneous Revenues	100,000	100,000	-	(100,000)
<b>Total Revenues</b>	<u>4,650,000</u>	<u>6,420,000</u>	<u>6,470,730</u>	<u>50,730</u>
<b>Expenditures</b>				
<b>Current</b>				
Health & Human Services	2,790,264	4,677,764	4,022,673	655,091
<b>Total Expenditures</b>	<u>2,790,264</u>	<u>4,677,764</u>	<u>4,022,673</u>	<u>655,091</u>
Excess (Deficiency) of Revenues over Expenditures	1,859,736	1,742,236	2,448,058	705,822
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	(1,859,736)	(1,742,236)	(1,629,401)	112,835
<b>Total Other Financing Sources (Uses)</b>	<u>(1,859,736)</u>	<u>(1,742,236)</u>	<u>(1,629,401)</u>	<u>112,835</u>
<b>Net Change in Fund Balance</b>	<u>-</u>	<u>-</u>	<u>818,656</u>	<u>818,656</u>
Fund Balances, Beginning	9,277,343	9,277,343	9,277,343	-
Prior Period Adjustments	-	-	-	-
<b>Fund Balances, Ending</b>	<u>9,277,343</u>	<u>9,277,343</u>	<u>10,096,000</u>	<u>818,656</u>



# KITSAP COUNTY, WASHINGTON

109 Housing & Homelessness Program

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Charges for Services	108,307	108,307	176,780	68,473
Miscellaneous Revenues	-	-	3,611	3,611
Total Revenues	<u>108,307</u>	<u>108,307</u>	<u>180,391</u>	<u>72,084</u>
<b>Expenditures</b>				
Health & Human Services	108,307	108,307	70,612	37,695
Total Expenditures	<u>108,307</u>	<u>108,307</u>	<u>70,612</u>	<u>37,695</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>-</u>	<u>109,779</u>	<u>109,779</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>109,779</u>	<u>109,779</u>
Fund Balances, Beginning	222,061	222,061	222,061	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>222,061</u>	<u>222,061</u>	<u>331,840</u>	<u>109,779</u>

# KITSAP COUNTY, WASHINGTON

111 Election Reserve

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Intergovernmental Service	-	-	10,344	10,344
Charges for Services	336,820	336,820	291,280	(45,540)
Total Revenues	<u>336,820</u>	<u>336,820</u>	<u>301,624</u>	<u>(35,196)</u>
<b>Expenditures</b>				
Current				
General Government	99,166	99,166	103,018	(3,852)
Debt Service				
Principal	-	-	14,463	(14,463)
Interest & Other Charges	-	-	2,509	(2,509)
Capital Outlay	30,000	30,000	-	30,000
Total Expenditures	<u>129,166</u>	<u>129,166</u>	<u>119,991</u>	<u>9,175</u>
Excess (Deficiency) of Revenues over Expenditures	<u>207,654</u>	<u>207,654</u>	<u>181,633</u>	<u>(26,021)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>207,654</u>	<u>207,654</u>	<u>181,633</u>	<u>(26,021)</u>
Fund Balances, Beginning	520,453	520,453	520,453	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>728,107</u>	<u>728,107</u>	<u>702,086</u>	<u>(26,021)</u>

# KITSAP COUNTY, WASHINGTON

112 Auditor's Document Preservation

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Intergovernmental Service	100,000	100,000	153,557	53,557
Charges for Services	109,500	109,500	181,571	72,071
Miscellaneous Revenues	-	-	1	1
Total Revenues	<u>209,500</u>	<u>209,500</u>	<u>335,129</u>	<u>125,629</u>
<b>Expenditures</b>				
Current				
General Government	209,518	209,518	171,279	38,239
Debt Service				
Principal	2,500	2,500	2,401	99
Interest & Other Charges	-	-	326	(326)
Total Expenditures	<u>212,018</u>	<u>212,018</u>	<u>174,007</u>	<u>38,011</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(2,518)</u>	<u>(2,518)</u>	<u>161,123</u>	<u>163,641</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In				
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(2,518)</u>	<u>(2,518)</u>	<u>161,123</u>	<u>163,641</u>
Fund Balances, Beginning	369,672	369,672	369,672	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>367,154</u>	<u>367,154</u>	<u>530,794</u>	<u>163,641</u>

# KITSAP COUNTY, WASHINGTON

114 WestNET

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Intergovernmental Service	187,000	187,000	23,620	(163,380)
Fines & Forfeits	95,000	95,000	117,741	22,741
Investment Earnings	2,500	2,500	(21)	(2,521)
Miscellaneous Revenues	-	-	170	170
<b>Total Revenues</b>	<u>284,500</u>	<u>284,500</u>	<u>141,509</u>	<u>(142,991)</u>
<b>Expenditures</b>				
<b>Current</b>				
Public Safety	<u>331,509</u>	<u>331,509</u>	<u>158,180</u>	<u>173,329</u>
<b>Total Expenditures</b>	<u>331,509</u>	<u>331,509</u>	<u>158,180</u>	<u>173,329</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>(47,009)</u>	<u>(47,009)</u>	<u>(16,671)</u>	<u>30,338</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	75,000	75,000	-	(75,000)
Transfers Out	<u>(50,000)</u>	<u>(50,000)</u>	<u>-</u>	<u>50,000</u>
<b>Total Other Financing Sources (Uses)</b>	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>(25,000)</u>
<b>Net Change in Fund Balance</b>	<u>(22,009)</u>	<u>(22,009)</u>	<u>(16,671)</u>	<u>5,338</u>
Fund Balances, Beginning	144,870	144,870	144,870	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>122,861</u>	<u>122,861</u>	<u>128,199</u>	<u>5,338</u>

# KITSAP COUNTY, WASHINGTON

117 Boating Safety Program

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Intergovernmental Service	54,000	54,000	114,931	60,931
Investment Earnings	12,000	(12,000)	(637)	11,363
Total Revenues	<u>66,000</u>	<u>42,000</u>	<u>114,295</u>	<u>72,295</u>
Expenditures				
Current				
Public Safety	112,830	112,830	40,719	72,111
Capital Outlay	30,000	30,000	-	30,000
Total Expenditures	<u>142,830</u>	<u>142,830</u>	<u>40,719</u>	<u>102,111</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(76,830)</u>	<u>(100,830)</u>	<u>73,576</u>	<u>174,406</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(76,830)</u>	<u>(100,830)</u>	<u>73,576</u>	<u>174,406</u>
Fund Balances, Beginning	252,693	252,693	252,693	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>175,863</u>	<u>151,863</u>	<u>326,268</u>	<u>174,406</u>

# KITSAP COUNTY, WASHINGTON

120 Noxious Weed Control

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Intergovernmental Service	113,470	113,470	60,361	(53,109)
Charges for Services	245,000	245,000	240,483	(4,517)
Investment Earnings	750	750	1,177	427
Miscellaneous Revenues	-	-	11,359	11,359
<b>Total Revenues</b>	<u>359,220</u>	<u>359,220</u>	<u>313,380</u>	<u>(45,840)</u>
<b>Expenditures</b>				
Current				
Physical Environment	413,541	413,541	345,837	67,704
Capital Outlay	5,000	5,000	-	5,000
<b>Total Expenditures</b>	<u>418,541</u>	<u>418,541</u>	<u>345,837</u>	<u>72,704</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>(59,321)</u>	<u>(59,321)</u>	<u>(32,457)</u>	<u>26,864</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>(59,321)</u>	<u>(59,321)</u>	<u>(32,457)</u>	<u>26,864</u>
Fund Balances, Beginning	378,742	378,742	378,742	-
Prior Period Adjustments	-	-	-	-
<b>Fund Balances, Ending</b>	<u>319,421</u>	<u>319,421</u>	<u>346,285</u>	<u>26,864</u>

# KITSAP COUNTY, WASHINGTON

121 Treasurer's M&O

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Charges for Services	78,000	78,000	64,480	(13,520)
Investment Earnings	10,000	10,000	(1,835)	(11,835)
Miscellaneous Revenues	1,500	1,500	2,680	1,180
Total Revenues	<u>89,500</u>	<u>89,500</u>	<u>65,324</u>	<u>(24,176)</u>
<b>Expenditures</b>				
Current				
General Government	<u>148,889</u>	<u>148,889</u>	<u>112,670</u>	<u>36,219</u>
Total Expenditures	<u>148,889</u>	<u>148,889</u>	<u>112,670</u>	<u>36,219</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(59,389)</u>	<u>(59,389)</u>	<u>(47,346)</u>	<u>12,043</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(59,389)</u>	<u>(59,389)</u>	<u>(47,346)</u>	<u>12,043</u>
Fund Balances, Beginning	517,214	517,214	517,214	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>457,825</u>	<u>457,825</u>	<u>469,867</u>	<u>12,043</u>

# KITSAP COUNTY, WASHINGTON

122 PA Victim/Witness

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Intergovernmental Service	139,413	139,413	119,378	(20,035)
Charges for Services	282,556	282,556	268,150	(14,406)
Fines & Forfeits	7,800	7,800	13,850	6,050
Miscellaneous Revenues	-	-	9	9
Total Revenues	<u>429,769</u>	<u>429,769</u>	<u>401,388</u>	<u>(28,381)</u>
<b>Expenditures</b>				
Current				
General Government	<u>458,067</u>	<u>458,067</u>	<u>181,339</u>	<u>276,728</u>
Total Expenditures	<u>458,067</u>	<u>458,067</u>	<u>181,339</u>	<u>276,728</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(28,298)</u>	<u>(28,298)</u>	<u>220,049</u>	<u>248,347</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(28,298)</u>	<u>(28,298)</u>	<u>220,049</u>	<u>248,347</u>
Fund Balances, Beginning	770,901	770,901	770,901	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u><u>742,603</u></u>	<u><u>742,603</u></u>	<u><u>990,950</u></u>	<u><u>248,347</u></u>



# KITSAP COUNTY, WASHINGTON

123 Electronic Technology Excise

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Intergovernmental Service	18,000	18,000	28,318	10,318
Charges for Services	20,000	20,000	29,080	9,080
Investment Earnings	1,500	1,500	(719)	(2,219)
Total Revenues	<u>39,500</u>	<u>39,500</u>	<u>56,679</u>	<u>17,179</u>
Expenditures				
Current				
General Government	<u>75,864</u>	<u>75,864</u>	<u>70,363</u>	<u>5,501</u>
Total Expenditures	<u>75,864</u>	<u>75,864</u>	<u>70,363</u>	<u>5,501</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(36,364)</u>	<u>(36,364)</u>	<u>(13,684)</u>	<u>22,680</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(36,364)</u>	<u>(36,364)</u>	<u>(13,684)</u>	<u>22,680</u>
Fund Balances, Beginning	450,701	450,701	450,701	-
Prior Period Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances, Ending	<u>414,337</u>	<u>414,337</u>	<u>437,017</u>	<u>22,680</u>

# KITSAP COUNTY, WASHINGTON

124 Veterans Relief

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Property Taxes	546,000	546,000	583,813	37,813
Other Taxes	-	-	2,453	2,453
Intergovernmental Service	-	-	250	250
Investment Earnings	2,000	2,000	(380)	(2,380)
Miscellaneous Revenues	-	-	767	767
Total Revenues	<u>548,000</u>	<u>548,000</u>	<u>586,903</u>	<u>38,903</u>
<b>Expenditures</b>				
Current				
Health & Human Services	<u>548,000</u>	<u>748,000</u>	<u>669,214</u>	<u>78,786</u>
Total Expenditures	<u>548,000</u>	<u>748,000</u>	<u>669,214</u>	<u>78,786</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>(200,000)</u>	<u>(82,312)</u>	<u>117,688</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>(200,000)</u>	<u>(82,312)</u>	<u>117,688</u>
Fund Balances, Beginning	355,051	355,051	355,051	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>355,051</u>	<u>155,051</u>	<u>272,739</u>	<u>117,688</u>

# KITSAP COUNTY, WASHINGTON

125 Expert Witness Fund

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Fines & Forfeits	8,000	8,000	8,305	305
Total Revenues	<u>8,000</u>	<u>8,000</u>	<u>8,305</u>	<u>305</u>
Expenditures				
Current				
General Government	40,000	40,000	4,325	35,675
Total Expenditures	<u>40,000</u>	<u>40,000</u>	<u>4,325</u>	<u>35,675</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(32,000)</u>	<u>(32,000)</u>	<u>3,980</u>	<u>35,980</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(32,000)</u>	<u>(32,000)</u>	<u>3,980</u>	<u>35,980</u>
Fund Balances, Beginning	86,321	86,321	86,321	-
Prior Period Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances, Ending	<u>54,321</u>	<u>54,321</u>	<u>90,301</u>	<u>35,980</u>

# KITSAP COUNTY, WASHINGTON

127 Prepayment Collection Fees

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Charges for Services	10,000	10,000	13,092	3,092
Total Revenues	<u>10,000</u>	<u>10,000</u>	<u>13,092</u>	<u>3,092</u>
Expenditures				
Current				
General Government	3,983	3,983	3,886	97
Total Expenditures	<u>3,983</u>	<u>3,983</u>	<u>3,886</u>	<u>97</u>
Excess (Deficiency) of Revenues over Expenditures	<u>6,017</u>	<u>6,017</u>	<u>9,206</u>	<u>3,189</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>6,017</u>	<u>6,017</u>	<u>9,206</u>	<u>3,189</u>
Fund Balances, Beginning	76,003	76,003	76,003	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>82,020</u>	<u>82,020</u>	<u>85,209</u>	<u>3,189</u>

# KITSAP COUNTY, WASHINGTON

128 BOCC Policy Group

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Miscellaneous Revenues	-	-	-	-
Total Revenues	-	-	-	-
Expenditures				
Current				
General Government	5,000	35,000	-	35,000
Total Expenditures	5,000	35,000	-	35,000
Excess (Deficiency) of Revenues over Expenditures	(5,000)	(35,000)	-	35,000
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance	(5,000)	(35,000)	-	35,000
Fund Balances, Beginning	62,573	62,573	62,573	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	57,573	27,573	62,573	35,000

# KITSAP COUNTY, WASHINGTON

129 Conservation Futures Tax

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Property Taxes	1,452,603	1,452,603	1,511,529	58,926
Other Taxes	5,000	5,000	6,390	1,390
Intergovernmental Service	150	150	647	497
Investment Earnings	8,500	8,500	(1,546)	(10,046)
Miscellaneous Revenues	2,600	2,600	1,984	(616)
Total Revenues	<u>1,468,853</u>	<u>1,468,853</u>	<u>1,519,004</u>	<u>50,151</u>
<b>Expenditures</b>				
Current				
Physical Environment	10,846	60,846	207,428	(146,582)
Total Expenditures	<u>10,846</u>	<u>60,846</u>	<u>207,428</u>	<u>(146,582)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>1,458,007</u>	<u>1,408,007</u>	<u>1,311,577</u>	<u>(96,430)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	<u>(1,322,643)</u>	<u>(1,322,643)</u>	<u>(1,322,643)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(1,322,643)</u>	<u>(1,322,643)</u>	<u>(1,322,643)</u>	<u>0</u>
Net Change in Fund Balance	<u>135,364</u>	<u>85,364</u>	<u>(11,066)</u>	<u>(96,430)</u>
Fund Balances, Beginning	2,398,767	2,398,767	2,398,767	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>2,534,131</u>	<u>2,484,131</u>	<u>2,387,701</u>	<u>(96,430)</u>

# KITSAP COUNTY, WASHINGTON

130 Community Service

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Charges for Services	95,000	95,000	162,249	67,249
Fines & Forfeits	10,000	10,000	6,581	(3,419)
Total Revenues	<u>105,000</u>	<u>105,000</u>	<u>168,830</u>	<u>63,830</u>
<b>Expenditures</b>				
Current				
Health & Human Services	180,344	180,344	140,067	40,277
Total Expenditures	<u>180,344</u>	<u>180,344</u>	<u>140,067</u>	<u>40,277</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(75,344)</u>	<u>(75,344)</u>	<u>28,764</u>	<u>104,108</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	21,537	21,307	(230)
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>21,537</u>	<u>21,307</u>	<u>(230)</u>
Net Change in Fund Balance	<u>(75,344)</u>	<u>(53,807)</u>	<u>50,070</u>	<u>103,877</u>
Fund Balances, Beginning	84,550	84,550	84,550	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>9,206</u>	<u>30,743</u>	<u>134,620</u>	<u>103,877</u>

# KITSAP COUNTY, WASHINGTON

132 Kitsap County Stadium

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Retail Sales & Use Taxes	330,000	330,000	820,930	490,930
Total Revenues	<u>330,000</u>	<u>330,000</u>	<u>820,930</u>	<u>490,930</u>
Expenditures				
Current				
Culture & Recreation	306,448	316,379	323,666	(7,287)
Total Expenditures	<u>306,448</u>	<u>316,379</u>	<u>323,666</u>	<u>(7,287)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>23,552</u>	<u>13,621</u>	<u>497,263</u>	<u>483,642</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	(23,075)	(23,075)	(23,074)	1
Total Other Financing Sources (Uses)	<u>(23,075)</u>	<u>(23,075)</u>	<u>(23,074)</u>	<u>1</u>
Net Change in Fund Balance	<u>477</u>	<u>(9,454)</u>	<u>474,189</u>	<u>483,643</u>
Fund Balances, Beginning	733,478	733,478	733,478	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>733,955</u>	<u>724,024</u>	<u>1,207,667</u>	<u>483,643</u>



# KITSAP COUNTY, WASHINGTON

133 Kitsap County Fair

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Investment Earnings	1,380	1,380	(79)	(1,459)
Total Revenues	<u>1,380</u>	<u>1,380</u>	<u>(79)</u>	<u>(1,459)</u>
Expenditures				
Current				
Culture & Recreation	469	469	469	-
Total Expenditures	<u>469</u>	<u>469</u>	<u>469</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	<u>911</u>	<u>911</u>	<u>(548)</u>	<u>(1,459)</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	(50,000)	(50,000)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(50,000)</u>	<u>(50,000)</u>	<u>-</u>
Net Change in Fund Balance	<u>911</u>	<u>(49,089)</u>	<u>(50,548)</u>	<u>(1,459)</u>
Fund Balances, Beginning	80,145	80,145	80,145	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>81,056</u>	<u>31,056</u>	<u>29,597</u>	<u>(1,459)</u>

# KITSAP COUNTY, WASHINGTON

135 Inmate Welfare Fund

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Miscellaneous Revenues	198,312	198,312	204,133	5,821
Total Revenues	<u>198,312</u>	<u>198,312</u>	<u>204,133</u>	<u>5,821</u>
Expenditures				
Current				
Public Safety	127,529	167,529	138,534	28,995
Total Expenditures	<u>127,529</u>	<u>167,529</u>	<u>138,534</u>	<u>28,995</u>
Excess (Deficiency) of Revenues over Expenditures	<u>70,783</u>	<u>30,783</u>	<u>65,599</u>	<u>34,816</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>70,783</u>	<u>30,783</u>	<u>65,599</u>	<u>34,816</u>
Fund Balances, Beginning	519,875	519,875	519,875	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>590,658</u>	<u>550,658</u>	<u>585,474</u>	<u>34,816</u>

# KITSAP COUNTY, WASHINGTON

136 SIU Revenue

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Fines & Forfeits	40,000	40,000	45,183	5,183
Investment Earnings	10,000	10,000	(1,492)	(11,492)
<b>Total Revenues</b>	<u>50,000</u>	<u>50,000</u>	<u>43,691</u>	<u>(6,309)</u>
<b>Expenditures</b>				
Current				
Public Safety	152,325	152,325	65,111	87,214
Capital Outlay	62,500	62,500	-	62,500
<b>Total Expenditures</b>	<u>214,825</u>	<u>214,825</u>	<u>65,111</u>	<u>149,714</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>(164,825)</u>	<u>(164,825)</u>	<u>(21,420)</u>	<u>143,405</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	50,000	50,000	-	(50,000)
Transfers Out	(75,000)	(75,000)	-	75,000
<b>Total Other Financing Sources (Uses)</b>	<u>(25,000)</u>	<u>(25,000)</u>	<u>-</u>	<u>25,000</u>
<b>Net Change in Fund Balance</b>	<u>(189,825)</u>	<u>(189,825)</u>	<u>(21,420)</u>	<u>168,405</u>
Fund Balances, Beginning	484,857	484,857	484,857	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>295,032</u>	<u>295,032</u>	<u>463,437</u>	<u>168,405</u>

# KITSAP COUNTY, WASHINGTON

139 Kitsap S.A.I.V.S.

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Intergovernmental Service	158,923	158,923	129,912	(29,011)
Charges for Services	3,200	3,200	5,186	1,986
Total Revenues	<u>162,123</u>	<u>162,123</u>	<u>135,098</u>	<u>(27,025)</u>
Expenditures				
Current				
General Government	<u>178,115</u>	<u>178,115</u>	<u>140,370</u>	<u>37,745</u>
Total Expenditures	<u>178,115</u>	<u>178,115</u>	<u>140,370</u>	<u>37,745</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(15,992)</u>	<u>(15,992)</u>	<u>(5,272)</u>	<u>10,720</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(15,992)</u>	<u>(15,992)</u>	<u>(5,272)</u>	<u>10,720</u>
Fund Balances, Beginning	43,952	43,952	43,952	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>27,960</u>	<u>27,960</u>	<u>38,680</u>	<u>10,720</u>

# KITSAP COUNTY, WASHINGTON

141 Antiprofitteering Revolving

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Fines & Forfeits	1,500	1,500	1,077	(423)
Total Revenues	<u>1,500</u>	<u>1,500</u>	<u>1,077</u>	<u>(423)</u>
Expenditures				
Current				
General Government	10,000	10,000	-	10,000
Total Expenditures	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(8,500)</u>	<u>(8,500)</u>	<u>1,077</u>	<u>9,577</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(8,500)</u>	<u>(8,500)</u>	<u>1,077</u>	<u>9,577</u>
Fund Balances, Beginning	23,250	23,250	23,250	-
Prior Period Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances, Ending	<u>14,750</u>	<u>14,750</u>	<u>24,326</u>	<u>9,577</u>

# KITSAP COUNTY, WASHINGTON

142 Family Court Services

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Licenses & Permits	11,416	11,416	15,765	4,349
Total Revenues	<u>11,416</u>	<u>11,416</u>	<u>15,765</u>	<u>4,349</u>
Expenditures				
Current				
Judicial Services	161	161	161	-
Total Expenditures	<u>161</u>	<u>161</u>	<u>161</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	<u>11,255</u>	<u>11,255</u>	<u>15,604</u>	<u>4,349</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	<u>(18,000)</u>	<u>(18,000)</u>	<u>(18,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(18,000)</u>	<u>(18,000)</u>	<u>(18,000)</u>	<u>-</u>
Net Change in Fund Balance	<u>(6,745)</u>	<u>(6,745)</u>	<u>(2,397)</u>	<u>4,349</u>
Fund Balances, Beginning	53,114	53,114	53,114	-
Prior Period Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances, Ending	<u>46,369</u>	<u>46,369</u>	<u>50,717</u>	<u>4,349</u>

# KITSAP COUNTY, WASHINGTON

143 Trial Court Improvement

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Intergovernmental Service	91,000	91,000	90,616	(384)
Total Revenues	<u>91,000</u>	<u>91,000</u>	<u>90,616</u>	<u>(384)</u>
Expenditures				
Current				
Judicial Services	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	<u>91,000</u>	<u>91,000</u>	<u>90,616</u>	<u>(384)</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	<u>(91,000)</u>	<u>(91,000)</u>	<u>(91,000)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(91,000)</u>	<u>(91,000)</u>	<u>(91,000)</u>	<u>0</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>(384)</u>	<u>(384)</u>
Fund Balances, Beginning	149,017	149,017	149,017	-
Prior Period Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances, Ending	<u>149,017</u>	<u>149,017</u>	<u>148,633</u>	<u>(384)</u>

# KITSAP COUNTY, WASHINGTON

145 Pooling Fees

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Investment Earnings	520,000	520,000	631,845	111,845
Total Revenues	<u>520,000</u>	<u>520,000</u>	<u>631,845</u>	<u>111,845</u>
Expenditures				
Current				
General Government	286,630	286,630	251,464	35,166
Capital Outlay	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>
Total Expenditures	<u>291,630</u>	<u>291,630</u>	<u>251,464</u>	<u>40,166</u>
Excess (Deficiency) of Revenues over Expenditures	<u>228,370</u>	<u>228,370</u>	<u>380,382</u>	<u>152,012</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>228,370</u>	<u>228,370</u>	<u>380,382</u>	<u>152,012</u>
Fund Balances, Beginning	933,994	933,994	933,994	-
Prior Period Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances, Ending	<u>1,162,364</u>	<u>1,162,364</u>	<u>1,314,375</u>	<u>152,012</u>



# KITSAP COUNTY, WASHINGTON

146 GMA Park Impact Fees

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Charges for Services	275,000	275,000	564,718	289,718
Total Revenues	<u>275,000</u>	<u>275,000</u>	<u>564,718</u>	<u>289,718</u>
Expenditures				
Current				
Physical Environment	1,346	1,346	1,346	-
Total Expenditures	<u>1,346</u>	<u>1,346</u>	<u>1,346</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	<u>273,654</u>	<u>273,654</u>	<u>563,372</u>	<u>289,718</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	<u>(188,368)</u>	<u>(188,368)</u>	<u>(188,367)</u>	<u>1</u>
Total Other Financing Sources (Uses)	<u>(188,368)</u>	<u>(188,368)</u>	<u>(188,367)</u>	<u>1</u>
Net Change in Fund Balance	<u>85,286</u>	<u>85,286</u>	<u>375,005</u>	<u>289,719</u>
Fund Balances, Beginning	675,892	675,892	675,892	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>761,178</u>	<u>761,178</u>	<u>1,050,897</u>	<u>289,719</u>

# KITSAP COUNTY, WASHINGTON

150 Parks Facilities Maintenance

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Charges for Services	1,500	1,500	-	(1,500)
Fines & Forfeits	150	150	-	(150)
Investment Earnings	2,000	2,000	(431)	(2,431)
Miscellaneous Revenues	<u>109,001</u>	<u>109,001</u>	<u>227,724</u>	<u>118,723</u>
Total Revenues	<u>112,651</u>	<u>112,651</u>	<u>227,293</u>	<u>114,642</u>
<b>Expenditures</b>				
Current				
Culture & Recreation	262,711	262,711	139,317	123,394
Capital Outlay	<u>20,000</u>	<u>20,000</u>	<u>6,000</u>	<u>14,000</u>
Total Expenditures	<u>282,711</u>	<u>282,711</u>	<u>145,317</u>	<u>137,394</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(170,060)</u>	<u>(170,060)</u>	<u>81,976</u>	<u>252,036</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(170,060)</u>	<u>(170,060)</u>	<u>81,976</u>	<u>252,036</u>
Fund Balances, Beginning	606,182	606,182	606,182	-
Prior Period Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances, Ending	<u>436,122</u>	<u>436,122</u>	<u>688,158</u>	<u>252,036</u>

# KITSAP COUNTY, WASHINGTON

152 USDOJ BJA JAG Grants

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Intergovernmental Service	95,717	183,460	93,997	(89,463)
Total Revenues	<u>95,717</u>	<u>183,460</u>	<u>93,997</u>	<u>(89,463)</u>
Expenditures				
Current				
Public Safety	95,717	147,545	93,997	53,548
Capital Outlay	-	35,915	-	35,915
Total Expenditures	<u>95,717</u>	<u>183,460</u>	<u>93,997</u>	<u>89,463</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>-</u>	<u>(0)</u>	<u>(0)</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>(0)</u>	<u>(0)</u>
Fund Balances, Beginning	-	-	-	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>-</u>	<u>-</u>	<u>(0)</u>	<u>(0)</u>

# KITSAP COUNTY, WASHINGTON

155 Pt.No Pt Light House Society

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Investment Earnings	100	100	(29)	(129)
Miscellaneous Revenues	21,000	21,000	11,975	(9,025)
Total Revenues	<u>21,100</u>	<u>21,100</u>	<u>11,946</u>	<u>(9,154)</u>
<b>Expenditures</b>				
Current				
Culture & Recreation	21,450	21,450	7,249	14,201
Total Expenditures	<u>21,450</u>	<u>21,450</u>	<u>7,249</u>	<u>14,201</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(350)</u>	<u>(350)</u>	<u>4,697</u>	<u>5,047</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(350)</u>	<u>(350)</u>	<u>4,697</u>	<u>5,047</u>
Fund Balances, Beginning	41,473	41,473	41,473	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>41,123</u>	<u>41,123</u>	<u>46,170</u>	<u>5,047</u>

# KITSAP COUNTY, WASHINGTON

159 Crime Prevention

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Licenses & Permits	2,600	2,600	1,820	(780)
Fines & Forfeits	5,000	5,000	6,980	1,980
Investment Earnings	1,500	1,500	(337)	(1,837)
Miscellaneous Revenues	15,000	15,000	21,190	6,190
Total Revenues	<u>24,100</u>	<u>24,100</u>	<u>29,652</u>	<u>5,552</u>
<b>Expenditures</b>				
Current				
Public Safety	50,622	50,622	9,219	41,403
Capital Outlay	5,000	5,000	13,456	(8,456)
Total Expenditures	<u>55,622</u>	<u>55,622</u>	<u>22,675</u>	<u>32,947</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(31,522)</u>	<u>(31,522)</u>	<u>6,977</u>	<u>38,499</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(31,522)</u>	<u>(31,522)</u>	<u>6,977</u>	<u>38,499</u>
Fund Balances, Beginning	140,106	140,106	140,106	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>108,584</u>	<u>108,584</u>	<u>147,083</u>	<u>38,499</u>

# KITSAP COUNTY, WASHINGTON

162 Recovery Center

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Intergovernmental Service	424,350	424,350	22,084	(402,266)
Charges for Services	2,467,500	2,727,500	2,623,132	(104,368)
Investment Earnings	10,000	10,000	(1,380)	(11,380)
Miscellaneous Revenues	-	-	111,168	111,168
<b>Total Revenues</b>	<u>2,901,850</u>	<u>3,161,850</u>	<u>2,755,003</u>	<u>(406,847)</u>
<b>Expenditures</b>				
<b>Current</b>				
Health & Human Services	<u>3,053,678</u>	<u>3,321,619</u>	<u>2,780,747</u>	<u>540,872</u>
<b>Total Expenditures</b>	<u>3,053,678</u>	<u>3,321,619</u>	<u>2,780,747</u>	<u>540,872</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>(151,828)</u>	<u>(159,769)</u>	<u>(25,744)</u>	<u>134,025</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	169,828	177,769	247,536	69,767
Transfers Out	<u>(18,000)</u>	<u>(18,000)</u>	<u>-</u>	<u>18,000</u>
<b>Total Other Financing Sources (Uses)</b>	<u>151,828</u>	<u>159,769</u>	<u>247,536</u>	<u>87,767</u>
<b>Net Change in Fund Balance</b>	<u>-</u>	<u>-</u>	<u>221,792</u>	<u>221,792</u>
Fund Balances, Beginning	968,781	968,781	968,781	-
Prior Period Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances, Ending</b>	<u><u>968,781</u></u>	<u><u>968,781</u></u>	<u><u>1,190,573</u></u>	<u><u>221,792</u></u>

# KITSAP COUNTY, WASHINGTON

163 Dispute Resolution Center

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Charges for Services	38,099	38,099	37,408	(691)
Total Revenues	<u>38,099</u>	<u>38,099</u>	<u>37,408</u>	<u>(691)</u>
Expenditures				
Current				
Judicial Services	38,099	38,099	37,507	592
Total Expenditures	<u>38,099</u>	<u>38,099</u>	<u>37,507</u>	<u>592</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>-</u>	<u>(99)</u>	<u>(99)</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>(99)</u>	<u>(99)</u>
Fund Balances, Beginning	13,427	13,427	13,427	-
Prior Period Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances, Ending	<u>13,427</u>	<u>13,427</u>	<u>13,328</u>	<u>(99)</u>

# KITSAP COUNTY, WASHINGTON

164 CDBG Entitlement Fund

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Intergovernmental Service	1,837,620	2,937,620	963,867	(1,973,753)
Investment Earnings	-	-	(37)	(37)
Miscellaneous Revenues	37,306	37,306	216,679	179,373
Total Revenues	<u>1,874,926</u>	<u>2,974,926</u>	<u>1,180,509</u>	<u>(1,794,417)</u>
<b>Expenditures</b>				
Current				
Economic Environment	<u>1,904,705</u>	<u>3,004,705</u>	<u>1,210,292</u>	<u>1,794,413</u>
Total Expenditures	<u>1,904,705</u>	<u>3,004,705</u>	<u>1,210,292</u>	<u>1,794,413</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(29,779)</u>	<u>(29,779)</u>	<u>(29,783)</u>	<u>(4)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	29,779	29,779	29,779	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>29,779</u>	<u>29,779</u>	<u>29,779</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>(4)</u>	<u>(4)</u>
Fund Balances, Beginning	1,655	1,655	1,655	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>1,655</u>	<u>1,655</u>	<u>1,651</u>	<u>(4)</u>



# KITSAP COUNTY, WASHINGTON

166 HOME Entitlement

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Intergovernmental Service	3,228,559	3,228,559	459,319	(2,769,240)
Investment Earnings	20,616	20,616	18,124	(2,492)
Miscellaneous Revenues	54,260	54,260	441,076	386,816
Total Revenues	<u>3,303,435</u>	<u>3,303,435</u>	<u>918,520</u>	<u>(2,384,915)</u>
<b>Expenditures</b>				
Current				
Economic Environment	<u>3,303,435</u>	<u>3,303,435</u>	<u>933,403</u>	<u>2,370,032</u>
Total Expenditures	<u>3,303,435</u>	<u>3,303,435</u>	<u>933,403</u>	<u>2,370,032</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>-</u>	<u>(14,882)</u>	<u>(14,882)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>(14,882)</u>	<u>(14,882)</u>
Fund Balances, Beginning	1,102,982	1,102,982	1,102,982	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>1,102,982</u>	<u>1,102,982</u>	<u>1,088,100</u>	<u>(14,882)</u>

# KITSAP COUNTY, WASHINGTON

167 KNAT Kitsap Abatement Team

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Charges for Services	50,000	50,000	55,902	5,902
Miscellaneous Revenues	5,000	5,000	2,073	(2,927)
Total Revenues	<u>55,000</u>	<u>55,000</u>	<u>57,974</u>	<u>2,974</u>
Expenditures				
Current				
Physical Environment	45,984	45,646	22,856	22,790
Total Expenditures	<u>45,984</u>	<u>45,646</u>	<u>22,856</u>	<u>22,790</u>
Excess (Deficiency) of Revenues over Expenditures	<u>9,016</u>	<u>9,354</u>	<u>35,118</u>	<u>25,764</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>9,016</u>	<u>9,354</u>	<u>35,118</u>	<u>25,764</u>
Fund Balances, Beginning	206,793	206,793	206,793	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>215,809</u>	<u>216,147</u>	<u>241,911</u>	<u>25,764</u>

# KITSAP COUNTY, WASHINGTON

168 DCD Community Development

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Licenses & Permits	4,868,151	4,868,151	6,158,628	1,290,477
Intergovernmental Service	1,321,634	1,321,634	1,000,087	(321,547)
Charges for Services	1,765,621	1,783,356	1,549,695	(233,661)
Miscellaneous Revenues	519,741	527,006	584,891	57,885
Total Revenues	<u>8,475,147</u>	<u>8,500,147</u>	<u>9,293,300</u>	<u>793,153</u>
<b>Expenditures</b>				
Current				
Physical Environment	-	1,321,634	1,000,531	321,103
Economic Environment	8,925,595	7,911,811	7,319,651	592,160
Total Expenditures	<u>8,925,595</u>	<u>9,233,445</u>	<u>8,320,182</u>	<u>913,263</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(450,448)</u>	<u>(733,298)</u>	<u>973,118</u>	<u>1,706,416</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	(22,000)	(22,000)	-	22,000
Total Other Financing Sources (Uses)	<u>(22,000)</u>	<u>(22,000)</u>	<u>-</u>	<u>22,000</u>
Net Change in Fund Balance	<u>(472,448)</u>	<u>(755,298)</u>	<u>973,118</u>	<u>1,728,416</u>
Fund Balances, Beginning	6,255,823	6,255,823	6,255,823	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>5,783,375</u>	<u>5,500,525</u>	<u>7,228,942</u>	<u>1,728,416</u>

# KITSAP COUNTY, WASHINGTON

169 Long Lake Management Dist #3

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Investment Earnings	-	-	2,295	2,295
Miscellaneous Revenues	95,000	95,000	82,000	(13,000)
Total Revenues	<u>95,000</u>	<u>95,000</u>	<u>84,295</u>	<u>(10,705)</u>
<b>Expenditures</b>				
Current				
Physical Environment	140,000	140,000	58,084	81,916
Total Expenditures	<u>140,000</u>	<u>140,000</u>	<u>58,084</u>	<u>81,916</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(45,000)</u>	<u>(45,000)</u>	<u>26,211</u>	<u>71,211</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(45,000)</u>	<u>(45,000)</u>	<u>26,211</u>	<u>71,211</u>
Fund Balances, Beginning	26,304	26,304	26,304	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>(18,696)</u>	<u>(18,696)</u>	<u>52,515</u>	<u>71,211</u>

# KITSAP COUNTY, WASHINGTON

171 Jail & Juvenile Sales Tax

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Property Taxes	-	-	-	-
Retail Sales & Use Taxes	4,630,000	4,630,000	6,495,741	1,865,741
Total Revenues	<u>4,630,000</u>	<u>4,630,000</u>	<u>6,495,741</u>	<u>1,865,741</u>
Expenditures				
Current				
Public Safety	585,000	585,000	57,297	527,703
Debt Service				
Principal	-	-	-	-
Interest & Other Charges	300	300	600	(300)
Capital Outlay	-	-	92,165	(92,165)
Total Expenditures	<u>585,300</u>	<u>585,300</u>	<u>150,062</u>	<u>435,238</u>
Excess (Deficiency) of Revenues over Expenditures	<u>4,044,700</u>	<u>4,044,700</u>	<u>6,345,678</u>	<u>2,300,978</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	(5,126,132)	(5,126,132)	(5,126,132)	(0)
Total Other Financing Sources (Uses)	<u>(5,126,132)</u>	<u>(5,126,132)</u>	<u>(5,126,132)</u>	<u>(0)</u>
Net Change in Fund Balance	<u>(1,081,432)</u>	<u>(1,081,432)</u>	<u>1,219,546</u>	<u>2,300,978</u>
Fund Balances, Beginning	3,585,415	3,585,415	3,585,415	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>2,503,983</u>	<u>2,503,983</u>	<u>4,804,961</u>	<u>2,300,978</u>

# KITSAP COUNTY, WASHINGTON

179 PEG Fund

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Other Taxes	-	-	7,291	7,291
Miscellaneous Revenues	85,000	85,000	62,317	(22,684)
Total Revenues	<u>85,000</u>	<u>85,000</u>	<u>69,607</u>	<u>(15,393)</u>
<b>Expenditures</b>				
Current				
Economic Environment	42,896	42,896	76,261	(33,365)
Capital Outlay	105,000	105,000	-	105,000
Total Expenditures	<u>147,896</u>	<u>147,896</u>	<u>76,261</u>	<u>71,635</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(62,896)</u>	<u>(62,896)</u>	<u>(6,654)</u>	<u>56,242</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(62,896)</u>	<u>(62,896)</u>	<u>(6,654)</u>	<u>56,242</u>
Fund Balances, Beginning	190,384	190,384	190,384	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>127,488</u>	<u>127,488</u>	<u>183,730</u>	<u>56,242</u>

# KITSAP COUNTY, WASHINGTON

181 Mental Health

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Property Taxes	600,000	600,000	823,122	223,122
Investment Earnings	12,000	12,000	(2,992)	(14,992)
Total Revenues	<u>612,000</u>	<u>612,000</u>	<u>820,130</u>	<u>208,130</u>
<b>Expenditures</b>				
Current				
Health & Human Services	<u>162,000</u>	<u>162,000</u>	<u>112,730</u>	<u>49,270</u>
Total Expenditures	<u>162,000</u>	<u>162,000</u>	<u>112,730</u>	<u>49,270</u>
Excess (Deficiency) of Revenues over Expenditures	<u>450,000</u>	<u>450,000</u>	<u>707,400</u>	<u>257,400</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	<u>(450,000)</u>	<u>(450,000)</u>	<u>(450,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(450,000)</u>	<u>(450,000)</u>	<u>(450,000)</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>257,400</u>	<u>257,400</u>
Fund Balances, Beginning	1,748,388	1,748,388	1,748,388	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>1,748,388</u>	<u>1,748,388</u>	<u>2,005,788</u>	<u>257,400</u>

# KITSAP COUNTY, WASHINGTON

182 Developmental Disabilities

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Property Taxes	300,000	300,000	300,000	-
Intergovernmental Service	3,778,000	4,428,000	3,789,965	(638,035)
Total Revenues	<u>4,078,000</u>	<u>4,728,000</u>	<u>4,089,965</u>	<u>(638,035)</u>
Expenditures				
Current				
Health & Human Services	<u>4,078,000</u>	<u>4,728,000</u>	<u>4,122,177</u>	<u>605,823</u>
Total Expenditures	<u>4,078,000</u>	<u>4,728,000</u>	<u>4,122,177</u>	<u>605,823</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>-</u>	<u>(32,212)</u>	<u>(32,212)</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>(32,212)</u>	<u>(32,212)</u>
Fund Balances, Beginning	1,217,451	1,217,451	1,217,451	-
Prior Period Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances, Ending	<u>1,217,451</u>	<u>1,217,451</u>	<u>1,185,239</u>	<u>(32,212)</u>



# KITSAP COUNTY, WASHINGTON

183 Substance Abuse Treatment

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Intergovernmental Service	290,000	579,253	360,188	(219,065)
Miscellaneous Revenues	1,000	1,000	-	(1,000)
Total Revenues	<u>291,000</u>	<u>580,253</u>	<u>360,188</u>	<u>(220,065)</u>
<b>Expenditures</b>				
Current				
Health & Human Services	<u>283,257</u>	<u>572,510</u>	<u>335,753</u>	<u>236,757</u>
Total Expenditures	<u>283,257</u>	<u>572,510</u>	<u>335,753</u>	<u>236,757</u>
Excess (Deficiency) of Revenues over Expenditures	<u>7,743</u>	<u>7,743</u>	<u>24,435</u>	<u>16,692</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	22,821	22,821	22,821	-
Transfers Out	<u>(30,564)</u>	<u>(30,564)</u>	<u>(49,044)</u>	<u>(18,480)</u>
Total Other Financing Sources (Uses)	<u>(7,743)</u>	<u>(7,743)</u>	<u>(26,223)</u>	<u>(18,480)</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>(1,788)</u>	<u>(1,788)</u>
Fund Balances, Beginning	116,149	116,149	116,149	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>116,149</u>	<u>116,149</u>	<u>114,361</u>	<u>(1,788)</u>

# KITSAP COUNTY, WASHINGTON

185 Youth Services / Juvenile Services

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Miscellaneous Revenues	360	360	1,000	640
Total Revenues	<u>360</u>	<u>360</u>	<u>1,000</u>	<u>640</u>
Expenditures				
Current				
Public Safety	35,557	35,557	2,659	32,898
Total Expenditures	<u>35,557</u>	<u>35,557</u>	<u>2,659</u>	<u>32,898</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(35,197)</u>	<u>(35,197)</u>	<u>(1,659)</u>	<u>33,538</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(35,197)</u>	<u>(35,197)</u>	<u>(1,659)</u>	<u>33,538</u>
Fund Balances, Beginning	51,242	51,242	51,242	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>16,045</u>	<u>16,045</u>	<u>49,584</u>	<u>33,538</u>

# KITSAP COUNTY, WASHINGTON

189 Commute Trip Reduction

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Miscellaneous Revenues	65,000	65,000	24,335	(40,665)
Total Revenues	<u>65,000</u>	<u>65,000</u>	<u>24,335</u>	<u>(40,665)</u>
Expenditures				
Current				
Transportation	79,180	79,180	49,944	29,236
Total Expenditures	<u>79,180</u>	<u>79,180</u>	<u>49,944</u>	<u>29,236</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(14,180)</u>	<u>(14,180)</u>	<u>(25,609)</u>	<u>(11,429)</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(14,180)</u>	<u>(14,180)</u>	<u>(25,609)</u>	<u>(11,429)</u>
Fund Balances, Beginning	166,204	166,204	166,204	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>152,024</u>	<u>152,024</u>	<u>140,595</u>	<u>(11,429)</u>

# KITSAP COUNTY, WASHINGTON

190 Area Agency on Aging

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Intergovernmental Service	5,305,713	5,305,713	4,943,157	(362,556)
Miscellaneous Revenues	1,000	1,000	-	(1,000)
Total Revenues	<u>5,306,713</u>	<u>5,306,713</u>	<u>4,943,157</u>	<u>(363,556)</u>
Expenditures				
Current				
Health & Human Services	<u>5,578,010</u>	<u>5,578,010</u>	<u>4,696,273</u>	<u>881,737</u>
Total Expenditures	<u>5,578,010</u>	<u>5,578,010</u>	<u>4,696,273</u>	<u>881,737</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(271,297)</u>	<u>(271,297)</u>	<u>246,884</u>	<u>518,181</u>
Other Financing Sources (Uses)				
Transfers In	271,297	271,297	271,297	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>271,297</u>	<u>271,297</u>	<u>271,297</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>518,181</u>	<u>518,181</u>
Fund Balances, Beginning	1,499,551	1,499,551	1,499,551	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>1,499,551</u>	<u>1,499,551</u>	<u>2,017,732</u>	<u>518,181</u>

# KITSAP COUNTY, WASHINGTON

191 WIOA

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Intergovernmental Service	3,927,320	3,927,320	2,703,909	(1,223,411)
Total Revenues	<u>3,927,320</u>	<u>3,927,320</u>	<u>2,703,909</u>	<u>(1,223,411)</u>
Expenditures				
Current				
Health & Human Services	3,995,633	3,995,633	2,772,222	1,223,411
Total Expenditures	<u>3,995,633</u>	<u>3,995,633</u>	<u>2,772,222</u>	<u>1,223,411</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(68,313)</u>	<u>(68,313)</u>	<u>(68,313)</u>	<u>-</u>
Other Financing Sources (Uses)				
Transfers In	68,313	68,313	68,313	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>68,313</u>	<u>68,313</u>	<u>68,313</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>(0)</u>	<u>-</u>
Fund Balances, Beginning	-	-	-	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>-</u>	<u>-</u>	<u>(0)</u>	<u>-</u>

# KITSAP COUNTY, WASHINGTON

192 Employment & Training (Non-WIOA)

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Intergovernmental Service	-	330,000	2,379	(327,621)
Total Revenues	<u>-</u>	<u>330,000</u>	<u>2,379</u>	<u>(327,621)</u>
Expenditures				
Current				
Health & Human Services	-	330,000	3,165	326,835
Total Expenditures	<u>-</u>	<u>330,000</u>	<u>3,165</u>	<u>326,835</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>-</u>	<u>(786)</u>	<u>(786)</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>(786)</u>	<u>(786)</u>
Fund Balances, Beginning	83,601	83,601	83,601	-
Prior Period Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances, Ending	<u>83,601</u>	<u>83,601</u>	<u>82,815</u>	<u>(786)</u>

# KITSAP COUNTY, WASHINGTON

196 SBHASO Medicaid Fund

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Intergovernmental Service	3,500,000	3,900,000	3,411,343	(488,657)
Miscellaneous Revenues	-	-	10,631	10,631
Total Revenues	<u>3,500,000</u>	<u>3,900,000</u>	<u>3,421,975</u>	<u>(478,025)</u>
Expenditures				
Current				
Health & Human Services	<u>3,500,000</u>	<u>3,900,000</u>	<u>3,323,347</u>	<u>576,653</u>
Total Expenditures	<u>3,500,000</u>	<u>3,900,000</u>	<u>3,323,347</u>	<u>576,653</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>-</u>	<u>98,628</u>	<u>98,628</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>98,628</u>	<u>98,628</u>
Fund Balances, Beginning	1,075,135	1,075,135	1,075,135	-
Prior Period Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances, Ending	<u>1,075,135</u>	<u>1,075,135</u>	<u>1,173,762</u>	<u>98,628</u>

# KITSAP COUNTY, WASHINGTON

197 SBHASO Non-Medicaid Fund

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Intergovernmental Service	9,248,229	9,248,229	9,529,582	281,353
Total Revenues	<u>9,248,229</u>	<u>9,248,229</u>	<u>9,529,582</u>	<u>281,353</u>
Expenditures				
Current				
Health & Human Services	9,328,309	9,328,309	6,230,205	3,098,104
Total Expenditures	<u>9,328,309</u>	<u>9,328,309</u>	<u>6,230,205</u>	<u>3,098,104</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(80,080)</u>	<u>(80,080)</u>	<u>3,299,377</u>	<u>3,379,457</u>
Other Financing Sources (Uses)				
Transfers In	84,080	84,080	84,080	-
Transfers Out	(4,000)	(4,000)	(181,748)	(177,748)
Total Other Financing Sources (Uses)	<u>80,080</u>	<u>80,080</u>	<u>(97,668)</u>	<u>(177,748)</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>3,201,709</u>	<u>3,201,709</u>
Fund Balances, Beginning	4,117,808	4,117,808	4,117,808	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>4,117,808</u>	<u>4,117,808</u>	<u>7,319,516</u>	<u>3,201,709</u>



# KITSAP COUNTY, WASHINGTON

336 Poplars Capital Project Fund

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Miscellaneous Revenues	160,000	160,000	324,962	164,962
Total Revenues	<u>160,000</u>	<u>160,000</u>	<u>324,962</u>	<u>164,962</u>
Expenditures				
Current				
Physical Environment	211,600	211,600	187,971	23,629
Total Expenditures	<u>211,600</u>	<u>211,600</u>	<u>187,971</u>	<u>23,629</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(51,600)</u>	<u>(51,600)</u>	<u>136,992</u>	<u>188,592</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	<u>(78,400)</u>	<u>(78,400)</u>	<u>(78,400)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(78,400)</u>	<u>(78,400)</u>	<u>(78,400)</u>	<u>-</u>
Net Change in Fund Balance	<u>(130,000)</u>	<u>(130,000)</u>	<u>58,592</u>	<u>188,592</u>
Fund Balances, Beginning	161,040	161,040	161,040	-
Prior Period Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances, Ending	<u>31,040</u>	<u>31,040</u>	<u>219,632</u>	<u>188,592</u>

# KITSAP COUNTY, WASHINGTON

339 Courthouse Project Fund

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Miscellaneous Revenues	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Current				
Physical Environment	-	-	489,671	(489,671)
Capital Outlay	<u>5,000,000</u>	<u>8,700,000</u>	<u>-</u>	<u>8,700,000</u>
Total Expenditures	<u>5,000,000</u>	<u>8,700,000</u>	<u>489,671</u>	<u>8,210,329</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(5,000,000)</u>	<u>(8,700,000)</u>	<u>(489,671)</u>	<u>8,210,329</u>
Other Financing Sources (Uses)				
Transfers In	5,000,000	8,700,000	3,700,000	(5,000,000)
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>5,000,000</u>	<u>8,700,000</u>	<u>3,700,000</u>	<u>(5,000,000)</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>3,210,329</u>	<u>3,210,329</u>
Fund Balances, Beginning	529,435	529,435	529,435	-
Prior Period Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances, Ending	<u>529,435</u>	<u>529,435</u>	<u>3,739,764</u>	<u>3,210,329</u>

# KITSAP COUNTY, WASHINGTON

363 Silverdale Projects Fd(12/08)

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Miscellaneous Revenues	-	-	-	-
Total Revenues	-	-	-	-
Expenditures				
Current				
Physical Environment	85,000	85,000	6	84,994
Total Expenditures	85,000	85,000	6	84,994
Excess (Deficiency) of Revenues over Expenditures	(85,000)	(85,000)	(6)	84,994
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance	(85,000)	(85,000)	(6)	84,994
Fund Balances, Beginning	86,925	86,925	86,925	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	1,925	1,925	86,919	84,994

# KITSAP COUNTY, WASHINGTON

382 Parks Capital Improvement

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Intergovernmental Service	-	375,375	172,182	(203,193)
Charges for Services	-	-	8,148	8,148
Investment Earnings	-	-	6,491	6,491
Miscellaneous Revenues	-	-	90,769	90,769
Total Revenues	<u>-</u>	<u>375,375</u>	<u>277,589</u>	<u>(97,786)</u>
<b>Expenditures</b>				
Current				
Culture & Recreation	400,000	775,375	391,655	383,720
Debt Service				
Principal	-	-	90,769	(90,769)
Interest & Other Charges	-	-	9,231	(9,231)
Capital Outlay	<u>100,000</u>	<u>100,000</u>	<u>161,877</u>	<u>(61,877)</u>
Total Expenditures	<u>500,000</u>	<u>875,375</u>	<u>653,532</u>	<u>221,843</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(500,000)</u>	<u>(500,000)</u>	<u>(375,943)</u>	<u>124,057</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	500,000	500,000	89,033	(410,967)
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>500,000</u>	<u>500,000</u>	<u>89,033</u>	<u>(410,967)</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>(286,910)</u>	<u>(286,910)</u>
Fund Balances, Beginning	1,001,990	1,001,990	1,001,990	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>1,001,990</u>	<u>1,001,990</u>	<u>715,080</u>	<u>(286,910)</u>

# KITSAP COUNTY, WASHINGTON

236 KC LTGO 2011 Refunding Bonds

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Intergovernmental Service	-	-	76,741	76,741
Total Revenues	<u>-</u>	<u>-</u>	<u>76,741</u>	<u>76,741</u>
Expenditures				
Current				
Debt Service				
Principal	1,225,000	-	-	-
Interest & Other Charges	271,403	135,701	135,700	1
Total Expenditures	<u>1,496,403</u>	<u>135,701</u>	<u>135,700</u>	<u>1</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(1,496,403)</u>	<u>(135,701)</u>	<u>(58,959)</u>	<u>76,742</u>
Other Financing Sources (Uses)				
Transfers In	1,496,403	135,701	58,960	(76,741)
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>1,496,403</u>	<u>135,701</u>	<u>58,960</u>	<u>(76,741)</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>
Fund Balances, Beginning	107,878	107,878	107,878	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>107,878</u>	<u>107,878</u>	<u>107,879</u>	<u>1</u>

# KITSAP COUNTY, WASHINGTON

237 KC LTGO Bond Fd 2013

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Investment Earnings	-	-	(2,697)	(2,697)
Total Revenues	<u>-</u>	<u>-</u>	<u>(2,697)</u>	<u>(2,697)</u>
Expenditures				
Current				
Debt Service				
Principal	3,155,000	3,155,000	3,155,000	-
Interest & Other Charges	<u>1,155,876</u>	<u>1,155,876</u>	<u>1,077,475</u>	<u>78,401</u>
Total Expenditures	<u>4,310,876</u>	<u>4,310,876</u>	<u>4,232,475</u>	<u>78,401</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(4,310,876)</u>	<u>(4,310,876)</u>	<u>(4,235,172)</u>	<u>75,704</u>
Other Financing Sources (Uses)				
Transfers In	4,310,876	4,310,876	4,243,806	(67,070)
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>4,310,876</u>	<u>4,310,876</u>	<u>4,243,806</u>	<u>(67,070)</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>8,634</u>	<u>8,634</u>
Fund Balances, Beginning	1,235,401	1,235,401	1,235,401	-
Prior Period Adjustments	<u>-</u>	<u>-</u>	<u>(145,419)</u>	<u>145,419</u>
Fund Balances, Ending	<u>1,235,401</u>	<u>1,235,401</u>	<u>1,098,616</u>	<u>154,054</u>

# KITSAP COUNTY, WASHINGTON

238 KC LTGO 2015 Refunding Bonds

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Intergovernmental Service	23,297	23,297	23,296	(1)
Total Revenues	<u>23,297</u>	<u>23,297</u>	<u>23,296</u>	<u>(1)</u>
Expenditures				
Current				
Debt Service				
Principal	1,679,377	1,679,377	1,655,000	24,377
Interest & Other Charges	537,027	537,027	537,025	2
Total Expenditures	<u>2,216,404</u>	<u>2,216,404</u>	<u>2,192,025</u>	<u>24,379</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(2,193,107)</u>	<u>(2,193,107)</u>	<u>(2,168,729)</u>	<u>24,378</u>
Other Financing Sources (Uses)				
Transfers In	2,193,107	2,193,107	2,193,104	(3)
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>2,193,107</u>	<u>2,193,107</u>	<u>2,193,104</u>	<u>(3)</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>24,375</u>	<u>24,375</u>
Fund Balances, Beginning	4	4	4	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>4</u>	<u>4</u>	<u>24,379</u>	<u>24,375</u>

# KITSAP COUNTY, WASHINGTON

240 2020 KC LTGO & Refunding Bonds

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Miscellaneous Revenues	-	-	-	-
Total Revenues	-	-	-	-
Expenditures				
Current				
Debt Service				
Principal	425,000	425,000	425,000	-
Interest & Other Charges	268,935	268,935	268,935	-
Total Expenditures	693,935	693,935	693,935	-
Excess (Deficiency) of Revenues over Expenditures	(693,935)	(693,935)	(693,935)	-
Other Financing Sources (Uses)				
Transfers In	693,935	693,935	693,935	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	693,935	693,935	693,935	-
Net Change in Fund Balance	-	-	-	-
Fund Balances, Beginning	-	-	-	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	-	-	-	-



# KITSAP COUNTY, WASHINGTON

241 KC LTGO Refunding Bond, 2021

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Intergovernmental Service	-	-	770,694	770,694
Total Revenues	<u>-</u>	<u>-</u>	<u>770,694</u>	<u>770,694</u>
Expenditures				
Current				
Debt Service				
Principal	-	1,225,000	-	1,225,000
Interest & Other Charges	-	135,702	56,955	78,747
Total Expenditures	<u>-</u>	<u>1,360,702</u>	<u>56,955</u>	<u>1,303,747</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>(1,360,702)</u>	<u>713,739</u>	<u>2,074,441</u>
Other Financing Sources (Uses)				
Issuance of Debt	-	-	6,760,000	6,760,000
Transfers In	-	1,360,702	598,960	(761,742)
Transfers Out	-	-	-	-
Amount Remitted to Refunding Escrow Agent	-	-	(8,060,700)	(8,060,700)
Total Other Financing Sources (Uses)	<u>-</u>	<u>1,360,702</u>	<u>(701,740)</u>	<u>(2,062,442)</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>11,999</u>	<u>11,999</u>
Fund Balances, Beginning	-	-	-	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>-</u>	<u>-</u>	<u>11,999</u>	<u>11,999</u>

# KITSAP COUNTY, WASHINGTON

286 LTGO Bond Fund 2002A-PFD

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

For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Intergovernmental Service	838,483	838,483	188,698	(649,785)
Investment Earnings	-	-	(360)	(360)
Total Revenues	<u>838,483</u>	<u>838,483</u>	<u>188,338</u>	<u>(650,145)</u>
Expenditures				
Current				
Debt Service				
Principal	-	-	685,000	(685,000)
Interest & Other Charges	-	-	162,435	(162,435)
Total Expenditures	<u>-</u>	<u>-</u>	<u>847,435</u>	<u>(847,435)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>838,483</u>	<u>838,483</u>	<u>(659,097)</u>	<u>(1,497,580)</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	<u>(838,483)</u>	<u>(838,483)</u>	<u>-</u>	<u>838,483</u>
Total Other Financing Sources (Uses)	<u>(838,483)</u>	<u>(838,483)</u>	<u>-</u>	<u>838,483</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>(659,097)</u>	<u>(659,097)</u>
Fund Balances, Beginning	4,574,207	4,574,207	4,574,207	-
Prior Period Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances, Ending	<u><u>4,574,207</u></u>	<u><u>4,574,207</u></u>	<u><u>3,915,110</u></u>	<u><u>(659,097)</u></u>

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# Component Unit

Kitsap County Auditor | Financial Division

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## **KITSAP COUNTY, WASHINGTON**

### **Component Unit**

The County has one discretely presented Component Unit, the Public Facilities District (PFD). The PFD fund statements are presented on the following pages.

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# KITSAP COUNTY, WASHINGTON

Combining Statement of Net Position  
 Component Unit - Public Facilities District  
 December 31, 2021

	PFD Operations 968	PFD Regional Center Cap 977	Total
<b>ASSETS</b>			
Current assets:			
Cash	\$ 12	\$ 221,136	\$ 221,148
Investments	-	2,553,226	2,553,226
Deposits with Fiscal Agents	-	250,000	250,000
Total current assets	<u>\$ 12</u>	<u>\$ 3,024,361</u>	<u>3,024,374</u>
Total assets			
Deferred outflows	-	-	-
<b>LIABILITIES</b>			
Other Liabilities	\$ 1,285	\$ 750,000	\$ 751,285
Notes and Contracts	-	3,100,000	3,100,000
Total liabilities	<u>1,285</u>	<u>3,850,000</u>	<u>3,851,285</u>
Deferred inflows	-	-	-
<b>NET POSITION</b>			
Net investment in capital assets	-	-	-
Unrestricted	<u>(1,273)</u>	<u>(825,639)</u>	<u>(826,911)</u>
Total net position	<u>\$ (1,273)</u>	<u>\$ (825,639)</u>	<u>\$ (826,911)</u>
	-	-	-



# KITSAP COUNTY, WASHINGTON

Combining Statement of Revenues, Expenditures and Changes in Net Position  
 Component Unit - Public Facilities District  
 For the Year Ended December 31, 2021

	PFD Operations 968	PFD Regional Center Cap 977	Total
<b>REVENUES:</b>			
Retail sales & use taxes	\$ -	\$ 2,145,423	\$ 2,145,423
Intergovernmental	-	-	-
Interest earnings	-	(8,656)	(8,656)
Miscellaneous	1,511	-	1,511
<b>Total revenues</b>	<b>1,511</b>	<b>2,136,767</b>	<b>2,138,278</b>
<b>EXPENDITURES:</b>			
Current:			
Physical environment	\$ 273,188	\$ 1,211,994	\$ 1,485,183
Capital outlay	-	619,469	619,469
<b>Total expenditures</b>	<b>273,188</b>	<b>1,831,463</b>	<b>2,104,651</b>
Excess(deficiency) of revenues over expenditures	(271,677)	305,304	33,627
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfers out	-	(255,000)	(255,000)
Transfers in	255,000	-	255,000
<b>Total other financing sources &amp; uses</b>	<b>255,000</b>	<b>(255,000)</b>	<b>-</b>
Change in Net Position	(16,677)	50,304	33,627
Net Position - beginning	15,405	(875,942)	(860,538)
<b>Net Position - ending</b>	<b>\$ (1,273)</b>	<b>\$ (825,639)</b>	<b>\$ (826,911)</b>



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# Internal Service Funds

Kitsap County Auditor | Financial Division

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# KITSAP COUNTY, WASHINGTON

## Internal Service Funds

*Internal Service Funds are used by Kitsap County to account for the cost of goods and services provided by an internal service fund to county departments and governmental agencies on a cost-reimbursement basis.*

The county maintains the following internal service funds:

**Equipment Rental and Revolving Fund** – A fund used to maintain the county’s vehicle fleet and equipment rental operations. Vehicles and equipment are rented to other county departments and governmental agencies.

**Building Repair and Replacement Fund** – This fund accounts for maintenance and repair of county buildings.

**Employer Benefits Fund** – A fund used to manage the activities of the county’s self-funded employee welfare benefit plans. The fund manages employer medical, dental, vision, life, accidental death and dismemberment, and long-term disability benefit programs.

**Self Insurance Fund** – A fund used to maintain the county’s property and casualty, and workers compensation insurance programs. The fund also manages the county’s unemployment risk.

**Elections Fund** – This fund manages all elections activity within the county, including federal state and local elections.

**Information Services Fund** – This fund maintains and manages the county’s computer equipment and software, enterprise-wide technology, information and communication systems, and provides project management services.

# KITSAP COUNTY, WASHINGTON

Combining Statement of Net Position  
Internal Service Funds  
December 31, 2021

	<u>Equipment Rental and Revolving</u>	<u>Building Repair and Replacement</u>	<u>Employer Benefits</u>	<u>Self Insurance</u>
<b>ASSETS</b>				
Current Assets:				
Cash and cash equivalents	\$ 30,803,643	\$ 1,742,456	\$ 6,626,108	\$ 6,873,141
Receivables, net				
Accounts	14,777	-	-	-
Due from other funds	1,210,795	-	-	469,935
Due from other governments	-	-	-	-
Inventories	2,246,664	-	-	-
Prepayments	-	-	-	323,257
Total current assets	<u>\$ 34,275,879</u>	<u>\$ 1,742,456</u>	<u>\$ 6,626,108</u>	<u>\$ 7,666,333</u>
Noncurrent assets:				
Capital assets				
Land	\$ -	\$ -	\$ -	\$ -
Buildings	172,814	-	-	-
Improvements & other buildings	1,659,927	2,677,022	-	-
Machinery and equipment	37,214,064	6,812	-	-
Less accumulated depreciation	(23,648,387)	(334,195)	-	-
Net pension asset	1,084,045	-	-	517,085
Total noncurrent assets	<u>16,482,462</u>	<u>2,349,639</u>	<u>-</u>	<u>517,085</u>
Total assets	<u>\$ 50,758,341</u>	<u>\$ 4,092,096</u>	<u>\$ 6,626,108</u>	<u>\$ 8,183,418</u>
<b>DEFERRED OUTFLOWS</b>				
Deferred outflows related to pensions (Note 6, 10, 15)	118,850	-	-	56,691
Total deferred outflows	<u>118,850</u>	<u>-</u>	<u>-</u>	<u>56,691</u>
<b>Total assets and deferred outflows</b>	<u>\$ 50,877,190</u>	<u>\$ 4,092,096</u>	<u>\$ 6,626,108</u>	<u>\$ 8,240,108</u>
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable	\$ 71,588	4,240	\$ 6,588	\$ 41,057
Due to other funds	13,927	58,559	-	-
Due to other governments	-	-	-	-
Other liabilities	66,184	-	267,939	8,106,018
Other liabilities, current (Note 10)	11,408	-	601	5,685
Total current liabilities	<u>\$ 163,107</u>	<u>\$ 62,799</u>	<u>\$ 275,128</u>	<u>\$ 8,152,759</u>
Noncurrent liabilities:				
Net pension liability	80,077	-	-	38,196
Other noncurrent liabilities (Note 10)	102,671	-	5,409	51,165
Total noncurrent liabilities	<u>182,748</u>	<u>-</u>	<u>5,409</u>	<u>89,361</u>
Total liabilities	<u>\$ 345,855</u>	<u>\$ 62,799</u>	<u>\$ 280,537</u>	<u>\$ 8,242,120</u>
<b>DEFERRED INFLOWS</b>				
Deferred inflows related to pensions (Note 6, 10, 15)	988,508	-	-	471,514
Total deferred inflows	<u>988,508</u>	<u>-</u>	<u>-</u>	<u>471,514</u>
<b>Total liabilities and deferred inflows</b>	<u>\$ 1,334,363</u>	<u>\$ 62,799</u>	<u>\$ 280,537</u>	<u>\$ 8,713,634</u>
<b>NET POSITION</b>				
Net investment in capital assets	\$ 15,398,417	\$ 2,349,639	\$ -	\$ -
Restricted for pension asset	1,084,045	-	-	517,085
Unrestricted	33,060,366	1,679,657	6,345,571	(990,611)
<b>Total net position</b>	<u>\$ 49,542,828</u>	<u>\$ 4,029,297</u>	<u>\$ 6,345,571</u>	<u>\$ (473,526)</u>

<u>Elections</u>	<u>Information Services</u>	<u>Total</u>
\$ -	\$ 5,652,928	\$ 51,698,276
-	2,431	17,208
-	625	1,681,355
370,011	-	370,011
-	-	2,246,664
-	-	323,257
<u>\$ 370,011</u>	<u>\$ 5,655,983</u>	<u>\$ 56,336,769</u>
\$ -	\$ -	\$ -
-	-	172,814
-	-	4,336,949
69,278	1,978,252	39,268,406
(69,278)	(1,674,844)	(25,726,704)
<u>700,480</u>	<u>3,327,184</u>	<u>5,628,794</u>
<u>700,480</u>	<u>3,630,593</u>	<u>23,680,259</u>
<u>\$ 1,070,491</u>	<u>\$ 9,286,576</u>	<u>\$ 80,017,029</u>
<u>76,797</u>	<u>364,777</u>	<u>617,114</u>
<u>76,797</u>	<u>364,777</u>	<u>617,114</u>
<u>\$ 1,147,288</u>	<u>\$ 9,651,353</u>	<u>\$ 80,634,143</u>
\$ 11,694	\$ 155,406	\$ 290,572
56,686	901	130,073
3,418	80	3,498
426,859	131,031	8,998,031
<u>6,540</u>	<u>38,916</u>	<u>63,149</u>
<u>\$ 505,196</u>	<u>\$ 326,334</u>	<u>\$ 9,485,323</u>
<u>51,743</u>	<u>245,774</u>	<u>415,790</u>
<u>58,857</u>	<u>350,244</u>	<u>568,345</u>
<u>110,600</u>	<u>596,018</u>	<u>984,136</u>
<u>\$ 615,796</u>	<u>\$ 922,351</u>	<u>\$ 10,469,458</u>
<u>638,747</u>	<u>3,033,960</u>	<u>5,132,730</u>
<u>638,747</u>	<u>3,033,960</u>	<u>5,132,730</u>
<u>\$ 1,254,543</u>	<u>\$ 3,956,312</u>	<u>\$ 15,602,188</u>
\$ -	\$ 303,408	\$ 18,051,465
700,480	3,327,184	5,628,794
<u>(807,735)</u>	<u>2,064,448</u>	<u>41,351,695</u>
<u>\$ (107,255)</u>	<u>\$ 5,695,041</u>	<u>\$ 65,031,955</u>

# KITSAP COUNTY, WASHINGTON

## Combining Statement of Revenues, Expenses, and Changes in Fund Net Position

Internal Service Funds

For the Year Ended December 31, 2021

	<u>Equipment Rental and Revolving</u>	<u>Building Repair and Replacement</u>	<u>Employer Benefits</u>	<u>Self Insurance</u>
Operating Revenues:				
Charges for Services	\$ 11,884,420	\$ -	\$ 19,836,585	\$ 3,593,565
Miscellaneous Revenues	11,145	-	112,757	27
Total Operating Revenues	<u>\$ 11,895,565</u>	<u>\$ -</u>	<u>\$ 19,949,342</u>	<u>\$ 3,593,592</u>
Operating Expenses:				
Personal Services	\$ 1,059,433	\$ -	\$ 866,539	\$ 1,595,369
Contractual Services	267,999	5,013	19,416,098	957,990
Utilities	20,197	-	-	-
Repair and Maintenance	225,475	60,920	-	9,012
Other Supplies and Expenses	5,153,668	3	61,062	436,211
Insurance Claims and Expenses	8,110	-	925,400	2,083,477
Depreciation	2,987,081	77,939	-	-
Total Operating Expenses	<u>\$ 9,721,962</u>	<u>\$ 143,874</u>	<u>\$ 21,269,098</u>	<u>\$ 5,082,059</u>
Operating Income	<u>\$ 2,173,603</u>	<u>\$ (143,874)</u>	<u>\$ (1,319,756)</u>	<u>\$ (1,488,467)</u>
Nonoperating Revenues (Expenses)				
Miscellaneous Revenue	\$ 151,628	\$ -	\$ -	\$ -
Total Nonoperating Revenue (Expense)	<u>\$ 151,628</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Nonoperating Revenue (Expense) Before Contributions and Transfers	<u>\$ 2,325,231</u>	<u>\$ (143,874)</u>	<u>\$ (1,319,756)</u>	<u>\$ (1,488,467)</u>
Transfers In	\$ -	\$ 1,100,000	\$ 1,400,000	\$ -
Transfers Out	<u>(5,318)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Position	\$ 2,319,913	\$ 956,126	\$ 80,244	\$ (1,488,467)
Total Net Position, Beginning	<u>\$ 47,222,915</u>	<u>\$ 3,073,171</u>	<u>\$ 6,265,326</u>	<u>\$ 1,014,942</u>
Total Net Position, Ending	<u>\$ 49,542,828</u>	<u>\$ 4,029,297</u>	<u>\$ 6,345,571</u>	<u>\$ (473,526)</u>

<u>Elections</u>	<u>Information Services</u>	<u>Total</u>
\$ 1,952,820	\$ 8,633,921	\$ 45,901,310
-	-	123,930
<u>\$ 1,952,820</u>	<u>\$ 8,633,921</u>	<u>\$ 46,025,240</u>
\$ 838,483	\$ 3,135,660	\$ 7,495,483
153,192	1,702,536	22,502,828
-	522	20,719
48,355	898,059	1,241,821
720,655	2,285,402	8,656,999
1,913	3,605	3,022,505
-	142,495	3,207,515
<u>\$ 1,762,598</u>	<u>\$ 8,168,278</u>	<u>\$ 46,147,869</u>
<u>\$ 190,222</u>	<u>\$ 465,643</u>	<u>\$ (122,630)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 151,628</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 151,628</u>
<u>\$ 190,222</u>	<u>\$ 465,643</u>	<u>\$ 28,998</u>
\$ -	\$ 1,936,000	\$ 4,436,000
-	-	(5,318)
\$ 190,222	\$ 2,401,643	\$ 4,459,680
<u>\$ (297,477)</u>	<u>\$ 3,293,398</u>	<u>\$ 60,572,275</u>
<u>\$ (107,255)</u>	<u>\$ 5,695,041</u>	<u>\$ 65,031,955</u>



# KITSAP COUNTY, WASHINGTON

Combining Statement of Cash Flows  
Internal Service Funds  
For the Year Ended December 31, 2021

	<u>Equipment Rental and Revolving</u>	<u>Building Repair and Replacement</u>	<u>Employer Benefits</u>	<u>Self Insurance</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from customers	\$ 11,540,502	\$ -	\$ 19,952,443	\$ 3,155,723
Payments to suppliers	(5,784,663)	(25,015)	(20,699,407)	(4,268,074)
Payments to employees	(1,551,901)	-	(866,369)	(1,817,479)
Net cash provided (used) by operating activities	<u>\$ 4,203,939</u>	<u>\$ (25,015)</u>	<u>\$ (1,613,333)</u>	<u>\$ (2,929,830)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Transfers in	\$ -	\$ 1,100,000	\$ 1,400,000	\$ -
Transfers out	(5,318)	-	-	-
Net cash provided (used) by noncapital financing activities	<u>\$ (5,318)</u>	<u>\$ 1,100,000</u>	<u>\$ 1,400,000</u>	<u>\$ -</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Proceeds from sales of capital assets	\$ 204,251	\$ -	\$ -	\$ -
Purchases of capital assets	(1,720,355)	(1,234,771)	-	-
Net cash provided (used) by related financing activities	<u>\$ (1,516,104)</u>	<u>\$ (1,234,771)</u>	<u>\$ -</u>	<u>\$ -</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Proceeds from sales & maturities of investments	\$ -	\$ -	\$ -	\$ -
Purchases of investments	-	-	-	-
Interest and dividends	-	-	-	-
Net cash provided by investing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net increase (decrease) in cash & cash equivalents	<u>2,682,516</u>	<u>(159,785)</u>	<u>(213,333)</u>	<u>(2,929,830)</u>
Balances - beginning of the year	28,121,127	1,902,242	6,839,441	9,802,972
Balances - end of the year	<u>\$ 30,803,643</u>	<u>\$ 1,742,456</u>	<u>\$ 6,626,108</u>	<u>\$ 6,873,141</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities				
Operating income (loss)	<u>\$ 2,173,603</u>	<u>\$ (143,874)</u>	<u>\$ (1,319,756)</u>	<u>\$ (1,488,467)</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities				
Depreciation expense	2,987,081	77,939	-	-
Changes in assets and liabilities:				
Receivables, net	(14,777)	-	-	-
Due from other funds	(340,286)	-	3,101	(437,869)
Due from other governments	-	-	-	-
Inventories	336,043	-	-	-
Prepayments	-	-	-	(82,629)
Net pension asset	(1,084,045)	-	-	(517,085)
Deferred outflows	12,067	-	-	2,870
Accounts payable	(415,898)	(17,638)	(4,218)	12,484
Due to other funds	(61,827)	58,559	(6,301)	(1,553)
Due to other governments	-	-	-	-
Accrued expenses	32,468	-	(286,329)	(709,686)
Employee benefits	(1,208)	-	169	4,352
Net pension liability	(261,320)	-	-	(117,124)
Deferred inflows	842,037	-	-	404,876
Net cash provided by operating activities	<u>\$ 4,203,939</u>	<u>\$ (25,015)</u>	<u>\$ (1,613,333)</u>	<u>\$ (2,929,830)</u>
Noncash capital, financing and investing activities				
Contribution of capital assets	\$ -	\$ -	\$ -	\$ -

<u>Elections</u>	<u>Information Services</u>	<u>Total</u>
\$ 1,770,402	\$ 8,660,025	\$ 45,079,095
(630,332)	(5,193,886)	(36,601,376)
<u>(1,140,271)</u>	<u>(4,636,526)</u>	<u>(10,012,545)</u>
\$ <u>(200)</u>	\$ <u>(1,170,387)</u>	\$ <u>(1,534,826)</u>
\$ -	\$ 1,936,000	\$ 4,436,000
-	-	(5,318)
<u>-</u>	<u>1,936,000</u>	<u>4,430,682</u>
\$ -	\$ -	\$ 204,251
-	(29,379)	(2,984,505)
<u>-</u>	<u>(29,379)</u>	<u>(2,780,254)</u>
\$ -	\$ -	\$ -
-	-	-
<u>-</u>	<u>-</u>	<u>-</u>
(200)	736,235	115,602
200	4,916,693	51,582,674
<u>\$ 0</u>	<u>\$ 5,652,928</u>	<u>\$ 51,698,276</u>
\$ 190,222	\$ 465,643	\$ (122,630)
-	142,495	3,207,515
-	(2,431)	(17,208)
4,748	28,534	(741,772)
(187,166)	-	(187,166)
-	-	336,043
-	-	(82,629)
(700,480)	(3,327,184)	(5,628,794)
1,404	46,580	62,922
9,736	(288,320)	(703,855)
54,510	(26,426)	16,962
(0)	80	80
229,538	10,903	(723,105)
(1,784)	32,942	34,472
(152,183)	(826,935)	(1,357,562)
551,256	2,573,731	4,371,901
<u>\$ (200)</u>	<u>\$ (1,170,387)</u>	<u>\$ (1,534,826)</u>
\$ -	\$ -	\$ -

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# Fiduciary Funds

Kitsap County Auditor | Financial Division

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## **KITSAP COUNTY, WASHINGTON**

### **Fiduciary Funds**

Fiduciary Funds are used to account for assets held by Kitsap County as an agent or trustee. Assets held for other governmental entities and custodial units may be invested in Kitsap County's Investment Pool. Assets held for private parties for the Court's expendable trust funds are held separate and apart from Kitsap County's Investment Pool.

Kitsap County reports the following categories of fiduciary funds, in accordance with GASB Statement No. 84, *Fiduciary Activities*.

The Statement of Fiduciary Net Position and the Statement of Changes in Fiduciary Net Position are reported with the Basic Financial Statements on pages 51 and 52. The Combining Statement of Fiduciary Net Position and the Combining Statement of Changes in Fiduciary net Position are presented on the following pages. The combining statements provide more detailed information about fiduciary activities.

**Investment Trust Funds** are used to account for the external portion of monies held in the Kitsap County Investment Pool. Cash and investments held for separate legal entities that are not part of Kitsap County are reported in these funds.

**Private Purpose Trust Funds** are those monies that are held in trust for private parties and represent amounts on deposit in connection with activities and arrangements with the County Courts.

**Custodial Funds** are used to account for fiduciary activities that are not reported in Investment Trust Funds or Private Purpose Trust Funds and are not held for external pool participants.

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**Combining Statement of Fiduciary Net Position  
December 31, 2021**

	<b>Investment Trust Funds</b>			
	State School	School Districts	Public Utility Districts	Recreation Districts
<b>ASSETS</b>				
Cash and cash equivalents				
Cash and Pooled Investments	\$ 498,334	\$ 179,107,371	\$ 7,267,802	\$ 6,263,509
Cash and Investments in Trust	-	7,770,383	-	-
Receivables				
Taxes Receivable	1,162,447	-	45,882	85,238
Other Current Receivables	-	-	-	-
Due from Other Governments	-	-	27,000	-
Total Assets	<u>\$ 1,660,781</u>	<u>\$ 186,877,754</u>	<u>\$ 7,340,683</u>	<u>\$ 6,348,747</u>
<b>LIABILITIES</b>				
Accounts Payable and Other Liabilities	-	655,604	-	6,117
Due to Other Governments	-	-	-	-
Total Liabilities	<u>\$ -</u>	<u>\$ 655,604</u>	<u>\$ -</u>	<u>\$ 6,117</u>
<b>NET POSITION</b>				
Restricted for:				
Pool Participants	\$ 1,660,781	\$ 186,222,151	\$ 7,340,683	\$ 6,342,630
Individuals and Other Governments	-	-	-	-
Total Net Position	<u>\$ 1,660,781</u>	<u>\$ 186,222,151</u>	<u>\$ 7,340,683</u>	<u>\$ 6,342,630</u>



**Combining Statement of Fiduciary Net Position  
December 31, 2021**

	<b>Investment Trust Funds</b>			
	Public Health District	Library Districts	Cities	Ports
<b>ASSETS</b>				
Cash and cash equivalents				
Cash and Pooled Investments	\$ 6,897,853	\$ 9,123,358	\$ 67,245,303	\$ 6,732,858
Cash and Investments in Trust	-	-	-	-
Receivables				
Taxes Receivable	-	265,876	544,705	127,729
Other Current Receivables	-	-	27,450	-
Due from Other Governments	103,965	-	-	-
<b>Total Assets</b>	<b>\$ 7,001,818</b>	<b>\$ 9,389,234</b>	<b>\$ 67,817,458</b>	<b>\$ 6,860,587</b>
<b>LIABILITIES</b>				
Accounts Payable and Other Liabilities	204,950	111,127	30,063	249
Due to Other Governments	115,000	-	5,146,542	-
<b>Total Liabilities</b>	<b>\$ 319,950</b>	<b>\$ 111,127</b>	<b>\$ 5,176,605</b>	<b>\$ 249</b>
<b>NET POSITION</b>				
Restricted for:				
Pool Participants	\$ 6,681,869	\$ 9,278,107	\$ 62,640,852	\$ 6,860,338
Individuals and Other Governments	-	-	-	-
<b>Total Net Position</b>	<b>\$ 6,681,869</b>	<b>\$ 9,278,107</b>	<b>\$ 62,640,852</b>	<b>\$ 6,860,338</b>

Water Districts	Fire Districts	Sewer Districts	Public Transport District	Public Authority	Jointly Governed Organization
\$ 27,743,906	\$ 98,973,075	\$ 21,656,065	\$ 88,698,271	\$ 6,091,941	\$ 110,100
-	-	-	-	-	-
-	897,846	-	-	-	-
-	-	800,330	-	-	-
-	-	-	-	-	-
<u>\$ 27,743,906</u>	<u>\$ 99,870,921</u>	<u>\$ 22,456,395</u>	<u>\$ 88,698,271</u>	<u>\$ 6,091,941</u>	<u>\$ 110,100</u>
292,814	213,646	4,005	-	-	-
-	-	-	-	-	-
<u>\$ 292,814</u>	<u>\$ 213,646</u>	<u>\$ 4,005</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 27,451,092	\$ 99,657,275	\$ 22,452,390	\$ 88,698,271	\$ 6,091,941	\$ 110,100
-	-	-	-	-	-
<u>\$ 27,451,092</u>	<u>\$ 99,657,275</u>	<u>\$ 22,452,390</u>	<u>\$ 88,698,271</u>	<u>\$ 6,091,941</u>	<u>\$ 110,100</u>

**Combining Statement of Fiduciary Net Position  
December 31, 2021**

	<u>Private Purpose Trust Funds</u>	<u>Custodial Funds</u>	Totals
	Private Purpose Trust Funds	Custodial Funds	2021
<b>ASSETS</b>			
Cash and Pooled Investments	\$ 18,271	\$ 5,766,390	\$ 532,194,407
Cash and Investments in Trust	-	-	7,770,383
Receivables			
Taxes Receivable	-	-	3,129,722
Other Current Receivables	-	42,967	870,747
Due from Other Governments	-	545	131,510
	<u>\$ 18,271</u>	<u>\$ 5,809,902</u>	<u>\$ 544,096,770</u>
<b>LIABILITIES</b>			
Accounts Payable and Other Liabilities	-	3,097	1,521,670
Due to Other Governments	-	2,113,353	7,374,895
	<u>\$ -</u>	<u>\$ 2,116,449</u>	<u>\$ 8,896,565</u>
<b>NET POSITION</b>			
Restricted for:			
Pool Participants	\$ -	-	531,488,481
Individuals and Other Governments	18,271	3,693,452	3,711,724
	<u>\$ 18,271</u>	<u>\$ 3,693,452</u>	<u>\$ 535,200,205</u>

# KITSAP COUNTY, WASHINGTON

## Combining Statement of Changes in Fiduciary Net Position For the Year Ended December 31, 2021

	Investment Trust Funds			
	State School	School Districts	Public Utility Districts	Recreation Districts
<b>Additions:</b>				
Contributions				
Taxes	\$ 134,607,848	\$ 127,245,916	\$ 2,596,159	\$ 6,478,534
Additions by Participants	177,514	567,831,145	20,965,098	5,513,844
Trust Revenues	-	651,473	-	-
Total Contributions	<u>\$ 134,785,362</u>	<u>\$ 695,728,533</u>	<u>\$ 23,561,257</u>	<u>\$ 11,992,378</u>
Investment Income				
Net Increase (Decrease) in Fair Value of Investments	\$ -	\$ (673,601)	\$ (14,310)	\$ (12,502)
Interest, Dividends & Other	-	65,611	94,939	3,396
Total Investment Income	<u>-</u>	<u>(607,989)</u>	<u>80,629</u>	<u>(9,106)</u>
Total Additions	\$ 134,785,362	\$ 695,120,544	\$ 23,641,886	\$ 11,983,272
<b>Deductions:</b>				
Distributions	\$ 134,918,839	\$ 701,032,920	\$ 20,541,568	\$ 10,151,948
Total Deductions	<u>134,918,839</u>	<u>701,032,920</u>	<u>20,541,568</u>	<u>10,151,948</u>
Increase (decrease) in Net position	\$ (133,477)	\$ (5,912,376)	\$ 3,100,318	\$ 1,831,324
Net Position as of January 1, 2021	\$ 464,569	\$ 191,793,518	\$ 4,189,768	\$ 4,402,039
Prior Period Adjustment	1,329,689	341,009	50,597	109,268
Net position as of January 1, 2021 - Restated	<u>\$ 1,794,258</u>	<u>\$ 192,134,527</u>	<u>\$ 4,240,366</u>	<u>\$ 4,511,307</u>
Net Position as of December 31, 2021	<u>\$ 1,660,781</u>	<u>\$ 186,222,151</u>	<u>\$ 7,340,683</u>	<u>\$ 6,342,630</u>

**Combining Statement of Changes in Fiduciary Net Position  
For the Year Ended December 31, 2021**

	<b>Investment Trust Funds</b>			
	Public Health District	Library Districts	Cities	Ports
<b>Additions:</b>				
Contributions				
Taxes	\$ -	\$ 16,030,185	\$ 37,205,818	\$ 6,065,448
Additions by Participants	18,503,956	406,784	2,473,827	3,415,244
Trust Revenues	-	-	-	-
Total Contributions	<u>\$ 18,503,956</u>	<u>\$ 16,436,969</u>	<u>\$ 39,679,646</u>	<u>\$ 9,480,692</u>
Investment Income				
Net Increase (Decrease) in Fair Value of Investments	\$ (23,682)	\$ (30,697)	\$ (279,522)	\$ (21,983)
Interest, Dividends & Other	6,979	518	54,470	2,620
Total Investment Income	<u>(16,703)</u>	<u>(30,179)</u>	<u>(225,053)</u>	<u>(19,363)</u>
Total Additions	\$ 18,487,253	\$ 16,406,790	\$ 39,454,593	\$ 9,461,329
<b>Deductions:</b>				
Distributions	\$ 15,965,830	\$ 15,269,848	\$ 18,676,313	\$ 9,293,307
Total Deductions	<u>15,965,830</u>	<u>15,269,848</u>	<u>18,676,313</u>	<u>9,293,307</u>
Increase (decrease) in Net position	\$ 2,521,423	\$ 1,136,942	\$ 20,778,280	\$ 168,022
Net Position as of January 1, 2021	\$ 4,160,446	\$ 7,846,196	\$ 41,267,998	\$ 6,547,482
Prior Period Adjustment	-	294,969	594,574	\$ 144,834
Net position as of January 1, 2021 - Restated	<u>\$ 4,160,446</u>	<u>\$ 8,141,165</u>	<u>\$ 41,862,572</u>	<u>\$ 6,692,316</u>
Net Position as of December 31, 2021	<u>\$ 6,681,869</u>	<u>\$ 9,278,107</u>	<u>\$ 62,640,852</u>	<u>\$ 6,860,338</u>

Water Districts	Fire Districts	Sewer Districts	Public Transport District	Public Authority	Jointly Governed Organization
\$ -	\$ 70,559,355	\$ -	\$ -	\$ -	\$ -
17,753,950	16,776,680	14,319,470	97,526,411	12,131,855	239,373
-	-	-	-	-	-
<u>\$ 17,753,950</u>	<u>\$ 87,336,034</u>	<u>\$ 14,319,470</u>	<u>\$ 97,526,411</u>	<u>\$ 12,131,855</u>	<u>\$ 239,373</u>
\$ (111,250)	\$ (409,659)	\$ (73,082)	\$ (324,921)	\$ (23,140)	\$ -
12,031	46,411	10,623	39,813	4,433	-
<u>(99,219)</u>	<u>(363,248)</u>	<u>(62,459)</u>	<u>(285,108)</u>	<u>(18,706)</u>	<u>-</u>
\$ 17,654,731	\$ 86,972,786	\$ 14,257,011	\$ 97,241,303	\$ 12,113,149	\$ 239,373
\$ 16,139,273	\$ 83,132,349	\$ 8,601,189	\$ 77,881,082	\$ 10,893,159	\$ 201,607
<u>16,139,273</u>	<u>83,132,349</u>	<u>8,601,189</u>	<u>77,881,082</u>	<u>10,893,159</u>	<u>201,607</u>
\$ 1,515,458	\$ 3,840,437	\$ 5,655,822	\$ 19,360,221	\$ 1,219,990	\$ 37,766
\$ 25,935,633	\$ 94,790,031	\$ 23,150,902	\$ 69,338,050	\$ 4,871,952	\$ 72,334
\$ -	\$ 1,026,807	\$ (6,354,334)	\$ -	\$ -	\$ -
<u>\$ 25,935,633</u>	<u>\$ 95,816,838</u>	<u>\$ 16,796,568</u>	<u>\$ 69,338,050</u>	<u>\$ 4,871,952</u>	<u>\$ 72,334</u>
<u>\$ 27,451,092</u>	<u>\$ 99,657,275</u>	<u>\$ 22,452,390</u>	<u>\$ 88,698,271</u>	<u>\$ 6,091,941</u>	<u>\$ 110,100</u>

# KITSAP COUNTY, WASHINGTON

## Combining Statement of Changes in Fiduciary Net Position For the Year Ended December 31, 2021

	Private Purpose		Totals
	Trust Funds	Custodial Funds	
	Private Purpose Trust Funds	Custodial Funds	Totals 2021
<b>Additions:</b>			
Contributions			
Taxes	\$ -	\$ 78,010	\$ 400,867,273
Additions by Participants	-	13,711,797	791,746,948
Trust Revenues	-	-	651,473
Total Contributions	\$ -	\$ 13,789,807	\$ 1,193,265,693
Investment Income			
Net Increase (Decrease) in Fair Value of Investments	\$ -	\$ (27)	\$ (1,998,376)
Interest, Dividends & Other	2	99	341,945
Total Investment Income	2	72	(1,656,431)
Total Additions	\$ 2	\$ 13,789,879	\$ 1,191,609,262
<b>Deductions:</b>			
Distributions to Participants	\$ -	\$ 12,960,776	\$ 1,135,660,007
Total Deductions	-	12,960,776	1,135,660,007
Increase (decrease) in Net Position	\$ 2	\$ 829,103	\$ 55,949,255
Net Position as of January 1, 2021	\$ 18,270	\$ 2,864,349	\$ 481,713,537
Prior Period Adjustment	\$ -	\$ -	\$ (2,462,587)
Net position as of January 1, 2020 - Restated	\$ 18,270	\$ 2,864,349	\$ 479,250,950
Net Position as of December 31, 2021	\$ 18,271	\$ 3,693,452	\$ 535,200,205



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# Statistical Section

Kitsap County Auditor | Financial Division

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# KITSAP COUNTY, WASHINGTON

## Statistical Section

The section of Kitsap County's Comprehensive Annual Financial Report presents detailed historical information and statistics to augment the information presented in the financial statements, note disclosures and required supplementary information.

This information is presented in a series of tables in the following categories and is designed to enhance the user's understanding of the county's overall financial health and condition.

### **Financial Trends (1 – 4)**

Information to help the user gain a better understanding of how the county's financial position has changed over time.

### **Revenue Capacity (5 – 8)**

Information to help the user assess and understand the factors that affect the county's ability to generate its own revenues, specifically its most significant revenue source, property taxes.

### **Debt Capacity (9 – 13)**

Information to assist the user in understanding and assessing the county's debt burden and its ability to issue additional debt.

### **Demographic and Economic (14 – 15)**

Information to help the user understand the socioeconomic environment within which the county operates. This information also allows the user to compare the county's performance with other similar governments.

### **Operating (16 – 18)**

Information about the county's operations and resources that help provide the user with the ability to understand and assess the county's economic condition, operations and activities.

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# KITSAP COUNTY, WASHINGTON

Table 1

## Net Position by Component Last Ten Fiscal Years

(amounts expressed in thousands)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Governmental activities										
Net investment in capital assets	\$ 325,882	\$ 319,654	\$ 320,748	\$ 326,360	\$ 335,511	\$ 347,090	\$ 356,325	\$ 360,900	\$ 365,179	\$ 375,577
Restricted	13,681	13,022	13,981	12,194	11,707	11,927	11,897	10,195	22,527	79,878
Unrestricted	53,902	86,958	97,403	63,595	65,851	88,553	95,949	110,498	121,487	107,923
Total governmental activities net position	<u>\$ 393,465</u>	<u>\$ 419,634</u>	<u>\$ 432,132</u>	<u>\$ 402,149</u>	<u>\$ 413,069</u>	<u>\$ 447,571</u>	<u>\$ 464,171</u>	<u>\$ 481,593</u>	<u>\$ 509,193</u>	<u>\$ 563,378</u>
Business-type activities										
Net investment in capital assets	\$ 53,332	\$ 61,483	\$ 80,135	\$ 70,080	\$ 85,810	\$ 96,670	\$ 108,139	\$ 105,742	\$ 92,805	\$ 107,160
Restricted	3,342	3,342	4,441	5,222	4,472	4,524	4,601	4,074	3,999	18,121
Unrestricted	62,209	54,738	41,054	51,756	49,834	47,614	58,858	58,575	82,270	71,109
Total business-type activities net position	<u>\$ 118,883</u>	<u>\$ 119,563</u>	<u>\$ 125,630</u>	<u>\$ 127,059</u>	<u>\$ 140,115</u>	<u>\$ 148,808</u>	<u>\$ 171,598</u>	<u>\$ 168,391</u>	<u>\$ 179,074</u>	<u>\$ 196,390</u>
Primary government										
Net investment in capital assets	\$ 379,215	\$ 381,137	\$ 400,883	\$ 396,440	\$ 421,321	\$ 443,761	\$ 464,463	\$ 466,642	\$ 457,984	\$ 482,737
Restricted	17,023	16,375	18,421	17,416	16,179	16,450	16,498	14,269	26,526	97,999
Unrestricted	116,111	141,685	138,458	115,352	115,685	136,167	154,807	169,073	203,757	179,032
Total primary government net position	<u>\$ 512,349</u>	<u>\$ 539,197</u>	<u>\$ 557,763</u>	<u>\$ 529,208</u>	<u>\$ 553,185</u>	<u>\$ 596,379</u>	<u>\$ 635,769</u>	<u>\$ 649,984</u>	<u>\$ 688,267</u>	<u>\$ 759,769</u>

# KITSAP COUNTY, WASHINGTON

Table 2

**Change in Net Position**  
**Last Ten Fiscal Years**  
(amounts expressed in thousands)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Expenses</b>										
Governmental Activities:										
General Government	\$ 24,934	\$ 19,290	\$ 25,090	\$ 21,904	\$ 23,378	\$ 26,393	\$ 25,226	\$ 26,348	\$ 38,779	\$ 44,235
Judicial Services	13,331	13,954	14,063	15,098	15,759	16,267	17,102	17,870	17,303	17,087
Public Safety	49,145	49,931	50,590	52,483	59,463	44,065	50,182	57,509	54,741	43,623
Physical Environment	3,288	3,342	3,493	4,045	3,746	976	1,221	4,404	3,461	4,700
Transportation	38,056	37,842	38,456	40,574	42,458	41,248	42,393	43,372	44,351	43,951
Health & Human Services	43,974	43,858	49,067	52,533	59,966	69,624	81,319	80,891	35,656	29,345
Economic Environment	6,747	6,459	7,004	6,623	7,180	8,612	11,299	8,773	10,182	9,542
Culture & Recreation	6,908	6,494	6,628	7,112	7,402	7,212	7,490	7,739	6,330	6,149
Interest on Long-Term Debt	5,399	4,715	4,359	4,287	3,637	3,359	3,050	2,801	2,470	2,210
<b>Total Governmental</b>	<b>\$ 191,782</b>	<b>\$ 185,885</b>	<b>\$ 198,752</b>	<b>\$ 204,660</b>	<b>\$ 222,989</b>	<b>\$ 217,755</b>	<b>\$ 239,281</b>	<b>\$ 249,706</b>	<b>\$ 213,275</b>	<b>\$ 200,841</b>
Business Type Activities										
Solid Waste	13,637	13,749	14,259	14,907	15,924	16,710	17,446	18,790	17,401	18,466
Sewer Utility	16,613	17,805	16,986	16,930	18,070	20,582	22,098	24,521	22,111	19,558
Surface Water	7,388	7,918	8,060	8,201	8,701	9,491	10,109	10,042	8,853	8,856
<b>Total Business Type Activities</b>	<b>\$ 37,638</b>	<b>\$ 39,472</b>	<b>\$ 39,306</b>	<b>\$ 40,038</b>	<b>\$ 42,695</b>	<b>\$ 46,784</b>	<b>\$ 49,653</b>	<b>\$ 53,353</b>	<b>\$ 48,365</b>	<b>\$ 46,880</b>
<b>Total Primary Government Expenses</b>	<b>\$ 229,420</b>	<b>\$ 225,357</b>	<b>\$ 238,058</b>	<b>\$ 244,698</b>	<b>\$ 265,685</b>	<b>\$ 264,539</b>	<b>\$ 288,933</b>	<b>\$ 303,059</b>	<b>\$ 261,640</b>	<b>\$ 247,722</b>
<b>Program Revenues</b>										
Governmental Activities										
Charges for Services										
General Government	\$ 8,639	\$ 9,077	\$ 8,743	\$ 9,061	\$ 9,512	\$ 9,289	\$ 10,050	\$ 11,622	\$ 11,507	\$ 11,712
Judicial Services	5,007	5,255	4,974	4,701	4,182	3,817	3,868	3,763	2,767	2,965
Public Safety	1,053	868	693	652	1,602	633	1,585	1,598	452	448
Physical Environment	4,224	4,361	4,844	5,826	7,087	7,959	8,125	7,142	7,732	8,569
Transportation	3,012	2,401	2,448	2,987	2,668	2,256	2,402	2,468	972	1,399
Health & Human Services	182	195	167	179	271	554	590	622	2,674	2,969
Economic Environment	91	100	78	-	-	-	-	-	-	-
Culture and Recreation	1,449	1,124	1,076	1,013	1,157	961	775	465	84	95
Operating Grants	66,458	66,651	78,453	75,878	87,466	87,778	98,756	97,791	65,578	66,573
Capital Grants and Contributions	2,556	3,035	1,463	6,369	7,259	9,422	2,873	2,999	5,764	2,679
<b>Total Governmental Activities</b>	<b>\$ 92,671</b>	<b>\$ 93,067</b>	<b>\$ 102,939</b>	<b>\$ 106,665</b>	<b>\$ 121,204</b>	<b>\$ 122,670</b>	<b>\$ 129,024</b>	<b>\$ 128,470</b>	<b>\$ 97,530</b>	<b>\$ 97,408</b>
Program Revenues										

Table 2 continues on next page

# KITSAP COUNTY, WASHINGTON

Table 2

**Change in Net Position**  
**Last Ten Fiscal Years**  
(amounts expressed in thousands)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<i>Table 2 continued from previous page</i>										
Business Type Activities										
Charges for Services										
Solid Waste	\$ 12,163	\$ 12,632	\$ 13,777	\$ 14,855	\$ 16,068	\$ 17,272	\$ 18,131	\$ 18,841	\$ 19,765	\$ 21,373
Sewer Utility	16,029	17,391	19,878	20,670	21,871	21,435	29,157	22,655	22,465	29,308
Surface Water	7,394	7,689	8,311	10,530	9,382	10,289	10,923	11,757	12,281	12,551
Golf	-	-	-	-	-	-	-	-	-	-
Operating Grants	998	1,161	2,265	1,882	4,948	4,105	11,650	1,447	1,336	1,361
Capital Grants and contributions	1,925	1,186	903	1,726	3,642	1,690	1,746	1,079	3,305	359
Total business-type activities	\$ 38,509	\$ 40,059	\$ 45,134	\$ 49,664	\$ 55,911	\$ 54,791	\$ 71,607	\$ 55,780	\$ 59,152	\$ 64,952
program revenues										
Total Primary Government	\$ 131,180	\$ 133,126	\$ 148,074	\$ 156,329	\$ 177,115	\$ 177,461	\$ 200,632	\$ 184,250	\$ 156,681	\$ 162,359
Program Revenues										
Net (Expense)/ Revenue										
Governmental Activities	(99,111)	(92,818)	(95,813)	(97,994)	(101,786)	(95,085)	(110,256)	(121,236)	(115,745)	(103,434)
Business-type activities	871	587	5,828	9,626	13,216	8,008	21,955	2,427	10,787	18,072
Total Primary Government Net Expense	\$ (98,240)	\$ (92,231)	\$ (89,985)	\$ (88,369)	\$ (88,570)	\$ (87,077)	\$ (88,302)	\$ (118,809)	\$ (104,958)	\$ (85,362)
<b>General Revenues and Other Changes in Net Position</b>										
Governmental activities										
Taxes										
Property taxes, levied for general purposes	\$ 56,249	\$ 57,360	\$ 58,720	\$ 59,764	\$ 60,221	\$ 61,717	\$ 63,397	\$ 64,593	\$ 68,194	\$ 68,244
Property taxes, levied for debt service	-	-	-	-	-	-	-	-	-	-
Sales & use taxes	27,008	27,667	32,383	35,976	39,436	37,377	51,203	50,196	53,425	63,644
Other taxes	11,062	12,288	11,958	13,349	13,918	12,765	12,522	16,174	15,072	17,818
Investment earnings	1,683	1,512	1,541	2,044	2,279	2,844	4,348	5,801	2,918	1,703
Miscellaneous	3,428	3,357	3,741	4,170	4,071	7,335	4,165	4,190	3,464	4,131
Special item - gain(loss) transfer of assets to Kitsap 911	(2,578)	(1,181)	-	-	(7,212)	-	-	-	-	-
Extraordinary item - gain(loss) on annexation	(1,081)	-	-	-	-	-	-	-	-	-
Special item - gain - Housing Kitsap receivable	-	16,090	-	-	-	-	-	-	-	-
Special item - loss on demolition of building	(1,977)	-	-	-	(508)	-	-	-	-	-
Transfers	349	350	378	472	350	395	262	(2,797)	158	556
Total Governmental activities	\$ 94,143	\$ 117,443	\$ 108,722	\$ 115,775	\$ 112,556	\$ 122,433	\$ 135,897	\$ 138,158	\$ 143,231	\$ 156,096
Business-type activities										
Investment earnings	\$ 649	\$ 442	\$ 346	\$ 393	\$ 496	\$ 655	\$ 1,100	\$ 1,771	\$ 892	\$ (199)
Miscellaneous	-	-	-	-	-	-	(2,36)	-	-	-
Special item - gain(loss) on sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers	(349)	(350)	(378)	(472)	(350)	(395)	(262)	2,797	(158)	(556)
Total business-type activities	\$ 300	\$ 92	\$ (32)	\$ (79)	\$ 146	\$ 260	\$ 835	\$ 4,569	\$ 734	\$ (755)
Total Primary Government	\$ 94,443	\$ 117,535	\$ 108,690	\$ 115,696	\$ 112,702	\$ 122,693	\$ 136,732	\$ 142,727	\$ 143,965	\$ 155,341
<b>Change in Net Position</b>										
Governmental activities	(4,968)	24,625	12,909	17,781	10,771	27,349	25,641	16,923	27,486	52,663
Business Type activities	1,171	679	5,797	9,546	13,362	8,268	22,790	6,996	11,521	17,316
Total Primary Government	\$ (3,797)	\$ 25,304	\$ 18,705	\$ 27,327	\$ 24,133	\$ 35,616	\$ 48,431	\$ 23,918	\$ 39,007	\$ 69,979

# KITSAP COUNTY, WASHINGTON

Table 3

## Fund Balances of Governmental Funds Last Ten Fiscal Years

(amounts expressed in thousands)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>General Fund (1)</b>										
Nonspendable	\$ 443	\$ 418	\$ 387	\$ 376	\$ 365	\$ 474	\$ 465	\$ 481	\$ 447	\$ 434
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	18,018	18,395	20,589	18,455	20,681	25,807	28,904	27,005	29,469	34,929
<b>Total General Fund</b>	<u>\$ 18,461</u>	<u>\$ 18,813</u>	<u>\$ 20,976</u>	<u>\$ 18,830</u>	<u>\$ 21,045</u>	<u>\$ 26,281</u>	<u>\$ 29,368</u>	<u>\$ 27,486</u>	<u>\$ 29,916</u>	<u>\$ 35,362</u>
<b>All Other Governmental Funds</b>										
Nonspendable	\$ 9,260	\$ 8,710	\$ 8,150	\$ 7,580	\$ 7,000	\$ 6,610	\$ 5,900	\$ 5,160	\$ -	\$ -
Restricted	26,728	29,646	35,920	42,592	48,598	56,422	64,013	61,331	76,296	91,808
Committed	32,334	35,309	37,410	39,811	33,258	36,846	29,623	32,197	32,184	31,120
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	(268)	(136)	(47)	(6)	(165)	(90)	-	-	(2,223)
<b>Total all other Governmental Funds</b>	<u>\$ 68,322</u>	<u>\$ 73,397</u>	<u>\$ 81,345</u>	<u>\$ 89,936</u>	<u>\$ 88,851</u>	<u>\$ 99,713</u>	<u>\$ 99,446</u>	<u>\$ 98,689</u>	<u>\$ 108,480</u>	<u>\$ 120,705</u>

(1) General Fund's Fund Balance includes fund balances of funds previously classified as Special Revenue funds, that did not meet the Special Revenue fund definition of GASB Statement No. 54. See Note 1. E. 13 for details.

# KITSAP COUNTY, WASHINGTON

Table 4

## Changes in Fund Balances, Governmental Funds Last Ten Fiscal Years

(amounts expressed in thousands)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Revenues</b>										
Property Taxes	\$ 56,249	\$ 57,360	\$ 58,720	\$ 59,764	\$ 60,221	\$ 61,717	\$ 63,394	\$ 64,593	\$ 66,219	\$ 68,369
Retail Sales & Use Taxes	27,008	27,667	32,383	35,976	39,436	37,377	51,203	50,196	53,425	63,644
Other Taxes	11,062	12,288	11,958	13,349	13,918	12,765	12,524	16,174	15,072	17,818
Licenses and Permits	2,782	2,917	3,315	4,144	5,605	6,167	6,461	5,184	5,863	6,534
Intergovernmental	68,703	69,686	79,916	82,252	94,724	97,200	101,628	100,817	71,342	69,251
Charges for Services	14,605	14,568	14,370	15,528	16,557	15,201	15,811	17,560	18,743	19,956
Fines & Forfeits	3,105	2,660	2,541	2,382	2,181	2,084	2,177	2,145	1,582	1,667
Investment Earnings	1,682	1,512	1,541	2,044	2,279	2,844	4,343	5,801	2,918	1,703
Miscellaneous	3,415	3,343	4,005	4,088	4,070	7,334	4,165	4,190	3,464	4,131
<b>Total Revenues</b>	<b>\$ 188,611</b>	<b>\$ 192,001</b>	<b>\$ 208,750</b>	<b>\$ 219,528</b>	<b>\$ 238,991</b>	<b>\$ 242,689</b>	<b>\$ 261,705</b>	<b>\$ 266,661</b>	<b>\$ 238,628</b>	<b>\$ 253,073</b>
<b>Expenditures</b>										
Current:										
General Government	\$ 25,254	\$ 25,000	\$ 27,248	\$ 26,888	\$ 28,544	\$ 29,565	\$ 31,089	\$ 32,715	\$ 45,623	\$ 48,784
Judicial Services	13,312	13,938	14,045	15,081	15,742	16,250	17,082	17,847	17,257	16,809
Public Safety	44,512	45,200	46,318	51,164	52,186	44,474	53,734	57,961	58,414	59,143
Physical Environment	3,289	3,342	3,493	4,122	3,746	976	1,282	4,404	3,793	4,366
Transportation	25,215	25,193	25,937	28,334	30,644	29,592	30,435	32,909	30,393	31,452
Health & Human Services	43,834	43,718	48,928	52,479	59,826	68,631	81,238	80,825	35,590	29,279
Economic Environment	6,743	6,455	7,000	6,542	7,177	9,554	11,295	8,770	10,179	9,540
Culture and Recreation	5,595	5,266	5,447	5,942	6,094	6,009	6,207	6,416	5,001	4,839
Debt Service										
Principal	9,803	23,057	6,189	6,424	6,695	8,923	7,196	9,840	6,807	6,075
Interest and Other Charges	5,075	4,553	4,359	4,287	3,637	3,329	3,049	2,801	2,609	2,252
Capital Outlay	4,406	6,216	11,267	11,411	20,045	16,105	15,606	7,368	17,660	12,453
<b>Total Expenditures</b>	<b>\$ 187,038</b>	<b>\$ 201,938</b>	<b>\$ 200,231</b>	<b>\$ 212,675</b>	<b>\$ 234,338</b>	<b>\$ 233,408</b>	<b>\$ 258,212</b>	<b>\$ 261,856</b>	<b>\$ 233,326</b>	<b>\$ 224,991</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ 1,573	\$ (9,937)	\$ 8,518	\$ 6,853	\$ 4,653	\$ 9,281	\$ 3,493	\$ 4,805	\$ 5,302	\$ 28,082

Table 4 continues on next page



# KITSAP COUNTY, WASHINGTON

Table 4

## Changes in Fund Balances, Governmental Funds Last Ten Fiscal Years

(amounts expressed in thousands)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<i>Table 4 continued from previous page</i>										
<b>Other Financing Sources (Uses):</b>										
Proceeds from BANS	\$ 492	\$ 220	-	-	-	-	-	-	-	-
Bonds Issued	-	53,278	-	24,509	-	-	-	-	8,596	6,760
Premiums on Bonds	-	-	-	-	-	-	-	-	-	-
Payment to Bond Refunding Escrow Agent	-	(37,914)	-	(24,412)	-	-	-	-	(2,625)	(8,061)
Sale of Capital Assets	567	117	1,659	104	378	478	9	-	1,436	-
Transfers In	17,659	31,582	14,420	16,428	20,802	14,435	19,111	26,217	15,891	19,222
Transfers Out	(17,607)	(31,982)	(14,077)	(16,932)	(24,854)	(14,667)	(20,954)	(34,160)	(16,492)	(23,097)
Total Other Financing Sources & Uses	<u>\$ 1,111</u>	<u>\$ 15,301</u>	<u>\$ 2,002</u>	<u>\$ (303)</u>	<u>\$ (3,673)</u>	<u>\$ 245</u>	<u>\$ (1,835)</u>	<u>\$ (7,943)</u>	<u>\$ 6,806</u>	<u>\$ (5,175)</u>
<b>Special Items</b>										
Payment of Assumed Debt	-	-	-	-	-	-	-	-	-	-
Special Item-Sales of Pledged Assets	3,688	121	-	-	-	-	-	-	-	-
Total Special Items	<u>3,688</u>	<u>121</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 6,372</u>	<u>\$ 5,485</u>	<u>\$ 10,521</u>	<u>\$ 6,550</u>	<u>\$ 980</u>	<u>\$ 9,526</u>	<u>\$ 1,659</u>	<u>\$ (3,138)</u>	<u>\$ 12,108</u>	<u>\$ 22,906</u>
Debt Service as a Percentage of										
Non-capital Expenditures	<u>8.1%</u>	<u>14.1%</u>	<u>5.6%</u>	<u>5.3%</u>	<u>4.8%</u>	<u>5.6%</u>	<u>4.2%</u>	<u>5.0%</u>	<u>4.4%</u>	<u>3.9%</u>

# KITSAP COUNTY, WASHINGTON

Table 5

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

(amounts expressed in thousands)

Fiscal Year	REAL PROPERTY		PERSONAL PROPERTY		TOTALS		Ratio of Total Assessed Value To Total Estimated Actual Value	Total Kitsap County Levy Rate per \$1,000
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
2012	\$ 26,438,990	\$ 29,773,637	\$ 412,734	\$ 464,790	\$ 26,851,724	\$ 30,238,427	88.8%	2.65
2013	\$ 25,423,782	\$ 27,604,640	\$ 394,485	\$ 428,322	\$ 25,818,267	\$ 28,032,962	92.1%	2.65
2014	\$ 25,194,072	\$ 26,586,892	\$ 406,644	\$ 446,861	\$ 25,600,716	\$ 28,132,655	91.0%	2.90
2015	\$ 26,394,721	\$ 28,049,650	\$ 399,946	\$ 425,022	\$ 26,794,667	\$ 28,474,673	94.1%	2.83
2016	\$ 27,555,323	\$ 30,995,864	\$ 397,422	\$ 447,044	\$ 27,952,754	\$ 31,442,908	88.9%	2.77
2017	\$ 30,533,938	\$ 34,307,796	\$ 394,695	\$ 406,483	\$ 30,928,633	\$ 34,673,355	89.2%	2.77
2018	\$ 33,429,777	\$ 37,519,391	\$ 396,288	\$ 444,768	\$ 33,826,065	\$ 37,964,158	89.1%	2.58
2019	\$ 37,484,257	\$ 41,510,806	\$ 414,430	\$ 423,752	\$ 37,898,687	\$ 41,934,558	90.3%	2.42
2020	\$ 41,351,385	\$ 45,541,173	\$ 431,985	\$ 475,754	\$ 41,783,370	\$ 46,016,927	90.8%	2.21
2021	\$ 44,040,087	\$ 48,716,910	\$ 453,349	\$ 501,492	\$ 44,493,436	\$ 49,218,402	90.4%	1.99

Source: Kitsap County Assessor

# KITSAP COUNTY, WASHINGTON

Table 6

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

Fiscal Year	Kitsap County			Other Taxing Districts							Totals
	Kitsap County*	County Roads	Total Kitsap County	School Districts	Fire Districts	Port Districts	Cities	Public Library	Public Utility District	Other (1)	
2012	1.13	1.52	2.65	6.19	1.82	0.53	1.95	0.37	0.08	1.59	15.18
2013	1.20	1.61	2.81	6.69	1.85	0.30	2.01	0.40	0.09	0.91	15.06
2014	1.24	1.66	2.90	6.76	1.87	0.32	2.05	0.40	0.09	1.08	15.47
2015	1.20	1.63	2.83	6.47	1.90	0.31	1.98	0.39	0.08	0.91	14.95
2016	1.17	1.60	2.77	6.54	2.11	0.31	1.94	0.38	0.08	1.07	15.28
2017	1.09	1.49	2.58	6.06	1.96	0.28	1.80	0.35	0.07	1.00	14.18
2018	1.02	1.40	2.42	6.54	1.90	0.26	1.68	0.43	0.07	1.00	14.38
2019	0.93	1.28	2.21	5.30	1.88	0.24	1.52	0.39	0.06	0.86	12.46
2020	0.87	1.20	2.07	5.81	1.99	0.22	1.47	0.37	0.06	0.58	12.57
2021	0.83	1.15	1.98	5.83	1.74	0.21	1.41	0.36	0.06	0.80	12.39

Source: Kitsap County Assessor

(1) Includes Current Expense, Conservation Futures, and Kitsap 911 Facility.

# KITSAP COUNTY, WASHINGTON

Table 7

## Principal Property Taxpayers December 31, 2021

Current Year and Nine Years Ago  
Reported in Thousands

Name	2021			2012		
	Assessed Value	Rank	Percent of County Assessed Value**	Assessed Value	Rank	Percent of County Assessed Value**
Puget Sound Energy	206,087	1	0.459%	117,671	1	0.434%
10315 Silverdale Way Holdings LLC	65,544	2	0.146%			
Wal-Mart	62,999	3	0.140%	41,018	4	0.151%
Fairgrounds Road LLC	61,954	4	0.138%	31,013	8	0.114%
NA Mariners Glen 68 LP	57,929	5	0.129%	20,517	14	0.076%
CG Silverdale LLC & JSP Silverdale LLC	56,317	6	0.126%			
Santa Fe Ridge Apartments Property Owner LLC	53,064	7	0.118%	19,604	16	
Silverdale Centercal Owner LLC	50,724	8	0.113%			
Trillium Heights Apartments	49,570	9	0.110%			
Bourgeois Port Orchard LLC ET AL	49,488	10	0.110%			
JSP Wellington Owner LLC & GB Wellington Owner LLC	49,298	11	0.110%			
Qwest Corporation	44,971	12	0.100%	53,484	3	0.197%
Hightland 2 LLC & EMI Ridgetop LLC & Del Ray Plaza I	43,993	13	0.098%			
Diplomat Inverness Cliffs 2nd Lever ET AL	43,389	14	0.097%			
Compass Signature Apartments LLC	41,441	15	0.092%			
PK 1 Silverdale Shopping Center LLC	35,281	16	0.079%	33,075	7	0.122%
Comcast Cable Communications Management LLC	35,047	17	0.078%			
LBG Bainbridge LLC	34,704	18	0.077%			
BL Apartments LLC	32,317	19	0.072%			
SP/LLU Insignia LLC	31,372	20	0.070%			
PPR Kitsap Mall LLC J325				78,868	2	0.291%
Kitsap Credit Union				28,052	11	0.103%
Cascade Natural Gas				28,116	10	0.104%
United Telephone Co of the NW				23,227	13	0.086%
ABS WA O LLC (Albertsons)				37,798	5	0.139%
Home Depot USA Inc				19,769	15	0.073%
Fred Meyer				37,020	6	0.136%
Olhava Associates Ltd Ptntp				19,250	17	0.071%
Mentor JP				25,327	12	0.093%
ONL IDA Seven Stones LLC				19,134	18	0.071%
GFS Wellington LLC				18,194	19	0.067%
Treetops Investors LLC				18,037	20	0.066%
Ryan Tim Properties				28,975	9	0.107%
	<u>\$ 1,105,489</u>		<u>2.464%</u>	<u>\$ 698,149</u>		<u>2.501%</u>
Assessed Value	44,867	2021		27,132	2012	

Source: Kitsap County Assessor

# KITSAP COUNTY, WASHINGTON

Table 8

## Property Tax Levies and Collections\* Last Ten Fiscal Years

Fiscal Year	Taxes Levied for the Year (Original Levy)		Total Adjusted Tax Levy	Collected in the Year of the Levy		Collections in Subsequent Years	Total Collections to Date		Total Uncollected Taxes (2)	
	Adjustments (1)			Amount	Percentage of Levy		Amount	Percentage of Adj Levy	Amount	Percentage of Adj Levy
2012	\$ 56,410,557	\$ (203,345)	\$ 56,207,212	\$ 54,763,640	97.08%	\$ 1,379,049	\$ 56,142,689	99.89%	\$ 64,524	0.11%
2013	\$ 57,248,798	\$ (108,181)	\$ 57,140,617	\$ 55,825,744	97.51%	\$ 1,316,178	\$ 57,141,922	100.00%	\$ (1,305)	0.00%
2014	\$ 58,327,285	\$ (72,653)	\$ 58,254,632	\$ 57,263,948	98.18%	\$ 943,677	\$ 58,207,625	99.92%	\$ 47,007	0.08%
2015	\$ 59,452,629	\$ (75,404)	\$ 59,377,225	\$ 58,546,937	98.48%	\$ 774,391	\$ 59,321,328	99.91%	\$ 55,897	0.09%
2016	\$ 60,119,406	\$ (106,766)	\$ 60,012,640	\$ 59,245,780	98.55%	\$ 669,501	\$ 59,915,281	99.84%	\$ 97,359	0.16%
2017	\$ 61,718,967	\$ (66,203)	\$ 61,652,764	\$ 60,958,421	98.77%	\$ 610,262	\$ 61,568,683	99.86%	\$ 84,081	0.14%
2018	\$ 63,258,481	\$ (2,718)	\$ 63,255,763	\$ 62,584,880	98.94%	\$ 549,211	\$ 63,134,091	99.81%	\$ 121,672	0.19%
2019	\$ 64,543,372	\$ 21,984	\$ 64,565,356	\$ 63,910,471	99.02%	\$ 505,995	\$ 64,416,466	99.77%	\$ 148,890	0.23%
2020	\$ 66,538,771	\$ (154,584)	\$ 66,384,187	\$ 65,609,794	98.60%	\$ 430,517	\$ 66,040,311	99.48%	\$ 343,876	0.52%
2021	\$ 68,251,423	\$ (372,326)	\$ 67,879,097	\$ 67,659,860	99.13%	\$ -	\$ 67,659,860	99.68%	\$ 219,237	0.32%

Source: Kitsap County Treasurer

\* Excludes Agency Funds.

Note: The levy of any given fiscal year is based on the assessed values from the tax roll of the preceding calendar year

(1) Adjustments in original levy are due to omits, cancellations and supplements during the fiscal year.

(2) The amounts in the total uncollected taxes column are cumulative totals of all taxes levied at the end of the year.

# KITSAP COUNTY, WASHINGTON

Table 9

## Ratios of Outstanding Debt by Type Last Ten Fiscal Years

(amounts expressed in thousands, except per capita amount)

Fiscal Year	Governmental Activities			Business-Type Activities			Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	General Obligation Bonds	Special Assessment Bonds	Other Debt (2)	Sewer Bonds	General Obligation Bonds	Other Debt (2)			
2012	\$ 84,644	\$ -	\$ 22,489	\$ 48,650	\$ -	\$ 11,484	\$ 167,267	1.476%	\$ 657
2013	\$ 98,890	\$ -	\$ 2,937	\$ 46,595	\$ -	\$ 12,019	\$ 160,441	1.413%	\$ 635
2014	\$ 93,465	\$ -	\$ 2,734	\$ 44,440	\$ -	\$ 11,329	\$ 151,968	1.265%	\$ 599
2015	\$ 86,085	\$ -	\$ 2,525	\$ 59,540	\$ -	\$ 10,398	\$ 158,547	1.261%	\$ 611
2016	\$ 80,275	\$ -	\$ 2,324	\$ 57,175	\$ -	\$ 9,459	\$ 149,233	1.130%	\$ 567
2017	\$ 72,275	\$ -	\$ 2,092	\$ 55,515	\$ -	\$ 8,512	\$ 138,394	0.998%	\$ 519
2018	\$ 66,025	\$ -	\$ 1,858	\$ 53,710	\$ -	\$ 7,556	\$ 129,149	0.877%	\$ 479
2019	\$ 57,080	\$ -	\$ 1,855	\$ 49,915	\$ -	\$ 15,213	\$ 124,063	0.797%	\$ 456
2020	\$ 55,850	\$ -	\$ 1,697	\$ 48,085	\$ -	\$ 14,392	\$ 120,025	0.725%	\$ 440
2021	\$ 49,450	\$ -	\$ 1,543	\$ 46,165	\$ -	\$ 12,636	\$ 109,794	N/A	N/A

Source: Kitsap County Treasurer

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

(1) See the Schedule of Demographic and Economic Statistics for personal income and population data.

(2) Other Debt - Governmental Activities includes notes payable Bremerton Government Center, Bank of America/KCCHA debt refinance;  
Other Debt - Business Type Activities includes various Public Works Trust Fund debt.

# KITSAP COUNTY, WASHINGTON

Table 10

## Ratios of General Bonded Debt Outstanding Last Ten Fiscal Years

(amounts expressed thousands, except per capita amount)

Fiscal Year	General Obligation Bonds	Less: Amounts Available in Debt Service Funds	Total Net Bonded General Obligation Debt	Net Bonded General Obligation Debt as a Percentage of Estimated Actual Value of Property	Net Bonded General Obligation Debt Per Capita (1)
2012	\$ 84,644	\$ 10,291	\$ 74,353	0.25%	\$ 294
2013	\$ 98,890	\$ 10,260	\$ 88,630	0.32%	\$ 350
2014	\$ 93,465	\$ 10,402	\$ 83,063	0.30%	\$ 325
2015	\$ 86,085	\$ 10,604	\$ 75,481	0.27%	\$ 291
2016	\$ 80,275	\$ 10,995	\$ 69,280	0.25%	\$ 263
2017	\$ 72,275	\$ 8,708	\$ 63,567	0.23%	\$ 240
2018	\$ 66,025	\$ 9,094	\$ 56,931	0.20%	\$ 211
2019	\$ 57,080	\$ 6,563	\$ 50,517	0.18%	\$ 185
2020	\$ 55,850	\$ 5,917	\$ 49,933	0.18%	\$ 183
2021	\$ 49,450	\$ 5,158	\$ 44,292	0.14%	\$ 161

Source: Kitsap County Treasurer, Kitsap County Assessor

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.  
See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property

(1) Population data can be found in the Schedule of Demographic and Economic Statistics.

# KITSAP COUNTY, WASHINGTON

Table 11

## Computation of Direct and Overlapping Debt December 31, 2021

<u>Jurisdiction</u>	<u>Net Debt Outstanding</u>	<u>Percentage Applicable to Kitsap County</u>	<u>Amount Applicable to Kitsap County</u>
<u>Direct:</u>			
Kitsap County	<u>\$ 50,992,594</u>	100%	<u>\$ 50,992,594</u>
<u>Overlapping debt:</u>			
Cities	\$ 50,450,932	100%	\$ 50,450,932
School Districts	\$ 294,134,562	100%	\$ 294,134,562
Park Districts	\$ 18,010,000	100%	\$ 18,010,000
Fire Districts	\$ 36,437,430	100%	\$ 36,437,430
Port Districts	\$ 3,637,193	100%	\$ 3,637,193
Utility Districts	<u>\$ 5,558,000</u>	100%	<u>\$ 5,558,000</u>
Total Overlapping	\$ 408,228,117		\$ 408,228,117
Total Direct & Overlapping	<u><u>\$ 459,220,711</u></u>		<u><u>\$ 459,220,711</u></u>

Note: All overlapping governments with debt are contained within the boundaries of the County.

Source: Kitsap County Treasurer



# KITSAP COUNTY, WASHINGTON

Table 12

## Legal Debt Margin Information Last Ten Fiscal Years

(amounts expressed in thousands)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Debt Limit	\$ 678,312	\$ 652,991	647,773	\$ 679,005	\$ 708,255	\$ 781,756	\$ 854,443	\$ 956,852	\$ 1,053,705	\$ 1,121,677
Total net debt applicable to limit	107,133	101,827	96,199	88,610	82,599	74,367	67,883	58,935	57,547	50,993
Legal debt margin	<u>\$ 571,179</u>	<u>\$ 551,163</u>	<u>\$ 551,574</u>	<u>\$ 590,395</u>	<u>\$ 625,655</u>	<u>\$ 707,389</u>	<u>\$ 786,560</u>	<u>\$ 897,917</u>	<u>\$ 996,158</u>	<u>\$ 1,070,684</u>
Total net debt applicable to the limit as a percentage of debt limit	15.79%	15.59%	14.85%	13.05%	11.66%	9.51%	7.94%	6.16%	5.46%	4.55%

### Legal Debt Margin Calculation for Fiscal Year 2021

Total assessed value	\$ 44,867,089
Debt limit (2.5% of total assessed value)	1,121,677
Debt applicable to limit:	
General Obligation bonds	49,450
Other debt	1,543
Total net debt applicable to limit	<u>50,993</u>
Legal debt margin	<u>\$ 1,070,684</u>

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

**KITSAP COUNTY, WASHINGTON**

Table 13

**Pledged Revenue Coverage  
Last Ten Fiscal Years**

(amounts expressed in thousands)

Fiscal Year	Sewer Revenue Bonds							Special Assessment Bonds					
	Sewer Charges and Other (1)	Less: Operating Expenses (2)	Net Available Revenue	Debt Service			Coverage	Special Assessment Collections	Debt Service				
				Principal	Interest	Total			Principal	Interest	Total	Coverage	
2012	\$ 16,410,931	\$ 10,228,273	\$ 6,182,658	\$ 1,970,000	\$ 2,163,577	\$ 4,133,577	1.50	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
2013	\$ 17,660,732	\$ 11,089,471	\$ 6,571,261	\$ 2,055,000	\$ 2,159,958	\$ 4,214,958	1.56	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
2014	\$ 20,088,432	\$ 10,000,593	\$ 10,087,839	\$ 2,155,000	\$ 2,048,381	\$ 4,203,381	2.40	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
2015	\$ 20,892,496	\$ 9,423,863	\$ 11,468,633	\$ 2,260,000	\$ 2,278,469	\$ 4,538,469	2.53	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
2016	\$ 22,176,139	\$ 11,014,625	\$ 11,161,514	\$ 2,365,000	\$ 2,341,294	\$ 4,706,294	2.37	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
2017	\$ 21,812,611	\$ 11,313,325	\$ 10,499,286	\$ 1,660,000	\$ 2,317,941	\$ 3,977,941	2.64	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
2018	\$ 29,714,502	\$ 11,697,483	\$ 18,017,019	\$ 1,805,000	\$ 2,255,509	\$ 4,060,509	4.44	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
2019	\$ 23,647,841	\$ 11,650,695	\$ 11,997,146	\$ 3,795,000	\$ 2,294,268	\$ 6,089,268	1.97	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
2020	\$ 22,965,943	\$ 12,397,969	\$ 10,567,974	\$ 1,830,000	\$ 1,533,676	\$ 3,363,676	3.14	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
2021	\$ 29,200,235	\$ 9,972,791	\$ 19,227,444	\$ 1,920,000	\$ 1,438,191	\$ 3,358,191	5.73	\$ -	\$ -	\$ -	\$ -	\$ -	N/A

Note: Details regarding the government's outstanding debt can be found in the notes to the financial statements.

(1) Sewer charges and other includes investment earnings but not tap fees.

(2) Operating expenses do not include interest or depreciation.

# KITSAP COUNTY, WASHINGTON

Table 14

## Demographic Statistics Last Ten Fiscal Years

<b>Fiscal Year</b>	<b>Population (1)</b>	<b>Personal Income (millions of dollars) (2)</b>	<b>Per Capita Personal Income (3)</b>	<b>School Enrollment (4)</b>	<b>Unemployment Rate (5)</b>
2012	252,907	11,336	44,558	38,888	7.9
2013	253,217	11,352	44,953	38,411	7.2
2014	255,971	12,011	47,369	38,255	6.1
2015	259,034	12,571	48,450	37,942	5.7
2016	263,471	13,205	50,131	39,020	5.6
2017	265,268	13,867	52,009	38,626	4.8
2018	269,280	14,718	54,597	38,299	4.6
2019	272,342	15,575	57,197	39,085	4.7
2020	272,200	16,559	60,704	39,820	7.7
2021	274,314	N/A	N/A	37,028	5.0

Sources:

(1), (2), (3), (5) Washington Employment Security Department Kitsap County Profile - updated years prior to 2021 using most current data tables.

(4) Washington Office of Superintendent of Public Instruction Enrollment Reports.

# KITSAP COUNTY, WASHINGTON

Table 15

## Principal Employers Current year and Ten Years Ago

EMPLOYER	2021			2011		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Naval Base Kitsap (1)	33,800	1	36.98%	30,649	1	36.97%
St. Michael / CHI Franciscan	2,500	2	2.74%			
Washington State	2,000	3	2.19%			
Central Kitsap School District	1,550	4	1.70%	1,491	3	1.80%
North Kitsap School District	1,200	5	1.31%	824	9	0.99%
South Kitsap School District	1,150	6	1.26%	1,002	8	1.21%
Kitsap County	1,140	7	1.25%	1,169	6	1.41%
Port Madison Enterprises	925	8	1.01%	770	10	0.93%
Bremerton School District	750	9	0.82%			
Haselwood Auto Group	710	10	0.78%			
Olympic College				1,359	4	1.64%
Harrison Medical Center				2,379	2	2.87%
Walmart				1,003	7	1.21%
WA State Government				1,262	5	1.52%
<b>Total</b>	<b>45,725</b>		<b>50.03%</b>	<b>41,908</b>		<b>50.55%</b>
Total non-farm employment	91,400			82,900		

Sources:

Kitsap Regional Economic Development Alliance

Employment Security Department Government-Washington

Principal Employers Data for 2011 is presented here because data for 2012 is not available

(1) "Naval Base Kitsap" is the total of all military bases in Kitsap County

# KITSAP COUNTY, WASHINGTON

Table 16

## Full-time Equivalent County Employees by Function Last Ten Fiscal Years

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Governmental Activities:										
General Government										
Administrative Services	9	10	11	11	11	10	15	15	14	14
Assessor	23	22	22	22	22	23	23	23	23	22
Auditor	29	28	28	28	28	29	29	29	30	28
Commissioners	10	11	12	12	12	12	12	12	12	11
ER&R	16	16	16	16	16	16	16	16	16	15
Facilities Maintenance	21	11	11	11	11	12	12	12	23	21
Information Services	35	41	41	42	42	45	46	46	46	39
Personnel	12	13	13	15	15	14	14	14	14	14
Purchasing	2	1	2	1	1	1	1	1	1	1
Self insurance	1	2	2	2	2	3	3	3	3	5
Treasurer	11	11	11	12	12	12	12	12	12	11
Workers Compensation	2	2	2	1	1	2	2	2	2	2
Total General Government	171	168	171	174	174	179	185	185	196	183
Judicial Services:										
Public Safety	172	173	178	183	183	179	178	182	182	175
Public Safety	393	394	398	400	400	333	321	333	347	312
Physical Environment	3	3	3	3	3	6	6	6	6	6
Transportation	142	137	140	140	148	146	148	148	148	144
Health & Human Services	84	80	81	78	82	84	83	83	83	86
Economic Environment	48	52	57	63	67	70	80	80	78	73
Culture and Recreation	31	33	34	36	36	37	42	43	43	39
Total Governmental	873	872	891	903	919	855	858	875	887	835
Business Type Activities:										
Solid Waste	25	26	26	24	24	24	29	29	26	30
Sewer Utility	64	66	66	65	65	65	65	66	66	66
Surface Water	30	30	32	33	34	35	40	40	40	39
Total Business Type Activities	119	122	124	122	123	124	134	135	132	135
Total Government	1163	1162	1186	1199	1216	1158	1177	1195	1215	1153

Source: Kitsap County Budget Book Appendix E; authorized positions.

# KITSAP COUNTY, WASHINGTON

Table 17

## Operating Indicators by Function/ Program Last Ten Fiscal Years

Function	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Judicial Services										
Prosecutor										
Total Criminal Referrals	14,309	13,743	12,211	11,210	11,113	11,962	13,003	10,905	9,423	N/A
Public Safety										
Sheriffs										
Complaint Reports	14,238	13,670	13,479	12,607	N/A	13,803	14,278	13,900	14,300	13,537
Jail										
Bookings	9,031	8,813	8,606	8,130	8,436	8,640	8,498	9,000	5,606	6,500
Average Daily Jail Population	396	450	448	387	399	413	415	425	250	285
Transportation										
Roads										
Sealcoating (center ln. miles) (1)	12.54	14.62	14.64	17.34	16.63	19.30	22.52	12.13	0.00	18.70
Maintenance Overlays (center ln. miles) (1)	17.01	18.33	28.89	33.38	18.54	14.64	14.57	13.05	12.00	13.38
Business Type Activities										
Sewer Utility										
Total Treated Sewage (gallons) (1)	1,461,400	1,352,000	1,500,000	1,439,000	1,541,000	1,560,000	1,463,000	1,387,100	1,412,696	1,495,122
Sewer Permits Issued	112	171	77	51	156	162	154	155	202	237
Surface and Storm Water Management										
Catch Basins Maintained	7,566	6,196	7,566	10,799	11,000	11,193	7,399	7,611	8,348	8,175
Number of Request for Action	203	131	122	173	203	93	214	421	492	180
Solid Waste										
Tons of Garbage Disposed	176,398	178,081	187,914	193,432	207,038	214,612	221,828	220,145	219,642	222,903
Tons of Recyclables Collected	36,730	31,053	30,649	36,572	40,790	40,953	38,190	41,446	41,625	41,216

Sources: Various County Departments

Note: Some indicators are not available for government functions (N/A).

(1) Reported in thousands

# KITSAP COUNTY, WASHINGTON

Table 18

## Capital Asset Statistics by Function Last Ten Fiscal Years

Function	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Judicial Services (1)										
Superior Court Rooms	8	8	8	8	8	8	8	8	8	9
District Court Rooms	4	4	4	4	4	4	4	4	4	4
Public Safety										
Sheriffs										
Stations	3	3	3	3	3	3	3	3	3	3
Jail										
Beds (2)	587	587	587	587	587	587	587	587	587	544
Juvenile Detention Center										
Beds	103	103	103	103	103	103	103	103	103	105
Transportation										
Roads										
Miles of Roads Maintained	904	915	915	907	918	916	915	917	914	914
Traffic Signals	44	45	46	44	44	44	45	45	44	45
Street Lights	554	772	777	777	777	777	799	799	865	890
Culture and Recreation										
Parks										
Developed parks	79	75	79	72	72	73	73	73	75	75
Parks acreage	6,344	6,340	7,000	7,399	7,566	10,478	10,478	10,843	11,192	10,843
Business Type Activities										
Sewer Utility										
Treatment Plants	4	4	4	4	4	4	4	4	4	4
Pump Stations	64	64	64	58	58	58	63	63	63	63
Surface and Storm Water Management										
Number of Retention Facilities (Ponds)	459	459	460	460	475	475	475	495	495	499
Solid Waste										
Transfer Stations	4	4	4	4	4	3	3	3	3	3

Sources: Various County Departments

(1) Includes both Juvenile and Adult courts

(2) Breakdown of Jail Beds: 436 regular beds, 108 floor space