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## **NONMAJOR FUNDS**

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# KITSAP COUNTY, WASHINGTON

## Non-major Governmental Funds

### Special Revenue Funds

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

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

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

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

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

**Mental Health Sales Tax** fund receives funding from the 1/10<sup>th</sup> of 1% sales tax designated for Mental Health and provides funding for various mental health programs across the County.

**Housing and Homelessness** – A fund used to account for the County’s housing and homelessness programs, funded in part by the special fee charged on the recording of public documents recorded in the County.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Public Defense Funding** – The fund used to account for public defense funding as well as the costs associated with the program.

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

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

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

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

**USDOJ BJA JAG** Grants fund is used to account for activities of US Department of Justice Bureau of Justice Assistance grants.

**Point No Point Lighthouse** – A fund used to account for monies received for rentals of the Point No Point Lighthouse as well as recording expenditures of maintaining it.

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

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

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

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

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

**Home Entitlement Grants** – This fund is to account for the Home Entitlement Grant.

**Kitsap Abatement Fund** – The fund used to record activity of the abatement program operated by the Community Development Department.

**Community Development** – The fund used to record activity of the Community Development department.

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

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

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

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

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

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

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

**Mental Health Fund** – Fund used to account for funding and activity of the mental health program excluding Medicaid and other major aid programs.

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

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

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

**M/H Medicaid Match** – This fund is used to account for local matching funds of the Medicaid program. The State requires these funds to be tracked separately in order for county to receive match.

**Mental Health non-Medicaid fund** – The fund used to account for funding and activity of state mental health funding

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

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

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

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

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

**ARRA EECBG** – A fund used to account for activity of the Conservation Grant Program.

### **Capital Projects Funds**

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

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

**KC LTGO 2010** – This fund is used to account for projects funded by the 2010 GO Bonds.

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

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

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

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

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

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

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

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

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

## **Debt Service Funds**

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

**KC LTGO 2010** – This fund is used to account for service of debt associated with the 2010 LTGO Bond issues.

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

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

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

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

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

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

**KITSAP COUNTY, WASHINGTON**

**Combining Balance Sheet**  
 Nonmajor Governmental Funds  
 December 31, 2015

	Special Revenue Funds				
	Cencom 103	Emergency Services 104	Law Library 105	KPREP Fund 106	Mental Health Sales Tax 107
<b>ASSETS</b>					
Cash and Cash equivalents	\$ 451,629	\$ 12,472	\$ 167,649	\$ -	\$ 4,514,233
Deposits with fiscal agents	-	-	-	-	-
Investments	3,396,467	10	-	-	-
Receivables(net)	-	-	-	-	-
Property taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Accounts	-	-	-	-	-
Notes/Contracts	-	-	-	-	-
Others	-	-	-	-	-
Due from other funds	72,623	529	-	-	-
Due from other governments	683	2,193	-	171,723	-
Interfund loan receivable	-	-	-	-	-
Prepayments	-	-	-	-	-
Advance to other funds	-	-	-	-	-
<b>Total assets</b>	<b>\$ 3,921,402</b>	<b>\$ 15,204</b>	<b>\$ 167,649</b>	<b>\$ 171,723</b>	<b>\$ 4,514,233</b>
<b>DEFERRED OUTFLOWS</b>					
	-	-	-	-	-
<b>Total assets and deferred outflows</b>	<b>\$ 3,921,402</b>	<b>\$ 15,204</b>	<b>\$ 167,649</b>	<b>\$ 171,723</b>	<b>\$ 4,514,233</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Accounts payable	51,825	8,362	5,209	109,093	193,766
Due to other funds	135,322	24,295	70	-	75,185
Due to other governments	-	-	-	-	-
Other liabilities	109,490	9,824	-	82,208	2,125
Advance from other fund	-	-	-	-	-
Revenues collected in advance	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Interfund loan payable	-	-	-	-	-
Other long term liabilities	-	-	-	-	-
<b>Total Liabilities</b>	<b>296,637</b>	<b>42,481</b>	<b>5,279</b>	<b>191,301</b>	<b>271,076</b>
<b>DEFERRED INFLOWS</b>					
	-	-	-	-	-
<b>Fund balances</b>					
Nonspendable	-	-	-	-	-
Restricted	3,624,765	-	162,371	-	4,243,157
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	(27,277)	-	(19,578)	-
Debt service	-	-	-	-	-
Capital projects funds	-	-	-	-	-
<b>Total Fund Balance</b>	<b>3,624,765</b>	<b>(27,277)</b>	<b>162,371</b>	<b>(19,578)</b>	<b>4,243,157</b>
<b>Total liabilities, deferred inflows &amp; fund balances</b>	<b>\$ 3,921,402</b>	<b>\$ 15,204</b>	<b>\$ 167,649</b>	<b>\$ 171,723</b>	<b>\$ 4,514,233</b>



Special Revenue Funds

Homeless Housing 109	Election Reserve 111	Aud. Doc. Preservation 112	Housing Affordability 113	Westnet 114	Boating Safety Improvement 117	Noxious Weed Control 120	Treasurer's M&O 121
41,064	\$ 67,962	\$ 384,173	\$ 2,422,794	\$ 79,543	\$ 20,104	\$ 275,208	\$ 192,908
-	-	-	-	-	-	-	-
-	-	-	-	224,607	192,151	-	714,959
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
3,546	-	-	-	-	-	10,897	-
-	-	-	-	-	-	-	-
-	32,152	-	-	2,627	-	-	-
-	33,860	-	-	47,523	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 44,610</u>	<u>\$ 133,974</u>	<u>\$ 384,173</u>	<u>\$ 2,422,794</u>	<u>\$ 354,300</u>	<u>\$ 212,255</u>	<u>\$ 286,104</u>	<u>\$ 907,867</u>
-	-	-	-	-	-	-	-
<u>\$ 44,610</u>	<u>\$ 133,974</u>	<u>\$ 384,173</u>	<u>\$ 2,422,794</u>	<u>\$ 354,300</u>	<u>\$ 212,255</u>	<u>\$ 286,104</u>	<u>\$ 907,867</u>
49	-	258	104,390	17,853	-	1,833	193
25,361	3,506	271	56,940	3,177	-	37	6,035
-	-	-	-	-	-	-	-
1,828	-	1,026	-	1,576	-	1,951	7
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>27,238</u>	<u>3,506</u>	<u>1,555</u>	<u>161,330</u>	<u>22,606</u>	<u>-</u>	<u>3,820</u>	<u>6,236</u>
-	-	-	-	-	-	10,897	-
-	-	-	-	-	-	-	-
17,372	130,468	382,618	2,261,464	189,065	212,255	271,388	901,632
-	-	-	-	142,628	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>17,372</u>	<u>130,468</u>	<u>382,618</u>	<u>2,261,464</u>	<u>331,694</u>	<u>212,255</u>	<u>271,388</u>	<u>901,632</u>
<u>\$ 44,610</u>	<u>\$ 133,974</u>	<u>\$ 384,173</u>	<u>\$ 2,422,794</u>	<u>\$ 354,300</u>	<u>\$ 212,255</u>	<u>\$ 286,104</u>	<u>\$ 907,867</u>

**KITSAP COUNTY, WASHINGTON**

**Combining Balance Sheet**  
 Nonmajor Governmental Funds  
 December 31, 2015

	Special Revenue Funds				
	Electronic Technology Excise 123	Veteran's Relief 124	Expert Witness 125	Conservation Futures Tax 129	Community Service 130
<b>ASSETS</b>					
Cash and Cash equivalents	\$ 82,125	\$ 97,940	\$ 65,822	\$ 808,579	\$ 74,923
Deposits with fiscal agents	-	-	-	-	-
Investments	177,022	93,457	-	380,578	-
Receivables(net)	-	-	-	-	-
Property taxes	-	9,753	-	42,425	-
Special assessments	-	-	-	-	-
Accounts	-	-	-	-	-
Notes/Contracts	-	-	-	-	-
Others	-	-	-	-	-
Due from other funds	-	-	-	-	6,515
Due from other governments	-	-	-	300,000	-
Interfund loan receivable	-	-	-	-	-
Prepayments	-	-	-	-	-
Advance to other funds	-	-	-	-	-
<b>Total assets</b>	<b>\$ 259,147</b>	<b>\$ 201,150</b>	<b>\$ 65,822</b>	<b>\$ 1,531,582</b>	<b>\$ 81,438</b>
<b>DEFERRED OUTFLOWS</b>	-	-	-	-	-
<b>Total assets and deferred outflows</b>	<b>\$ 259,147</b>	<b>\$ 201,150</b>	<b>\$ 65,822</b>	<b>\$ 1,531,582</b>	<b>\$ 81,438</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Accounts payable	-	21,339	90	-	167
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Other liabilities	-	409	-	-	2,399
Advance from other fund	-	-	-	-	-
Revenues collected in advance	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Interfund loan payable	-	-	-	-	-
Other long term liabilities	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>21,748</b>	<b>90</b>	<b>-</b>	<b>2,566</b>
<b>DEFERRED INFLOWS</b>	-	9,753	-	42,425	-
<b>Fund balances</b>					
Nonspendable	-	-	-	-	-
Restricted	259,147	169,649	65,732	1,489,157	-
Committed	-	-	-	-	78,872
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Debt service	-	-	-	-	-
Capital projects funds	-	-	-	-	-
<b>Total Fund Balance</b>	<b>259,147</b>	<b>169,649</b>	<b>65,732</b>	<b>1,489,157</b>	<b>78,872</b>
<b>Total liabilities, deferred inflows &amp; fund balances</b>	<b>\$ 259,147</b>	<b>\$ 201,150</b>	<b>\$ 65,822</b>	<b>\$ 1,531,582</b>	<b>\$ 81,438</b>

Special Revenue Funds

County Stadium 132	County Fair 133	Prisoner Commissary 135	SIU Revenue 136	Kitsap S.A.I.V.S 139	Anti-Profiteering Revolving 141	Family Court Services 142	Trial Court Improvement 143
\$ 273,384	\$ 36,262	\$ 152,153	\$ 113,406	\$ 20,619	\$ 22,531	\$ 54,454	\$ 171,830
-	-	-	-	-	-	-	-
-	57,954	-	480,400	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	10,477	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 273,384</u>	<u>\$ 94,215</u>	<u>\$ 152,153</u>	<u>\$ 593,806</u>	<u>\$ 31,096</u>	<u>\$ 22,531</u>	<u>\$ 54,454</u>	<u>\$ 171,830</u>
-	-	-	-	-	-	-	-
<u>\$ 273,384</u>	<u>\$ 94,215</u>	<u>\$ 152,153</u>	<u>\$ 593,806</u>	<u>\$ 31,096</u>	<u>\$ 22,531</u>	<u>\$ 54,454</u>	<u>\$ 171,830</u>
-	8,000	17,711	5,795	343	-	-	-
-	-	-	86	163	-	875	-
-	-	-	-	-	-	-	-
-	-	999	-	0	-	280	-
-	-	-	-	-	-	-	-
-	-	(117)	-	-	2,401	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	<u>8,000</u>	<u>18,594</u>	<u>5,881</u>	<u>506</u>	<u>2,401</u>	<u>1,155</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
273,384	-	133,559	587,925	30,590	20,130	53,299	171,830
-	86,215	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>273,384</u>	<u>86,215</u>	<u>133,559</u>	<u>587,925</u>	<u>30,590</u>	<u>20,130</u>	<u>53,299</u>	<u>171,830</u>
<u>\$ 273,384</u>	<u>\$ 94,215</u>	<u>\$ 152,153</u>	<u>\$ 593,806</u>	<u>\$ 31,096</u>	<u>\$ 22,531</u>	<u>\$ 54,454</u>	<u>\$ 171,830</u>

**KITSAP COUNTY, WASHINGTON**

**Combining Balance Sheet**  
 Nonmajor Governmental Funds  
 December 31, 2015

	Special Revenue Funds				
	Public	Pooling	GMA Park	GMA Trans.	County Parks
	Defense Funding 144	Fees 145	Impact Fees 146	Impact Fees C Kitsap 148	Acquisition & Develop 150
<b>ASSETS</b>					
Cash and Cash equivalents	\$ 132,674	\$ 529,476	\$ 117,769	\$ 1,584	\$ 94,802
Deposits with fiscal agents	-	-	-	-	-
Investments	-	-	-	6,024	106,185
Receivables(net)	-	-	-	-	-
Property taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Accounts	-	-	-	-	-
Notes/Contracts	-	-	-	-	-
Others	-	-	-	-	-
Due from other funds	8,218	-	-	-	6,341
Due from other governments	-	-	-	-	-
Interfund loan receivable	-	-	-	-	151,236
Prepayments	-	-	-	-	-
Advance to other funds	-	-	-	-	-
<b>Total assets</b>	<b>\$ 140,892</b>	<b>\$ 529,476</b>	<b>\$ 117,769</b>	<b>\$ 7,608</b>	<b>\$ 358,562</b>
<b>DEFERRED OUTFLOWS</b>	-	-	-	-	-
<b>Total assets and deferred outflows</b>	<b>\$ 140,892</b>	<b>\$ 529,476</b>	<b>\$ 117,769</b>	<b>\$ 7,608</b>	<b>\$ 358,562</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Accounts payable	988	-	-	-	6,000
Due to other funds	-	192	-	-	2,615
Due to other governments	-	-	-	-	-
Other liabilities	1,560	2,563	-	-	-
Advance from other fund	-	-	-	-	-
Revenues collected in advance	-	-	-	-	1,318
Unearned revenue	-	-	-	-	-
Interfund loan payable	-	-	-	-	-
Other long term liabilities	-	-	-	-	-
<b>Total Liabilities</b>	<b>2,548</b>	<b>2,755</b>	<b>-</b>	<b>-</b>	<b>9,933</b>
<b>DEFERRED INFLOWS</b>	-	-	-	-	-
<b>Fund Balances</b>					
Nonspendable	-	-	-	-	-
Restricted	138,344	526,721	117,769	7,608	-
Committed	-	-	-	-	348,629
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Debt service	-	-	-	-	-
Capital projects funds	-	-	-	-	-
<b>Total Fund Balance</b>	<b>138,344</b>	<b>526,721</b>	<b>117,769</b>	<b>7,608</b>	<b>348,629</b>
<b>Total liabilities, deferred inflows &amp; fund balances</b>	<b>\$ 140,892</b>	<b>\$ 529,476</b>	<b>\$ 117,769</b>	<b>\$ 7,608</b>	<b>\$ 358,562</b>

Special Revenue Funds

USDOJ BJA JAG Grant 152	Pt No Point Lighthouse 155	Crime Prevention 159	Regional Septic Loans Prog 161	Recovery Center 162	Dispute Resolution Center 163	CDBG Entitlement 164	Home Entitlement 166
-	\$ 13,958	\$ 22,840	\$ 97	\$ 463,418	\$ 13,471	\$ 13,281	\$ 100,934
	-	-	-	-	-	-	-
	24,992	73,596	-	1,161,034	-	9,007	10
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	2,041
	-	-	-	-	-	300,000	3,541,183
	-	-	-	-	-	-	-
	-	-	-	16,092	-	10,034	-
1,297	-	-	-	125,744	-	179,722	73,711
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<u>\$ 1,297</u>	<u>\$ 38,951</u>	<u>\$ 96,437</u>	<u>\$ 97</u>	<u>\$ 1,766,288</u>	<u>\$ 13,471</u>	<u>\$ 512,044</u>	<u>\$ 3,717,878</u>
	-	-	-	-	-	-	-
<u>\$ 1,297</u>	<u>\$ 38,951</u>	<u>\$ 96,437</u>	<u>\$ 97</u>	<u>\$ 1,766,288</u>	<u>\$ 13,471</u>	<u>\$ 512,044</u>	<u>\$ 3,717,878</u>
	593	205	-	27,701	2,985	106,565	105,158
1,297	-	-	-	15,064	-	165	9,795
	-	-	-	-	-	-	-
	-	-	-	31,895	-	4,542	-
	-	-	-	-	-	100,000	30,000
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
<u>1,297</u>	<u>593</u>	<u>205</u>	<u>-</u>	<u>74,660</u>	<u>2,985</u>	<u>211,271</u>	<u>144,953</u>
-	-	-	-	-	-	300,000	3,541,183
	38,358	-	97	1,691,628	10,486	773	31,742
	-	96,232	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	38,358	96,232	97	1,691,628	10,486	773	31,742
<u>\$ 1,297</u>	<u>\$ 38,951</u>	<u>\$ 96,437</u>	<u>\$ 97</u>	<u>\$ 1,766,288</u>	<u>\$ 13,471</u>	<u>\$ 512,044</u>	<u>\$ 3,717,878</u>

**KITSAP COUNTY, WASHINGTON**

**Combining Balance Sheet**  
 Nonmajor Governmental Funds  
 December 31, 2015

	Special Revenue Funds				
	Kitsap Abatement 167	Community Development 168	Jail & Juvenile Sales Tax 171	Service Area 1 Rd Impact Fee 173	Service Area 2 Rd Impact Fee 174
<b>ASSETS</b>					
Cash and Cash equivalents	\$ 83,625	\$ 945,291	\$ 1,946,732	\$ 449,260	\$ 410,323
Deposits with fiscal agents	-	-	-	-	-
Investments	-	-	-	51,968	134,684
Receivables(net)	-	-	-	-	-
Property taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Accounts	-	-	-	-	-
Notes/Contracts	-	-	-	-	-
Others	-	12,120	-	-	-
Due from other funds	-	1,248,958	258,312	-	-
Due from other governments	-	431,470	-	-	-
Interfund loan receivable	-	-	-	-	-
Prepayments	-	-	-	-	-
Advance to other funds	-	-	-	-	-
<b>Total assets</b>	<b>\$ 83,625</b>	<b>\$ 2,637,840</b>	<b>\$ 2,205,044</b>	<b>\$ 501,228</b>	<b>\$ 545,007</b>
<b>DEFERRED OUTFLOWS</b>					
	-	-	-	-	-
<b>Total assets and deferred outflows</b>	<b>\$ 83,625</b>	<b>\$ 2,637,840</b>	<b>\$ 2,205,044</b>	<b>\$ 501,228</b>	<b>\$ 545,007</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Accounts payable	-	100,171	-	-	-
Due to other funds	-	95,021	219,084	-	-
Due to other governments	-	-	-	-	-
Other liabilities	-	132,783	-	-	-
Advance from other fund	-	-	-	-	-
Revenues collected in advance	-	-	-	-	-
Unearned revenue	-	7,033	-	-	-
Interfund loan payable	-	-	-	-	-
Other long term liabilities	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>335,008</b>	<b>219,084</b>	<b>-</b>	<b>-</b>
<b>DEFERRED INFLOWS</b>					
	-	-	-	-	-
<b>Fund Balances:</b>					
Nonspendable	-	-	-	-	-
Restricted	-	-	1,985,960	501,228	545,007
Committed	83,625	2,302,831	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Debt service	-	-	-	-	-
Capital projects funds	-	-	-	-	-
<b>Total Fund Balance</b>	<b>83,625</b>	<b>2,302,831</b>	<b>1,985,960</b>	<b>501,228</b>	<b>545,007</b>
<b>Total liabilities, deferred inflows &amp; fund balances</b>	<b>\$ 83,625</b>	<b>\$ 2,637,840</b>	<b>\$ 2,205,044</b>	<b>\$ 501,228</b>	<b>\$ 545,007</b>

Special Revenue Funds

Service Area 3 Rd Impact Fee 175	Service Area 4 Rd Impact Fee 176	Regional Service Area Impact 177	PEG Fund 179	Mental Health 181	Developmental Disabilities 182	Substance Abuse 183	Youth Services Juvenile 185
\$ 58,026	\$ 181,654	\$ 101,743	\$ 127,240	\$ 468,709	\$ 1,098,970	\$ 127,173	\$ 58,776
-	-	-	-	-	-	-	-
8,883	104,713	107,160	-	736,502	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	25,133	-	1,279	-
-	-	-	-	-	431,176	334,337	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 66,909</u>	<u>\$ 286,366</u>	<u>\$ 208,903</u>	<u>\$ 127,240</u>	<u>\$ 1,230,344</u>	<u>\$ 1,530,146</u>	<u>\$ 462,789</u>	<u>\$ 58,776</u>
-	-	-	-	-	-	-	-
<u>\$ 66,909</u>	<u>\$ 286,366</u>	<u>\$ 208,903</u>	<u>\$ 127,240</u>	<u>\$ 1,230,344</u>	<u>\$ 1,530,146</u>	<u>\$ 462,789</u>	<u>\$ 58,776</u>
-	-	-	-	983	267,958	31,040	168
-	-	-	198	-	108	12,351	-
-	-	-	-	40,402	206,341	141,374	-
-	-	-	-	-	4,085	9,432	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	198	41,385	478,493	194,197	168
-	-	-	-	-	-	-	-
66,909	286,366	208,903	-	1,188,959	1,051,653	268,592	58,608
-	-	-	127,042	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>66,909</u>	<u>286,366</u>	<u>208,903</u>	<u>127,042</u>	<u>1,188,959</u>	<u>1,051,653</u>	<u>268,592</u>	<u>58,608</u>
<u>\$ 66,909</u>	<u>\$ 286,366</u>	<u>\$ 208,903</u>	<u>\$ 127,240</u>	<u>\$ 1,230,344</u>	<u>\$ 1,530,146</u>	<u>\$ 462,789</u>	<u>\$ 58,776</u>

**KITSAP COUNTY, WASHINGTON**

**Combining Balance Sheet**  
 Nonmajor Governmental Funds  
 December 31, 2015

	Special Revenue Funds				
	Mental Health	Commute	Area	JTPA	Employment
	Non-medicaid 188	Trip Reduct 189	Agency On Aging 190	Administration 191	Training 192
<b>ASSETS</b>					
Cash and Cash equivalents	\$ 772,744	\$ 172,914	\$ 536,183	\$ 14,044	\$ 172,986
Deposits with fiscal agents	-	-	-	-	-
Investments	572,715	-	-	-	-
Receivables(net)	-	-	-	-	-
Property taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Accounts	-	-	-	-	-
Notes/Contracts	-	-	-	-	-
Others	-	-	-	-	-
Due from other funds	-	-	6,360	1,787	-
Due from other governments	106,123	-	618,886	216,140	82,572
Interfund loan receivable	-	-	-	-	-
Prepayments	-	-	-	-	-
Advance to other funds	-	-	-	-	-
<b>Total assets</b>	<b>\$ 1,451,582</b>	<b>\$ 172,914</b>	<b>\$ 1,161,429</b>	<b>\$ 231,970</b>	<b>\$ 255,558</b>
<b>DEFERRED OUTFLOWS</b>	-	-	-	-	-
<b>Total assets and deferred outflows</b>	<b>\$ 1,451,582</b>	<b>\$ 172,914</b>	<b>\$ 1,161,429</b>	<b>\$ 231,970</b>	<b>\$ 255,558</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Accounts payable	61,159	450	60,128	193,008	142,779
Due to other funds	25,133	180	2,764	2,566	1,787
Due to other governments	-	-	426,915	-	-
Other liabilities	-	-	43,069	6,396	-
Advance from other fund	-	-	-	30,000	-
Revenues collected in advance	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Interfund loan payable	-	-	-	-	-
Other long term liabilities	-	-	-	-	-
<b>Total Liabilities</b>	<b>86,292</b>	<b>630</b>	<b>532,876</b>	<b>231,970</b>	<b>144,565</b>
<b>DEFERRED INFLOWS</b>	-	-	-	-	-
<b>Fund balances</b>					
Nonspendable	-	-	-	-	-
Restricted	1,365,290	-	628,553	-	110,993
Committed	-	172,284	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Debt service	-	-	-	-	-
Capital projects funds	-	-	-	-	-
<b>Total Fund Balance</b>	<b>1,365,290</b>	<b>172,284</b>	<b>628,553</b>	<b>-</b>	<b>110,993</b>
<b>Total liabilities, deferred inflows &amp; fund balances</b>	<b>\$ 1,451,582</b>	<b>\$ 172,914</b>	<b>\$ 1,161,429</b>	<b>\$ 231,970</b>	<b>\$ 255,558</b>



Special Revenue Funds			Capital Project Funds				
Kitsap Regional Coord Council 193	ARRA EECBG 195	Total Special Revenue Funds	Bethel Corridor Dev Proj 333	KC LTGO 2010 335	Poplars Cap Proj 336	Juvenile Services Facility 352	Silverdale Projects 363
\$ 8,138	\$ 13,957	\$ 19,856,559	\$ 63,558	\$ 1,763	\$ 284,359	\$ 5,571	\$ 175,494
-	-	-	-	-	-	-	-
-	-	8,815,077	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	52,178	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	16,483	-	-	15,200	-	-
-	-	3,841,183	-	-	-	-	-
-	-	12,120	-	-	-	-	-
82,062	-	1,779,021	-	-	-	-	-
-	-	3,167,637	-	-	-	-	-
-	-	151,236	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 90,200</u>	<u>\$ 13,957</u>	<u>\$ 37,691,494</u>	<u>\$ 63,558</u>	<u>\$ 1,763</u>	<u>\$ 299,559</u>	<u>\$ 5,571</u>	<u>\$ 175,494</u>
-	-	-	-	-	-	-	-
<u>\$ 90,200</u>	<u>\$ 13,957</u>	<u>\$ 37,691,494</u>	<u>\$ 63,558</u>	<u>\$ 1,763</u>	<u>\$ 299,559</u>	<u>\$ 5,571</u>	<u>\$ 175,494</u>
40,818	-	1,695,132	-	-	10,565	-	-
-	5,299	724,940	-	-	-	-	-
-	-	815,032	-	-	-	-	-
-	(0)	450,448	-	-	-	-	-
-	-	160,000	-	-	-	-	-
-	-	3,602	-	-	-	-	-
-	-	7,033	-	-	6,637	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>40,818</u>	<u>5,299</u>	<u>3,856,187</u>	<u>-</u>	<u>-</u>	<u>17,202</u>	<u>-</u>	<u>-</u>
-	-	3,904,258	-	-	-	-	-
-	-	-	-	-	-	-	-
-	8,658	26,490,161	63,558	1,763	282,357	5,571	175,494
49,382	-	3,487,741	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	(46,854)	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>49,382</u>	<u>8,658</u>	<u>29,931,048</u>	<u>63,558</u>	<u>1,763</u>	<u>282,357</u>	<u>5,571</u>	<u>175,494</u>
<u>\$ 90,200</u>	<u>\$ 13,957</u>	<u>\$ 37,691,494</u>	<u>\$ 63,558</u>	<u>\$ 1,763</u>	<u>\$ 299,559</u>	<u>\$ 5,571</u>	<u>\$ 175,494</u>

# KITSAP COUNTY, WASHINGTON

## Combining Balance Sheet Nonmajor Governmental Funds December 31, 2015

	Capital Project Funds				
	Parks Capital	Jail	KC Capital	Administrative	2006 LTGO
	Improvement	Construction	Project	Building	Bond Project
	382	383	2001 384	387	392
<b>ASSETS</b>					
Cash and Cash equivalents	\$ 546,961	\$ 2,831	\$ -	\$ 193,756	\$ 2,711
Deposits with fiscal agents	-	-	-	-	-
Investments	1,806,079	3	213,642	163,354	-
Receivables(net)	-	-	-	-	-
Property taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Accounts	-	-	-	-	-
Notes/Contracts	1,950,766	-	-	-	-
Others	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from other governments	139,392	-	-	-	-
Interfund loan receivable	-	-	-	-	-
Prepayments	-	-	-	-	-
Advance to other funds	-	-	-	-	-
<b>Total assets</b>	<b>\$ 4,443,197</b>	<b>\$ 2,835</b>	<b>\$ 213,642</b>	<b>\$ 357,110</b>	<b>\$ 2,711</b>
<b>DEFERRED OUTFLOWS</b>					
	-	-	-	-	-
<b>Total assets and deferred outflows</b>	<b>\$ 4,443,197</b>	<b>\$ 2,835</b>	<b>\$ 213,642</b>	<b>\$ 357,110</b>	<b>\$ 2,711</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Accounts payable	13,640	-	-	-	-
Due to other funds	22	-	-	-	-
Due to other governments	-	-	-	-	-
Other liabilities	-	-	-	-	0
Advance from other fund	-	-	-	-	-
Revenues collected in advance	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Interfund loan payable	-	-	-	-	-
Other long term liabilities	-	-	-	-	-
<b>Total Liabilities</b>	<b>13,662</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>
<b>DEFERRED INFLOWS</b>					
	1,950,766	-	-	-	-
<b>Fund balances</b>					
Nonspendable	-	-	-	-	-
Restricted	2,478,770	2,835	213,642	357,110	2,711
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Debt service	-	-	-	-	-
Capital projects funds	-	-	-	-	-
<b>Total fund balance</b>	<b>2,478,770</b>	<b>2,835</b>	<b>213,642</b>	<b>357,110</b>	<b>2,711</b>
<b>Total liabilities, deferred inflows &amp; fund balances</b>	<b>\$ 4,443,197</b>	<b>\$ 2,835</b>	<b>\$ 213,642</b>	<b>\$ 357,110</b>	<b>\$ 2,711</b>

Debt Service Funds							
Total Capital Project Funds	Refunding Bond 1996 1996 230	KC LTGO 2010 235	KC LTGO 2011 Refund 236	Special Assessments 265/266	K.C.G.O. Bonds 1999 281	K.C. G.O. Bonds 1999 B 282	K.C. Bond 2000 283
\$ 1,277,005	\$ 95,147	\$ 146,562	\$ 5,364	\$ 60,973	\$ 26,974	\$ 58,093	\$ 26,842
-	-	-	-	-	-	-	-
2,183,078	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
15,200	-	-	-	-	-	-	-
1,950,766	-	-	-	-	-	390,000	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
139,392	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 5,565,441</u>	<u>\$ 95,147</u>	<u>\$ 146,562</u>	<u>\$ 5,364</u>	<u>\$ 60,973</u>	<u>\$ 26,974</u>	<u>\$ 448,093</u>	<u>\$ 26,842</u>
-	-	-	-	-	-	-	-
<u>\$ 5,565,441</u>	<u>\$ 95,147</u>	<u>\$ 146,562</u>	<u>\$ 5,364</u>	<u>\$ 60,973</u>	<u>\$ 26,974</u>	<u>\$ 448,093</u>	<u>\$ 26,842</u>
24,205	-	-	-	-	-	-	-
22	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
6,637	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>30,864</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1,950,766	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
3,583,811	95,147	146,562	5,363	60,973	26,974	448,093	26,842
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>3,583,811</u>	<u>95,147</u>	<u>146,562</u>	<u>5,363</u>	<u>60,973</u>	<u>26,974</u>	<u>448,093</u>	<u>26,842</u>
<u>\$ 5,565,441</u>	<u>\$ 95,147</u>	<u>\$ 146,562</u>	<u>\$ 5,363</u>	<u>\$ 60,973</u>	<u>\$ 305,063</u>	<u>\$ 448,093</u>	<u>\$ 26,842</u>

**KITSAP COUNTY, WASHINGTON**

**Combining Balance Sheet**  
 Nonmajor Governmental Funds  
 December 31, 2015

	Debt Service Funds				
	G.O.Bond	G.O. Bond	G.O. Bond	G.O. Bond	G.O. Bond
	2001 & Ref	2002A	2003	2003B	2004
	284	286	287	288	289
<b>ASSETS</b>					
Cash and Cash equivalents	\$ 113,081	\$ 137,875	\$ 5,178	\$ 8,136	\$ 17,284
Deposits with fiscal agents	-	-	-	-	-
Investments	-	182,490	-	-	-
Receivables(net)	-	-	-	-	-
Property taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Accounts	-	-	-	-	-
Notes/Contracts	-	7,580,000	-	-	-
Others	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from other governments	-	-	-	-	-
Interfund loan receivable	-	-	-	-	-
Prepayments	-	-	-	-	-
Advance to other funds	-	-	-	-	-
<b>Total assets</b>	<b>\$ 113,081</b>	<b>\$ 7,900,365</b>	<b>\$ 5,178</b>	<b>\$ 8,136</b>	<b>\$ 17,284</b>
<b>DEFERRED OUTFLOWS</b>					
	-	-	-	-	-
<b>Total assets and deferred outflows</b>	<b>\$ 113,081</b>	<b>\$ 7,900,365</b>	<b>\$ 5,178</b>	<b>\$ 8,136</b>	<b>\$ 17,284</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Accounts payable	-	-	-	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Other liabilities	-	-	-	-	-
Advance from other fund	-	-	-	-	-
Revenues collected in advance	-	250,000	-	-	-
Unearned revenue	-	-	-	-	-
Interfund loan payable	-	-	-	-	-
Other long term liabilities	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>250,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>DEFERRED INFLOWS</b>					
	-	-	-	-	-
<b>Fund balances</b>					
Nonspendable	-	7,580,000	-	-	-
Restricted	113,081	70,365	5,178	8,136	17,284
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Debt services	-	-	-	-	-
Capital projects funds	-	-	-	-	-
<b>Total fund balance</b>	<b>113,081</b>	<b>7,650,365</b>	<b>5,178</b>	<b>8,136</b>	<b>17,284</b>
<b>Total liabilities, deferred inflows &amp; fund balances</b>	<b>\$ 113,081</b>	<b>\$ 7,900,365</b>	<b>\$ 5,178</b>	<b>\$ 8,136</b>	<b>\$ 17,284</b>

Road Improvement Guaranty 290	G.O. Bond 2005 291	G.O. Bond 2006 292	Total Debt Service Funds	Total Nonmajor Governmental Funds
\$ 2,737	\$ 3,337	\$ 134	\$ 707,717	\$ 21,841,280
-	-	-	-	-
-	-	-	182,490	11,180,645
-	-	-	-	-
-	-	-	-	52,178
-	-	-	-	-
-	-	-	-	31,683
-	-	-	7,970,000	13,761,949
-	-	-	-	12,120
-	-	-	-	1,779,021
-	-	-	-	3,307,029
-	-	-	-	151,236
-	-	-	-	-
-	-	-	-	-
<u>\$ 2,737</u>	<u>\$ 3,337</u>	<u>\$ 134</u>	<u>\$ 8,860,206</u>	<u>\$ 52,117,141</u>
-	-	-	-	-
<u>\$ 2,737</u>	<u>\$ 3,337</u>	<u>\$ 134</u>	<u>\$ 8,860,206</u>	<u>\$ 52,117,141</u>
-	-	-	-	1,719,337
-	-	-	-	724,962
-	-	-	-	815,032
-	-	-	-	450,448
-	-	-	-	160,000
-	-	-	250,000	253,602
-	-	-	-	13,670
-	-	-	-	-
-	-	-	-	-
-	-	-	250,000	4,137,051
-	-	-	-	5,855,024
-	-	-	7,580,000	7,580,000
2,737	3,337	134	1,030,206	31,104,179
-	-	-	-	3,487,741
-	-	-	-	(46,854)
-	-	-	-	-
-	-	-	-	-
<u>2,737</u>	<u>3,337</u>	<u>134</u>	<u>8,610,206</u>	<u>42,125,065</u>
<u>\$ 2,737</u>	<u>\$ 3,337</u>	<u>\$ 134</u>	<u>\$ 8,860,206</u>	<u>\$ 52,117,140</u>

**KITSAP COUNTY, WASHINGTON**

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2015

	Special Revenue Funds				
	Cencom 103	Emergency Services 104	Law Library 105	KPREP Fund 106	Mental Health Sales Tax 107
<b>REVENUES:</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	
Retail sales & use taxes	3,920,940	-	-	-	3,914,053
Other taxes	2,408,806	-	-	-	
Licenses and permits	-	-	-	-	
Intergovernmental	1,634,180	297,531	-	1,362,049	
Charges for services	99,340	-	84,617	-	
Fines & forfeits	-	-	-	-	
Investment earnings	19,807	0	-	-	
Miscellaneous	266,802	1,145	203	-	
<b>Total revenues</b>	<b>8,349,875</b>	<b>298,676</b>	<b>84,820</b>	<b>1,362,049</b>	<b>3,914,053</b>
<b>EXPENDITURES:</b>					
Current:					
General government	-	-	-	-	
Judicial Services	-	-	89,634	-	
Public safety	8,035,311	533,412	-	1,270,155	
Physical Environment	-	-	-	-	
Transportation	-	-	-	-	
Health & Human Services	-	-	-	-	1,566,978
Economic Environment	-	-	-	-	
Culture & recreation	-	-	-	-	
Debt service					
Principal	-	-	-	-	
Interest and other charges	-	-	-	-	
Capital outlay	669,415	-	-	-	
<b>Total expenditures</b>	<b>8,704,726</b>	<b>533,412</b>	<b>89,634</b>	<b>1,270,155</b>	<b>1,566,978</b>
Excess(deficiency) of revenues over expenditures	(354,851)	(234,736)	(4,813)	91,894	2,347,076
<b>OTHER FINANCING SOURCES (USES):</b>					
Proceeds from BANS	-	-	-	-	
Write Off of Note					
Issuance of Refunding Bonds					
Payment to bond refunding escrow agent					
Sale of capital assets	-	-	-	-	
Transfers in	656,710	231,855	-	-	
Transfers out	(497,259)	-	-	-	(607,509)
Premiums on bonds					
<b>Total other financing sources &amp; uses</b>	<b>159,451</b>	<b>231,855</b>	<b>-</b>	<b>-</b>	<b>(607,509)</b>
<b>SPECIAL ITEMS:</b>					
Sales of pledged assets					
Net change in fund balance	(195,400)	(2,881)	(4,813)	91,894	1,739,566
Fund balances-beginning	3,820,165	(24,396)	167,183	(111,472)	2,503,590
Prior period adjustment					
<b>Fund balances-ending</b>	<b>\$ 3,624,765</b>	<b>\$ (27,277)</b>	<b>\$ 162,370</b>	<b>\$ (19,578)</b>	<b>\$ 4,243,156</b>

## Special Revenue Funds

Homeless Housing 109	Election Reserve 111	Auditor's Document Preserv.112	Housing Affordability 113	Westnet 114	Boating Safety Improve.117	Noxious Weed Control 120	Treasurer's M&O 121
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	11,300	93,192	-	189,641	59,576	15,346	-
88,429	171,806	159,384	1,411,392	-	-	242,547	140,543
-	-	-	-	108,097	-	-	-
-	-	-	-	1,610	1,091	1,820	4,058
14,182	-	-	-	-	-	-	1,054
<u>102,611</u>	<u>183,106</u>	<u>252,576</u>	<u>1,411,392</u>	<u>299,348</u>	<u>60,666</u>	<u>259,714</u>	<u>145,655</u>
-	99,944	245,377	1,447,909	-	-	-	164,522
-	-	-	-	-	-	-	-
-	-	-	-	396,711	47,329	-	-
-	-	-	-	-	-	230,087	-
-	-	-	-	-	-	-	-
85,238	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	93,653	-	-	-	-	-	-
-	6,375	-	-	-	-	-	-
-	-	-	-	-	-	10,261	-
<u>85,238</u>	<u>199,972</u>	<u>245,377</u>	<u>1,447,909</u>	<u>396,711</u>	<u>47,329</u>	<u>240,348</u>	<u>164,522</u>
<u>17,372</u>	<u>(16,866)</u>	<u>7,199</u>	<u>(36,517)</u>	<u>(97,364)</u>	<u>13,337</u>	<u>19,366</u>	<u>(18,867)</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	40,863	-	-	-
-	-	(5,000)	-	(11,972)	-	-	-
-	-	<u>(5,000)</u>	<u>-</u>	<u>28,891</u>	<u>-</u>	<u>-</u>	<u>-</u>
17,372	(16,866)	2,199	(36,517)	(68,472)	13,337	19,366	(18,867)
-	147,333	380,419	2,297,981	400,166	198,918	252,021	920,499
<u>\$ 17,372</u>	<u>\$ 130,467</u>	<u>\$ 382,618</u>	<u>\$ 2,261,464</u>	<u>\$ 331,694</u>	<u>\$ 212,255</u>	<u>\$ 271,387</u>	<u>\$ 901,632</u>

**KITSAP COUNTY, WASHINGTON**

**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended December 31, 2015**

	Special Revenue Funds					
	Electronic Technology Excise 123	Veteran's Relief 124	Expert Witness 125	Conservation Futures Tax 129	Community Service 130	Kitsap County Stadium 132
<b>REVENUES:</b>						
Property taxes	\$ -	\$ 307,560	\$ -	\$ 1,316,065	\$ -	\$ -
Retail sales & use taxes	-	-	-	-	-	425,906
Other taxes	-	656	-	2,809	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	20,300	131	-	300,558	-	-
Charges for services	24,105	-	-	-	65,111	-
Fines & forfeits	-	-	29,070	-	34,723	-
Investment earnings	1,005	530	-	2,160	-	-
Miscellaneous	-	718	-	273,992	-	-
<b>Total revenues</b>	<b>45,410</b>	<b>309,595</b>	<b>29,070</b>	<b>1,895,584</b>	<b>99,834</b>	<b>425,906</b>
<b>EXPENDITURES:</b>						
<b>Current:</b>						
General government	2,240	-	32,273	-	-	-
Judicial Services	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Physical Environment	-	-	-	10,951	-	-
Transportation	-	-	-	-	-	-
Health & Human Services	-	303,305	-	-	114,532	-
Economic Environment	-	-	-	-	-	-
Culture & recreation	-	-	-	-	-	295,178
<b>Debt service</b>						
Principal	-	-	-	-	-	-
Interest and other charges	-	-	-	-	-	-
<b>Capital outlay</b>						
Total expenditures	2,240	303,305	32,273	581,872	114,532	295,178
Excess(deficiency) of revenues over expenditures	43,170	6,289	(3,204)	1,313,713	(14,699)	130,728
<b>OTHER FINANCING SOURCES (USES):</b>						
Proceeds from BANS	-	-	-	-	-	-
Write Off of Note	-	-	-	-	-	-
Issuance of Refunding Bonds	-	-	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(1,268,089)	-	(24,404)
Premiums on bonds	-	-	-	-	-	-
Total other financing sources & use:	-	-	-	(1,268,089)	-	(24,404)
<b>SPECIAL ITEMS:</b>						
Sales of pledged assets	-	-	-	-	-	-
Net change in fund balance	43,170	6,289	(3,204)	45,623	(14,699)	106,324
Fund balances-beginning	215,978	163,357	68,935	1,443,533	93,571	167,059
Prior period adjustment	-	-	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 259,148</b>	<b>\$ 169,646</b>	<b>\$ 65,731</b>	<b>\$ 1,489,156</b>	<b>\$ 78,872</b>	<b>\$ 273,383</b>



Special Revenue Funds							
Kitsap County Fair 133	Prisoner Commissary 135	SIU Revenue 136	Kitsap SAIVS 139	Anti- Profiteering Revolving 141	Family Court Services 142	Trial Court Improvement 143	Public Defense Fd 144
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	16,597	-	-
-	-	49,462	48,419	-	-	91,615	207,926
-	-	-	5,377	-	-	-	-
-	-	65,033	-	3,871	-	-	-
401	-	2,726	-	-	-	-	-
93,351	183,332	-	3,780	-	-	-	-
93,751	183,332	117,222	57,576	3,871	16,597	91,615	207,926
-	-	-	60,125	-	-	-	-
-	-	-	-	-	19,002	-	202,019
-	162,966	25,706	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
92,028	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
20,576	-	-	-	-	-	-	-
112,604	162,966	25,706	60,125	-	19,002	-	202,019
(18,853)	20,365	91,516	(2,550)	3,871	(2,405)	91,615	5,907
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	(40,863)	-	-	-	(99,000)	-
-	-	(40,863)	-	-	-	(99,000)	-
(18,853)	20,365	50,654	(2,550)	3,871	(2,405)	(7,385)	5,907
105,068	113,194	537,271	33,140	16,260	55,704	179,215	132,437
\$ 86,215	\$ 133,559	\$ 587,925	\$ 30,590	\$ 20,131	\$ 53,299	\$ 171,830	\$ 138,344

**KITSAP COUNTY, WASHINGTON**

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2015

	Special Revenue Funds					
	Pooling Fees 145	GMA Park Impact Fees 146	GMA Trans. Impact Fees C Kitsap 148	County Parks Acquisition & Develop. 150	USDOJ BJA JAG Grant 152	Pt No Point Lighthouse 155
<b>REVENUES:</b>						
Property taxes	\$ -	\$ -	\$ -	\$ -		\$ -
Retail sales & use taxes	-	-	-	-		-
Other taxes	-	-	-	-		-
Licenses and permits	-	-	-	-		-
Intergovernmental	-	-	-	-	76,933	-
Charges for services	-	160,827	-	52,527		-
Fines & forfeits	-	-	-	300		-
Investment earnings	345,320	-	34	603		142
Miscellaneous	-	-	-	365,689		17,869
<b>Total revenues</b>	<b>345,320</b>	<b>160,827</b>	<b>34</b>	<b>419,119</b>	<b>76,933</b>	<b>18,011</b>
<b>EXPENDITURES:</b>						
Current:						
General government	276,547	-	-	-		-
Judicial Services	-	-	-	-		-
Public safety	-	-	-	-		-
Physical Environment	-	606	-	-	76,933	-
Transportation	-	-	-	-		-
Health & Human Services	-	-	-	-		-
Economic Environment	-	-	-	-		-
Culture & recreation	-	-	-	349,263		25,755
Debt service	-	-	-	-		-
Principal	-	-	-	-		-
Interest and other charges	-	-	-	-		-
Capital outlay	-	-	-	-		-
<b>Total expenditures</b>	<b>276,547</b>	<b>606</b>	<b>-</b>	<b>349,263</b>	<b>76,933</b>	<b>25,755</b>
Excess(deficiency) of revenues over expenditures	68,772	160,221	34	69,856	-	(7,745)
<b>OTHER FINANCING SOURCES (USES):</b>						
Proceeds from BANS	-	-	-	-		-
Write Off of Note	-	-	-	-		-
Issuance of Refunding Bonds	-	-	-	-		-
Payment to bond refunding escrow agent	-	-	-	-		-
Sale of capital assets	-	-	-	4,289		-
Transfers in	-	80,000	-	-		-
Transfers out	-	(210,011)	-	(25,000)		-
Premiums on bonds	-	-	-	-		-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>(130,011)</b>	<b>-</b>	<b>(20,711)</b>	<b>-</b>	<b>-</b>
<b>SPECIAL ITEMS:</b>						
Sales of pledged assets						
Net change in fund balance	68,772	30,210	34	49,145	-	(7,745)
Fund balances-beginning	457,948	87,559	7,574	299,485		46,102
Prior period adjustment						
<b>Fund balances-ending</b>	<b>\$ 526,720</b>	<b>\$ 117,769</b>	<b>\$ 7,608</b>	<b>\$ 348,630</b>	<b>\$ -</b>	<b>\$ 38,357</b>

## Special Revenue Funds

Crime Prevention 159	Regional Septic Loans Prog 161	Recovery Center 162	Dispute Resolution Center 163	CDBG Entitlement 164	Home Entitlement 166	Kitsap Abatement 167	Community Development 168
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
5,950	-	-	-	-	-	-	3,818,440
-	-	1,401,703	-	927,379	279,291	25,135	1,135,219
-	-	67,155	32,270	-	-	-	1,712,299
12,044	-	-	-	-	-	-	-
418	-	6,589	-	51	13,557	-	-
2,177	-	120,355	-	35,668	146,394	-	14,646
20,589	-	1,595,803	32,270	963,098	439,242	25,135	6,680,604
-	-	-	-	-	-	-	-
-	-	-	32,648	-	-	-	-
22,263	-	-	-	-	-	-	-
-	-	-	-	-	-	27,032	3,615,409
-	-	2,247,158	-	-	-	-	-
-	-	-	-	962,646	436,763	-	4,819,515
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	28,385
22,263	-	2,247,158	32,648	962,646	436,763	27,032	8,463,309
(1,675)	-	(651,355)	(378)	453	2,479	(1,897)	(1,782,705)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	810,576	-	-	-	-	2,574,328
-	-	-	-	-	-	-	-
-	-	810,576	-	-	-	-	2,574,328
(1,675)	-	159,221	(378)	453	2,479	(1,897)	791,623
97,907	97	1,532,408	10,864	321	29,262	85,522	361,208
-	-	-	-	-	-	-	1,150,000
\$ 96,232	\$ 97	\$ 1,691,629	\$ 10,486	\$ 774	\$ 31,741	\$ 83,625	\$ 2,302,831

**KITSAP COUNTY, WASHINGTON**

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2015

	Special Revenue Funds				
	Jail & Juvenile Sale Tax 171	Service Area 1 Rd Impact Fee 173	Service Area 2 Rd Impact Fee 174	Service Area 3 Rd Impact Fee 175	Service Area 4 Rd Impact Fee 176
<b>REVENUES:</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	3,921,859	-	-	-	-
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	279,315	91,952	20,800	49,837
Fines & forfeits	-	-	-	-	-
Investment earnings	-	295	764	50	594
Miscellaneous	-	-	-	-	-
<b>Total revenues</b>	<b>3,921,859</b>	<b>279,610</b>	<b>92,716</b>	<b>20,851</b>	<b>50,432</b>
<b>EXPENDITURES:</b>					
Current:					
General government	-	-	-	-	-
Judicial Services	-	-	-	-	-
Public safety	-	-	-	-	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Health & Human Services	-	-	-	-	-
Economic Environment	-	-	-	-	-
Culture & recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Principal	-	-	-	-	-
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	-	-	-	-	-
Excess(deficiency) of revenues over expenditures	3,921,859	279,610	92,716	20,851	50,432
<b>OTHER FINANCING SOURCES (USES):</b>					
Proceeds from BANS	-	-	-	-	-
Write Off of Note	-	-	-	-	-
Issuance of Refunding Bonds	-	-	-	-	-
Payment to bond refunding escrow agen	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	(3,404,399)	-	-	-	-
Premiums on bonds	-	-	-	-	-
Total other financing sources & use:	(3,404,399)	-	-	-	-
<b>SPECIAL ITEMS:</b>					
Sales of pledged assets					
Net change in fund balance	517,460	279,610	92,716	20,851	50,432
Fund balances-beginning	1,468,499	221,618	452,291	46,058	235,934
Prior period adjustment					
<b>Fund balances-ending</b>	<b>\$ 1,985,959</b>	<b>\$ 501,228</b>	<b>\$ 545,007</b>	<b>\$ 66,909</b>	<b>\$ 286,366</b>

## Special Revenue Funds

Regional Service Area Impact 177	PEG Fund 179	Mental Health 181	Developmental Disabilities 182	Substance Abuse 183	Youth Serv Juvenile 185	Mental Health Non-medicaid 188	Commute Trip Reduction 189
\$ -	\$ -	\$ 432,154	\$ 250,000	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	2,966,911	1,345,813	-	6,059,987	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
608	-	4,180	-	-	-	3,250	-
-	92,379	-	26,035	1,480	4,644	-	75,524
608	92,379	436,334	3,242,946	1,347,293	4,644	6,063,237	75,524
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	6,155	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	47,351
-	-	68,220	3,191,451	561,971	-	5,512,215	-
-	54,605	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	21,651	-	-	-	-	-	-
-	76,256	68,220	3,191,451	561,971	6,155	5,512,215	47,351
608	16,122	368,114	51,495	785,322	(1,512)	551,023	28,173
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	18,564	-	7,500	-
-	-	(399,231)	-	(803,886)	-	(50,769)	-
-	-	-	-	-	-	-	-
-	-	(399,231)	-	(785,322)	-	(43,269)	-
608	16,122	(31,117)	51,495	-	(1,512)	507,753	28,173
208,295	110,919	1,220,076	1,000,158	268,591	60,119	857,538	144,110
\$ 208,903	\$ 127,041	\$ 1,188,959	\$ 1,051,653	\$ 268,591	\$ 58,607	\$ 1,365,291	\$ 172,283

**KITSAP COUNTY, WASHINGTON**

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2015

	Special Revenue Funds				
	Area Agency On Aging 190	JTPA Admin 191	Employment Training Fund 192	K. Regional Coordinating Council 193	ARRA EECBG 195
<b>REVENUES:</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-	-
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	3,432,808	2,222,685	925,784	98,065	13,447
Charges for services	-	-	-	-	-
Fines & forfeits	-	-	-	-	-
Investment earnings	-	-	-	-	-
Miscellaneous	130	-	86,705	900	-
<b>Total revenues</b>	<b>3,432,938</b>	<b>2,222,685</b>	<b>1,012,488</b>	<b>98,965</b>	<b>13,447</b>
<b>EXPENDITURES:</b>					
Current:					
General government	-	-	-	-	-
Judicial Services	-	-	-	-	-
Public safety	-	-	-	-	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Health & Human Services	3,370,574	2,222,685	1,020,335	-	-
Economic Environment	-	-	-	254,977	13,429
Culture & recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Principal	-	-	-	-	-
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
<b>Total expenditures</b>	<b>3,370,574</b>	<b>2,222,685</b>	<b>1,020,335</b>	<b>254,977</b>	<b>13,429</b>
Excess(deficiency) of revenues over expenditures	62,365	-	(7,847)	(156,012)	18
<b>OTHER FINANCING SOURCES (USES):</b>					
Proceeds from BANS	-	-	-	-	-
Write Off of Note	-	-	-	-	-
Issuance of Refunding Bonds	-	-	-	-	-
Payment to bond refunding escrow agen	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfers in	22,449	-	-	119,720	-
Transfers out	-	-	-	-	-
Premiums on bonds	-	-	-	-	-
<b>Total other financing sources &amp; use:</b>	<b>22,449</b>	<b>-</b>	<b>-</b>	<b>119,720</b>	<b>-</b>
<b>SPECIAL ITEMS:</b>					
Sales of pledged assets	-	-	-	-	-
<b>Net change in fund balance</b>	<b>84,814</b>	<b>-</b>	<b>(7,847)</b>	<b>(36,292)</b>	<b>18</b>
Fund balances-beginning	543,741	-	118,839	85,674	8,639
Prior period adjustment	-	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 628,555</b>	<b>\$ -</b>	<b>\$ 110,992</b>	<b>\$ 49,382</b>	<b>\$ 8,657</b>

Capital Projects Funds							
Total Special Revenue Funds	Bethel Corridor Dev Project 333	KCLTGO 2010 Bond 335	Poplars Cap Project 336	Juvenile Services Facility 352	Silverdale Projects 363	Parks Capital Improve. 382	Jail Construction 383
\$ 2,305,779	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12,182,758	-	-	-	-	-	-	-
2,412,271	-	-	-	-	-	-	-
3,840,987	-	-	-	-	-	-	-
25,292,387	-	-	-	-	-	382,660	-
4,959,634	-	-	-	-	-	-	-
253,137	-	-	-	-	-	-	-
411,663	-	-	-	-	-	142,393	-
1,829,153	-	-	314,695	-	-	68,331	0
53,487,769	-	-	314,695	-	-	593,384	0
2,328,937	-	-	-	-	-	-	-
343,302	-	-	-	-	-	-	-
10,500,009	-	-	-	-	-	-	-
3,961,019	-	-	161,349	-	-	-	-
47,351	-	-	-	-	-	-	-
20,264,662	-	-	-	-	-	-	-
6,541,934	-	-	-	-	-	-	-
762,223	-	-	-	-	-	567,742	-
-	-	-	-	-	-	-	-
93,653	-	-	-	-	-	68,331	-
6,375	-	-	-	-	-	131,669	-
1,321,208	-	-	-	-	-	652,982	-
46,170,674	-	-	161,349	-	-	1,420,724	-
7,317,095	-	-	153,347	-	-	(827,340)	0
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
4,289	-	-	-	-	-	-	-
4,562,565	-	-	-	-	-	1,153,000	-
(7,447,393)	-	-	(78,400)	-	-	-	-
-	-	-	-	-	-	-	-
(2,880,539)	-	-	(78,400)	-	-	1,153,000	-
4,436,556	-	-	74,947	-	-	325,660	0
24,344,485	63,558	1,763	207,411	5,570	175,494	2,153,111	2,834
1,150,000	-	-	-	-	-	-	-
\$ 29,931,041	\$ 63,558	\$ 1,763	\$ 282,358	\$ 5,570	\$ 175,494	\$ 2,478,771	\$ 2,834

**KITSAP COUNTY, WASHINGTON**

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2015

	Capital Projects Funds				
	Capital Proj. 2001 384	Administrative Building 387	2006 LTGO Bond Project 392	Total Capital Projects	K.C. G.O. Refunding Bond 1996 230
<b>REVENUES:</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-	-
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	382,660	-
Charges for services	-	-	-	-	-
Fines & forfeits	-	-	-	-	-
Investment earnings	1,212	927	-	144,533	-
Miscellaneous	-	-	-	383,027	-
<b>Total revenues</b>	<b>1,212</b>	<b>927</b>	<b>-</b>	<b>910,219</b>	<b>-</b>
<b>EXPENDITURES:</b>					
Current:					
General government	-	-	-	-	-
Judicial Services	-	-	-	-	-
Public safety	-	-	-	-	-
Physical Environment	-	-	-	161,349	-
Transportation	-	-	-	-	-
Health & Human Services	-	-	-	-	-
Economic Environment	-	-	-	-	-
Culture & recreation	-	-	-	567,742	-
Debt service					
Principal	-	-	-	68,331	-
Interest and other charges	-	-	-	131,669	-
Capital outlay					
Total expenditures	-	-	-	1,582,073	-
Excess(deficiency) of revenues over expenditures	1,212	927	-	(671,854)	-
<b>OTHER FINANCING SOURCES (USES):</b>					
Proceeds from BANS	-	-	-	-	-
Write Off of Note	-	-	-	-	-
Issuance of Refunding Bonds	-	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfers in	-	-	-	1,153,000	-
Transfers out	-	-	-	(78,400)	-
Premiums on bonds	-	-	-	-	-
Total other financing sources & uses	-	-	-	1,074,600	-
<b>SPECIAL ITEMS:</b>					
Sales of pledged assets	-	-	-	-	-
Net change in fund balance	1,212	927	-	402,746	-
Fund balances-beginning	212,429	356,183	2,713	3,181,066	95,148
Prior period adjustment	-	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 213,641</b>	<b>\$ 357,110</b>	<b>\$ 2,713</b>	<b>\$ 3,583,812</b>	<b>\$ 95,148</b>



Debt Service Funds

KC 2010 LTGO 235	KC 2011 Refunding 236	Special Assessments 265/266	GO Bond 1999 281	GO Bond 1999B 282	GO Bond Bonds 2000 283
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	840,531	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	109,750	-	-	-	-
-	950,281	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
480,000	1,395,000	-	-	-	-
159,283	553,500	-	-	95,000	-
-	-	-	-	-	-
639,283	1,948,500	-	-	95,000	-
(639,283)	(998,219)	-	-	(95,000)	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
639,283	998,219	-	-	-	-
-	-	-	-	-	-
639,283	998,219	-	-	-	-
1	0	-	-	(95,000)	-
146,562	5,363	60,973	26,975	728,093	26,842
				(185,000)	
\$ 146,563	\$ 5,363	\$ 60,973	\$ 26,975	\$ 448,093	\$ 26,842

**KITSAP COUNTY, WASHINGTON**

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2015

	Debt Service Funds				
	GO Bond 2001 & Refunding 284	GO Bond 2002A 286	GO Bond 2003 287	GO Bond 2003B 288	GO Bond 2004 289
<b>REVENUES:</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-	-
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	267,506	-	-	-
Charges for services	-	-	-	-	-
Fines & forfeits	-	-	-	-	-
Investment earnings	-	2,607	-	-	-
Miscellaneous	-	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>270,113</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES:</b>					
Current:					
General government	-	-	-	-	-
Judicial Services	-	-	-	-	-
Public safety	-	-	-	-	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Health & Human Services	-	-	-	-	-
Economic Environment	-	-	-	-	-
Culture & recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Principal	-	570,000	-	-	-
Interest and other charges	-	270,531	-	-	-
Capital outlay	-	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>840,531</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess(deficiency) of revenues over expenditures	-	(570,419)	-	-	-
<b>OTHER FINANCING SOURCES (USES):</b>					
Proceeds from BANS	-	-	-	-	-
Write Off of Note	-	-	-	-	-
Issuance of Refunding Bonds	-	-	-	-	-
Payment to bond refunding escrow agen	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Premiums on bonds	-	-	-	-	-
<b>Total other financing sources &amp; use:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SPECIAL ITEMS:</b>					
Sales of pledged assets	-	-	-	-	-
<b>Net change in fund balance</b>	<b>-</b>	<b>(570,419)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Fund balances-beginning	113,081	8,220,785	5,178	8,135	17,284
Prior period adjustment	-	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 113,081</b>	<b>\$ 7,650,366</b>	<b>\$ 5,178</b>	<b>\$ 8,135</b>	<b>\$ 17,284</b>

Road Improvement Guaranty 290	LTGO 2005 Refunding 291	LTGO 2006 292	Total Debt Service	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ 2,305,779
-	-	-	-	12,182,758
-	-	-	-	2,412,271
-	-	-	-	3,840,987
-	-	19,091	1,127,127	26,802,174
-	-	-	-	4,959,634
-	-	-	-	253,137
-	-	-	2,607	558,803
-	-	-	109,750	2,321,929
-	-	19,091	1,239,484	55,637,472
-	-	-	-	2,328,937
-	-	-	-	343,302
-	-	-	-	10,500,009
-	-	-	-	4,122,368
-	-	-	-	47,351
-	-	-	-	20,264,662
-	-	-	-	6,541,934
-	-	-	-	1,329,965
-	-	-	-	-
-	1,240,000	530,000	4,215,000	4,376,984
-	385,000	309,035	1,772,349	1,910,393
-	-	-	-	1,974,190
-	1,625,000	839,035	5,987,349	53,740,095
-	(1,625,000)	(819,945)	(4,747,865)	1,897,377
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	4,289
-	1,625,000	819,944	4,082,447	9,798,012
-	-	-	-	(7,525,793)
-	-	-	-	-
-	1,625,000	819,944	4,082,447	2,276,508
-	-	(0)	(665,418)	4,173,885
2,737	3,337	134	9,460,627	36,986,178
-	-	-	(185,000)	965,000
\$ 2,737	\$ 3,337	\$ 134	\$ 8,610,209	\$ 42,125,065

# KITSAP COUNTY, WASHINGTON

## Cencom Fund 103

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	3,511,404	3,511,404	3,920,940	409,536
Other taxes	2,527,074	2,527,074	2,408,806	(118,268)
Intergovernmental	1,616,421	1,616,421	1,634,180	17,759
Charges for services	76,987	76,987	99,340	22,353
Investment earnings	15,000	15,000	19,807	4,807
Miscellaneous	248,433	248,433	266,802	18,369
Total revenues	<u>7,995,319</u>	<u>7,995,319</u>	<u>8,349,875</u>	<u>354,556</u>
<b>EXPENDITURES:</b>				
Current:				
Public safety	8,431,529	8,431,529	8,035,311	396,218
Debt service:				
Interest and other charges			-	-
Capital outlay	<u>1,353,941</u>	<u>1,353,941</u>	<u>669,415</u>	<u>684,526</u>
Total expenditures	<u>9,785,470</u>	<u>9,785,470</u>	<u>8,704,726</u>	<u>1,080,744</u>
Excess(deficiency) of revenues over expenditures	<u>(1,790,151)</u>	<u>(1,790,151)</u>	<u>(354,851)</u>	<u>1,435,300</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Sales of capital assets	-	-	-	-
Transfers in	656,710	656,710	656,710	(0)
Transfers out	<u>(503,500)</u>	<u>(503,500)</u>	<u>(497,259)</u>	<u>6,241</u>
Total other financing sources & uses	<u>153,210</u>	<u>153,210</u>	<u>159,451</u>	<u>(0)</u>
Net change in fund balance	<u>(1,636,941)</u>	<u>(1,636,941)</u>	<u>(195,400)</u>	<u>1,435,300</u>
Fund balances-beginning	3,820,165	3,820,165	3,820,165	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 2,183,224</u>	<u>\$ 2,183,224</u>	<u>\$ 3,624,765</u>	<u>\$ 1,435,300</u>

# KITSAP COUNTY, WASHINGTON

## Emergency Services Fund 104

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	320,202	328,202	297,531	(30,671)
Charges for services	-	-	-	-
Investment earnings	-	-	0	0
Miscellaneous	-	-	1,145	1,145
Total revenues	<u>320,202</u>	<u>328,202</u>	<u>298,676</u>	<u>(29,526)</u>
<b>EXPENDITURES:</b>				
Current:				
Public safety	550,857	558,857	533,412	25,445
Capital Outlay		1,200	-	1,200
Total expenditures	<u>550,857</u>	<u>560,057</u>	<u>533,412</u>	<u>26,645</u>
Excess(deficiency) of revenues over expenditures	<u>(230,655)</u>	<u>(231,855)</u>	<u>(234,736)</u>	<u>(2,881)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Sale of capital assets	-	-	-	-
Transfers in	231,855	231,855	231,855	-
Transfers out	-	-	-	-
Total other financing sources & uses	<u>231,855</u>	<u>231,855</u>	<u>231,855</u>	<u>-</u>
Net change in fund balance	<u>1,200</u>	<u>-</u>	<u>(2,881)</u>	<u>(2,881)</u>
Fund balances-beginning	(24,396)	(24,396)	(24,396)	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ (23,196)</u>	<u>\$ (24,396)</u>	<u>\$ (27,277)</u>	<u>\$ (2,881)</u>

# KITSAP COUNTY, WASHINGTON

## Law Library Fund 105

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Charges for services	92,051	92,051	84,617	(7,434)
Miscellaneous	140	140	203	63
Total revenues	<u>92,191</u>	<u>92,191</u>	<u>84,820</u>	<u>(7,371)</u>
<b>EXPENDITURES:</b>				
Current:				
Judicial Services	94,324	94,324	89,634	4,690
Total expenditures	<u>94,324</u>	<u>94,324</u>	<u>89,634</u>	<u>4,690</u>
Excess(deficiency) of revenues over expenditures	<u>(2,133)</u>	<u>(2,133)</u>	<u>(4,813)</u>	<u>(2,680)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(2,133)</u>	<u>(2,133)</u>	<u>(4,813)</u>	<u>(2,680)</u>
Fund balances-beginning	167,183	167,183	167,183	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 165,050</u>	<u>\$ 165,050</u>	<u>\$ 162,370</u>	<u>\$ (2,680)</u>

# KITSAP COUNTY, WASHINGTON

## KPREP Fund 106

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 741,680	\$ 1,530,566	\$ 1,362,049	\$ (168,517)
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>741,680</u>	<u>1,530,566</u>	<u>1,362,049</u>	<u>(168,517)</u>
<b>EXPENDITURES:</b>				
Current:				
Public safety	741,680	1,530,566	1,270,155	260,411
Capital outlay	-	-	-	-
Total expenditures	<u>741,680</u>	<u>1,530,566</u>	<u>1,270,155</u>	<u>260,411</u>
Excess(deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>91,894</u>	<u>91,894</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>91,894</u>	<u>91,894</u>
Fund balances-beginning	(111,472)	(111,472)	(111,472)	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ (111,472)</u>	<u>\$ (111,472)</u>	<u>\$ (19,578)</u>	<u>\$ 91,894</u>

# KITSAP COUNTY, WASHINGTON

## Mental Health Sales Tax Fund 107

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Retail sales and use taxes	\$ 3,345,000	\$ 3,460,749	\$ 3,914,053	\$ 453,304
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>3,345,000</b>	<b>3,460,749</b>	<b>3,914,053</b>	<b>453,304</b>
<b>EXPENDITURES:</b>				
Current:				
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	2,741,811	2,741,811	1,566,978	1,174,833
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>2,741,811</b>	<b>2,741,811</b>	<b>1,566,978</b>	<b>1,174,833</b>
Excess(deficiency) of revenues over expenditures	<b>603,189</b>	<b>718,938</b>	<b>2,347,076</b>	<b>1,628,138</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	-	-
Transfers out	(603,189)	(718,938)	(607,509)	111,429
<b>Total other financing sources &amp; uses</b>	<b>(603,189)</b>	<b>(718,938)</b>	<b>(607,509)</b>	<b>111,429</b>
Net change in fund balance	-	-	1,739,566	1,739,566
Fund balances-beginning	2,503,590	2,503,590	2,503,590	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 2,503,590</b>	<b>\$ 2,503,590</b>	<b>\$ 4,243,156</b>	<b>\$ 1,739,566</b>



# KITSAP COUNTY, WASHINGTON

## Homeless Housing 109

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Retail sales and use taxes	\$ -	\$ -	\$ -	\$ -
Charges for services	88,429	95,000	88,429	(6,571)
Investment earnings	-	-	-	-
Miscellaneous	14,182	14,000	14,182	182
Total revenues	<u>102,611</u>	<u>109,000</u>	<u>102,611</u>	<u>(6,389)</u>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Health & human services	85,238	109,000	85,238	23,762
Capital outlay	-	-	-	-
Total expenditures	<u>85,238</u>	<u>109,000</u>	<u>85,238</u>	<u>23,762</u>
Excess(deficiency) of revenues over expenditures	<u>17,372</u>	<u>-</u>	<u>17,372</u>	<u>17,372</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>17,372</u>	<u>-</u>	<u>17,372</u>	<u>17,372</u>
Fund balances-beginning	-	-	-	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 17,372</u>	<u>\$ -</u>	<u>\$ 17,372</u>	<u>\$ 17,372</u>

# KITSAP COUNTY, WASHINGTON

## Election Reserve Fund 111

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ -	\$ -	\$ 11,300	\$ 11,300
Charges for services	190,401	190,401	171,806	(18,595)
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>190,401</u>	<u>190,401</u>	<u>183,106</u>	<u>(7,295)</u>
<b>EXPENDITURES:</b>				
Current:				
General government	100,658	100,658	99,944	714
Judicial Services	-	-	-	-
Debt service				
Principal			93,653	
Interest and other charges	100,028	100,028	6,375	93,653
Capital outlay	6,500	6,500	-	
Total expenditures	<u>300,714</u>	<u>300,714</u>	<u>199,972</u>	<u>94,367</u>
Excess(deficiency) of revenues over expenditures	<u>(110,313)</u>	<u>(110,313)</u>	<u>(16,866)</u>	<u>93,447</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	<u>(110,313)</u>	<u>(110,313)</u>	<u>(16,866)</u>	<u>93,447</u>
Fund balances-beginning	147,333	147,333	147,333	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 37,020</u>	<u>\$ 37,020</u>	<u>\$ 130,467</u>	<u>\$ 93,447</u>

# KITSAP COUNTY, WASHINGTON

## Auditor's Document Preservation Fund 112

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 95,000	\$ 95,000	\$ 93,192	\$ (1,808)
Charges for services	102,704	102,704	159,384	56,680
Total revenues	<u>197,704</u>	<u>197,704</u>	<u>252,576</u>	<u>54,872</u>
<b>EXPENDITURES:</b>				
Current:				
General government	276,016	276,016	245,377	30,639
Total expenditures	<u>276,016</u>	<u>276,016</u>	<u>245,377</u>	<u>30,639</u>
Excess(deficiency) of revenues over expenditures	<u>(78,312)</u>	<u>(78,312)</u>	<u>7,199</u>	<u>85,511</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>(5,000)</u>	<u>(5,000)</u>	<u>-</u>
Net change in fund balance	<u>(78,312)</u>	<u>(83,312)</u>	<u>2,199</u>	<u>85,511</u>
Fund balances-beginning	380,419	380,419	380,419	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 302,107</u>	<u>\$ 297,107</u>	<u>\$ 382,618</u>	<u>\$ 85,511</u>

# KITSAP COUNTY, WASHINGTON

## Housing Affordability Fund 113

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Charges for services	1,745,389	1,745,389	1,411,392	(333,997)
Total revenues	1,745,389	1,745,389	1,411,392	(333,997)
<b>EXPENDITURES:</b>				
Current:				
General government	1,906,620	1,906,620	1,447,909	458,711
Total expenditures	1,906,620	1,906,620	1,447,909	458,711
Excess(deficiency) of revenues over expenditures	(161,231)	(161,231)	(36,517)	124,714
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(161,231)	(161,231)	(36,517)	124,714
Fund balances-beginning	2,297,981	2,297,981	2,297,981	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 2,136,750	\$ 2,136,750	\$ 2,261,464	\$ 124,714

# KITSAP COUNTY, WASHINGTON

## Westnet Fund 114

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 159,697	\$ 159,697	\$ 189,641	\$ 29,944
Fines & forfeits	115,000	115,000	108,097	(6,903)
Investment earnings	2,500	2,500	1,610	(890)
Miscellaneous	12,500	12,500	-	(12,500)
Total revenues	<u>289,697</u>	<u>289,697</u>	<u>299,348</u>	<u>9,651</u>
<b>EXPENDITURES:</b>				
Current:				
Public safety	674,520	674,520	396,711	277,809
Capital outlay	10,000	10,000	-	10,000
Total expenditures	<u>684,520</u>	<u>684,520</u>	<u>396,711</u>	<u>287,809</u>
Excess(deficiency) of revenues over expenditures	<u>(394,823)</u>	<u>(394,823)</u>	<u>(97,364)</u>	<u>297,459</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	83,344	83,344	40,863	(42,481)
Transfers out	(70,000)	(70,000)	(11,972)	58,028
Total other financing sources & uses	<u>13,344</u>	<u>13,344</u>	<u>28,891</u>	<u>15,547</u>
Net change in fund balance	<u>(381,479)</u>	<u>(381,479)</u>	<u>(68,472)</u>	<u>313,007</u>
Fund balances-beginning	400,166	400,166	400,166	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 18,687</u>	<u>\$ 18,687</u>	<u>\$ 331,694</u>	<u>\$ 313,007</u>

# KITSAP COUNTY, WASHINGTON

## Boating Safety Improvement Fund 117

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 71,000	\$ 71,000	\$ 59,576	\$ (11,425)
Investment earnings	900	900	1,091	191
Total revenues	<u>71,900</u>	<u>71,900</u>	<u>60,666</u>	<u>(11,234)</u>
<b>EXPENDITURES:</b>				
Current:				
Public safety	62,496	47,329	47,329	-
Capital Outlay	60,000	60,000	-	60,000
Total expenditures	<u>122,496</u>	<u>107,329</u>	<u>47,329</u>	<u>60,000</u>
Excess(deficiency) of revenues over expenditures	<u>(50,596)</u>	<u>(35,429)</u>	<u>13,337</u>	<u>48,766</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Sale of capital assets	-	-	-	-
Transfers out	(40,000)	(40,000)	-	40,000
Total other financing sources & uses	<u>(40,000)</u>	<u>(40,000)</u>	<u>-</u>	<u>40,000</u>
Net change in fund balance	<u>(90,596)</u>	<u>(75,429)</u>	<u>13,337</u>	<u>88,766</u>
Fund balances-beginning	198,918	198,918	198,918	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 108,322</u>	<u>\$ 123,489</u>	<u>\$ 212,255</u>	<u>\$ 88,766</u>

# KITSAP COUNTY, WASHINGTON

## Noxious Weed Control Fund 120

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ -	\$ -	\$ 15,346	\$ 15,346
Charges for services	221,269	221,268	242,547	21,279
Investment earnings	-	-	1,820	1,820
Miscellaneous	-	-	-	-
Total revenues	<u>221,269</u>	<u>221,268</u>	<u>259,714</u>	<u>38,446</u>
<b>EXPENDITURES:</b>				
Current:				
Physical Environment	277,040	347,040	230,087	116,953
Capital outlay			10,261	
Total expenditures	<u>277,040</u>	<u>347,040</u>	<u>240,348</u>	<u>116,953</u>
Excess(deficiency) of revenues over expenditures	<u>(55,771)</u>	<u>(125,772)</u>	<u>19,366</u>	<u>145,138</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(55,771)</u>	<u>(125,772)</u>	<u>19,366</u>	<u>145,138</u>
Fund balances-beginning	252,021	252,021	252,021	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 196,250</u>	<u>\$ 126,249</u>	<u>\$ 271,387</u>	<u>\$ 145,138</u>

# KITSAP COUNTY, WASHINGTON

## Treasurer's M&O 121

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Charges for services	\$ 78,000	\$ 78,000	\$ 140,543	\$ 62,543
Investment earnings	4,058	4,058	4,058	-
Miscellaneous	1,054	1,054	1,054	-
Total revenues	<u>83,112</u>	<u>83,112</u>	<u>145,655</u>	<u>62,543</u>
<b>EXPENDITURES:</b>				
Current:				
General government	113,938	113,938	164,522	(50,584)
Total expenditures	<u>113,938</u>	<u>113,938</u>	<u>164,522</u>	<u>(50,584)</u>
Excess(deficiency) of revenues over expenditures	<u>(30,826)</u>	<u>(30,826)</u>	<u>(18,867)</u>	<u>11,959</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(30,826)</u>	<u>(30,826)</u>	<u>(18,867)</u>	<u>11,959</u>
Fund balances-beginning	920,499	920,499	920,499	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 889,673</u>	<u>\$ 889,673</u>	<u>\$ 901,632</u>	<u>\$ 11,959</u>



# KITSAP COUNTY, WASHINGTON

## Veteran's Relief Fund 124

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ 305,000	\$ 305,000	\$ 307,560	\$ 2,560
Other taxes	-	-	656	656
Intergovernmental	-	-	131	131
Investment earnings	1,000	1,000	530	(470)
Miscellaneous			718	718
Total revenues	<u>306,000</u>	<u>306,000</u>	<u>309,595</u>	<u>3,595</u>
<b>EXPENDITURES:</b>				
Current:				
Health & Human Services	306,000	326,000	303,305	22,695
Total expenditures	<u>306,000</u>	<u>326,000</u>	<u>303,305</u>	<u>22,695</u>
Excess(deficiency) of revenues over expenditures	<u>-</u>	<u>(20,000)</u>	<u>6,289</u>	<u>26,289</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>(20,000)</u>	<u>6,289</u>	<u>26,289</u>
Fund balances-beginning	163,357	163,357	163,357	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 163,357</u>	<u>\$ 143,357</u>	<u>\$ 169,646</u>	<u>\$ 26,289</u>

# KITSAP COUNTY, WASHINGTON

## Expert Witness Fund 125

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Fines & forfeits	\$ 24,000	\$ 24,000	\$ 29,070	\$ 5,070
Total revenues	24,000	24,000	29,070	5,070
<b>EXPENDITURES:</b>				
Current:				
General government	84,000	84,000	32,273	51,727
Total expenditures	84,000	84,000	32,273	51,727
Excess(deficiency) of revenues over expenditures	(60,000)	(60,000)	(3,204)	56,796
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(60,000)	(60,000)	(3,204)	56,796
Fund balances-beginning	68,935	68,935	68,935	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 8,935	\$ 8,935	\$ 65,731	\$ 56,796

# KITSAP COUNTY, WASHINGTON

## Conservation Futures Tax Fund 129

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ 1,372,768	\$ 1,372,768	\$ 1,316,065	\$ (56,703)
Other taxes	2,000	2,000	2,809	809
Intergovernmental	3,025	3,025	300,558	297,533
Investment earnings	2,400	2,400	2,160	(240)
Miscellaneous	-	-	273,992	
Total revenues	<u>1,380,193</u>	<u>1,380,193</u>	<u>1,895,584</u>	<u>241,399</u>
<b>EXPENDITURES:</b>				
Physical Environment	5,951	15,951	10,951	
Capital outlay	-	300,000	570,921	(270,921)
Total expenditures	<u>5,951</u>	<u>315,951</u>	<u>581,872</u>	<u>(265,921)</u>
Excess(deficiency) of revenues over expenditures	<u>1,374,242</u>	<u>1,064,242</u>	<u>1,313,713</u>	<u>249,471</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	(1,053,088)	(1,268,089)	(1,268,089)	-
Total other financing sources & uses	<u>(1,053,088)</u>	<u>(1,268,089)</u>	<u>(1,268,089)</u>	<u>-</u>
Net change in fund balance	<u>321,154</u>	<u>(203,847)</u>	<u>45,623</u>	<u>249,471</u>
Fund balances-beginning	1,443,533	1,443,533	1,443,533	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 1,764,687</u>	<u>\$ 1,239,686</u>	<u>\$ 1,489,156</u>	<u>\$ 249,471</u>

# KITSAP COUNTY, WASHINGTON

## Community Service Fund 130

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Charges for services	\$ 129,000	\$ 129,000	\$ 65,111	\$ (63,889)
Fines & forfeits	25,000	25,000	34,723	9,723
Total revenues	<u>154,000</u>	<u>154,000</u>	<u>99,834</u>	<u>(54,166)</u>
<b>EXPENDITURES:</b>				
Current:				
Health & Human Services	136,459	136,459	114,532	21,927
Total expenditures	<u>136,459</u>	<u>136,459</u>	<u>114,532</u>	<u>21,927</u>
Excess(deficiency) of revenues over expenditures	<u>17,541</u>	<u>17,541</u>	<u>(14,699)</u>	<u>(32,240)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>17,541</u>	<u>17,541</u>	<u>(14,699)</u>	<u>(32,240)</u>
Fund balances-beginning	93,571	93,571	93,571	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 111,112</u>	<u>\$ 111,112</u>	<u>\$ 78,872</u>	<u>\$ (32,240)</u>

# KITSAP COUNTY, WASHINGTON

## Kitsap County Stadium Fund 132

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Retail sales & use taxes	\$ 320,000	\$ 320,000	\$ 425,906	\$ 105,906
Total revenues	320,000	320,000	425,906	105,906
<b>EXPENDITURES:</b>				
Current:				
Culture & recreation	294,814	294,814	295,178	(364)
Total expenditures	294,814	294,814	295,178	(364)
Excess(deficiency) of revenues over expenditures	25,186	25,186	130,728	105,542
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	(25,186)	(25,186)	(24,404)	
Total other financing sources & uses	(25,186)	(25,186)	(24,404)	782
Net change in fund balance	-	-	106,324	106,324
Fund balances-beginning	167,059	167,059	167,059	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 167,059	\$ 167,059	\$ 273,383	\$ 106,324

# KITSAP COUNTY, WASHINGTON

## Kitsap County Fair Fund 133

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Invest earnings	\$ -	\$ -	\$ 401	\$ 401
Miscellaneous	120,300	120,300	93,351	(26,950)
Total revenues	<u>120,300</u>	<u>120,300</u>	<u>93,751</u>	<u>(26,549)</u>
<b>EXPENDITURES:</b>				
Current:				
Culture & recreation	64,735	98,235	92,028	6,207
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	300	300	-	300
Interest and other charges	-	20,576	-	20,576
Capital outlay	-	20,576	20,576	-
Total expenditures	<u>65,035</u>	<u>139,687</u>	<u>112,604</u>	<u>27,083</u>
Excess(deficiency) of revenues over expenditures	<u>55,265</u>	<u>(19,387)</u>	<u>(18,853)</u>	<u>534</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>55,265</u>	<u>(19,387)</u>	<u>(18,853)</u>	<u>534</u>
Fund balances-beginning	105,068	105,068	105,068	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 160,333</u>	<u>\$ 85,681</u>	<u>\$ 86,215</u>	<u>\$ 534</u>

# KITSAP COUNTY, WASHINGTON

## Prisoner Commissary Fund 135

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Miscellaneous	180,000	180,000	183,332	3,332
Total revenues	180,000	180,000	183,332	3,332
<b>EXPENDITURES:</b>				
Public safety	172,416	203,516	162,966	40,550
Total expenditures	172,416	203,516	162,966	40,550
Excess(deficiency) of revenues over expenditures	7,584	(23,516)	20,365	43,881
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	7,584	(23,516)	20,365	43,881
Fund balances-beginning	113,194	113,194	113,194	-
Fund balances-ending	\$ 120,778	\$ 89,678	\$ 133,559	\$ 43,881

# KITSAP COUNTY, WASHINGTON

## SIU Revenue Fund 136

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

For the Year Ended December 31, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ -	\$ -	\$ 49,462	\$ 49,462
Fines & forfeits	45,000	45,000	65,033	20,033
Investment earnings	2,000	2,000	2,726	726
Miscellaneous	-	-	-	-
Total revenues	<u>47,000</u>	<u>47,000</u>	<u>117,222</u>	<u>70,222</u>
<b>EXPENDITURES:</b>				
Current:				
Public safety	85,251	85,251	25,706	59,545
Capital outlay	10,000	10,000	-	10,000
Total expenditures	<u>95,251</u>	<u>95,251</u>	<u>25,706</u>	<u>69,545</u>
Excess(deficiency) of revenues over expenditures	<u>(48,251)</u>	<u>(48,251)</u>	<u>91,516</u>	<u>139,767</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	50,000	50,000	-	(50,000)
Transfers out	(126,344)	(126,344)	(40,863)	85,481
Total other financing sources & uses	<u>(76,344)</u>	<u>(76,344)</u>	<u>(40,863)</u>	<u>35,481</u>
Net change in fund balance	<u>(124,595)</u>	<u>(124,595)</u>	<u>50,654</u>	<u>175,249</u>
Fund balances-beginning	537,271	537,271	537,271	-
	-	-	-	-
Fund balances-ending	<u>\$ 412,676</u>	<u>\$ 412,676</u>	<u>\$ 587,925</u>	<u>\$ 175,249</u>



# KITSAP COUNTY, WASHINGTON

## Kitsap SAIVS Fund 139

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 41,000	\$ 41,000	\$ 48,419	\$ 7,419
Charges for services	3,600	3,600	5,377	1,777
Interest earnings	-	-	3,780	3,780
Total revenues	<u>44,600</u>	<u>44,600</u>	<u>57,576</u>	<u>12,976</u>
<b>EXPENDITURES:</b>				
Current:				
General government	77,600	77,600	60,125	17,475
Total Expenditures	<u>77,600</u>	<u>77,600</u>	<u>60,125</u>	<u>17,475</u>
Excess(deficiency) of revenues over expenditures	<u>(33,000)</u>	<u>(33,000)</u>	<u>(2,550)</u>	<u>30,450</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Capital -related debt issued	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(33,000)</u>	<u>(33,000)</u>	<u>(2,550)</u>	<u>30,450</u>
Fund balances-beginning	33,140	33,140	33,140	-
Fund balances-ending	<u>\$ 140</u>	<u>\$ 140</u>	<u>\$ 30,590</u>	<u>\$ 30,450</u>

# KITSAP COUNTY, WASHINGTON

## Anti-Profitteering Revolving Fund 141

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

For the Year Ended December 31, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Fines & forfeits	\$ 2,400	\$ 2,400	\$ 3,871	\$ 1,471
Total revenues	2,400	2,400	3,871	1,471
<b>EXPENDITURES:</b>				
Current:				
General government	19,400	19,400	-	19,400
Total expenditures	19,400	19,400	-	19,400
Excess(deficiency) of revenues over expenditures	(17,000)	(17,000)	3,871	20,871
<b>OTHER FINANCING SOURCES (USES)</b>				
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(17,000)	(17,000)	3,871	20,871
Fund balances-beginning	16,260	16,260	16,260	-
	-	-	-	-
Fund balances-ending	\$ (740)	\$ (740)	\$ 20,131	\$ 20,871

# KITSAP COUNTY, WASHINGTON

## Family Court Services Fund 142

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

For the Year Ended December 31, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Licenses and permits	\$ 15,596	\$ 15,596	\$ 16,597	\$ 1,001
Total revenues	15,596	15,596	16,597	1,001
<b>EXPENDITURES:</b>				
Current:				
Judicial Services	24,097	24,097	19,002	5,095
Total expenditures	24,097	24,097	19,002	5,095
Excess(deficiency) of revenues over expenditures	(8,501)	(8,501)	(2,405)	6,096
<b>OTHER FINANCING SOURCES (USES)</b>				
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(8,501)	(8,501)	(2,405)	6,096
Fund balances-beginning	55,704	55,704	55,704	-
Fund balances-ending	\$ 47,203	\$ 47,203	\$ 53,299	\$ 6,096

# KITSAP COUNTY, WASHINGTON

## Trial Court Improvement Fund 143

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

For the Year Ended December 31, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 99,000	\$ 99,000	\$ 91,615	\$ (7,385)
Total revenues	99,000	99,000	91,615	(7,385)
<b>EXPENDITURES:</b>				
Judicial Services	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	99,000	99,000	91,615	(7,385)
<b>OTHER FINANCING SOURCES (USES)</b>				
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	(99,000)	(99,000)	(99,000)	-
Transfers in	-	-	-	-
Transfers out	(99,000)	(99,000)	(99,000)	-
Total other financing sources & uses	(99,000)	(99,000)	(99,000)	-
Net change in fund balance	-	-	(7,385)	(7,385)
Fund balances-beginning	179,215	179,215	179,215	-
Fund balances-ending	\$ 179,215	\$ 179,215	\$ 171,830	\$ (7,385)

# KITSAP COUNTY, WASHINGTON

## Public Defense Funding 144

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

For the Year Ended December 31, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 204,368	\$ 204,368	\$ 207,926	\$ 3,558
Total revenues	<u>204,368</u>	<u>204,368</u>	<u>207,926</u>	<u>3,558</u>
<b>EXPENDITURES:</b>				
Current:				
Judicial Services	204,368	204,368	202,019	2,349
Total expenditures	<u>204,368</u>	<u>204,368</u>	<u>202,019</u>	<u>2,349</u>
Excess(deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>5,907</u>	<u>5,907</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>5,907</u>	<u>5,907</u>
Fund balances-beginning	132,437	132,437	132,437	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances-ending	<u>\$ 132,437</u>	<u>\$ 132,437</u>	<u>\$ 138,344</u>	<u>\$ 5,907</u>

# KITSAP COUNTY, WASHINGTON

## Pooling Fees Fund 145

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

For the Year Ended December 31, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Investment earnings	\$ 300,000	\$ 300,000	\$ 345,320	\$ 45,320
Total revenues	<u>300,000</u>	<u>300,000</u>	<u>345,320</u>	<u>45,320</u>
<b>EXPENDITURES:</b>				
Current:				
General government	296,693	296,693	276,547	20,146
Total expenditures	<u>296,693</u>	<u>296,693</u>	<u>276,547</u>	<u>20,146</u>
Excess(deficiency) of revenues over expenditures	<u>3,307</u>	<u>3,307</u>	<u>68,772</u>	<u>65,465</u>
	-	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>				
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>3,307</u>	<u>3,307</u>	<u>68,772</u>	<u>65,465</u>
Fund balances-beginning	457,948	457,948	457,948	-
	-	-	-	-
Fund balances-ending	<u>\$ 461,255</u>	<u>\$ 461,255</u>	<u>\$ 526,720</u>	<u>\$ 65,465</u>

# KITSAP COUNTY, WASHINGTON

## GMA Park Impact Fees Fund 146

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

For the Year Ended December 31, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Charges for services	\$ 135,252	\$ 135,252	\$ 160,827	\$ 25,575
Investment earnings	-	-	-	-
Total revenues	<u>135,252</u>	<u>135,252</u>	<u>160,827</u>	<u>25,575</u>
<b>EXPENDITURES:</b>				
Physical Environment	606	606	606	-
Total expenditures	<u>606</u>	<u>606</u>	<u>606</u>	<u>-</u>
Excess(deficiency) of revenues over expenditures	<u>134,646</u>	<u>134,646</u>	<u>160,221</u>	<u>25,575</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	80,000	80,000	80,000	-
Transfers out	(211,696)	(211,696)	(210,011)	1,685
Total other financing sources & uses	<u>(131,696)</u>	<u>(131,696)</u>	<u>(130,011)</u>	<u>1,685</u>
Net change in fund balance	<u>2,950</u>	<u>2,950</u>	<u>30,210</u>	<u>27,260</u>
Fund balances-beginning	87,559	87,559	87,559	-
	-	-	-	-
Fund balances-ending	<u>\$ 90,509</u>	<u>\$ 90,509</u>	<u>\$ 117,769</u>	<u>\$ 27,260</u>

# KITSAP COUNTY, WASHINGTON

## County Parks Acquisition & Development Fund 150

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

For the Year Ended December 31, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Charges for services	42,000	42,000	52,527	10,527
Fines & forfeits			300	300
Investment earnings	1,000	1,000	603	(397)
Miscellaneous	419,200	419,200	365,689	(53,511)
Total revenues	<u>462,200</u>	<u>462,200</u>	<u>419,119</u>	<u>(43,081)</u>
<b>EXPENDITURES:</b>				
Current:				
Culture & recreation	350,734	350,734	349,263	1,471
Capital outlay	-	-	-	-
Total expenditures	<u>350,734</u>	<u>350,734</u>	<u>349,263</u>	<u>1,471</u>
Excess(deficiency) of revenues over expenditures	<u>111,466</u>	<u>111,466</u>	<u>69,856</u>	<u>(41,610)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Sale of capital assets			4,289	
Transfers in	-	-	-	-
Transfers out			(25,000)	
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>(20,711)</u>	<u>-</u>
Net change in fund balance	<u>111,466</u>	<u>111,466</u>	<u>49,145</u>	<u>(41,610)</u>
Fund balances-beginning	299,485	299,485	299,485	-
	-	-	-	-
Fund balances-ending	<u>\$ 410,951</u>	<u>\$ 410,951</u>	<u>\$ 348,630</u>	<u>\$ (41,610)</u>



# KITSAP COUNTY, WASHINGTON

## USDOJ BJA JAG Grants Fund 152

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 51,688	\$ 76,934	\$ 76,933	\$ (1)
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>51,688</u>	<u>76,934</u>	<u>76,933</u>	<u>-</u>
<b>EXPENDITURES:</b>				
Current:				
Physical environment	\$ 51,688	-	76,933	(76,933)
Interest on long-term debt	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>51,688</u>	<u>-</u>	<u>76,933</u>	<u>(76,933)</u>
Excess(deficiency) of revenues over expenditures	<u>-</u>	<u>76,934</u>	<u>-</u>	<u>(76,934)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>76,934</u>	<u>-</u>	<u>(76,934)</u>
Fund balances-beginning	-	-	-	-
Fund balances-ending	<u>\$ -</u>	<u>\$ 76,934</u>	<u>\$ -</u>	<u>\$ (76,934)</u>

# KITSAP COUNTY, WASHINGTON

## Point No Point Lighthouse Fund 155

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

For the Year Ended December 31, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Investment earnings			\$ 142	
Miscellaneous	\$ 17,300	\$ 17,300	17,869	\$ 569
Total revenues	<u>17,300</u>	<u>17,300</u>	<u>18,011</u>	<u>569</u>
<b>EXPENDITURES:</b>				
Current:				
Culture & recreation	17,990	29,990	25,755	4,235
Total expenditures	<u>17,990</u>	<u>29,990</u>	<u>25,755</u>	<u>4,235</u>
Excess(deficiency) of revenues over expenditures	<u>(690)</u>	<u>(12,690)</u>	<u>(7,745)</u>	<u>4,945</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(690)</u>	<u>(12,690)</u>	<u>(7,745)</u>	<u>4,945</u>
Fund balances-beginning	46,102	46,102	46,102	-
	-	-	-	-
Fund balances-ending	<u>\$ 45,412</u>	<u>\$ 33,412</u>	<u>\$ 38,357</u>	<u>\$ 4,945</u>

# KITSAP COUNTY, WASHINGTON

## Crime Prevention Fund 159

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

For the Year Ended December 31, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Licenses and permits	\$ 2,000	\$ 2,000	\$ 5,950	\$ 3,950
Fines & forfeits	20,000	20,000	12,044	(7,956)
Investment earnings	500	500	418	(82)
Miscellaneous	1,000	1,000	2,177	1,177
Total revenues	<u>23,500</u>	<u>23,500</u>	<u>20,589</u>	<u>(2,911)</u>
<b>EXPENDITURES:</b>				
Current:				
Public safety	101,848	101,848	22,263	79,585
Total expenditures	101,848	101,848	22,263	79,585
Excess(deficiency) of revenues over expenditures	<u>(78,348)</u>	<u>(78,348)</u>	<u>(1,675)</u>	<u>76,673</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	<u>(78,348)</u>	<u>(78,348)</u>	<u>(1,675)</u>	<u>76,673</u>
Fund balances-beginning	97,907	97,907	97,907	-
	-	-	-	-
Fund balances-ending	<u>\$ 19,559</u>	<u>\$ 19,559</u>	<u>\$ 96,232</u>	<u>\$ 76,673</u>

# KITSAP COUNTY, WASHINGTON

## Recovery Center Fund 162

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

For the Year Ended December 31, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 1,247,000	\$ 1,247,000	\$ 1,401,703	\$ 154,703
Charges for services	69,000	69,000	67,155	(1,845)
Investment earnings	15,000	15,000	6,589	(8,411)
Miscellaneous	160,000	160,000	120,355	(39,645)
Total revenues	<u>1,491,000</u>	<u>1,491,000</u>	<u>1,595,803</u>	<u>104,803</u>
<b>EXPENDITURES:</b>				
Current:				
Health & Human Services	2,460,300	2,460,300	2,247,158	213,142
Capital outlay	-	-	-	-
Total expenditures	<u>2,460,300</u>	<u>2,460,300</u>	<u>2,247,158</u>	<u>213,142</u>
Excess(deficiency) of revenues over expenditures	<u>(969,300)</u>	<u>(969,300)</u>	<u>(651,355)</u>	<u>317,945</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	<u>969,300</u>	<u>969,300</u>	<u>810,576</u>	<u>(158,724)</u>
Total other financing sources & uses	<u>969,300</u>	<u>969,300</u>	<u>810,576</u>	<u>(158,724)</u>
Net change in fund balance	-	-	159,221	159,221
Fund balances-beginning	1,532,408	1,532,408	1,532,408	-
	-	-	-	-
Fund balances-ending	<u>\$ 1,532,408</u>	<u>\$ 1,532,408</u>	<u>\$ 1,691,629</u>	<u>\$ 159,221</u>

# KITSAP COUNTY, WASHINGTON

## Dispute Resolution Center Fund 163

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

For the Year Ended December 31, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Charges for services	\$ 40,000	\$ 40,000	\$ 32,270	\$ (7,730)
Total revenues	40,000	40,000	32,270	(7,730)
<b>EXPENDITURES:</b>				
Current:				
Judicial Services	40,000	40,000	32,648	7,352
Total expenditures	40,000	40,000	32,648	7,352
Excess(deficiency) of revenues over expenditures	-	-	(378)	(378)
<b>OTHER FINANCING SOURCES (USES):</b>				
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	(378)	(378)
Fund balances-beginning	10,864	10,864	10,864	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 10,864	\$ 10,864	\$ 10,486	\$ (378)

# KITSAP COUNTY, WASHINGTON

## CDBG Entitlement Fund 164

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

For the Year Ended December 31, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 1,397,022	\$ 1,397,022	\$ 927,379	\$ (469,643)
Investment earnings			51	51
Miscellaneous			35,668	35,668
Total revenues	<u>1,397,022</u>	<u>1,397,022</u>	<u>963,098</u>	<u>(433,924)</u>
<b>EXPENDITURES:</b>				
Current:				
Economic Environment	<u>1,397,172</u>	<u>1,397,172</u>	<u>962,646</u>	<u>434,526</u>
Total expenditures	<u>1,397,172</u>	<u>1,397,172</u>	<u>962,646</u>	<u>434,526</u>
Excess(deficiency) of revenues over expenditures	<u>(150)</u>	<u>(150)</u>	<u>453</u>	<u>603</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(150)</u>	<u>(150)</u>	<u>453</u>	<u>603</u>
Fund balances-beginning	<u>321</u>	<u>321</u>	<u>321</u>	<u>-</u>
Prior period adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances-ending	<u>\$ 171</u>	<u>\$ 171</u>	<u>\$ 774</u>	<u>\$ 603</u>

# KITSAP COUNTY, WASHINGTON

## Home Entitlement Fund 166

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

For the Year Ended December 31, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 1,063,184	\$ 1,063,184	\$ 279,291	\$ (783,893)
Investment earnings			13,557	13,557
Miscellaneous	20,826	20,826	146,394	125,568
Total revenues	<u>1,084,010</u>	<u>1,084,010</u>	<u>439,242</u>	<u>(644,768)</u>
<b>EXPENDITURES:</b>				
Current:				
Health & Human Services	-	-	-	-
Economic Environment	1,108,303	1,108,303	436,763	671,540
Total Expenditures	<u>1,108,303</u>	<u>1,108,303</u>	<u>436,763</u>	<u>671,540</u>
Excess(deficiency) of revenues over expenditures	<u>(24,293)</u>	<u>(24,293)</u>	<u>2,479</u>	<u>26,772</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(24,293)</u>	<u>(24,293)</u>	<u>2,479</u>	<u>26,772</u>
Fund balances-beginning	29,262	29,262	29,262	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 4,969</u>	<u>\$ 4,969</u>	<u>\$ 31,741</u>	<u>\$ 26,772</u>

# KITSAP COUNTY, WASHINGTON

## Kitsap Abatement 167

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

For the Year Ended December 31, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	-	25,135	25,135	-
Total revenues	-	25,135	25,135	-
<b>EXPENDITURES:</b>				
Current:				
Physical Environment	40,000	65,135	27,032	38,103
Total expenditures	40,000	65,135	27,032	38,103
Excess(deficiency) of revenues over expenditures	(40,000)	(40,000)	(1,897)	38,103
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	-	-
T Net change in fund balance	-	-	-	-
	(40,000)	(40,000)	(1,897)	38,103
Fund balances-beginning	85,522	85,522	85,522	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 45,522	\$ 45,522	\$ 83,625	\$ 38,103



# KITSAP COUNTY, WASHINGTON

## Community Development 168

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

For the Year Ended December 31, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Licenses and permits	\$ 2,860,862	\$ 2,661,617	\$ 3,818,440	\$ 1,156,823
Intergovernmental	827,802	1,286,521	1,135,219	(151,302)
Charges for services	1,820,540	1,410,940	1,712,299	301,359
Miscellaneous	138,838	141,688	14,646	(127,042)
Total revenues	<u>5,648,042</u>	<u>5,500,766</u>	<u>6,680,604</u>	<u>1,179,838</u>
<b>EXPENDITURES:</b>				
Current:				
Physical Environment	\$ 3,036,550	\$ 3,811,735	\$ 3,615,409	\$ 196,326
Economic Environment	4,483,523	5,060,883	4,819,515	241,368
Debt service:				
Principal	-	-	-	-
Interest and other charges			28,385	
Total expenditures	<u>7,520,073</u>	<u>8,872,618</u>	<u>8,463,309</u>	<u>437,694</u>
Excess(deficiency) of revenues over expenditures	<u>(1,872,031)</u>	<u>(3,371,852)</u>	<u>(1,782,705)</u>	<u>1,589,147</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	2,574,328	2,574,328
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>2,574,328</u>	<u>2,574,328</u>
Net change in fund balance	<u>(1,872,031)</u>	<u>(3,371,852)</u>	<u>791,623</u>	<u>4,163,475</u>
Fund balances-beginning	361,208	361,208	361,208	-
Prior period adjustments	-	-	1,150,000	1,150,000
Fund balances-ending	<u>\$ (1,510,823)</u>	<u>\$ (3,010,644)</u>	<u>\$ 2,302,831</u>	<u>\$ 5,313,475</u>

# KITSAP COUNTY, WASHINGTON

## Jail & Juvenile Sales Tax Fund 171

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

For the Year Ended December 31, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Retail sales & use taxes	\$ 3,698,235	\$ 3,698,235	\$ 3,921,859	\$ 223,624
Investment earnings	-	-	-	-
Total revenues	<u>3,698,235</u>	<u>3,698,235</u>	<u>3,921,859</u>	<u>223,624</u>
<b>EXPENDITURES:</b>				
Current:				
Interest and other charges	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	<u>3,698,235</u>	<u>3,698,235</u>	<u>3,921,859</u>	<u>223,624</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	(3,698,235)	(3,698,235)	(3,404,399)	293,836
Total other financing sources & uses	<u>(3,698,235)</u>	<u>(3,698,235)</u>	<u>(3,404,399)</u>	<u>293,836</u>
Net change in fund balance	-	-	517,460	517,460
Fund balances-beginning	1,468,499	1,468,499	1,468,499	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 1,468,499</u>	<u>\$ 1,468,499</u>	<u>\$ 1,985,959</u>	<u>\$ 517,460</u>

# KITSAP COUNTY, WASHINGTON

## PEG Fund 179

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Miscellaneous	\$ 95,509	\$ 95,509	\$ 92,379	\$ (3,130)
Total revenues	<u>95,509</u>	<u>95,509</u>	<u>92,379</u>	<u>(3,130)</u>
	6			
<b>EXPENDITURES:</b>				
Current:				
Economic Environment	61,542	61,542	54,605	6,937
Capital outlay	<u>40,000</u>	<u>57,266</u>	<u>21,651</u>	<u>35,615</u>
Total expenditures	101,542	118,808	76,256	42,552
Excess(deficiency) of revenues over expenditures	<u>(6,033)</u>	<u>(23,299)</u>	<u>16,122</u>	<u>39,421</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(6,033)</u>	<u>(23,299)</u>	<u>16,122</u>	<u>39,421</u>
Fund balances-beginning	110,919	110,919	110,919	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 104,886</u>	<u>\$ 87,620</u>	<u>\$ 127,041</u>	<u>\$ 39,421</u>

# KITSAP COUNTY, WASHINGTON

## Mental Health Fund 181

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

For the Year Ended December 31, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ 550,000	\$ 550,000	\$ 432,154	\$ (117,846)
Investment earnings	-	-	4,180	4,180
Miscellaneous	5,000	5,000	-	(5,000)
Total revenues	<u>555,000</u>	<u>555,000</u>	<u>436,334</u>	<u>(118,666)</u>
<b>EXPENDITURES:</b>				
Current:				
Health & Human Services	105,000	105,000	68,220	36,780
Total expenditures	105,000	105,000	68,220	36,780
Excess(deficiency) of revenues over expenditures	<u>450,000</u>	<u>450,000</u>	<u>368,114</u>	<u>(81,886)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	(450,000)	(450,000)	(399,231)	50,769
Total other financing sources & uses	<u>(450,000)</u>	<u>(450,000)</u>	<u>(399,231)</u>	<u>50,769</u>
Net change in fund balance	-	-	(31,117)	(31,117)
Fund balances-beginning	1,220,076	1,220,076	1,220,076	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 1,220,076</u>	<u>\$ 1,220,076</u>	<u>\$ 1,188,959</u>	<u>\$ (31,117)</u>

# KITSAP COUNTY, WASHINGTON

## Develop Disabilities Fund 182

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

For the Year Ended December 31, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ 250,000	\$ 250,000	\$ 250,000	\$ -
Intergovernmental	3,398,000	3,398,000	2,966,911	(431,089)
Miscellaneous	22,000	22,000	26,035	4,035
Total revenues	<u>3,670,000</u>	<u>3,670,000</u>	<u>3,242,946</u>	<u>(427,054)</u>
<b>EXPENDITURES:</b>				
Current:				
Health & Human Services	3,670,000	3,670,000	3,191,451	478,549
Total expenditures	<u>3,670,000</u>	<u>3,670,000</u>	<u>3,191,451</u>	<u>478,549</u>
Excess(deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>51,495</u>	<u>51,495</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
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>51,495</u>	<u>51,495</u>
Fund balances-beginning	1,000,158	1,000,158	1,000,158	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 1,000,158</u>	<u>\$ 1,000,158</u>	<u>\$ 1,051,653</u>	<u>\$ 51,495</u>

# KITSAP COUNTY, WASHINGTON

## Substance Abuse 183

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

For the Year Ended December 31, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 1,448,236	\$ 1,470,275	\$ 1,345,813	\$ (124,462)
Investment earnings			1,480	
Total revenues	<u>1,448,236</u>	<u>1,470,275</u>	<u>1,347,293</u>	<u>(124,462)</u>
<b>EXPENDITURES:</b>				
Current:				
Health & Human Services	620,472	1,518,000	561,971	956,029
Total expenditures	<u>620,472</u>	<u>1,518,000</u>	<u>561,971</u>	<u>956,029</u>
Excess(deficiency) of revenues over expenditures	<u>827,764</u>	<u>(47,725)</u>	<u>785,322</u>	<u>833,047</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	18,564	18,564	18,564	-
Transfers out	<u>(846,372)</u>	<u>(877,000)</u>	<u>(803,886)</u>	<u>73,114</u>
Total other financing sources & uses	<u>(827,808)</u>	<u>(858,436)</u>	<u>(785,322)</u>	<u>73,114</u>
Net change in fund balance	<u>(44)</u>	<u>(906,161)</u>	<u>-</u>	<u>906,161</u>
Fund balances-beginning	268,591	268,591	268,591	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 268,547</u>	<u>\$ (637,570)</u>	<u>\$ 268,591</u>	<u>\$ 906,161</u>

# KITSAP COUNTY, WASHINGTON

## Youth Services Juvenile 185

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

For the Year Ended December 31, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Miscellaneous	\$ 2,250	\$ 2,250	\$ 4,644	\$ 2,394
Total revenues	<u>2,250</u>	<u>2,250</u>	<u>4,644</u>	<u>2,394</u>
<b>EXPENDITURES:</b>				
Current:				
Public safety	52,750	52,750	6,155	46,595
Total expenditures	<u>52,750</u>	<u>52,750</u>	<u>6,155</u>	<u>46,595</u>
Excess(deficiency) of revenues over expenditures	<u>(50,500)</u>	<u>(50,500)</u>	<u>(1,512)</u>	<u>48,988</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(50,500)</u>	<u>(50,500)</u>	<u>(1,512)</u>	<u>48,988</u>
Fund balances-beginning	60,119	60,119	60,119	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 9,619</u>	<u>\$ 9,619</u>	<u>\$ 58,607</u>	<u>\$ 48,988</u>

# KITSAP COUNTY, WASHINGTON

## Mental Health Non-medicaid Fund 188

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

For the Year Ended December 31, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 5,500,000	\$ 6,070,000	\$ 6,059,987	\$ (10,013)
Investment earnings	2,500	2,500	3,250	750
Miscellaneous	-	-	-	-
Total revenues	<u>5,502,500</u>	<u>6,072,500</u>	<u>6,063,237</u>	<u>(9,263)</u>
<b>EXPENDITURES:</b>				
Current:				
Health and human services	<u>5,510,000</u>	<u>6,080,000</u>	<u>5,512,215</u>	<u>567,785</u>
Total expenditures	<u>5,510,000</u>	<u>6,080,000</u>	<u>5,512,215</u>	<u>567,785</u>
Excess(deficiency) of revenues over expenditures	<u>(7,500)</u>	<u>(7,500)</u>	<u>551,023</u>	<u>558,523</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	7,500	7,500	7,500	-
Transfers out			(50,769)	
Total other financing sources & uses	<u>7,500</u>	<u>7,500</u>	<u>(43,269)</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>507,753</u>	<u>558,523</u>
Fund balances-beginning	857,538	857,538	857,538	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 857,538</u>	<u>\$ 857,538</u>	<u>\$ 1,365,291</u>	<u>\$ 558,523</u>



# KITSAP COUNTY, WASHINGTON

## Commute Trip Reduction Fund 189

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

For the Year Ended December 31, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Fines & forfeits	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ 61,200	\$ 61,200	\$ 75,524	\$ 14,324
Total revenues	<u>61,200</u>	<u>61,200</u>	<u>75,524</u>	<u>14,324</u>
<b>EXPENDITURES:</b>				
Current:				
Transportation	<u>83,659</u>	<u>83,659</u>	<u>47,351</u>	<u>36,308</u>
Total expenditures	<u>123,659</u>	<u>123,659</u>	<u>47,351</u>	<u>76,308</u>
Excess(deficiency) of revenues over expenditures	<u>(62,459)</u>	<u>(62,459)</u>	<u>28,173</u>	<u>90,632</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Other adjustments	-	-	-	-
T Net change in fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>(62,459)</u>	<u>(62,459)</u>	<u>28,173</u>	<u>90,632</u>
Fund balances-beginning	144,110	144,110	144,110	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 81,651</u>	<u>\$ 81,651</u>	<u>\$ 172,283</u>	<u>\$ 90,632</u>

# KITSAP COUNTY, WASHINGTON

## Area Agency on Aging Fund 190

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

For the Year Ended December 31, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 3,905,262	\$ 3,915,178	\$ 3,432,808	\$ (482,370)
Miscellaneous	2,000	2,000	130	(1,870)
Total revenues	<u>3,907,262</u>	<u>3,917,178</u>	<u>3,432,938</u>	<u>(484,240)</u>
<b>EXPENDITURES:</b>				
Current:				
Health & Human Services	3,929,711	3,939,627	3,370,574	569,053
Total expenditures	<u>3,929,711</u>	<u>3,939,627</u>	<u>3,370,574</u>	<u>569,053</u>
Excess(deficiency) of revenues over expenditures	<u>(22,449)</u>	<u>(22,449)</u>	<u>62,365</u>	<u>84,814</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	22,449	22,449	22,449	-
Total other financing sources & uses	<u>22,449</u>	<u>22,449</u>	<u>22,449</u>	<u>-</u>
Net change in fund balance	-	-	84,814	84,814
Fund balances-beginning	543,741	543,741	543,741	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 543,741</u>	<u>\$ 543,741</u>	<u>\$ 628,555</u>	<u>\$ 84,814</u>

# KITSAP COUNTY, WASHINGTON

## JTPA Admin Fund 191

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

For the Year Ended December 31, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 2,475,000	\$ 2,550,000	\$ 2,222,685	\$ (327,315)
Miscellaneous	-	-	-	-
Total revenues	<u>2,475,000</u>	<u>2,550,000</u>	<u>2,222,685</u>	<u>(327,315)</u>
<b>EXPENDITURES:</b>				
Current:				
Health & Human Services	2,475,000	2,550,000	2,222,685	327,315
Total expenditures	<u>2,475,000</u>	<u>2,550,000</u>	<u>2,222,685</u>	<u>327,315</u>
Excess(deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	-	-
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

## Employment Training Fund 192

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

For the Year Ended December 31, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 1,830,000	\$ 1,830,000	\$ 925,784	\$ (904,216)
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	215,000	215,000	86,705	(128,295)
Total revenues	<u>2,045,000</u>	<u>2,045,000</u>	<u>1,012,488</u>	<u>(1,032,512)</u>
<b>EXPENDITURES:</b>				
Current:				
Health & Human Services	<u>2,045,000</u>	<u>2,045,000</u>	<u>1,020,335</u>	<u>1,024,665</u>
Total expenditures	<u>2,045,000</u>	<u>2,045,000</u>	<u>1,020,335</u>	<u>1,024,665</u>
Excess(deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>(7,847)</u>	<u>(7,847)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
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>(7,847)</u>	<u>(7,847)</u>
Fund balances-beginning	<u>118,839</u>	<u>118,839</u>	<u>118,839</u>	<u>-</u>
Prior period adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances-ending	<u>\$ 118,839</u>	<u>\$ 118,839</u>	<u>\$ 110,992</u>	<u>\$ (7,847)</u>

# KITSAP COUNTY, WASHINGTON

## Kitsap/Regional Coordinating Council Fund 193

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

For the Year Ended December 31, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 293,890	\$ 293,890	\$ 98,065	\$ (195,825)
Charges for services	50,000	50,000	-	(50,000)
Miscellaneous	7,000	7,000	900	(6,100)
Total revenues	<u>350,890</u>	<u>350,890</u>	<u>98,965</u>	<u>(251,925)</u>
<b>EXPENDITURES:</b>				
Current:				
Economic Environment	456,444	456,444	254,977	201,467
Total expenditures	456,444	456,444	254,977	201,467
Excess(deficiency) of revenues over expenditures	<u>(105,554)</u>	<u>(105,554)</u>	<u>(156,012)</u>	<u>(50,458)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	116,800	116,800	119,720	2,920
Total other financing sources & uses	116,800	116,800	119,720	2,920
Net change in fund balance	<u>11,246</u>	<u>11,246</u>	<u>(36,292)</u>	<u>(47,538)</u>
Fund balances-beginning	85,674	85,674	85,674	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 96,920</u>	<u>\$ 96,920</u>	<u>\$ 49,382</u>	<u>\$ (47,538)</u>

# KITSAP COUNTY, WASHINGTON

## ARRA EECBG Fund 195

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

For the Year Ended December 31, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ -	\$ 13,447	\$ 13,447	\$ -
Charges for services	-	\$ -	\$ -	\$ -
Miscellaneous	-	-	-	-
Total revenues	-	13,447	13,447	-
<b>EXPENDITURES:</b>				
Current:				
Economic Environment	-	8,148	13,429	(5,281)
Capital Outlay	-	-	-	-
Total expenditures	-	8,148	13,429	(5,281)
Excess(deficiency) of revenues over expenditures	-	5,299	18	(5,281)
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	5,299	18	(5,281)
Fund balances-beginning	8,639	8,639	8,639	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 8,639	\$ 13,938	\$ 8,657	\$ (5,281)

# KITSAP COUNTY, WASHINGTON

## Poplars Capital Project 336

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

For the Year Ended December 31, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Investment earnings	\$ -	\$ -	\$ -	\$ -
Miscellaneous	368,321	368,321	314,695	\$ (53,626)
Total revenues	<u>368,321</u>	<u>368,321</u>	<u>314,695</u>	<u>(53,626)</u>
<b>EXPENDITURES:</b>				
Physical Environment	289,921	289,921	161,349	128,572
Interest and other charges	-	-	-	-
Total expenditures	<u>289,921</u>	<u>289,921</u>	<u>161,349</u>	<u>128,572</u>
Excess(deficiency) of revenues over expenditures	<u>78,400</u>	<u>78,400</u>	<u>153,347</u>	<u>74,947</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	<u>(78,400)</u>	<u>(78,400)</u>	<u>(78,400)</u>	-
Total other financing sources & uses	<u>(78,400)</u>	<u>(78,400)</u>	<u>(78,400)</u>	-
<b>SPECIAL ITEMS:</b>				
Sales of pledged assets	-	-	-	-
Net change in fund balance	-	-	74,947	74,947
Fund balances-beginning	<u>207,411</u>	<u>207,411</u>	<u>207,411</u>	-
Fund balances-ending	<u>\$ 207,411</u>	<u>\$ 207,411</u>	<u>\$ 282,358</u>	<u>\$ 74,947</u>

# KITSAP COUNTY, WASHINGTON

## Juvenile Services Facility Fund 352

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

For the Year Ended December 31, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Investment earnings	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
<b>EXPENDITURES:</b>				
Current:				
Physical safety	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	3,964	3,964	-	3,964
Total expenditures	3,964	3,964	-	3,964
Excess(deficiency) of revenues over expenditures	(3,964)	(3,964)	-	3,964
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(3,964)	(3,964)	-	3,964
Fund balances-beginning	5,570	5,570	5,570	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 1,606	\$ 1,606	\$ 5,570	\$ 3,964



# KITSAP COUNTY, WASHINGTON

## Silverdale Projects 363

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
<b>EXPENDITURES:</b>				
Current:				
Physical Environment	-	-	-	-
Capital outlay	-	-	-	-
Total Expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	-	-
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	-	-
Transfers out	-	(7,479)	-	7,479
Total other financing sources & uses	-	(7,479)	-	7,479
Net change in fund balance	-	(7,479)	-	7,479
Fund balances-beginning	175,494	175,494	175,494	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 175,494	\$ 168,015	\$ 175,494	\$ 7,479

# KITSAP COUNTY, WASHINGTON

## Parks Capital Improvement 382

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

For the Year Ended December 31, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 2,032,500	\$ 2,032,500	\$ 382,660	\$ (1,649,840)
Charges for services	-	-	-	-
Fines & forfeits			-	
Investment earnings	5,000	5,000	142,393	137,393
Miscellaneous	1,500,000	1,500,000	68,331	(1,431,669)
Total revenues	<u>3,537,500</u>	<u>3,537,500</u>	<u>593,384</u>	<u>(2,944,116)</u>
<b>EXPENDITURES:</b>				
Current:				
Culture & recreation	262,000	337,000	567,742	(230,742)
Debt service:				
Principal			68,331	
Interest and other charges			131,669	
Capital outlay	2,725,113	3,803,113	652,982	3,150,131
Total expenditures	<u>2,987,113</u>	<u>4,140,113</u>	<u>1,420,724</u>	<u>2,919,389</u>
Excess(deficiency) of revenues over expenditures	<u>550,387</u>	<u>(602,613)</u>	<u>(827,340)</u>	<u>(224,727)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Sale of assets			-	
Transfers in	-	1,153,000	1,153,000	-
Transfers out	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>1,153,000</u>	<u>1,153,000</u>	<u>-</u>
Net change in fund balance	<u>550,387</u>	<u>550,387</u>	<u>325,660</u>	<u>(224,727)</u>
Fund balances-beginning	2,153,111	2,153,111	2,153,111	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 2,703,498</u>	<u>\$ 2,703,498</u>	<u>\$ 2,478,771</u>	<u>\$ (224,727)</u>

# KITSAP COUNTY, WASHINGTON

## KC2010 LTGO 235

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Investment earnings	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
<b>EXPENDITURES:</b>				
Current:				
Physical Environment	-	-	-	-
Principal	480,000	480,000	480,000	-
Interest and other charges	159,283	159,283	159,283	-
Total expenditures	639,283	639,283	639,283	-
Excess(deficiency) of revenues over expenditures	(639,283)	(639,283)	(639,283)	-
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	639,283	639,283	639,283	-
Total other financing sources & uses	639,283	639,283	639,283	-
Net change in fund balance	1	1	1	-
Fund balances-beginning	146,562	146,562	146,562	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 146,563	\$ 146,563	\$ 146,563	\$ -

# KITSAP COUNTY, WASHINGTON

## KC2011 LTGO 236

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ -	\$ -	\$ 840,531	\$ 840,531
Interest earnings			-	\$ -
Miscellaneous	109,750	109,750	109,750	\$ -
Total revenues	109,750	109,750	950,281	840,531
<b>EXPENDITURES:</b>				
Current:				
Principal	1,395,000	1,395,000	1,395,000	-
Interest and other charges	553,500	553,500	553,500	-
Total expenditures	1,948,500	1,948,500	1,948,500	-
Excess(deficiency) of revenues over expenditures	(1,838,750)	(1,838,750)	(998,219)	840,531
<b>OTHER FINANCING SOURCES (USES):</b>				
G O Bond Proceeds			-	-
Proceeds of Other LT Debt			-	-
Proceeds Refunding Gen LT Debt			-	-
Amt Remitted to Refunding Trustee			-	-
Transfers in	1,838,749	1,838,749	998,219	(840,530)
Total other financing sources & uses	1,838,749	1,838,749	998,219	(840,530)
Net change in fund balance	(1)	(1)	0	1
Fund balances-beginning	5,363	5,363	5,363	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 5,362	\$ 5,362	\$ 5,363	\$ 1

# KITSAP COUNTY, WASHINGTON

## KC LTGO Bond Fund 2013 237

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 377,788	\$ 377,788	\$ 984,384	\$ 606,596
Interest earnings	-	-	416,797	
Miscellaneous	-	-	-	
Total revenues	<u>377,788</u>	<u>377,788</u>	<u>1,401,181</u>	<u>606,596</u>
<b>EXPENDITURES:</b>				
Current:				
Physical environment		-	-	
Principal	2,000,000	2,000,000	2,000,000	-
Interest and other charges	1,737,478	1,737,478	1,737,475	3
Total expenditures	<u>3,737,478</u>	<u>3,737,478</u>	<u>3,737,475</u>	<u>3</u>
Excess(deficiency) of revenues over expenditures	<u>(3,359,690)</u>	<u>(3,359,690)</u>	<u>(2,336,294)</u>	<u>1,023,396</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds Refunding Bonds		-	-	-
Amt Remitted to Refunding Trustee		-	-	-
Transfers in	3,359,690	3,359,690	3,203,516	(156,174)
Transfers out	-	-	-	-
Total other financing sources & uses	<u>3,359,690</u>	<u>3,359,690</u>	<u>3,203,516</u>	<u>(156,174)</u>
Net change in fund balance	-	-	867,222	867,222
Fund balances-beginning	1,339,050	1,339,050	1,339,050	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 1,339,050</u>	<u>\$ 1,339,050</u>	<u>\$ 2,206,272</u>	<u>\$ 867,222</u>

# KITSAP COUNTY, WASHINGTON

## KC LTGO 2015 Refunding 238

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

For the Year Ended December 31, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ -	\$ -	\$ 5,580	\$ 5,580
Miscellaneous	-	-	-	-
Total revenues	-	-	5,580	5,580
<b>EXPENDITURES:</b>				
Current:				
Principal	-	-	-	-
Interest and other charges	-	1,050,213	634,310	415,903
Total expenditures	-	1,050,213	634,310	415,903
Excess(deficiency) of revenues over expenditures	-	(1,050,213)	(628,730)	421,483
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	531,690	531,690	-
Proceeds from refunding bonds	-	25,050,853	24,509,132	-
Payment to bond refunding escrow agent	-	(24,412,092)	(24,412,092)	-
Total other financing sources & uses	-	1,170,451	628,730	-
Net change in fund balance	-	120,238	0	421,483
Fund balances-beginning	-	-	-	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ 120,238	\$ 0	\$ 421,483

# KITSAP COUNTY, WASHINGTON

## GO Bond 2002A 286

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 840,530	\$ 840,530	\$ 267,506	\$ (573,024)
Investment earnings	-	-	2,607	2,607
Total revenues	<u>840,530</u>	<u>840,530</u>	<u>270,113</u>	<u>(570,418)</u>
<b>EXPENDITURES:</b>				
Current:				
Principal	-	-	570,000	(570,000)
Interest and other charges	-	-	270,531	(270,531)
Capital outlay	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>840,531</u>	<u>(840,531)</u>
Excess(deficiency) of revenues over expenditures	<u>840,530</u>	<u>840,530</u>	<u>(570,419)</u>	<u>(1,410,949)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds from refunding bonds			-	-
Payment to bond refunding escrow agent			-	-
Premiums on bonds	-	-	-	-
Transfers in			-	
Transfers out	(840,530)	(840,530)	-	840,530
Total other financing sources & uses	<u>(840,530)</u>	<u>(840,530)</u>	<u>-</u>	<u>840,530</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>(570,419)</u>	<u>(570,419)</u>
Fund balances-beginning	8,220,785	8,220,785	8,220,785	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 8,220,785</u>	<u>\$ 8,220,785</u>	<u>\$ 7,650,366</u>	<u>\$ (570,419)</u>

# KITSAP COUNTY, WASHINGTON

## LTGO 2005 Refunding 291

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
<b>EXPENDITURES:</b>				
Current:				
Principal	1,240,000	1,240,000	1,240,000	-
Interest and other charges	708,000	708,000	385,000	323,000
Total expenditures	1,948,000	1,948,000	1,625,000	323,000
Excess(deficiency) of revenues over expenditures	(1,948,000)	(1,948,000)	(1,625,000)	323,000
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	1,948,000	1,948,000	1,625,000	(323,000)
Total other financing sources & uses	1,948,000	1,948,000	1,625,000	(323,000)
Net change in fund balance	-	-	-	-
Fund balances-beginning	3,337	3,337	3,337	0
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 3,337	\$ 3,337	\$ 3,337	\$ 0



# KITSAP COUNTY, WASHINGTON

LTGO 2006 292

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2015

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 25,435	\$ 25,435	\$ 19,091	\$ (6,345)
Total revenues	25,435	25,435	19,091	(6,345)
<b>EXPENDITURES:</b>				
Current:				
Principal	530,000	530,000	530,000	-
Interest and other charges	563,820	563,820	309,035	254,785
Total expenditures	1,093,820	1,093,820	839,035	254,785
Excess(deficiency) of revenues over expenditures	(1,068,385)	(1,068,385)	(819,945)	248,441
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	1,068,385	1,068,385	819,944	(248,441)
Total other financing sources & uses	1,068,385	1,068,385	819,944	(248,441)
Net change in fund balance	-	-	(0)	(0)
Fund balances-beginning	134	134	134	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 134	\$ 134	\$ 134	\$ (0)

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## COMPONENT UNIT

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

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# KITSAP COUNTY, WASHINGTON

Combining Statement of Position  
 Component Unit - Public Facilities District  
 December 31, 2015

	PFD KFEC Facility 966	PFD Operations 968	PFD Kitsap Con 976	PFD Regional Center Cap 977	Total
<b>ASSETS</b>					
Current assets:					
Cash and Cash equivalents	\$ 14,306	\$ 37,181	\$ -	\$ 287,944	\$ 339,431
Deposits with fiscal agents				250,000	250,000
Investments			1,120	553,871	554,991
Total current assets	<u>\$ 14,306</u>	<u>\$ 37,181</u>	<u>\$ 1,120</u>	<u>\$ 1,091,815</u>	<u>1,144,422</u>
Total assets					
Deferred outflows		-	-		
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Other liabilities	-	30	-	-	30
Notes/Contracts		-	-	7,580,000	7,580,000
Total liabilities	<u>-</u>	<u>30</u>	<u>-</u>	<u>7,580,000</u>	<u>7,580,030</u>
Deferred inflows		-			
<b>NET POSITION</b>					
Net investment in capital assets		-			
Unrestricted	14,306	37,152	1,120	(6,488,185)	(6,435,607)
Total net position	<u>\$ 14,306</u>	<u>\$ 37,152</u>	<u>\$ 1,120</u>	<u>\$ (6,488,185)</u>	<u>\$ (6,435,607)</u>

# KITSAP COUNTY, WASHINGTON

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

Component Unit - Public Facilities District

For the Year Ended December 31, 2015

	PFD KFEC Facility 966	PFD Operations 968	PFD Kitsap Con 976	PFD Regional Center Cap 977	Total
<b>REVENUES:</b>					
Retail sales & use taxes	\$ -	\$ -	\$ -	\$ 1,304,453	\$ 1,304,453
Intergovernmental				-	-
Interest earnings	-		6	2,632	2,638
Miscellaneous	-	-			-
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>6</b>	<b>1,307,085</b>	<b>1,307,091</b>
<b>EXPENDITURES:</b>					
Current:					
Physical environment	9,094	108,287		292,176	409,556
Capital outlay			-		-
<b>Total expenditures</b>	<b>9,094</b>	<b>108,287</b>	<b>-</b>	<b>292,176</b>	<b>409,556</b>
Excess(deficiency) of revenues over expenditures	(9,094)	(108,287)	6	1,014,909	897,535
<b>OTHER FINANCING SOURCES (USES):</b>					
Transfers out	-	-	-	(89,400)	(89,400)
Transfers in	19,400	70,000	-	-	89,400
Total other financing sources & uses	19,400	70,000	-	(89,400)	-
Net change in fund balance	10,306	(38,287)	6	925,509	897,535
Net position-beginning	4,000	75,439	1,113	(7,413,695)	(7,333,143)
Prior period adjustments			-		-
<b>Net position-ending</b>	<b>\$ 14,306</b>	<b>\$ 37,152</b>	<b>\$ 1,119</b>	<b>\$ (6,488,186)</b>	<b>\$ (6,435,608)</b>



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## INTERNAL SERVICE FUNDS

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# KITSAP COUNTY, WASHINGTON

## Internal Service Funds

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

A description of each fund follows:

**Equipment Rental and Revolving Fund** – A fund used to account for the operation of County vehicles and rental of equipment to other funds within the County.

**Building Repair and Replacement Fund** – This fund accounts for operation and maintenance/repair of County buildings.

**Employer Benefits Fund** – Accounts for 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** – Funds, finances and administers the County's property and casualty, and workers compensation insurance programs. The Fund also manages the County's unemployment risk.

**Elections Fund** – A fund used to account for elections operations for the County and other government agencies/districts within the County.

**Information Services Fund** – This fund maintains and manages the County's computer equipment and software.

# KITSAP COUNTY, WASHINGTON

## Combining Statement of Net Position

Internal Service Funds

December 31, 2015

	Equipment Rental and Revolving	Building Repair and Replacement	Employer Benefits	Self Insurance
<b>ASSETS</b>				
Current assets:				
Cash and Cash equivalents	\$ 18,462,806	\$ 1,014,059	\$ 4,355,109	\$ 10,126,614
Deposits with fiscal agents	-	-	-	-
Receivables, net	-	-	14,140	-
Due from other funds	493,941	-	-	-
Due from other governments	-	-	-	-
Prepayments	-	-	-	123,539
Inventories	1,955,496	-	-	-
Total current assets	<u>20,912,243</u>	<u>1,014,059</u>	<u>4,369,249</u>	<u>10,250,153</u>
Noncurrent assets:				
Buildings	821,327	0	0	0
Machinery & Equipment	29,591,108	6,812	-	4,222
Construction In Progress	48,275	134,452	-	-
Less accumulated depreciation	<u>(16,084,954)</u>	<u>(1,646)</u>	<u>-</u>	<u>(4,222)</u>
Total noncurrent assets	<u>14,375,756</u>	<u>139,618</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 35,287,999</u>	<u>\$ 1,153,677</u>	<u>\$ 4,369,249</u>	<u>\$ 10,250,153</u>
<b>DEFERRED OUTFLOWS</b>				
Deferred Outflows Related to Pensions	45,410	-	-	-
Total assets and deferred outflows	<u>\$ 35,333,409</u>	<u>\$ 1,153,677</u>	<u>\$ 4,369,249</u>	<u>\$ 10,250,153</u>
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable	\$ 113,814	\$ 12,274	\$ 897	\$ 38,103
Due to other funds	18,017	-	-	56,716
Due to other governments	-	-	-	-
Other liabilities	26,652	-	1,921	9,721,363
Current portion of long term liabilities	<u>7,149</u>	<u>-</u>	<u>979</u>	<u>2,702</u>
Total current liabilities	<u>165,632</u>	<u>12,274</u>	<u>3,797</u>	<u>9,818,884</u>
Noncurrent Liabilities				
Net pension liability	528,573	-	-	-
Due in more than one year	64,338	-	8,811	24,320
Total noncurrent liabilities	<u>592,911</u>	<u>-</u>	<u>8,811</u>	<u>24,320</u>
Total liabilities	<u>758,543</u>	<u>12,274</u>	<u>12,608</u>	<u>9,843,204</u>
<b>DEFERRED INFLOWS</b>				
Deferred Inflows Related to Pensions	78,579	-	-	-
Total liabilities and deferred inflows	<u>\$ 837,122</u>	<u>\$ 12,274</u>	<u>\$ 12,608</u>	<u>\$ 9,843,204</u>
<b>NET POSITION</b>				
Net investment in capital assets	\$ 14,375,756	\$ -	\$ -	\$ -
Restricted:				
Debt service	-	-	-	-
Unrestricted	20,120,531	1,141,403	4,356,641	406,949
Total net position	<u>\$ 34,496,287</u>	<u>\$ 1,141,403</u>	<u>\$ 4,356,641</u>	<u>\$ 406,949</u>

Elections	Information Services	Total
\$ 131,445	\$ 1,104,893	\$ 35,194,926
-	-	-
-	23,532	37,672
-	256,434	750,375
221,811	13,372	235,183
-	-	123,539
-	-	1,955,496
353,256	1,398,231	38,297,191
0	0	821,327
273,457	4,525,883	34,401,482
-	-	182,727
(272,035)	(3,720,693)	(20,083,550)
1,422	805,190	15,321,986
\$ 354,678	\$ 2,203,421	\$ 53,619,177
45,410	181,640	272,460
\$ 400,088	\$ 2,385,061	\$ 53,891,637
\$ 1,896	\$ 66,482	\$ 233,466
32,152	27,503	134,388
-	-	-
12,583	89,913	9,852,432
3,768	27,978	42,576
50,399	211,876	10,262,862
528,573	2,114,293	3,171,439
358,859	251,806	708,134
887,432	2,366,099	3,879,573
937,831	2,577,975	14,142,435
78,579	314,314	471,472
\$ 1,016,410	\$ 2,892,289	\$ 14,613,907
\$ 1,422	\$ 805,190	\$ 15,182,368
-	-	-
(617,744)	(1,312,418)	24,095,362
\$ (616,322)	\$ (507,228)	\$ 39,277,730

# KITSAP COUNTY, WASHINGTON

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## Combining Statement of Revenues, Expenses, and Changes in Fund Net Position Internal Service Funds For the Year Ended December 31, 2015

	Equipment Rental and Revolving	Building Repair and Replacement	Employer Benefits	Self Insurance
Operating revenues:				
Charges for services	\$ 11,203,594	\$ -	\$ 15,167,736	\$ 4,141,344
Miscellaneous	25,418	-	220,297	2,077
Total operating revenues	<u>11,229,012</u>	<u>-</u>	<u>15,388,033</u>	<u>4,143,421</u>
Operating expenses:				
Personal services	1,249,334	-	222,346	1,307,340
Contractual services	225,779	1,500	14,829,239	845,139
Utilities	22,287	-	-	82
Repair and maintenance	28,910	78,824	1,359	2,406
Other supplies and expenses	4,132,179	5,829	1,579	459,476
Ins. claims and expenses	5,339	-	772,989	1,452,422
Depreciation	1,923,403	681	-	-
Total operating expenses	<u>7,587,231</u>	<u>86,834</u>	<u>15,827,512</u>	<u>4,066,865</u>
Operating income	<u>3,641,781</u>	<u>(86,834)</u>	<u>(439,479)</u>	<u>76,556</u>
Nonoperating revenue (expenses)				
Interest revenue	-	-	-	-
Miscellaneous revenue	-	-	-	-
Interest expense	-	-	-	-
Miscellaneous expense	-	-	-	-
Total nonoperating exp.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Income (loss) before contributions & transfers	3,641,781	(86,834)	(439,479)	76,556
Capital contributions	128,545	-	-	-
Transfers in	300,000	782,972	-	-
Transfers out	(17,182)	-	-	-
Change in Net Position	<u>4,053,144</u>	<u>696,138</u>	<u>(439,479)</u>	<u>76,556</u>
Total net position - beginning	31,023,321	445,265	4,796,120	330,393
Prior period adjustment related to pensions	(580,178)	-	-	-
Total net position - ending	<u>\$ 34,496,287</u>	<u>\$ 1,141,403</u>	<u>\$ 4,356,641</u>	<u>\$ 406,949</u>

Elections	Information Services	Total
\$ 1,145,777	\$ 7,047,467	\$ 38,705,918
33	46,156	\$ 293,981
<u>1,145,810</u>	<u>7,093,623</u>	<u>38,999,899</u>
662,348	3,948,125	7,389,493
142,175	471,492	16,515,324
-	-	22,369
561	789,294	901,354
334,384	1,296,086	6,229,533
1,549	13,467	2,245,766
6,740	283,498	2,214,322
<u>1,147,757</u>	<u>6,801,962</u>	<u>35,518,161</u>
<u>(1,947)</u>	<u>291,661</u>	<u>3,481,738</u>
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
<u>(1,947)</u>	<u>291,661</u>	<u>3,481,738</u>
-	-	128,545
-	-	1,082,972
-	-	(17,182)
<u>(1,947)</u>	<u>291,661</u>	<u>4,676,073</u>
<u>(34,197)</u>	<u>1,521,824</u>	<u>38,082,726</u>
<u>(580,178)</u>	<u>(2,320,713)</u>	<u>(3,481,069)</u>
<u>\$ (616,322)</u>	<u>\$ (507,228)</u>	<u>\$ 39,277,730</u>

**KITSAP COUNTY, WASHINGTON**

**Combining Statement of Cash Flows**  
**Internal Service Funds**  
**For the Year Ended December 31, 2015**

	Equipment Rental and Revolving	Building Repair and Replacement	Employer Benefits	Self Insurance
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from customers	\$ 11,039,690	\$ -	\$ 15,877,075	\$ 4,143,421
Payments to suppliers	(4,821,966)	(76,749)	(15,604,143)	(2,756,219)
Payments to employees	(1,254,707)	-	(221,986.00)	(1,308,027)
Net cash provided by operating activities	<u>4,963,017</u>	<u>(76,749)</u>	<u>50,946</u>	<u>79,175</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Operating grants received	-	-	-	-
Transfers in	300,000	782,972	-	-
Transfers out	(17,182)	-	-	-
Net cash provided by noncapital activities	<u>282,818</u>	<u>782,972</u>	<u>-</u>	<u>-</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Capital contributions	-	-	-	-
Proceeds from sales and maturities of investments	-	-	-	-
Purchases of capital assets	(2,305,229)	(134,452)	-	-
Principal paid on capital debt	-	-	-	-
Interest paid on capital debt	-	-	-	-
Net cash from related financing activities	<u>(2,305,229)</u>	<u>(134,452)</u>	<u>-</u>	<u>-</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Proceeds from sales and maturities of investments	-	-	-	-
Purchase of investments	-	-	-	-
Interest and dividends	-	-	-	-
Net cash provided by investing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net (decrease) in cash and cash equivalents	2,940,606	571,771	50,946	79,175
Balances - beginning of the year	15,522,200	442,288	4,304,163	10,047,439
Balances - end of the year	<u>\$ 18,462,806</u>	<u>\$ 1,014,059</u>	<u>\$ 4,355,109</u>	<u>\$ 10,126,614</u>
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>				
Operating income (loss)	\$ 3,641,781	\$ (86,834)	\$ (439,479)	\$ 76,556
Adjustments to reconcile operating income to net cash provided (used) by operating activities:				
Depreciation expense	1,923,403	681	-	-
Change in assets and liabilities:				
Receivables, net	-	-	489,042	-
Due from other funds	(189,322)	-	-	-
Due from other governments	-	-	-	-
Prepayments	-	-	-	3,456
Inventories	(346,737)	-	-	-
Deferred inflows	78,579	-	-	-
Accounts and other payables	7,937	9,404	(616)	36,449
Due to other funds	(29,892)	-	-	(26,816)
Due to other governments	-	-	-	-
Accrued expenses	(38,780)	-	1,639	(9,783)
Deferred outflows	(45,410)	-	-	-
Net pension liability	(51,605)	-	-	-
Employee leave benefits	13,063	-	360	(687)
Net cash provided by operating activities	<u>\$ 4,963,017</u>	<u>\$ (76,749)</u>	<u>\$ 50,946</u>	<u>\$ 79,175</u>
<b>Noncash investing, capital and financing activities</b>				
Contribution of capital assets	\$ 128,545			

	Elections	Information Services	Total
\$	1,035,617	\$ 6,953,815	39,049,618
	(223,683)	(2,930,977)	(26,413,737)
	(680,489)	(4,032,556)	(7,497,765)
	131,445	(9,718)	5,138,116
	-	-	-
	-	-	1,082,972
	-	-	(17,182)
	-	-	1,065,790
	-	-	-
	-	-	-
	-	(271,893)	(2,711,574)
	-	-	-
	-	-	-
	-	(271,893)	(2,711,574)
	-	-	-
	-	-	-
	131,445	(281,611)	3,492,332
	-	1,386,504	31,702,594
\$	131,445	\$ 1,104,893	\$ 35,194,926
\$	(1,947)	\$ 291,661	\$ 3,481,738
	6,740	283,498	2,214,322
	-	-	-
	-	-	489,042
	-	(126,436)	(315,758)
	(110,192)	(13,372)	(123,564)
	-	-	3,456
	-	-	(346,737)
	78,579	314,314	471,472
	1,708	(231,948)	(177,066)
	32,152	(13,030)	(37,586)
	-	-	-
	221,125	(115,660)	58,541
	(45,410)	(181,640)	(272,460)
	(51,605)	(206,420)	(309,630)
	295	(10,685)	2,346
\$	131,445	\$ (9,718)	\$ 5,138,116

\$ 128,545

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# **KITSAP COUNTY, WASHINGTON**

## **AGENCY FUNDS**

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

# KITSAP COUNTY, WASHINGTON

## Combining Statement of Fiduciary Net Position

### Agency Funds

December 31, 2015

	State Schools	Treasurer's Suspense	School Districts	P.U.D.'s	Recreation Districts	Public Health
<b>ASSETS</b>						
Cash	\$ 336,996	\$ 1,760,206	\$ 16,001,224	\$ 705,741	\$ 1,513,183	\$ 92,133
Deposits with Fiscal Agents	-	-	-	-	-	-
Investments	-	36,376	109,497,588	7,888,703	1,585,918	2,484,657
Taxes Receivable	1,693,633	(40,351)	1,808,279	73,233	109,501	-
Other Current Receivables	-	5,712	-	-	-	-
Due From Other Funds	-	228	-	-	-	-
Due From Other Governments	-	-	-	-	-	264,285
Total Assets	<u>2,030,629</u>	<u>1,762,170</u>	<u>127,307,090</u>	<u>8,667,677</u>	<u>3,208,601</u>	<u>2,841,075</u>
<b>LIABILITIES</b>						
Warrants Payable	-	-	-	-	-	-
Accounts Payable	-	-	-	-	-	-
Sales Tax Payable	-	-	-	-	-	-
Interfund loan payable	-	-	-	-	-	-
Due to Other Funds	-	8	-	-	-	-
Due to Other Governments	-	-	-	-	-	-
Custodial Account	2,030,629	1,762,162	127,307,090	8,667,677	3,208,601	2,841,075
Total Liabilities	<u>\$ 2,030,629</u>	<u>\$ 1,762,170</u>	<u>\$ 127,307,090</u>	<u>\$ 8,667,677</u>	<u>\$ 3,208,601</u>	<u>\$ 2,841,075</u>

Regional Library	Cities & Towns	Ports	Water Districts	Fire Districts	Sewer Districts	Public Transportation
\$ 63,201	\$ 314,094	\$ 1,352,502	\$ 847,386	\$ 5,705,304	\$ 632,807	\$ 5,793,717
-	-	-	-	-	-	-
3,849,696	32,455,160	7,931,030	14,203,076	60,736,304	8,422,107	11,218,056
340,778	689,401	231,109	(2,309)	1,443,111	-	-
-	215,083	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	2,000	-	-	-
<u>4,253,675</u>	<u>33,673,737</u>	<u>9,514,641</u>	<u>15,050,154</u>	<u>67,884,719</u>	<u>9,054,914</u>	<u>17,011,773</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
4,253,675	33,673,737	9,514,641	15,050,154	67,884,719	9,054,914	17,011,773
<u>\$ 4,253,675</u>	<u>\$ 33,673,737</u>	<u>\$ 9,514,641</u>	<u>\$ 15,050,154</u>	<u>\$ 67,884,719</u>	<u>\$ 9,054,914</u>	<u>\$ 17,011,773</u>

# KITSAP COUNTY, WASHINGTON

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## Combining Statement of Fiduciary Net Position

### Agency Funds

December 31, 2015

	Pass- Thru	Clearing Funds	Totals 2014
<b>ASSETS</b>			
Cash	\$ 96,204	\$ 3,190,889	\$ 38,405,587
Deposits with Fiscal Agents	-	-	-
Investments	175,818	-	260,484,487
Taxes Receivable	-	-	6,346,384
Other Current Receivables	-	-	220,794
Due From Other Funds	-	-	228
Due From Other Governments	-	-	266,285
Total Assets	<u>272,021</u>	<u>3,190,889</u>	<u>305,723,765</u>
<b>LIABILITIES</b>			
Warrants Payable	11,018	3,190,889	3,201,907
Accounts Payable	-	-	-
Sales Tax Payable	-	-	-
Interfund loan payable	-	-	-
Due to Other Funds	165,694	-	165,702
Due to Other Governments	-	-	-
Custodial Account	95,309	-	302,356,155
Total Liabilities	<u>\$ 272,021</u>	<u>\$ 3,190,889</u>	<u>\$ 305,723,765</u>

# KITSAP COUNTY, WASHINGTON

## Statement of Changes in Assets and Liabilities Agency Funds For the Fiscal Year Ended December 31, 2015

	Balance January 1	Additions	Deletions	Balance December 31
<b>State Schools</b>				
<b>Assets</b>				
Cash	\$ 396,010	\$ 59,696,284	\$ 59,755,298	\$ 336,996
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	-	-	-	-
Taxes Receivable	2,248,465	-	554,831	1,693,633
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 2,644,474</u>	<u>\$ 59,696,284</u>	<u>\$ 60,310,129</u>	<u>\$ 2,030,629</u>
<b>Liabilities:</b>				
Warrants Payable	-	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	2,644,474	59,696,284	60,310,129	2,030,629
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 2,644,474</u>	<u>\$ 59,696,284</u>	<u>\$ 60,310,129</u>	<u>\$ 2,030,629</u>
	Balance January 1	Additions	Deletions	Balance December 31
<b>Treasurer's Suspense</b>				
<b>Assets</b>				
Cash	\$ 2,078,648	\$ 37,013,284	\$ 37,331,726	\$ 1,760,206
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	36,192	184	-	36,376
Taxes Receivable	(26,332)	-	14,018	(40,351)
Other Current Receivables	10,897	80	5,265	5,712
Due From Other Funds	-	228	-	228
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 2,099,404</u>	<u>\$ 37,013,775</u>	<u>\$ 37,351,009</u>	<u>\$ 1,762,170</u>
<b>Liabilities:</b>				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	858	-	858	-
Sales Tax Payable	-	-	-	-
Interfund Loan Payable	-	-	-	-
Due to Other Funds	-	1,827,865	590,827	1,237,038
Custodial Account	2,097,546	35,185,910	36,759,324	524,132
Due to Other Governmental Units	1,000	-	-	1,000
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 2,099,404</u>	<u>\$ 37,013,775</u>	<u>\$ 37,351,009</u>	<u>\$ 1,762,170</u>

# KITSAP COUNTY, WASHINGTON

## Statement of Changes in Assets and Liabilities Agency Funds For the Fiscal Year Ended December 31, 2015

	Balance January 1	Additions	Deletions	Balance December 31
<b>School Districts</b>				
<b>Assets</b>				
Cash	\$ 12,793,072	\$ 495,482,597	\$ 357,480,579	\$ 16,001,224
Deposits with Fiscal Agents/Trustees	-	20,067,055	20,067,055	-
Investments	94,313,182	121,461,117	106,276,711	109,497,588
Taxes Receivable	2,267,099	36,301	495,121	1,808,279
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 109,373,352</u>	<u>\$ 637,047,070</u>	<u>\$ 484,319,466</u>	<u>\$ 127,307,090</u>
<b>Liabilities:</b>				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	109,373,352	637,047,070	484,319,466	127,307,090
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 109,373,352</u>	<u>\$ 637,047,070</u>	<u>\$ 484,319,466</u>	<u>\$ 127,307,090</u>
<b>P.U.D.'s</b>				
<b>Assets</b>				
Cash	\$ 642,336	\$ 31,418,115	\$ 31,354,710	\$ 705,741
Deposits with Fiscal Agents/Trustees	-	2,059,053	2,059,053	-
Investments	8,633,378	6,726,116	7,470,791	7,888,703
Taxes Receivable	88,801	-	15,569	73,233
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 9,364,516</u>	<u>\$ 40,203,283</u>	<u>\$ 40,900,122</u>	<u>\$ 8,667,677</u>
<b>Liabilities:</b>				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	9,364,516	40,203,283	40,900,122	8,667,677
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 9,364,516</u>	<u>\$ 40,203,283</u>	<u>\$ 40,900,122</u>	<u>\$ 8,667,677</u>

# KITSAP COUNTY, WASHINGTON

## Statement of Changes in Assets and Liabilities Agency Funds For the Fiscal Year Ended December 31, 2015

	Balance January 1	Additions	Deletions	Balance December 31
<b>Recreation Districts</b>				
<b>Assets</b>				
Cash	\$ 858,426	\$ 17,401,185	\$ 16,746,429	\$ 1,513,183
Deposits with Fiscal Agents/Trustees	-	60,225	60,225	-
Investments	1,995,536	2,100,382	2,510,000	1,585,918
Taxes Receivable	112,344	6,445	9,288	109,501
Interest Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 2,966,306</u>	<u>\$ 19,568,237</u>	<u>\$ 19,325,942</u>	<u>\$ 3,208,601</u>
<b>Liabilities:</b>				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Interfund Loans Payable	-	-	-	-
Custodial Account	2,966,306	19,568,237	19,325,942	3,208,601
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 2,966,306</u>	<u>\$ 19,568,237</u>	<u>\$ 19,325,942</u>	<u>\$ 3,208,601</u>
	Balance January 1	Additions	Deletions	Balance December 31
<b>Public Health</b>				
<b>Assets</b>				
Cash	\$ 139,945	\$ 16,060,648	\$ 16,108,461	\$ 92,133
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	2,966,626	5,268,031	5,750,000	2,484,657
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	43,874	355,961	135,550	264,285
Total Assets	<u>\$ 3,150,446</u>	<u>\$ 21,684,639</u>	<u>\$ 21,994,010</u>	<u>\$ 2,841,075</u>
<b>Liabilities:</b>				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	3,150,446	21,684,639	21,994,010	2,841,075
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 3,150,446</u>	<u>\$ 21,684,639</u>	<u>\$ 21,994,010</u>	<u>\$ 2,841,075</u>

# KITSAP COUNTY, WASHINGTON

## Statement of Changes in Assets and Liabilities Agency Funds For the Fiscal Year Ended December 31, 2015

	Balance January 1	Additions	Deletions	Balance December 31
<b>Regional Library</b>				
<b>Assets</b>				
Cash	\$ 53,418	\$ 19,150,722	\$ 19,140,939	\$ 63,201
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	4,314,228	6,969,469	7,434,000	3,849,696
Taxes Receivable	415,487	-	74,709	340,778
Interest Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 4,783,132</u>	<u>\$ 26,120,191</u>	<u>\$ 26,649,648</u>	<u>\$ 4,253,675</u>
<b>Liabilities:</b>				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	4,783,132	26,120,191	26,649,648	4,253,675
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 4,783,132</u>	<u>\$ 26,120,191</u>	<u>\$ 26,649,648</u>	<u>\$ 4,253,675</u>
	Balance January 1	Additions	Deletions	Balance December 31
<b>Cities &amp; Towns</b>				
<b>Assets</b>				
Cash	\$ 345,805	\$ 41,112,835	\$ 41,144,546	\$ 314,094
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	31,529,286	14,144,746	13,218,872	32,455,160
Taxes Receivable	874,448	-	185,047	689,401
Other Current Receivables	237,620	-	22,537	215,083
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 32,987,158</u>	<u>\$ 55,257,582</u>	<u>\$ 54,571,003</u>	<u>\$ 33,673,737</u>
<b>Liabilities:</b>				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	32,987,158	55,257,582	54,571,003	33,673,737
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 32,987,158</u>	<u>\$ 55,257,582</u>	<u>\$ 54,571,003</u>	<u>\$ 33,673,737</u>



# KITSAP COUNTY, WASHINGTON

## Statement of Changes in Assets and Liabilities Agency Funds For the Fiscal Year Ended December 31, 2015

	Balance January 1	Additions	Deletions	Balance December 31
<b>Ports</b>				
<b>Assets</b>				
Cash	\$ 950,704	\$ 17,730,475	\$ 17,328,677	1,352,502
Deposits with Fiscal Agents/Trustees	-	198,475	198,475	-
Investments	9,078,767	2,724,329	3,872,067	7,931,030
Taxes Receivable	300,532	151	69,573	231,109
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
<b>Total Assets</b>	<b>\$ 10,330,003</b>	<b>\$ 20,653,430</b>	<b>\$ 21,468,792</b>	<b>\$ 9,514,641</b>

<b>Liabilities:</b>				
Warrants Payable	-	-	-	\$ -
Accounts Payable	-	-	-	0
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	10,330,003	20,653,430	21,468,792	9,514,641
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
<b>Total Liabilities</b>	<b>\$ 10,330,003</b>	<b>\$ 20,653,430</b>	<b>\$ 21,468,792</b>	<b>\$ 9,514,641</b>

	Balance January 1	Additions	Deletions	Balance December 31
<b>Water Districts</b>				
<b>Assets</b>				
Cash	\$ 572,371	\$ 38,555,674	\$ 38,280,659	\$ 847,386
Deposits with Fiscal Agents/Trustees	20,000	1,622,626	1,642,626	-
Investments	11,087,369	16,271,832	13,156,124	14,203,076
Taxes Receivable	(1,953)	-	356	(2,309)
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	2,000	60,000	60,000	2,000
<b>Total Assets</b>	<b>\$ 11,679,787</b>	<b>\$ 56,510,133</b>	<b>\$ 53,139,765</b>	<b>\$ 15,050,154</b>

<b>Liabilities:</b>				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	11,679,787	56,510,133	53,139,765	15,050,154
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
<b>Total Liabilities</b>	<b>\$ 11,679,787</b>	<b>\$ 56,510,133</b>	<b>\$ 53,139,765</b>	<b>\$ 15,050,154</b>

# KITSAP COUNTY, WASHINGTON

## Statement of Changes in Assets and Liabilities Agency Funds For the Fiscal Year Ended December 31, 2015

	Balance January 1	Additions	Deletions	Balance December 31
<b>Fire Districts</b>				
<b>Assets</b>				
Cash	\$ 938,746	\$ 110,546,051	\$ 105,779,493	\$ 5,705,304
Deposits with Fiscal Agents/Trustees	-	844,538	844,538	-
Investments	38,208,315	54,754,865	32,226,876	60,736,304
Taxes Receivable	1,738,091	-	294,980	1,443,111
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 40,885,152</u>	<u>\$ 166,145,454</u>	<u>\$ 139,145,887</u>	<u>\$ 67,884,719</u>

<b>Liabilities:</b>				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	40,885,152	166,145,454	139,145,887	67,884,719
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 40,885,152</u>	<u>\$ 166,145,454</u>	<u>\$ 139,145,887</u>	<u>\$ 67,884,719</u>

	Balance January 1	Additions	Deletions	Balance December 31
<b>Sewer Districts</b>				
<b>Assets</b>				
Cash	\$ 1,378,038	\$ 16,982,100	\$ 17,727,331	\$ 632,807
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	8,395,908	3,822,747	3,796,548	8,422,107
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 9,773,946</u>	<u>\$ 20,804,847</u>	<u>\$ 21,523,880</u>	<u>\$ 9,054,914</u>

<b>Liabilities:</b>				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	9,773,946	20,804,847	21,523,880	9,054,914
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 9,773,946</u>	<u>\$ 20,804,847</u>	<u>\$ 21,523,880</u>	<u>\$ 9,054,914</u>

**Statement of Changes in Assets and Liabilities  
Agency Funds  
For the Fiscal Year Ended December 31, 2015**

	Balance January 1	Additions	Deletions	Balance December 31
<b>Public Transportation</b>				
<b>Assets</b>				
Cash	\$ 7,851,123	\$ 45,536,437	\$ 47,593,843	\$ 5,793,717
Deposits with Fiscal Agents/Trustees	-	365,821	365,821	-
Investments	5,671,602	6,546,454	1,000,000	11,218,056
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 13,522,725</u>	<u>\$ 52,448,712</u>	<u>\$ 48,959,664</u>	<u>\$ 17,011,773</u>

<b>Liabilities:</b>				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Interfund Loans Payable	-	-	-	-
Custodial Account	13,522,725	52,448,712	48,959,664	17,011,773
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 13,522,725</u>	<u>\$ 52,448,712</u>	<u>\$ 48,959,664</u>	<u>\$ 17,011,773</u>

	Balance January 1	Additions	Deletions	Balance December 31
<b>Pass-Thru</b>				
<b>Assets</b>				
Cash	\$ 183,492	\$ 262,349	\$ 349,637	\$ 96,204
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	175,464	1,000	646	175,818
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 358,956</u>	<u>\$ 263,349</u>	<u>\$ 350,283</u>	<u>\$ 272,021</u>

<b>Liabilities:</b>				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	376	165,694	-	166,070
Custodial Account	358,580	97,654	350,283	105,951
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 358,956</u>	<u>\$ 263,349</u>	<u>\$ 350,283</u>	<u>\$ 272,021</u>

# KITSAP COUNTY, WASHINGTON

**Statement of Changes in Assets and Liabilities**  
**Agency Funds**  
**For the Fiscal Year Ended December 31, 2015**

	Balance January 1	Additions	Deletions	Balance December 31
<b>Clearing Funds</b>				
<b>Assets</b>				
Cash	\$ 3,287,250	\$ 103,859,002	\$ 103,955,362	\$ 3,190,889
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	-	-	-	-
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 3,287,250</u>	<u>\$ 103,859,002</u>	<u>\$ 103,955,362</u>	<u>\$ 3,190,889</u>
<b>Liabilities:</b>				
Warrants Payable	\$ 3,287,250	\$ 103,859,002	\$ 103,955,362	\$ 3,190,889
Accounts Payable	-	-	-	-
Due to Other Funds	-	-	-	-
Interfund Loans Payable	-	-	-	-
Custodial Account	-	-	-	-
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 3,287,250</u>	<u>\$ 103,859,002</u>	<u>\$ 103,955,362</u>	<u>\$ 3,190,889</u>