



# **COMPREHENSIVE ANNUAL FINANCIAL REPORT**

For The Fiscal Year Ended  
December 31, 2019

Kitsap County, Washington



# **KITSAP COUNTY COMPREHENSIVE ANNUAL FINANCIAL REPORT**

County Auditor  
Honorable Paul Andrews

Internal Auditor  
David Schureman, CPA

Financial Manager  
Susanne Yost, CPA

For The Fiscal Year  
Ended December 31, 2019

Prepared by the Auditor's Office

**KITSAP COUNTY, WASHINGTON**  
 Comprehensive Annual Financial Report  
 For the Fiscal Year Ended December 31, 2019

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# Introductory Section

Kitsap County Auditor | Financial Division

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September 28, 2020

The County Auditor's Office is pleased to present the Comprehensive Annual Financial Report (CAFR) of Kitsap County for the year ended December 31, 2019.

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

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

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

## INTERNAL CONTROLS

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

## MAJOR INITIATIVES

Prior to the publishing of this CAFR, the Coronavirus Pandemic struck the County and the economies of the world. It will be some time before we can measure the full extent of the damage this pandemic has caused to County operations. However, we know sales tax revenues, one of the County's major revenue sources, will be greatly impacted. Even now the budget is being cut by 10% with reductions in workforce and services provided. Once the economy has recovered and the budget is restored, the focus of Kitsap County will be to provide the citizens of the County services that are enriching, convenient and affordable.

Kitsap County's strong fiscal management remains its hallmark. Moody's Investors Service assigned a bond credit rating of Aa2 to Kitsap County in early 2019. In January 2020, Standard and Poor's assigned a rating of AA for Kitsap County's General Obligation and Refunding Bonds. The County's highly favorable ratings are proof of how smart government works to your benefit.

## THE COUNTY

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

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

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

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

## LOCAL ECONOMY

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

**Population.** Kitsap County has the seventh largest population of Washington State's 39 counties. In 2019, the County's population increased to an estimated 269,805 which was up over 5,000 from the previous year. We have the third highest population density in the state of Washington, only surpassed by King and Clark Counties.



**Employment.** All employment categories remained steady for 2019. Total employment in 2019 was 128,363. Unemployment was stable at 4.8%. Kitsap County remains strong due to the availability of a well-trained, highly motivated workforce.

**Construction.** New construction property values climbed to \$462.59 million which was up 11% from last year. The assessed value of all properties in Kitsap County totaled \$42.15 billion which was up 11% from last year. New construction is an important economic indicator that affects county planning. For example, the County issued 3,231 building permits which was up 8% from last year. These positive trends are used to forecast future growth in the County property tax base.

**Sales Tax Revenue.** The overall condition of the economy led to an increase in consumer confidence, which kept retail sales steady for 2019. Sales tax revenue was \$50.20 million which was a 4% decrease from last year.

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

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

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

The refunding bonds also paid off the remaining balance of the Kitsap County Consolidated Housing Authority 2003 Revenue bonds, which were also part of the \$57 million guarantee. In return, Housing Kitsap pledged to pay back the County. A receivable from Housing Kitsap was recorded with a balance of \$16.09 million as of December 31, 2013. The balance in 2019 increased from \$15.59 million in 2018 to \$15.92 as of December 31, 2019 because interest expense exceeded payments received.

## AWARDS AND ACKNOWLEDGEMENTS

For the twenty-second year, Kitsap County was awarded the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association of the United States and Canada (GFOA). We are proud of the recognition we received on the Comprehensive Annual Financial Report (CAFR) for the fiscal year ended December 31, 2018.

The preparation of this report would not have been possible without the dedicated services of the entire staff of the Auditor's Financial Division. We also owe a great debt to many others within the County, especially the Treasurer's and Assessor's staff. And we are grateful for the professional efforts of Washington State Auditor's Office in their audit, and in the direction and advice they provide to us throughout the year.

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

Respectively submitted,



A handwritten signature in black ink, appearing to read "PA Andrews", written over a horizontal line.

Paul Andrews, County Auditor



A handwritten signature in black ink, appearing to read "Susanne Yost", written over a horizontal line.

Susanne Yost, CPA  
Financial Services Manager



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Kitsap County**  
**Washington**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2018**

*Christopher P. Morrill*

Executive Director/CEO

**KITSAP COUNTY**  
**List of Elected and Appointed Officials**  
**December 31, 2019**

**Elected Officials**

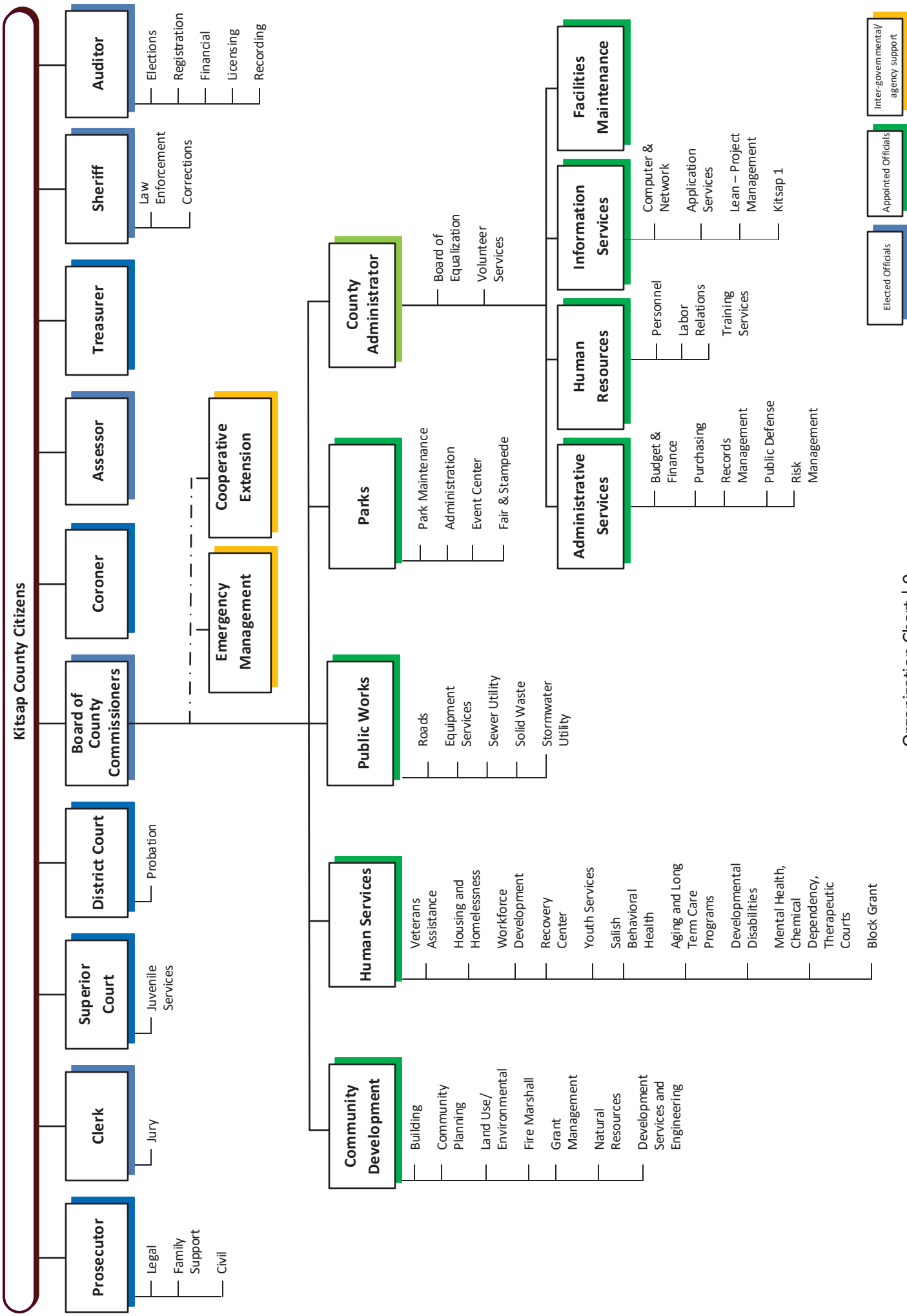
<b><u>TITLE</u></b>	<b><u>INCUMBENT</u></b>	<b><u>END OF TERM</u></b>
<b><u>Commissioners</u></b>		
Commissioner, District #1	Robert Gelder	12/31/20
Commissioner, District #2	Charlotte Garrido	12/31/20
Commissioner, District #3	Ed Wolfe	12/31/22
<b><u>Judges</u></b>		
Superior Court Judge, Court 1	Jeanette Dalton	12/31/20
Superior Court Judge, Court 2	Michelle Adams	12/31/20
Superior Court Judge, Court 3	Melissa A. Hemstreet	12/31/20
Superior Court Judge, Court 4	William C. Houser	12/31/20
Superior Court Judge, Court 5	Jeffrey P. Bassett	12/31/20
Superior Court Judge, Court 6	Kevin D. Hull	12/31/20
Superior Court Judge, Court 7	Jennifer A. Forbes	12/31/20
Superior Court Judge, Court 8	Sally F. Olsen	12/31/20
District Court Judge, Department 1	Claire A. Bradley	12/31/22
District Court Judge, Department 2	Jeffrey J. Jahns	12/31/22
District Court Judge, Department 3	Marilyn Paja	12/31/22
District Court Judge, Department 4	Kevin P. Kelly	12/31/22
Assessor	Phil Cook	12/31/22
Auditor	Paul Andrews	12/31/22
Clerk	Alison H. Sonntag	12/31/22
Coroner	Jeff Wallis	12/31/22
Prosecuting Attorney	Chad M. Enright	12/31/22
Sheriff	Gary Simpson	12/31/22
Treasurer	Meredith R. Green	12/31/22

**Appointed Officials**

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



# Kitsap County, Washington Functional Organization Chart - 2019



Elected Officials

Appointed Officials

Inter-governmental/agency support

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# Financial Section

Kitsap County Auditor | Financial Division

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

**INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS**

September 28, 2020

Board of Commissioners  
Kitsap County  
Port Orchard, Washington

**REPORT ON THE FINANCIAL STATEMENTS**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Kitsap County, as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

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

**Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's

preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Kitsap County, as of December 31, 2019, and the respective changes in financial position and, where applicable, cash flows thereof, and the respective budgetary comparison for the General, County Roads, Real Estate Excise Tax and Mental Health Medicaid funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Matters of Emphasis**

As discussed in Note 20 to the financial statements, in February 2020, a state of emergency was declared that could have a negative financial effect on the County. Our opinion is not modified with respect to this matter.

## **Other Matters**

### ***Required Supplementary Information***

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

We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary and Other Information***

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


Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements as a whole. The Introductory and Statistical Sections is presented for purposes of additional analysis and is not a required part of the basic financial statements of the County. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

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

In accordance with *Government Auditing Standards*, we will also issue our report dated September 28, 2020, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. That report will be issued under separate cover in the County's Single Audit Report. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial

reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Sincerely,

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

Pat McCarthy

State Auditor

Olympia, WA



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# Management's Discussion and Analysis

Kitsap County Auditor | Financial Division

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# Kitsap County, Washington

## *Management's Discussion and Analysis For the Year Ended December 31, 2019*

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As management of Kitsap County, we offer readers of Kitsap County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2019. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found section II of this report. All amounts, unless otherwise indicated, are expressed in millions of dollars.

### **Financial Highlights**

- The assets of Kitsap County exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by \$649.98 (net position). Of this amount, \$169.07 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- The government's total net position increased \$14.21 with a \$17.42 net change on the governmental side. The business-type side had a \$3.21 decrease, due to \$10.21 in prior period adjustments. The economy continued to be strong but over \$7.32 improvement on the governmental side was due to the continued reduction in the pension liability.
- As of the close of the current fiscal year, Kitsap County's governmental funds reported combined ending fund balances of \$126.17 a decrease of \$2.64 from the prior year. Approximately \$27.00 of this amount is available for spending at the government's discretion (unassigned fund balance).
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$27.00 or 26 percent of the total general fund expenditures. \$1.88 of this balance was from funds formerly reported as special revenue funds that no longer qualified under GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*.
- Kitsap County's total general obligation debt decreased by \$8.95 (14 percent) during the current fiscal year. This represents 2019 principle payments.

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

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

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

# Kitsap County, Washington

## *Management's Discussion and Analysis For the Year Ended December 31, 2019*

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The *statement of net position* presents information on all of Kitsap County's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of Kitsap County is improving or deteriorating.

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

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

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

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

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

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



# Kitsap County, Washington

## *Management's Discussion and Analysis For the Year Ended December 31, 2019*

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Kitsap County maintains ninety-four individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, county roads fund, real estate excise tax fund, mental health Medicaid fund and KC LTGO 2013 Refunding Bond fund, all of which are considered major funds.

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

Kitsap County adopts an annual appropriated budget for all its funds, with the exception of those listed in the notes to the financial statements, see Note 1.D.1. A budgetary comparison statement has been provided for each of the major funds to demonstrate compliance with this budget. The basic governmental fund financial statements can be found on pages 37 - 46 of this report.

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

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Solid Waste, and Sewer funds and Surface Water Utility, which are considered major funds of Kitsap County. Conversely, all the internal service funds are combined into single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of combining statements elsewhere in this report. The basic proprietary fund financial statements can be found on pages 47 - 49 of this report.

***Fiduciary funds.*** Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of these funds are not available to support Kitsap County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The basic fiduciary fund financial statements can be found on page 50 – 51 of this report.

# Kitsap County, Washington

## Management's Discussion and Analysis For the Year Ended December 31, 2019

**Notes to financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 55 - 121 of this report.

The combining nonmajor governmental fund statements are presented immediately following the required supplementary information on pensions. Combining and individual fund statements and schedules can be found on pages 137 - 231 of this report.

The combining internal service fund statements are presented on pages 241 – 247.

### Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Kitsap County, assets exceeded liabilities by \$649.98 at the close of the most recent fiscal year. The County's fiscal condition remains stable.

The largest portion of Kitsap County's net position (71.7 percent) reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment), less any related debt used to acquire those assets to provide services to citizens; consequently, these assets are not available for future spending. Although Kitsap County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

	Governmental Activities		Business-type Activities		Total Primary Government	
	2018	2019	2018	2019	2018	2019
<b>Assets:</b>						
Current & other assets	\$ 220.95	\$ 227.70	\$ 81.41	\$ 86.90	\$ 302.36	\$ 314.60
Capital assets	400.97	397.23	163.04	160.46	564.00	557.70
<b>Total assets</b>	<b>621.92</b>	<b>624.93</b>	<b>244.45</b>	<b>247.36</b>	<b>866.37</b>	<b>872.29</b>
Deferred outflows	6.82	7.46	0.85	0.94	7.67	8.40
<b>Liabilities</b>						
Other liabilities	35.24	34.88	6.84	7.07	42.08	41.95
Long-term liabilities	112.30	97.70	64.84	70.07	177.13	168.36
<b>Total liabilities</b>	<b>\$ 147.53</b>	<b>\$ 132.59</b>	<b>\$ 71.68</b>	<b>\$ 77.14</b>	<b>\$ 219.21</b>	<b>\$ 210.31</b>
Deferred inflows	17.03	18.21	2.03	2.19	19.06	20.40
<b>Net position</b>						
Net investment in capital assets	356.32	360.90	108.14	105.74	464.46	466.64
Restricted	11.90	10.20	4.60	4.07	16.50	14.27
Unrestricted	95.95	110.50	58.86	58.58	154.81	169.08
<b>Total net position</b>	<b>\$ 464.17</b>	<b>\$ 481.59</b>	<b>\$ 171.60</b>	<b>\$ 168.39</b>	<b>\$ 635.77</b>	<b>\$ 649.99</b>

An additional portion of Kitsap County's net position (2.1 percent) represents resources that are subject to external restrictions on how they may be used. The remaining balance

## Kitsap County, Washington

### *Management's Discussion and Analysis For the Year Ended December 31, 2019*

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of unrestricted net position (\$169.65) may be used to meet the government's ongoing obligations to citizens and creditors.

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

The government's net position increased by \$14.21 during the current fiscal year. The change was partially propelled by the reduction in the pension liability for the County. In addition, the economy continued to rebound. We also saw major increases in our proprietary operations.

Refer to the Notes to the Financial Statements (Note 5) for a more in-depth discussion of capital assets.

The government's restricted net position decreased from \$16.50 in 2018 to \$14.27 in 2019. This was caused by an overall reduction in outstanding debt. Unrestricted net position jumped to \$169.07 due to the decrease in the net pension payable.

**Governmental activities.** Governmental activities increased the County's net position by \$17.42. The key element of this net change was the decrease in pension liability which dropped by over \$7.3.

# Kitsap County, Washington

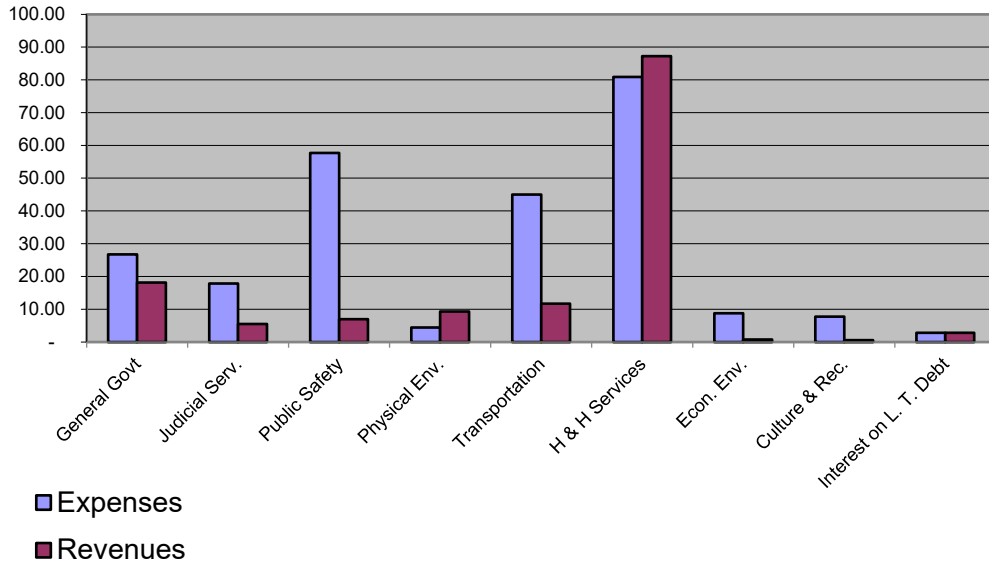
## Management's Discussion and Analysis For the Year Ended December 31, 2019

Kitsap County's Statement of Activities						
	Governmental Activities		Business-type Activities		Total Primary Government	
	2018	2019	2018	2019	2018	2019
Revenues:						
Program revenues						
Charges for Services	27.40	27.68	58.21	53.25	85.61	80.93
Operating Grants	98.76	97.79	11.65	1.45	110.41	99.24
Capital Grants	2.87	3.00	1.75	1.08	4.62	4.08
General Revenues						
Property Taxes	63.40	64.59	-	-	63.40	64.59
Sales Taxes	51.20	50.20	-	-	51.20	50.20
Other Taxes	12.52	16.17	-	-	12.52	16.17
Investment Earnings	4.35	5.80	1.10	1.77	5.45	7.57
Other Income	4.17	4.19	-	-	4.17	4.19
Total Revenues	264.66	269.43	72.71	57.55	337.37	326.98
Expenses:						
General Government	25.23	26.35	-	-	25.23	26.35
Judicial Services	17.10	17.87	-	-	17.10	17.87
Public Safety	50.18	57.51	-	-	50.18	57.51
Physical Environment	1.22	4.40	-	-	1.22	4.40
Transportation	42.39	43.38	-	-	42.39	43.38
Health & Human Services	81.32	80.89	-	-	81.32	80.89
Economic Environment	11.30	8.77	-	-	11.30	8.77
Culture & Recreation	7.49	7.74	-	-	7.49	7.74
Interest on Long Term Debt	3.05	2.80	-	-	3.05	2.80
Utilities	-	-	49.65	53.35	49.65	53.35
Total Expenses	239.28	249.71	49.65	53.35	288.93	303.06
Incr (decr) in Net Position Before	25.38	19.72	23.05	4.20	48.43	23.92
Transfers	0.26	(2.80)	(0.26)	2.80	-	-
Incr (decr) in Net Position	25.64	16.92	22.79	7.00	48.43	23.92
Beginning Net Position	447.57	464.17	148.81	171.60	596.38	635.77
Prior Period Adjustments	1.16	0.50	-	(10.21)	1.16	(9.71)
Change in Accounting Principle	(10.20)	-	-	-	(10.20)	-
Ending Net Position	464.17	481.59	171.60	168.39	635.77	649.98

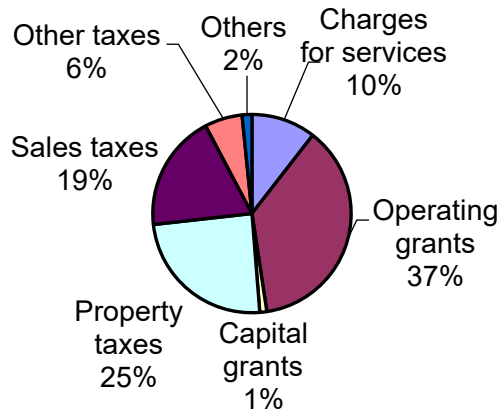
# Kitsap County, Washington

## Management's Discussion and Analysis For the Year Ended December 31, 2019

### Expenses and Program Revenues - Governmental Activities



### Revenues by Source – Governmental Activities

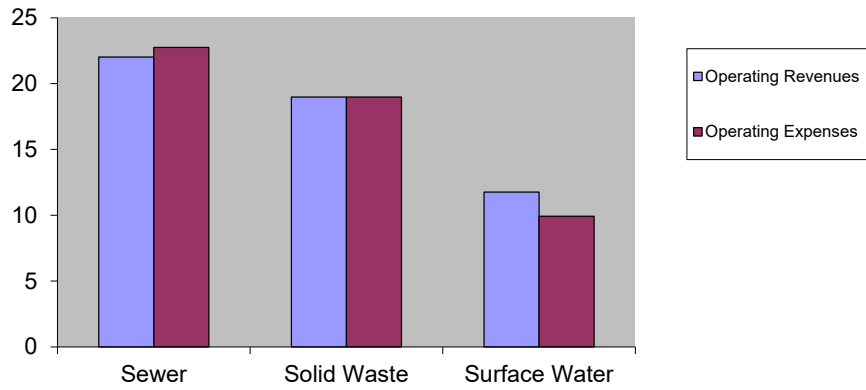


**Business-type activities.** Business-type activities decreased the County's net position by \$2.63. The primary elements of this decrease were prior period adjustments totaling \$9.93.

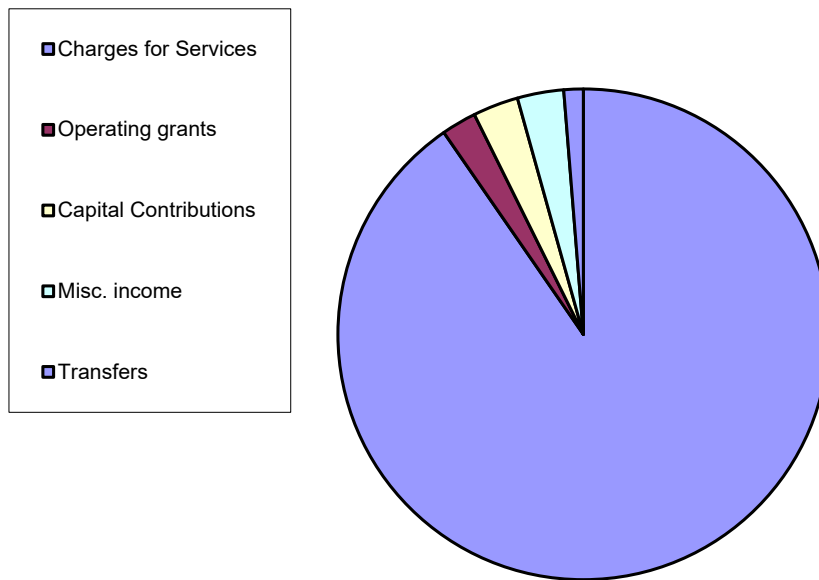
# Kitsap County, Washington

## Management's Discussion and Analysis For the Year Ended December 31, 2019

### Expenses and Program Revenues – Business-type Activities



### Business –type Activity Revenues



# Kitsap County, Washington

## *Management's Discussion and Analysis For the Year Ended December 31, 2019*

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

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

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

As of the end of the current fiscal year, Kitsap County's governmental funds reported combining ending fund balances of \$126.17, a decrease of \$2.63 in comparison with the prior year.

The general fund is the chief operating fund of Kitsap County. At the end of the current fiscal year, unassigned fund balance of the general fund decreased to \$27.00, while the total fund balance decreased to \$27.49. As a measure of the general fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance represents 26 percent of the total general fund expenditures and is well above the minimum required reserves.

County Roads fund balance increased by \$2.61 and appears to be on solid ground.

Real Estate Excise Tax fund balance decreased from \$16.42 in 2018 to \$15.60 in 2019. The fund does not qualify as a major fund but is included in the category because it is an important economic indicator for the county. Major commercial property sales activity continued in 2019 resulting in a stable balance in Real Estate Excise Tax fund.

Mental Health Medicaid fund had a balance of \$4.65 in 2019 slightly less than the 2018 balance. This is just a timing issue as the program is funded by Medicaid funds.

The major debt service fund has a total fund balance of \$1.08, all of which is reserved for the payment of debt service. Fund balance decreased by \$1.79 in 2019.

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

The Sewer fund's total net position was \$104.95 in 2019, down \$4.97 from 2018. The decrease was due to a prior period adjustment needed to record a loan in 2019.

Solid Waste fund's total net position was \$28.82 for 2019, up \$0.70 from 2018. Utility rate increases were the major contributing factor to the increase in net position, as well as a temporary lull in construction activity.

# Kitsap County, Washington

## *Management's Discussion and Analysis For the Year Ended December 31, 2019*

Surface Water fund's total net position was \$35.20 for 2019 up \$1.63 from 2018, primarily due to utility rate increases.

### **General Fund Budgetary Highlights**

Actual general fund revenues exceeded final budgeted revenues by \$3.15 during fiscal year 2019. The biggest reason for this was investment income exceeding budget by \$2.37.

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

During the year there was a \$5.08 increase in appropriations between the original and final amended budget, however, the actual expenditures of the general fund came in well under the final budget total of \$107.04 with a total of \$103.61.

### **Capital Assets**

At the end of fiscal year 2019, Kitsap County's investment in capital assets for its governmental activities was \$857.80 (and \$397.23 net of accumulated depreciation) as reflected in the following schedule, which represents a net increase of \$8.90 or 1 percent from last year. See Note 5 to the financial statements for further details on Capital Assets.

Change in Capital Assets (millions)

	Governmental Activities		Business-Type Activities		Total	
	2018	2019	2018	2019	2018	2019
Land	\$ 74.76	\$ 75.41	\$ 4.68	\$ 5.82	\$ 79.44	\$ 81.24
Infrastructure	535.94	541.97	-	-	535.94	541.97
Building	117.37	117.43	72.54	80.63	189.92	198.06
Building Improvements	40.13	40.42	145.85	165.49	185.98	205.91
Machinery & Equipment	50.91	49.43	25.20	25.23	76.11	74.66
Construction in progress	29.78	33.15	30.30	8.48	60.08	41.63
Total	848.89	857.80	278.57	285.66	1,127.46	1,143.46
Less: accumulated depreciation	447.93	460.56	115.53	125.20	563.45	585.76
Net capital assets	\$ 400.97	\$ 397.23	\$ 163.04	\$ 160.46	\$ 564.00	\$ 557.70

#### Governmental activities.

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

- Various infrastructure projects were completed during the year at a cost of \$9.29
- Equipment Rental Fleet was updated at a cost of \$2.53.

#### Business-type activities.

Following are the major activities in this area in 2019:



## Kitsap County, Washington

### *Management's Discussion and Analysis For the Year Ended December 31, 2019*

- Sewer Utility Infrastructure projects continued to make up the majority of these costs, totaling \$22.93
- Surface Water Utility infrastructure projects costs totaling \$5.33

#### **Long-term Liabilities**

At year-end, the County had \$178.55 in long-term liabilities versus \$189.87 last year, a net decrease of \$11.32 and 6 percent.

Kitsap County's 2019 long-term liabilities activity is presented in the following table:

<b>Kitsap County's Changes in Long Term Liabilities</b>				
	12/31/2018	Additions	Reductions	12/31/2019
<b>Government activities:</b>				
Capital leases	\$ 0.02	\$ 0.15	\$ 0.02	\$ 0.15
Bonds Payable	66.03	-	8.95	57.08
Compensated absences - Gov	5.69	0.30	-	5.99
Compensated absences - Int Serv	0.50	0.05	-	0.55
Notes Payable	1.70	-	0.09	1.61
Net OPEB Obligation	18.05	-	1.32	16.73
Net Pension Liability - Gov	27.88	-	7.10	20.79
Net Pension Liability - Int Serv	2.03	-	0.23	1.81
Other items	0.14	-	0.05	0.09
Total	\$ 122.05	\$ 0.49	\$ 17.74	\$ 104.80
<b>Business-type activities</b>				
Bonds Payable	\$ 54.90	\$ 38.72	\$ 38.90	\$ 54.72
Compensated absences	0.72	0.06	-	0.78
Net Pension Liability	3.96	-	0.98	2.98
Other items	8.24	8.79	1.17	15.86
Total	\$ 67.82	\$ 47.56	\$ 41.05	\$ 74.33
Total Debt	\$ 189.87	\$ 48.06	\$ 58.79	\$ 179.13

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* continued to impact the County in 2019. The County's net pension liability decreased by over \$ 7.3 in 2019.

GASB Statement No. 75, *Accounting and Financial Reporting for Other Post-Employment Benefits (OPEB)* continued to impact the County in 2019, requiring the County to decrease the net OPEB liability to \$16.73, a decrease of \$1.32.

The Standard and Poor's Corporation and provided a bond rating of AA for Kitsap County's sewer debt. Moody's Investors Service provided a bond rating of Aa2 for the Kitsap County's general obligation debt. Both ratings were as of January 2019.

The State limits the amount of general obligation debts the County can issue without the vote of the people to 1.5% of the total assessed value. As of the end of the fiscal year, the

# Kitsap County, Washington

## *Management's Discussion and Analysis For the Year Ended December 31, 2019*

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County has \$515.18 remaining in debt capacity (non-voted). More detail information on capital assets and long-term debt are provided in the Notes to the Financial Statements (Notes 5, 8 and 10).

### **Economic Factors**

The economy of the County is based mostly on government services. The largest employer by far is Kitsap Naval Base with over 33,800 employees including military personnel. Kitsap County has the only shipyard on the West Coast capable of overhauling nuclear aircraft carriers. Harrison Medical Center is next, employing over 1,950, and Washington State Government is third employing over 1,700.

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

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

- \$13.2 million for regional parks, trails and open spaces
- \$11.39 for Solid Waste projects, including an expansion of the existing Solid Waste transfer station and developing a north end household waste collection facility.
- \$16 million for water and sewer improvements.
- A part of the Capital Facilities Plan, the six-year Transportation Plan includes \$70.7 million for roads, bridges, sidewalks, bike lanes and other roadway features.
- \$34 million planned to be spent on various county buildings with \$31.6 million to be spent on the new Courthouse.

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

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

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

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

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

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# Basic Financial Statements

Kitsap County Auditor | Financial Division

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## KITSAP COUNTY, WASHINGTON

Statement of Net Position  
December 31, 2019

	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>	<b>Component Unit PFD</b>
<b>ASSETS</b>				
Cash and Cash equivalents	\$ 141,203,176	\$ 9,098,726	\$ 150,301,902	248,896
Deposits with fiscal agents	-	-	-	-
Investments	17,466,431	69,135,087	86,601,518	2,625,324
Receivables(net)				
Property taxes	1,949,351	-	1,949,351	-
Sales taxes	11,031,065	-	11,031,065	-
Special assessments	1,622	35,406	37,028	-
Accounts	6,418	4,056,046	4,062,464	-
Others	530,280	-	530,280	-
Due from agency agency fund	-	-	-	-
Internal balances	686,992	(686,991)	1	-
Due from other governments	7,010,163	401,637	7,411,800	-
Interfund loan receivable	(0)	-	(0)	-
Prepayments	385,133	-	385,133	-
Inventories	2,089,721	219,507	2,309,228	-
Restricted assets:				
Cash and cash equivalents	4,000,390	256,198	4,256,588	-
Deposits with fiscal agents	-	-	-	250,000
Investments	1,732,407	3,817,370	5,549,777	-
Notes/Contracts	9,165,715	-	9,165,715	-
Special Assessment Receivable	-	565,647	565,647	-
Long-term Receivable from Comp. Unit	5,160,000	-	5,160,000	-
Long-term Receivable from KCCHA	15,917,257	-	15,917,257	-
Capital assets, net (Note 5)				
Land	75,414,288	5,823,973	81,238,261	-
Infrastructure	186,203,227	-	186,203,227	-
Buildings	65,824,447	35,013,891	100,838,338	-
Improvements & Other Buildings	16,880,070	98,643,265	115,523,335	-
Machinery & Equipment	19,763,250	12,500,030	32,263,280	-
Construction In Progress	33,146,443	8,482,277	41,628,720	-
Net pension asset	9,362,038	-	9,362,038	-
Total assets	<u>624,929,884</u>	<u>247,362,069</u>	<u>872,291,953</u>	<u>3,124,220</u>
<b>DEFERRED OUTFLOWS</b>				
Deferred outflows related to pensions & OPEB	7,462,232	942,070	8,404,302	-
Total assets and deferred outflows	<u>632,392,116</u>	<u>248,304,139</u>	<u>880,696,255</u>	<u>3,124,220</u>
<b>LIABILITIES</b>				
Accounts payable and accrued expenses	8,923,432	2,089,022	11,012,454	-
Due to agency fund	-	-	-	-
Due to other governments	2,483,740	309,010	2,792,750	-
Other liabilities	12,901,668	837,657	13,739,325	-
Debt interest payable	-	152,626	152,626	-
Unearned revenue	3,482,907	-	3,482,907	-
Non current Liabilities (Note 10):				
Due within one year	7,092,501	3,829,693	10,922,194	660,075
Due in more than one year	58,378,558	67,522,610	125,901,168	4,500,000
Net pension liability	22,594,275	2,981,995	25,576,270	-
Net OPEB liability	16,731,783	-	16,731,783	-
Total liabilities	<u>132,588,864</u>	<u>77,722,613</u>	<u>210,311,477</u>	<u>5,160,075</u>
<b>DEFERRED INFLOWS</b>				
Deferred inflows related to pensions	16,599,846	2,190,850	18,790,696	-
Golf course service concession arrangement	1,610,569	-	1,610,569	-
Other Deferred Inflows	-	-	-	-
Total deferred inflows	<u>18,210,415</u>	<u>2,190,850</u>	<u>20,401,265</u>	<u>5,160,075</u>
Total liabilities and deferred inflows	<u>150,799,279</u>	<u>79,913,463</u>	<u>230,712,742</u>	<u>5,160,075</u>
<b>NET POSITION</b>				
Net investment in capital assets	360,900,044	105,742,413	466,642,457	-
Restricted:				
Capital Projects	4,709,542	-	4,709,542	-
Debt service	5,485,425	4,073,568	9,558,993	-
Unrestricted	110,497,823	58,574,697	169,072,520	(2,035,855)
Total net position	<u>\$ 481,592,835</u>	<u>\$ 168,390,678</u>	<u>\$ 649,983,513</u>	<u>\$ (2,035,855)</u>

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

# KITSAP COUNTY, WASHINGTON

## Statement of Activities

For the Year Ended December 31, 2019

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position			Component Unit Public Facility District
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			
					Governmental Activities	Business-Type Activities	Total	
Primary Government:								
Governmental Activities								
General Government	\$ 26,347,836	\$ 11,621,571	\$ 6,521,980	\$ -	\$ (8,204,285)	\$ -	\$ (8,204,285)	\$ -
Judicial Services	17,869,502	3,762,842	1,749,318	-	(12,357,342)	-	(12,357,342)	-
Public Safety	57,508,909	1,598,297	5,362,188	-	(50,548,424)	-	(50,548,424)	-
Physical Environment	4,404,482	7,142,301	2,155,905	-	4,893,725	-	4,893,725	-
Transportation	43,371,896	2,468,235	6,225,684	2,998,602	(31,679,376)	-	(31,679,376)	-
Health & Human Services	80,890,944	621,947	74,926,782	-	(5,342,216)	-	(5,342,216)	-
Economic Environment	8,773,164	-	781,899	-	(7,991,265)	-	(7,991,265)	-
Culture & Recreation	7,738,666	465,158	67,369	-	(7,206,140)	-	(7,206,140)	-
Interest on Long-term Debt	2,800,507	-	-	-	(2,800,507)	-	(2,800,507)	-
Total Governmental Activities	<u>249,705,908</u>	<u>27,680,351</u>	<u>97,791,125</u>	<u>2,998,602</u>	<u>(121,235,829)</u>	<u>0</u>	<u>(121,235,829)</u>	<u>-</u>
Business-type Activities								
Solid Waste	18,789,794	18,841,252	151,980	-	-	203,438	203,438	-
Sewer Utility	24,521,213	22,655,427	974,625	1,079,087	-	187,926	187,926	-
Surface Water	10,041,748	11,757,096	320,377	-	-	2,035,725	2,035,725	-
Total business-type activities	<u>53,352,755</u>	<u>53,253,775</u>	<u>1,446,982</u>	<u>1,079,131</u>	<u>-</u>	<u>2,427,089</u>	<u>2,427,089</u>	<u>-</u>
Total Primary Government	<u>\$ 303,058,663</u>	<u>\$ 80,934,126</u>	<u>\$ 99,238,107</u>	<u>\$ 4,077,733</u>	<u>(121,235,829)</u>	<u>2,427,089</u>	<u>(118,808,740)</u>	<u>-</u>
Component Units:								
Public Facility District(PFD)	679,266	-	-	-	-	-	-	(679,266)
General revenues:								
Taxes:								
Property taxes, levied for general purposes					64,593,400	-	64,593,400	-
Property taxes, levied for debt service					-	-	-	-
Sales & use taxes					50,196,079	-	50,196,079	1,793,249
Other taxes					16,174,303	-	16,174,303	-
Investment earnings					5,801,244	1,771,492	7,572,736	54,864
Miscellaneous					4,190,482	-	4,190,482	-
Transfers					(2,797,047)	2,797,047	-	-
Total general revenues, special items, and transfers					<u>138,158,461</u>	<u>4,568,539</u>	<u>142,727,000</u>	<u>1,848,113</u>
Change in net position					<u>16,922,631</u>	<u>6,995,628</u>	<u>23,918,259</u>	<u>1,168,847</u>
Net position - beginning					464,170,769	171,600,169	635,770,938	(3,204,700)
Prior Period Adjustments					499,435	(10,205,117)	(9,705,682)	-
Decrease in beginning net position resulting from change in accounting principle					-	-	-	-
Net position - ending					<u>\$ 481,592,835</u>	<u>\$ 168,390,678</u>	<u>\$ 649,983,513</u>	<u>\$ (2,035,855)</u>



# KITSAP COUNTY, WASHINGTON

Balance Sheet  
 Governmental Funds  
 December 31, 2019

	<u>Special Revenue Funds</u>			
	General Fund	County Roads	Real Estate Excise Tax	Mental Health Medicaid
<b>Assets</b>				
Cash and Cash Equivalents	\$ 22,497,420	\$ 20,906,087	\$ 14,053,934	\$ 5,346,190
Investments	460,467	2,826,973	1,552,492	1,512,379
Receivables, net				
Property taxes	1,223,820	679,255	-	-
Sales and Other Taxes	6,626,681	970,840	-	-
Special Assessments	-	1,622	-	-
Accounts	12,446	-	-	-
Notes and Contracts	-	23,196	3,460,004	-
Other	6,243	-	-	-
Due from Other Funds	370,434	580,200	-	-
Due from Other Governments	1,465,935	1,065,463	-	67,059
Prepayments	195,179	-	-	-
Advances to Other Funds	280,000	-	-	-
Total Assets	<u>\$ 33,138,624</u>	<u>\$ 27,053,635</u>	<u>\$ 19,066,430</u>	<u>\$ 6,925,628</u>
<b>Deferred Outflows</b>				
Pension (Note 6)	-	-	-	-
Total Deferred Outflows	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Total Assets and Deferred Outflows</b>	<u>\$ 33,138,624</u>	<u>\$ 27,053,635</u>	<u>\$ 19,066,430</u>	<u>\$ 6,925,628</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
<b>Current:</b>				
Accounts Payable	\$ 1,662,404	\$ 261,712	\$ -	\$ 2,143,721
Due to Other Funds	512,801	493,528	-	91,729
Due to Other Governments	-	-	-	-
Other Liabilities	2,244,447	642,396	-	41,579
Revenues Collected in Advance	5,663	-	-	-
Unearned Revenues	-	400	3,467,484	-
Advances from Other Funds	-	-	-	-
<b>Long-Term:</b>				
Other Long-Term Liabilities	-	-	-	-
Total Liabilities	<u>\$ 4,425,316</u>	<u>\$ 1,398,036</u>	<u>\$ 3,467,484</u>	<u>\$ 2,277,029</u>
<b>Deferred Inflows</b>				
Pension (Note 6)	-	-	-	-
Other (Note 15)	1,227,269	680,877	-	-
Total Deferred Inflows	<u>\$ 1,227,269</u>	<u>\$ 680,877</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Fund Balances</b>				
Nonspendable	\$ 481,421	\$ -	\$ -	\$ -
Restricted	-	-	15,598,946	4,648,598
Committed	-	24,974,722	-	-
Unassigned	27,004,618	-	-	-
Total Fund Balance	<u>\$ 27,486,040</u>	<u>\$ 24,974,722</u>	<u>\$ 15,598,946</u>	<u>\$ 4,648,598</u>
<b>Total Liabilities, Deferred Inflows, and Fund Balances</b>	<u>\$ 33,138,624</u>	<u>\$ 27,053,635</u>	<u>\$ 19,066,430</u>	<u>\$ 6,925,628</u>

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

# KITSAP COUNTY, WASHINGTON

Balance Sheet  
 Governmental Funds  
 December 31, 2019

	<u>Debt Service Fund</u>		
	KC LTGO Bond Fd 2013	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>			
Cash and Cash Equivalents	\$ 49,233	\$ 35,018,585	\$ 97,871,448
Investments	704,180	12,142,347	19,198,838
Receivables, net			
Property taxes	-	46,277	1,949,351
Sales and Other Taxes	-	3,433,544	11,031,065
Special Assessments	-	-	1,622
Accounts	-	(6,028)	6,418
Notes and Contracts	15,917,257	10,842,514	30,242,972
Other	74,551	46,679	127,472
Due from Other Funds	-	705,644	1,656,278
Due from Other Governments	250,000	3,644,481	6,492,938
Prepayments	-	-	195,179
Advances to Other Funds	-	-	280,000
Total Assets	<u>\$ 16,995,221</u>	<u>\$ 65,874,043</u>	<u>\$ 169,053,580</u>
<b>Deferred Outflows</b>			
Pension (Note 6)	-	-	-
Total Deferred Outflows	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Total Assets and Deferred Outflows</b>	<u>\$ 16,995,221</u>	<u>\$ 65,874,043</u>	<u>\$ 169,053,580</u>
<b>Liabilities and Fund Balances</b>			
<b>Liabilities</b>			
<b>Current:</b>			
Accounts Payable	\$ -	\$ 3,923,952	\$ 7,991,789
Due to Other Funds	-	422,184	1,520,241
Due to Other Governments	-	2,469,058	2,469,058
Other Liabilities	-	389,460	3,317,883
Revenues Collected in Advance	-	15,616	21,279
Unearned Revenues	-	(6,256)	3,461,628
Advances from Other Funds	-	280,000	280,000
<b>Long-Term:</b>			
Other Long-Term Liabilities	-	255,022	255,022
Total Liabilities	<u>\$ -</u>	<u>\$ 7,749,035</u>	<u>\$ 19,316,900</u>
<b>Deferred Inflows</b>			
Pension (Note 6)	-	-	-
Other (Note 15)	15,917,257	5,736,519	23,561,922
Total Deferred Inflows	<u>\$ 15,917,257</u>	<u>\$ 5,736,519</u>	<u>\$ 23,561,922</u>
<b>Fund Balances</b>			
Nonspendable	\$ -	\$ 5,160,000	\$ 5,641,421
Restricted	1,077,964	40,005,794	61,331,302
Committed	-	7,222,695	32,197,417
Unassigned	-	0	27,004,618
Total Fund Balance	<u>\$ 1,077,964</u>	<u>\$ 52,388,489</u>	<u>\$ 126,174,758</u>
<b>Total Liabilities, Deferred Inflows, and Fund Balances</b>	<u>\$ 16,995,221</u>	<u>\$ 65,874,043</u>	<u>\$ 169,053,580</u>

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

**KITSAP COUNTY**  
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS  
TO THE GOVERNMENT WIDE STATEMENT OF NET POSITION  
December 31, 2019

Fund balances of governmental funds - page 38 \$ 126,174,758

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

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

Capital assets	857,795,666	
Accum Depreciation	(460,563,942)	
Capital assets net of depreciation		397,231,724

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

Capital lease	149,668	
Bond payable	57,080,000	
Compensated absences	6,536,315	
Notes payable	1,610,569	
OPEB Liability	16,731,783	
PWTF Loans	94,507	
Net pension liability	22,594,275	
Long-term debt		(104,797,117)

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

Taxes/Assessments receivable	1,950,973	
Housing Kitsap receivable	15,917,257	
Loans receivable CDBG and HOME programs	4,071,945	
Net pension asset	9,362,038	

Pension adjustments (9,137,614)

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

Assets	51,315,832	
Liabilities	(10,730,341)	
Assets less liabilities		233,380
		40,585,491

Net position of governmental activities - page 35 \$ 481,592,835

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

# KITSAP COUNTY, WASHINGTON

Statement of Revenues, Expenditures, and Changes in Fund Balances  
 Governmental Funds  
 For the Year Ended December 31, 2019

	Special Revenue Funds			
	General Fund	County Roads	Real Estate Excise Tax	Mental Health Medicaid
<b>Revenues</b>				
Property Taxes	\$ 35,778,730	\$ 25,935,168	\$ -	\$ -
Retail Sales & Use Taxes	33,261,111	-	-	-
Other Taxes	4,969,795	79,483	8,569,730	-
Licenses & Permits	151,366	141,590	-	-
Intergovernmental Service	11,965,767	9,224,286	-	53,009,331
Charges for Services	9,620,206	1,125,863	-	-
Fines & Forfeits	1,903,724	-	-	-
Investment Earnings	4,679,609	68,711	174,347	36,671
Miscellaneous Revenues	1,314,696	262,699	165,000	-
Total Revenues	<u>\$ 103,645,004</u>	<u>\$ 36,837,799</u>	<u>\$ 8,909,078</u>	<u>\$ 53,046,002</u>
<b>Expenditures</b>				
Current				
General Government	\$ 28,196,250	\$ -	\$ -	\$ -
Judicial Services	17,719,641	-	-	-
Public Safety	49,447,355	-	-	-
Physical Environment	2,263,856	-	-	-
Transportation	-	32,842,262	-	-
Health & Human Services	41,791	-	-	52,772,160
Economic Environment	-	-	-	-
Culture & Recreation	5,268,192	-	-	-
Debt Service				
Principal	2,526	47,253	-	-
Interest & Other Charges	1,411	709	1,375	-
Capital Outlay	886,398	5,496,841	-	-
Total Expenditures	<u>\$ 103,827,421</u>	<u>\$ 38,387,065</u>	<u>\$ 1,375</u>	<u>\$ 52,772,160</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ (182,417)</u>	<u>\$ (1,549,265)</u>	<u>\$ 8,907,703</u>	<u>\$ 273,842</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	\$ 6,512,437	\$ 4,896,636	\$ -	\$ 53,410
Transfers Out	<u>(8,537,739)</u>	<u>(821,350)</u>	<u>(9,728,996)</u>	<u>(1,513,116)</u>
Total Other Financing Sources (Uses)	<u>\$ (2,025,303)</u>	<u>\$ 4,075,285</u>	<u>\$ (9,728,996)</u>	<u>\$ (1,459,706)</u>
Net Change in Fund Balance	<u>\$ (2,207,720)</u>	<u>\$ 2,526,020</u>	<u>\$ (821,293)</u>	<u>\$ (1,185,864)</u>
Fund Balances, Beginning	\$ 29,368,120	\$ 22,365,275	\$ 16,420,239	\$ 5,834,462
Prior Period Adjustments	<u>325,639</u>	<u>83,427</u>	<u>-</u>	<u>-</u>
Fund Balances, Ending	<u>\$ 27,486,040</u>	<u>\$ 24,974,722</u>	<u>\$ 15,598,946</u>	<u>\$ 4,648,598</u>

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

# KITSAP COUNTY, WASHINGTON

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

### Governmental Funds

For the Year Ended December 31, 2019

	<u>Debt Service Fund</u>		
	<u>KC LTGO Bond Fd 2013</u>	<u>Other Governmental Funds</u>	<u>Governmental Funds</u>
<b>Revenues</b>			
Property Taxes	\$ -	\$ 2,879,502	\$ 64,593,400
Retail Sales & Use Taxes	-	16,934,969	50,196,080
Other Taxes	-	2,555,293	16,174,301
Licenses & Permits	-	4,890,859	5,183,815
Intergovernmental Service	-	26,617,358	100,816,742
Charges for Services	-	6,813,460	17,559,529
Fines & Forfeits	-	241,641	2,145,365
Investment Earnings	102,203	739,703	5,801,244
Miscellaneous Revenues	-	2,448,086	4,190,481
<b>Total Revenues</b>	<u>\$ 102,203</u>	<u>\$ 64,120,870</u>	<u>\$ 266,660,956</u>
<b>Expenditures</b>			
<b>Current</b>			
General Government	\$ -	\$ 4,518,605	\$ 32,714,855
Judicial Services	-	127,796	17,847,438
Public Safety	-	8,513,526	57,960,881
Physical Environment	-	2,140,626	4,404,482
Transportation	-	66,787	32,909,049
Health & Human Services	-	28,010,820	80,824,772
Economic Environment	-	8,769,927	8,769,927
Culture & Recreation	-	1,147,985	6,416,178
<b>Debt Service</b>			
Principal	5,205,000	4,585,655	9,840,434
Interest & Other Charges	1,402,275	1,394,737	2,800,506
Capital Outlay	-	984,529	7,367,768
<b>Total Expenditures</b>	<u>\$ 6,607,275</u>	<u>\$ 60,260,994</u>	<u>\$ 261,856,290</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>\$ (6,505,072)</u>	<u>\$ 3,859,876</u>	<u>\$ 4,804,666</u>
<b>Other Financing Sources (Uses)</b>			
Transfers In	\$ 4,711,896	\$ 10,042,143	\$ 26,216,521
Transfers Out	-	(13,558,443)	(34,159,644)
<b>Total Other Financing Sources (Uses)</b>	<u>\$ 4,711,896</u>	<u>\$ (3,516,300)</u>	<u>\$ (7,943,123)</u>
<b>Net Change in Fund Balance</b>	<u>\$ (1,793,177)</u>	<u>\$ 343,576</u>	<u>\$ (3,138,457)</u>
Fund Balances, Beginning	\$ 2,871,140	\$ 51,954,544	\$ 128,813,780
Prior Period Adjustments	-	90,369	499,435
<b>Fund Balances, Ending</b>	<u>\$ 1,077,964</u>	<u>\$ 52,388,489</u>	<u>\$ 126,174,758</u>

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

## KITSAP COUNTY

### RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE GOVERNMENT WIDE STATEMENT OF ACTIVITIES YEAR ENDED DECEMBER 31, 2019

Net change in fund balances-total governmental funds - page 41 \$ (3,138,457)

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

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

Capital outlay	7,367,768
Depreciation	(17,526,398)
Investment in CIP not recognized in governmental funds	3,371,047
Capital Asset Transactions:	
Golf Course Concessionaire adjustments	(178,812)

Pension transactions

Pension adjustments	1,332,956
OPEB expenditures	(628,614)

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

Bond principal	8,945,000
Capital lease principal	18,504
Net OPEB Obligation adjustments	1,323,083
Note payable	89,677
Other Liabilities	47,253

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

Accounts Receivable - Housing Kitsap	(328,937)
Property taxes receivable	1,949,351
Special Assessments	1,622
Compensated absences	546,300

Internal services Activities

Net Transfers	5,116,677
Depreciation already included above	3,200,896
Net profit	4,988,930

Indirect charges within governmental activities	424,785
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Change in net position of governmental activities - page 36 \$ 16,922,631

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

# KITSAP COUNTY, WASHINGTON

General Fund

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>	<u>Budget to GAAP Basis Differences</u>	<u>Actual GAAP Basis</u>
<b>Revenues</b>						
Property Taxes	36,082,477	36,082,477	35,778,728	(303,749)	2	35,778,730
Retail Sales & Use Taxes	32,469,685	32,469,685	33,261,111	791,426	-	33,261,111
Other Taxes	5,033,813	5,033,813	4,965,096	(68,717)	4,699	4,969,795
Licenses & Permits	143,080	143,080	151,366	8,286	-	151,366
Intergovernmental Service	10,484,765	11,930,609	11,918,801	(11,808)	46,966	11,965,767
Charges for Services	9,449,874	9,456,749	9,620,206	163,457	-	9,620,206
Fines & Forfeits	1,749,379	1,749,379	1,901,312	151,933	2,412	1,903,724
Investment Earnings	2,301,975	2,301,975	4,668,444	2,366,469	11,165	4,679,609
Miscellaneous Revenues	985,336	1,146,716	1,201,512	54,796	113,184	1,314,696
<b>Total Revenues</b>	<b>98,700,384</b>	<b>100,314,483</b>	<b>103,466,576</b>	<b>3,152,093</b>	<b>178,429</b>	<b>103,645,004</b>
<b>Expenditures</b>						
<b>Current</b>						
Administrative Services	750,539	763,276	732,646	(30,630)	-	732,646
Assessor	2,655,641	2,674,209	2,651,741	(22,469)	-	2,651,741
Auditor	2,227,309	2,362,526	2,365,890	3,364	-	2,365,890
Commissioners	1,863,498	1,877,895	1,859,597	(18,298)	-	1,859,597
Facilities Maintenance	1,923,182	2,196,181	2,148,470	(47,711)	-	2,148,470
General Administration	5,694,758	5,696,056	5,497,143	(198,913)	-	5,497,143
Human Resources	1,660,690	1,658,215	1,652,167	(6,048)	-	1,652,167
Prosecuting Attorney	9,983,806	10,120,052	10,069,974	(50,078)	-	10,069,974
Treasurer	1,296,638	1,320,690	1,218,622	(102,068)	-	1,218,622
<b>Total General Government</b>	<b>28,056,061</b>	<b>28,669,100</b>	<b>28,196,250</b>	<b>472,850</b>	<b>-</b>	<b>28,196,250</b>
Clerk	3,855,571	3,985,490	3,945,165	(40,324)	-	3,945,165
District Court	3,378,103	3,474,635	3,376,611	(98,024)	-	3,376,611
Juvenile	2,983,038	3,191,153	3,023,295	(167,858)	-	3,023,295
Public Defense	4,049,250	4,053,086	3,804,900	(248,186)	-	3,804,900
Superior Court	3,447,778	3,532,413	3,569,670	37,256	-	3,569,670
<b>Total Judicial Services</b>	<b>17,713,740</b>	<b>18,236,777</b>	<b>17,719,641</b>	<b>517,136</b>	<b>-</b>	<b>17,719,641</b>
Coroner	1,384,219	1,414,219	1,312,722	(101,497)	-	1,312,722
Emergency Management	-	752,632	818,164	65,532	-	818,164
Human Services	319,961	341,531	316,270	(25,261)	-	316,270
Juvenile	5,318,341	5,346,405	4,720,750	(625,655)	-	4,720,750
Sheriff	41,532,274	42,936,684	42,275,155	(661,529)	4,293	42,279,448
<b>Total Public Safety</b>	<b>48,554,795</b>	<b>50,791,472</b>	<b>49,443,062</b>	<b>1,348,409</b>	<b>4,293</b>	<b>49,447,355</b>
Community Development	2,193,493	2,481,670	2,263,546	(218,124)	309	2,263,856
<b>Total Physical Environment</b>	<b>2,193,493</b>	<b>2,481,670</b>	<b>2,263,546</b>	<b>218,124</b>	<b>309</b>	<b>2,263,856</b>
<b>Total Health &amp; Human Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>41,791</b>	<b>41,791</b>
Cooperative Extension	484,103	484,669	445,805	(38,864)	-	445,805
Parks	4,852,549	4,932,618	4,654,074	(278,544)	168,314	4,822,388
<b>Total Culture &amp; Recreation</b>	<b>5,336,652</b>	<b>5,417,287</b>	<b>5,099,879</b>	<b>317,408</b>	<b>168,314</b>	<b>5,268,192</b>
<b>Debt Service</b>						
Principal	-	-	2,526	(2,526)	-	2,526
Interest & Other Charges	-	-	1,411	(1,411)	-	1,411
Capital Outlay	100,000	1,441,931	886,398	555,533	-	886,398
<b>Total Expenditures</b>	<b>101,954,741</b>	<b>107,038,236</b>	<b>103,612,714</b>	<b>3,425,523</b>	<b>214,707</b>	<b>103,827,421</b>
Excess (Deficiency) of Revenues over Expenditures	(3,254,357)	(6,723,753)	(146,138)	6,577,615	(36,279)	(182,417)
<b>Other Financing Sources (Uses)</b>						
Transfers In	5,567,730	6,670,290	6,512,437	(157,853)	(71,660)	6,440,777
Transfers Out	(2,313,373)	(8,530,339)	(8,464,806)	65,533	(1,273)	(8,466,079)
<b>Total Other Financing Sources (Uses)</b>	<b>3,254,357</b>	<b>(1,860,049)</b>	<b>(1,952,370)</b>	<b>(92,321)</b>	<b>(72,933)</b>	<b>(2,025,303)</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>(8,583,802)</b>	<b>(2,098,508)</b>	<b>6,485,295</b>	<b>(109,212)</b>	<b>(2,207,720)</b>
Fund Balances, Beginning	27,381,991	27,381,991	27,381,991	-	1,986,129	29,368,120
Prior Period Adjustments	-	-	325,626	325,626	14	325,639
<b>Fund Balances, Ending</b>	<b>27,381,991</b>	<b>18,798,189</b>	<b>25,609,109</b>	<b>6,810,920</b>	<b>1,876,930</b>	<b>27,486,040</b>

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

## KITSAP COUNTY, WASHINGTON

County Roads Fund

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Property Taxes	25,292,587	25,292,587	25,935,168	642,581
Other Taxes	50,000	50,000	79,483	29,483
Licenses & Permits	160,000	160,000	141,590	(18,410)
Intergovernmental Service	7,567,224	7,567,224	9,224,286	1,657,062
Charges for Services	2,464,000	2,464,000	1,125,863	(1,338,137)
Investment Earnings	5,000	5,000	68,711	63,711
Miscellaneous Revenues	5,000	5,000	262,699	257,699
<b>Total Revenues</b>	<u>35,543,811</u>	<u>35,543,811</u>	<u>36,837,799</u>	<u>1,293,988</u>
<b>Expenditures</b>				
<b>Current</b>				
Transportation	32,450,082	35,016,832	32,842,262	2,174,570
<b>Debt Service</b>				
Principal	47,260	47,260	47,253	7
Interest & Other Charges	1,600	1,600	709	891
<b>Capital Outlay</b>	<u>16,265,000</u>	<u>13,698,250</u>	<u>5,496,841</u>	<u>8,201,409</u>
<b>Total Expenditures</b>	<u>48,763,942</u>	<u>48,763,942</u>	<u>38,387,065</u>	<u>10,376,877</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>(13,220,131)</u>	<u>(13,220,131)</u>	<u>(1,549,265)</u>	<u>11,670,866</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	4,612,707	7,393,901	4,896,636	(2,497,265)
Transfers Out	(2,866,413)	(3,360,554)	(821,350)	2,539,204
<b>Total Other Financing Sources (Uses)</b>	<u>1,746,294</u>	<u>4,033,347</u>	<u>4,075,285</u>	<u>41,938</u>
<b>Net Change in Fund Balance</b>	<u>(11,473,837)</u>	<u>(9,186,784)</u>	<u>2,526,020</u>	<u>11,712,804</u>
<b>Fund Balances, Beginning</b>	22,365,275	22,365,275	22,365,275	-
<b>Prior Period Adjustments</b>	-	-	83,427	83,427
<b>Fund Balances, Ending</b>	<u>10,891,438</u>	<u>13,178,491</u>	<u>24,974,722</u>	<u>11,796,231</u>

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



## KITSAP COUNTY, WASHINGTON

Real Estate Excise Tax Fund

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Other Taxes	9,062,558	9,062,558	8,569,730	(492,828)
Investment Earnings	156,300	156,300	174,347	18,047
Miscellaneous Revenues	-	-	165,000	165,000
Total Revenues	<u>9,218,858</u>	<u>9,218,858</u>	<u>8,909,078</u>	<u>(309,780)</u>
Expenditures				
Debt Service				
Principal	-	-	-	-
Interest & Other Charges	-	-	1,375	(1,375)
Total Expenditures	<u>-</u>	<u>-</u>	<u>1,375</u>	<u>(1,375)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>9,218,858</u>	<u>9,218,858</u>	<u>8,907,703</u>	<u>(311,155)</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	<u>(10,265,588)</u>	<u>(12,358,127)</u>	<u>(9,728,996)</u>	<u>2,629,131</u>
Total Other Financing Sources (Uses)	<u>(10,265,588)</u>	<u>(12,358,127)</u>	<u>(9,728,996)</u>	<u>2,629,131</u>
Net Change in Fund Balance	<u>(1,046,730)</u>	<u>(3,139,269)</u>	<u>(821,293)</u>	<u>2,317,976</u>
Fund Balances, Beginning	16,420,239	16,420,239	16,420,239	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>15,373,509</u>	<u>13,280,970</u>	<u>15,598,946</u>	<u>2,317,976</u>

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

## KITSAP COUNTY, WASHINGTON

Mental Health Medicaid Fund

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Intergovernmental Service	58,000,000	58,000,000	53,009,331	(4,990,669)
Investment Earnings	15,000	15,000	36,671	21,671
Total Revenues	<u>58,015,000</u>	<u>58,015,000</u>	<u>53,046,002</u>	<u>(4,968,998)</u>
Expenditures				
Current				
Health & Human Services	56,318,410	61,473,383	52,772,160	8,701,223
Total Expenditures	<u>56,318,410</u>	<u>61,473,383</u>	<u>52,772,160</u>	<u>8,701,223</u>
Excess (Deficiency) of Revenues over Expenditures	<u>1,696,590</u>	<u>(3,458,383)</u>	<u>273,842</u>	<u>3,732,225</u>
Other Financing Sources (Uses)				
Transfers In	53,410	53,410	53,410	-
Transfers Out	(1,750,000)	(1,595,027)	(1,513,116)	81,911
Total Other Financing Sources (Uses)	<u>(1,696,590)</u>	<u>(1,541,617)</u>	<u>(1,459,706)</u>	<u>81,911</u>
Net Change in Fund Balance	<u>-</u>	<u>(5,000,000)</u>	<u>(1,185,864)</u>	<u>3,814,136</u>
Fund Balances, Beginning	5,834,462	5,834,462	5,834,462	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>5,834,462</u>	<u>834,462</u>	<u>4,648,598</u>	<u>3,814,136</u>

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

# KITSAP COUNTY, WASHINGTON

Statement of Net Position  
 Proprietary Funds  
 December 31, 2019

	<u>Sanitary Sewer</u>	<u>Solid Waste</u>	<u>Surface Water Utility</u>	<u>Total</u>	<u>Governmental Activities Internal Service Funds</u>
<b>ASSETS</b>					
Current Assets:					
Cash and cash equivalents	\$ 3,731,819	\$ 3,640,072	\$ 1,726,836	\$ 9,098,726	\$ 47,332,118
Investments	38,080,905	25,269,802	5,784,380	69,135,087	-
Receivables, net					
Special assessments	35,406	-	-	35,406	-
Accounts	2,163,638	1,538,533	353,875	4,056,045	402,808
Due from other funds	176,272	6,325	18,942	201,539	784,006
Due from other governments	99,916	80,091	221,630	401,637	517,225
Inventories	219,507	-	-	219,507	2,089,721
Prepayments	-	-	-	-	189,954
Restricted assets:					
Cash and cash equivalents	256,198	-	-	256,198	-
Investments	3,817,370	-	-	3,817,370	-
Total current assets	<u>\$ 48,581,030</u>	<u>\$ 30,534,822</u>	<u>\$ 8,105,663</u>	<u>\$ 87,221,515</u>	<u>\$ 51,315,832</u>
Noncurrent assets:					
Special assessment receivable, deferred	\$ 565,647	\$ -	\$ -	\$ 565,647	\$ -
Capital assets (Note 5)					
Land	1,563,386	472,444	3,788,143	5,823,973	-
Buildings	79,591,003	802,991	239,210	80,633,204	-
Improvements & other buildings	130,975,333	1,175,134	33,343,948	165,494,415	3,102,178
Machinery and equipment	24,886,695	87,224	255,568	25,229,487	38,127,188
Construction in progress	4,765,985	388,716	3,327,577	8,482,277	-
Less accumulated depreciation	<u>(112,641,537)</u>	<u>(1,565,345)</u>	<u>(10,993,037)</u>	<u>(125,199,919)</u>	<u>(21,989,278)</u>
Total noncurrent assets	<u>129,706,511</u>	<u>1,361,163</u>	<u>29,961,409</u>	<u>161,029,084</u>	<u>19,240,089</u>
Total assets	<u>\$ 178,287,541</u>	<u>\$ 31,895,986</u>	<u>\$ 38,067,073</u>	<u>\$ 248,250,599</u>	<u>\$ 70,555,921</u>
DEFERRED OUTFLOWS					
Deferred outflows related to pensions (Note 6, 10, 15)	<u>493,559</u>	<u>193,958</u>	<u>254,553</u>	<u>942,070</u>	<u>570,860</u>
Total deferred outflows	<u>493,559</u>	<u>193,958</u>	<u>254,553</u>	<u>942,070</u>	<u>570,860</u>
Total assets and deferred outflows	<u>\$ 178,781,099</u>	<u>\$ 32,089,944</u>	<u>\$ 38,321,626</u>	<u>\$ 249,192,669</u>	<u>\$ 71,126,780</u>
LIABILITIES					
Current liabilities:					
Accounts payable	\$ 594,044	\$ 1,060,879	\$ 434,099	\$ 2,089,022	\$ 962,596
Due to other funds	49,596	173,159	665,775	888,530	169,278
Due to other governments	10,631	74,138	224,241	309,010	14,682
Other liabilities	555,356	91,946	190,355	837,657	9,583,785
Debt interest payable	152,626	-	-	152,626	-
Other liabilities, current (Note 10)	<u>3,751,091</u>	<u>58,153</u>	<u>20,449</u>	<u>3,829,693</u>	<u>54,630</u>
Total current liabilities	<u>\$ 5,113,345</u>	<u>\$ 1,458,274</u>	<u>\$ 1,534,919</u>	<u>\$ 8,106,537</u>	<u>\$ 10,784,971</u>
Noncurrent liabilities:					
Net pension liability (Note 6, 10, 15)	1,562,293	613,948	805,754	2,981,995	1,806,978
Other noncurrent liabilities (Note 10)	<u>66,593,833</u>	<u>744,737</u>	<u>184,040</u>	<u>67,522,609</u>	<u>491,670</u>
Total noncurrent liabilities	<u>68,156,125</u>	<u>1,358,685</u>	<u>989,793</u>	<u>70,504,604</u>	<u>2,298,648</u>
Total liabilities	<u>\$ 73,269,470</u>	<u>\$ 2,816,959</u>	<u>\$ 2,524,712</u>	<u>\$ 78,611,141</u>	<u>\$ 13,083,618</u>
DEFERRED INFLOWS					
Deferred inflows related to pensions (Note 6, 10, 15)	<u>1,147,805</u>	<u>451,063</u>	<u>591,981</u>	<u>2,190,850</u>	<u>1,327,573</u>
Total deferred inflows	<u>1,147,805</u>	<u>451,063</u>	<u>591,981</u>	<u>2,190,850</u>	<u>1,327,573</u>
Total liabilities and deferred inflows	<u>\$ 74,417,275</u>	<u>\$ 3,268,022</u>	<u>\$ 3,116,694</u>	<u>\$ 80,801,991</u>	<u>\$ 14,411,192</u>
NET POSITION					
Net investment in capital assets	\$ 74,419,840	\$ 1,361,163	\$ 29,961,409	\$ 105,742,413	\$ 19,240,089
Restricted					
Restricted for debt service	4,073,568	-	-	4,073,568	-
Unrestricted	<u>25,870,416</u>	<u>27,460,759</u>	<u>5,243,523</u>	<u>58,574,697</u>	<u>37,475,500</u>
Total net position	<u>\$ 104,363,824</u>	<u>\$ 28,821,922</u>	<u>\$ 35,204,932</u>	<u>\$ 168,390,678</u>	<u>\$ 56,715,588</u>

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

# KITSAP COUNTY, WASHINGTON

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

### Proprietary Funds

For the Year Ended December 31, 2019

	<u>Sanitary Sewer</u>	<u>Solid Waste</u>	<u>Surface Water Utility</u>	<u>Total</u>	<u>Governmental Activities Internal Service Funds</u> Total
Operating Revenues:					
Charges for Services	\$ 22,655,426	\$ 18,755,071	\$ 11,752,664	\$ 53,163,161	\$ 47,023,286
Miscellaneous Revenues	1	86,182	4,433	90,615	387,410
Total Operating Revenues	<u>\$ 22,655,427</u>	<u>\$ 18,841,252</u>	<u>\$ 11,757,096</u>	<u>\$ 53,253,776</u>	<u>\$ 47,410,696</u>
Operating Expenses:					
Personal Services	\$ 6,279,287	\$ 2,509,471	\$ 3,369,706	\$ 12,158,463	\$ 9,361,979
Contractual Services	1,139,373	2,338,093	3,341,204	6,818,669	22,844,873
Utilities	1,572,611	12,433,384	59,104	14,065,099	25,947
Repair and Maintenance	206,538	1,012,888	103,622	1,323,049	1,568,152
Other Supplies and Expenses	2,411,869	420,161	1,600,248	4,432,278	8,956,736
Insurance Claims and Expenses	41,016	16,923	82,795	140,734	2,034,414
Depreciation	8,229,732	56,988	1,485,069	9,771,789	3,200,896
Total Operating Expenses	<u>\$ 19,880,427</u>	<u>\$ 18,787,907</u>	<u>\$ 10,041,748</u>	<u>\$ 48,710,081</u>	<u>\$ 47,992,997</u>
Operating Income	<u>\$ 2,775,001</u>	<u>\$ 53,345</u>	<u>\$ 1,715,349</u>	<u>\$ 4,543,695</u>	<u>\$ (582,301)</u>
Nonoperating Revenues (Expenses)					
Interest Revenue	\$ 992,414	\$ 623,033	\$ 156,040	\$ 1,771,488	\$ -
Miscellaneous Revenue	974,624	151,980	320,377	1,446,982	130,674
Interest Expense	(2,574,476)	-	-	(2,574,476)	-
Miscellaneous Expense	-	(1,887)	-	(1,887)	-
Total Nonoperating Revenue (Expense)	<u>\$ (607,438)</u>	<u>\$ 773,127</u>	<u>\$ 476,418</u>	<u>\$ 642,107</u>	<u>\$ 130,674</u>
Total Nonoperating Revenue (Expense) Before Contributions and Transfers	<u>\$ 2,167,563</u>	<u>\$ 826,472</u>	<u>\$ 2,191,766</u>	<u>\$ 5,185,802</u>	<u>\$ (451,627)</u>
Capital Contributions	\$ 1,079,087	\$ -	\$ -	\$ 1,079,087	\$ 323,879
Transfers In	2,116,097	-	1,500,000	3,616,097	5,223,002
Transfers Out	(364,731)	(121,584)	(332,734)	(819,050)	(106,325)
Transfer to Fiscal Agent	<u>(2,066,310)</u>	<u>-</u>	<u>-</u>	<u>(2,066,310)</u>	<u>-</u>
Change in Net Position	<u>\$ 2,931,706</u>	<u>\$ 704,888</u>	<u>\$ 3,359,032</u>	<u>\$ 6,995,626</u>	<u>\$ 4,988,930</u>
Total Net Position, Beginning	\$ 109,914,129	\$ 28,117,033	\$ 33,569,007	\$ 171,600,169	\$ 51,726,659
Prior Period Adjustments	<u>(8,482,011)</u>	<u>-</u>	<u>(1,723,106)</u>	<u>(10,205,117)</u>	<u>-</u>
Total Net Position, Ending	<u>\$ 104,363,824</u>	<u>\$ 28,821,922</u>	<u>\$ 35,204,932</u>	<u>\$ 168,390,678</u>	<u>\$ 56,715,588</u>

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

# KITSAP COUNTY, WASHINGTON

Statement of Cash Flows  
 Proprietary Funds  
 For the Year Ended December 31, 2019

	<u>Sanitary Sewer</u>	<u>Solid Waste</u>	<u>Surface Water Utility</u>	<u>Total</u>	<u>Governmental Activities Internal Service Funds Total</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Receipts from customers	\$ 22,669,062	\$ 18,496,001	\$ 11,638,227	\$ 52,803,289	\$ 47,157,906
Payments to suppliers	(5,936,772)	(16,221,482)	(5,160,529)	(27,318,783)	(34,665,449)
Payments to employees	(6,740,001)	(2,613,953)	(3,651,009)	(13,004,963)	(9,310,931)
Net cash provided by operating activities	<u>\$ 9,992,289</u>	<u>\$ (339,434)</u>	<u>\$ 2,826,689</u>	<u>\$ 12,479,543</u>	<u>\$ 3,181,526</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>					
Operating grants received	\$ 2,043,743	\$ 82,816	\$ 1,171,105	\$ 3,297,664	\$ -
Transfers in	2,116,097	-	1,500,000	3,616,097	5,223,002
Transfers out	(364,731)	(121,584)	(332,734)	(819,050)	(106,325)
Net cash provided by noncapital financing activities	<u>\$ 3,795,109</u>	<u>\$ (38,768)</u>	<u>\$ 2,338,371</u>	<u>\$ 6,094,711</u>	<u>\$ 5,116,677</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Capital contributions	\$ 1,079,087	-	-	\$ 1,079,087	-
Proceeds from sales of capital assets	-	-	-	-	342,509
Purchases of capital assets	(4,190,343)	(165,410)	(2,931,618)	(7,287,371)	(2,299,288)
Principal paid on capital debt	(4,931,805)	-	-	(4,931,805)	-
Interest paid on capital debt	(2,497,000)	-	-	(2,497,000)	-
Net cash from related financing activities	<u>\$ (10,540,062)</u>	<u>\$ (165,410)</u>	<u>\$ (2,931,618)</u>	<u>\$ (13,637,090)</u>	<u>\$ (1,956,778)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Proceeds from sales & maturities of investments	\$ 2,706,701	\$ 2,060,128	\$ 4,250,012	\$ 9,016,840	\$ -
Purchases of investments	(6,967,427)	(1,626,631)	(5,516,097)	(14,110,154)	-
Interest and dividends	920,829	576,521	146,911	1,644,261	-
Net cash provided by investing activities	<u>(3,339,897)</u>	<u>1,010,018</u>	<u>(1,119,173)</u>	<u>(3,449,053)</u>	<u>\$ -</u>
Net increase (decrease) in cash & cash equivalents	<u>(92,562)</u>	<u>466,405</u>	<u>1,114,268</u>	<u>1,488,112</u>	<u>6,341,425</u>
Balances - beginning of the year	4,080,579	3,173,666	612,567	7,866,813	40,990,693
Balances - end of the year	<u>\$ 3,988,017</u>	<u>\$ 3,640,072</u>	<u>\$ 1,726,836</u>	<u>\$ 9,354,925</u>	<u>\$ 47,332,118</u>
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities</b>					
Operating income (loss)	<u>\$ 2,775,001</u>	<u>\$ 53,345</u>	<u>\$ 1,715,349</u>	<u>\$ 4,543,695</u>	<u>\$ (582,301)</u>
<b>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities</b>					
Depreciation expense	8,229,732	56,988	1,485,069	9,771,789	3,200,896
<b>Changes in assets and liabilities:</b>					
Receivables, net	(4,881)	(347,779)	(155,840)	(508,500)	317,531
Due from other funds	18,515	2,528	36,970	58,013	(219,217)
Due from other governments	-	-	-	-	(346,309)
Prepayments	-	-	-	-	(144,375)
Inventories	(737)	-	-	(737)	(4,795)
Deferred outflows	(46,960)	(28,897)	(13,271)	(89,128)	(57,169)
Accounts payable	(619,747)	35,822	97,132	(486,793)	284,249
Due to other funds	(25,042)	1,557	(47,637)	(71,122)	11,948
Due to other governments	1,184	1,449	46,569	49,202	14,682
Accrued expenses	78,976	(38,860)	(69,620)	(29,504)	598,169
Employee benefits	10,191	17,733	27,452	55,376	47,453
Net pension liability	(509,893)	(151,924)	(313,779)	(975,596)	(225,367)
Deferred inflows	85,948	58,605	18,295	162,849	286,131
Net cash provided by operating activities	<u>\$ 9,992,289</u>	<u>\$ (339,434)</u>	<u>\$ 2,826,689</u>	<u>\$ 12,479,543</u>	<u>\$ 3,181,526</u>
<b>Noncash capital, financing and investing activities</b>					
Contribution of capital assets	\$ 659,306	-	-	\$ 659,306	\$ 323,879
Change in fair value of investments	\$ 29,783	\$ 17,963	\$ 4,112	\$ 51,858	-

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

# KITSAP COUNTY, WASHINGTON

## Statement of Fiduciary Net Position December 31, 2019

	Investment Trust Funds	Private Purpose Trust Funds	Agency Funds
<b>ASSETS</b>			
Cash and Pooled Investments	\$ 369,626,528	\$ 3,596,012	\$ 35,609,591
Cash and Investments in Trust	6,236,040	-	-
Investments	-	-	-
Taxes Receivable	-	-	214,213
Other Current Receivables	-	-	33,628
Due from Other Funds	-	-	-
Due from Other Governments	-	-	-
Total Assets	<u>\$ 375,862,568</u>	<u>\$ 3,596,012</u>	<u>\$ 35,857,432</u>
<b>LIABILITIES</b>			
Warrants Payable	-	-	-
Accounts Payable and Other Liabilities	-	-	-
Due to Other Governments	-	-	5,128,247
Interfund Loans	-	-	-
Custodial Accounts	-	-	30,729,185
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35,857,432</u>
<b>NET POSITION</b>			
Investments Held in Trust for Pool Participants	\$ 375,862,568	\$ 3,596,012	
Investments Held in Trust for Other Purposes	-	-	
Total Net Position	<u>\$ 375,862,568</u>	<u>\$ 3,596,012</u>	

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

# KITSAP COUNTY, WASHINGTON

## Statement of Changes in Fiduciary Net Position For the Year Ended December 31, 2019

	Investment Trust Funds	Private Purpose Trust Funds
<b>ADDITIONS:</b>		
Contributions:		
Additions by Participants	\$ 1,080,673,490	\$ 14,825,228
Trust Revenues	-	-
Total Contributions	\$ 1,080,673,490	\$ 14,825,228
Investment Income:		
Net Increase (Decrease) in Fair Value of Investments	235,017	-
Interest, Dividends, and Other	8,685,296	11,909
Total Investment Income	\$ 8,920,313	\$ 11,909
Total Additions	<u>\$ 1,089,593,803</u>	<u>\$ 14,837,137</u>
<b>DEDUCTIONS:</b>		
Distributions to Participants	1,126,919,657	14,110,718
Trust Administrative Costs	-	-
Total Deductions	<u>\$ 1,126,919,657</u>	<u>\$ 14,110,718</u>
Change in Net Position Held for Individuals, Organizations, and Other Governments	\$ (37,325,854)	\$ 726,419
Net Position as of January 1, 2019	\$ 413,188,422	\$ 2,869,593
Net Position as of December 31, 2019	<u>\$ 375,862,568</u>	<u>\$ 3,596,012</u>

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

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# Notes to Financial Statements

Kitsap County Auditor | Financial Division

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# Kitsap County, Washington

Notes to Financial Statements

December 31, 2019

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# Kitsap County, Washington

Notes to Financial Statements

December 31, 2019

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

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

### A. Reporting entity

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

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

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

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

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2019

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

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

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

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

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

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

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

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

# Kitsap County, Washington

Notes to Financial Statements

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The County reports the following major governmental funds:

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

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

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

The Mental Health Medicaid fund is used to account for Medicaid grant funds received by the mental health program and the spending of those funds.

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

The County reports the following major enterprise funds:

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

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

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

Additionally, the County reports the following fund types:

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

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

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

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

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

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

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2019

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

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

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

*Agency Funds* are used to report cash and investments held by the county in a custodial capacity for other governmental entities. The assets are received, may be temporarily invested, and remitted to individuals, private organizations or other governments.

*Private Purpose Trust funds* are used to record amounts deposited with the County Clerk and District Court through Superior Court trust arrangements. In addition, these funds are used to record funds collected and held by the Jail on behalf of inmates.

## C. Measurement Focus, Basis of Accounting

### 1. Government-Wide and Governmental Funds

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

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

# Kitsap County, Washington

## Notes to Financial Statements

December 31, 2019

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

### 2. Proprietary Funds

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

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

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

### D. Budgetary Information

#### 1. Scope of Budget

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

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

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

Encumbrances accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year end do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year.



# Kitsap County, Washington

Notes to Financial Statements

December 31, 2019

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Budgets were not adopted for the following funds in 2019 because no expenditures were anticipated:

- 123 Electronic Technology Excise
- 127 Prepayment Collection Fees
- 178 McCormick Village Traffic Impact Fee Fund

## 2. Amending the Budget

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

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

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

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

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

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

## 3. Excess of expenditures over appropriations

For the year ended December 31, 2019 expenditures did not exceed appropriations in any of the general fund departments.

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2019

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## 4. Deficit Balance

At December 31, 2019 Elections reported a deficit of \$342,965 in its fund balance, which is a violation of state statute.

The Elections Fund is an internal service fund. Of the total deficit balance, \$271,457 is as a result of pension liability unrelated to operations (GASB Statement No. 68; see *Note 6 Pension Plans*, for more information).

The remaining deficit balance, \$71,508, is as a result of operations and indicates that the fund has not been reimbursed for all costs of services it provided to the county and special purpose districts. Rates will be studied and adjusted as needed to eliminate this deficit.

## E. Assets, Liabilities and Equity

### 1. Cash and Cash Equivalents

It is the County's policy to invest all temporary cash surpluses. At December 31, 2019, the treasurer was holding \$176.4 million in short-term residual investments of surplus cash. This amount is classified on the balance sheet as cash and cash equivalents in various funds. The interest on these investments is credited to the general fund.

For purposes of the statement of cash flows, the County considers all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

### 2. Investments

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

### 3. Receivables

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

Special assessments are recorded when levied. Special assessments receivable consist of current and delinquent assessments and related interest and penalties. Deferred assessments on the fund financial statements consist of unbilled special assessments that are liens against the property benefited. As of December 31, 2019, no special assessments receivables were delinquent.

Customer accounts receivable consist of amounts owed from private individuals or organizations for goods and services including amounts owed for which billings have not

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2019

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been prepared. Notes and contracts receivable consist of amounts owed on open account from private individuals or organizations for goods and services rendered.

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

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

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

5. Inventories and Prepaid Items

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

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

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

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

6. Restricted Assets and Liabilities

The restricted assets of the enterprise funds consist of cash and investment balances of \$4,073,568, restricted for debt service. Specific debt service reserve requirements are described in *Note 8, Long Term Debt*.

7. Capital Assets

Capital assets include property, plant, equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, and similar items), and are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the county as assets with an initial individual cost of more than

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2019

\$5,000 and an estimated useful life of more than one year. Infrastructure assets are assets with an initial individual cost of \$25,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

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

The costs for normal maintenance and repairs are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed

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

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

## 8. Compensated Absences

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

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

## 9. Pensions

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

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2019

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recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. See *Note 6, Pension Plans* for more information about pensions.

10. Other Accrued Liabilities

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

11. Long Term Debt

The County has issued various Limited Tax General Obligation Bonds and Revenue Bonds. Additionally, in 2011 the County purchased a golf course for which it signed a 20-year promissory note. See *Note 13, Receivables and Payables* for more information about the debt related to the golf course purchase. For more information about the County's long-term debt, see *Note 8, Long Term Debt*.

12. Unearned Revenues

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

13. Fund Balance Classification

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

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

- Nonspendable Fund Balance consists of amounts that cannot be spent because the related assets are not in spendable form or must be maintained intact. Resources such as advances and prepaid amounts in the general fund and the long-term portion of notes receivable in a debt service fund are classified as nonspendable.
- Restricted Fund Balance represents resources that have constraints placed upon their use either by external parties or imposed by law through a constitutional provision or enabling legislation.
- Committed Fund Balance consists of amounts that can be used only for specific purposes pursuant to constraints imposed by a formal action of the Kitsap County Board of Commissioners, the County's highest level of decision-making authority. By formal action (Resolution #203-2011, 12/19/2011), the Board of County Commissioners identified committed fund balances. Action by the Board of County Commissioners is required to modify or rescind fund balance commitments.
- Assigned Fund Balance represents amounts that are constrained by the County's intent to be used for specific purposes but are neither restricted nor committed. Use

# Kitsap County, Washington

## Notes to Financial Statements

December 31, 2019

of assigned fund balance may be established by the Board of County Commissioners or an official designated by the Board, for this purpose. The county had no assigned fund balance in 2019.

- **Unassigned Fund Balance** is the residual amount of the general fund not included in the four categories described above. Any deficit fund balances within governmental fund types are also reported as unassigned.

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

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

In 2019, eleven funds did not meet the special revenue fund definition and their fund balances are reported as unassigned fund balance in the general fund.

The following table illustrates the composition of the general fund's fund balance as of December 31, 2019:

	Unassigned Fund Balance	Total Fund Balance
General Fund ( <i>prior to inclusion of non-qualifying special revenue funds</i> )	\$25,127,688	\$25,609,109
<u>Non-qualifying Special Revenue Funds</u>		
108 - Human Resources Board	75,830	75,830
119 - Special Purpose Path	102,118	102,118
134 - 1% for Art Program	13,906	13,906
137 - Real Property Fund	36,132	36,132
138 - Cumulative Reserve Fund	645,000	645,000
140 - Drug Forfeiture Enforcement	25,826	25,826
151 - Wetland Mitigation Bank	2,435	2,435
170 - Indianola Forest	270,644	270,644
172 - KC Forest Stewardship	127,268	127,268
178 - McCormick Village Traffic Impact	412,225	412,225
180 - McCormick Village Park Impact	165,544	165,544
General Fund ( <i>after inclusion of non-qualifying special revenue funds</i> )	\$27,004,618	\$27,485,618

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2019

## 15. Governmental Fund Balances Detail

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

As of December 31, 2019, nonspendable fund balance was \$5.64 million, restricted fund balance totaled \$61.38 million, committed fund balance was \$32.20 million and unassigned fund balance was \$27.00 million. The county had no assigned fund balance in 2019.

Detail of governmental fund balances as of December 31, 2019, is presented in the table below:

Description	Major Governmental Funds			Nonmajor Governmental Funds
	General Fund	Special Revenue Funds	Debt Service Funds	
<b>Nonspendable:</b>				
Advances	\$280,000	-	-	-
Prepaid Items	195,179	-	-	-
Notes and Other Receivables	6,243			\$5,160,000
<b>Total Nonspendable Fund Balance</b>	<b>\$481,421</b>	<b>-</b>	<b>-</b>	<b>\$5,160,000</b>
<b>Restricted for:</b>				
Boating Safety Program	-	-	-	\$218,078
Community Projects	-	-	-	12,796
County Stadium	-	-	-	848,076
Court Services	-	-	-	711,989
Disability Services	-	-	-	1,204,978
Document Preservation	-	-	-	207,530
Drug Dependency Treatment	-	-	-	951,941
Drug Enforcement	-	-	-	625,725
Elections Services	-	-	-	186,932
Electronic Technology	-	-	-	460,981
Emergency Management	-	-	-	50,235
Environmental Protection	-	-	-	925,334
Housing Programs	-	-	-	4,820,340
Jail Services	-	-	-	3,560,857
Jobs Training	-	-	-	83,601
Law Library	-	-	-	129,778
Mental Health Services	-	4,648,598	-	14,768,290
Noxious Weed Control	-	-	-	300,098
Parks & Conservation	-	-	-	2,213,129
Real Estate Excise Tax	-	15,598,946	-	-

# Kitsap County, Washington

## Notes to Financial Statements

December 31, 2019

Description	Major Governmental Funds			Nonmajor Governmental Funds
	General Fund	Special Revenue Funds	Debt Service Funds	
Special Investigations	-	-	-	61,842
Treasurer Services	-	-	-	1,270,911
Youth Services	-	-	-	49,719
Veterans Relief & Human Services	-	-	-	1,357,346
Capital Projects	-	-	-	4,710,015
Debt Service	-	-	1,077,964	325,506
<b>Total Restricted Fund Balance</b>	<b>-</b>	<b>\$20,247,544</b>	<b>\$1,077,964</b>	<b>\$40,056,047</b>
<b>Committed for:</b>				
Community Development	-	-	-	\$5,880,664
Commuter Reduction	-	-	-	173,242
County Fair Operations	-	-	-	95,103
County Parks	-	-	-	522,268
Crime Prevention	-	-	-	414,182
Public Access Television	-	-	-	137,236
Road Construction & Maintenance	-	\$24,974,722	-	-
<b>Total Committed Fund Balance</b>	<b>-</b>	<b>\$24,974,722</b>	<b>-</b>	<b>\$7,222,695</b>
<b>Unassigned:</b>				
Unassigned Fund Balance	\$27,004,618	-	-	-
<b>Total Unassigned Fund Balance</b>	<b>\$27,004,618</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Fund Balance</b>	<b>\$27,486,040</b>	<b>\$45,222,266</b>	<b>\$1,077,964</b>	<b>\$52,438,742</b>

### 16. Minimum Fund Balance Policy

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



# Kitsap County, Washington

Notes to Financial Statements

December 31, 2019

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

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

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

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

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

Total cash and investments at fair value as reported at December 31, 2019 are as follows:

Governmental activities	\$117,070,287
Business Type activities (1)	<u>\$129,639,499</u>
Primary government	\$246,709,785
Component unit	<u>\$3,124,218</u>
Total government-wide	\$249,834,004
Fiduciary funds:	
Investment trust funds	\$375,862,568
Private purpose trust funds	\$3,596,012
Agency funds	<u>\$35,609,591</u>
Total cash and investments	<u>\$664,902,175</u>

(1) Business Type activities cash and investment balance consists of balances for business type funds (\$82,307,381) and Internal service funds (\$47,332,118).

# Kitsap County, Washington

## Notes to Financial Statements

December 31, 2019

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Cash and investments at fair value for County funds at December 31, 2019, are presented in the following table:

<b>Cash:</b>	
Cash on Hand	\$25,135
Deposits	\$154,533,355
Total cash	<u>\$154,558,490</u>
<b>Investments:</b>	
In Treasurer's pool	\$92,151,295
Total investments	<u>\$92,151,295</u>
<b>Total cash and investments</b>	<u><u>\$246,709,785</u></u>

### A. Deposits

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

At December 31, 2019 the carrying amount of the county's cash was \$154,558,400, and the bank balance at various institutions was \$153,934,112. Treasurer's pool investments are managed daily to maximize earnings and provide cash as needed. The County's deposits are entirely covered by federal depository insurance (FDIC) or by collateral held in a multiple financial institution collateral pool administered by the Washington Public Deposit Protection Commission (PDPC).

Restricted cash and investments in the amount of \$4,073,568 are held in the proprietary funds to meet the reserve requirements for debt service. Governmental funds hold restricted cash and investments of \$5,732,798 for debt service and capital projects.

### B. Investments

Fair value calculations at fiscal year-end for the Investment Pool are based on market values provided by the county's investment custodian, Wells Fargo Bank. The fair value of investments at December 31, 2019 reflect an increase in value of \$453,186 from carrying value.

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

The major classes of the county's investments and their maturities as of December 31, 2019, are presented in the following table:

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2019

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Investment type	Fair Value 12/31/2019 (1)	Investment maturities (in Years)	
		Less than 1	1 to 5
US Treasury Securities	\$50,330,694	\$20,069,767	\$30,260,926
Federal Agency Obligations	359,989,151	61,546,612	292,442,539
Municipal Securities	252,985	252,985	-
<b>Total Debt Securities</b>	<b>\$404,572,830</b>	<b>\$81,869,365</b>	<b>\$322,703,465</b>
<b>Other Securities</b>			
WA State LGIP (2)	\$206,814,641		
Bank Deposits (2)	26,143,173		
<b>Total Investments</b>	<b>\$637,530,644</b>		

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

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

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

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

At December 31, 2019, county's investments had the following credit quality distribution for securities with credit exposure:

# Kitsap County, Washington

## Notes to Financial Statements

December 31, 2019

Investment type	Fair Value 12/31/2019 (1)	Credit Ratings		
		AAA/Aaa (2)	AA/Aa (2)	Unrated
US Treasury Securities	\$50,330,694	\$50,330,694	-	-
Federal Agency Obligations	353,989,151	353,989,151	-	-
Municipal Securities	252,985	-	\$252,985	-
WA State LGIP (3)	206,814,641	-	-	\$206,841,641
Bank Deposits (3)	26,143,173	-	-	26,143,173
<b>Total</b>	<b>\$637,530,644</b>	<b>\$404,319,845</b>	<b>\$252,985</b>	<b>\$232,957,814</b>

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

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

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

Investment Type	Held by Counterparty
US Treasury Securities (1)	50,330,694
Federal Agency Obligations (1)	353,989,151
Municipal Securities (1)	252,985
<b>Total Investments</b>	<b>\$404,572,830</b>

- (1) Fair Value includes accrued interest.

**Concentration of Credit Risk.** Concentration of credit risk is the risk of loss attributable to the magnitude of an investment in a single issuer. The county's investment policy restricts securities other than US Treasury and Federal agency and the Washington State Local Government Investment Pool to a maximum of 25% of total investments of a single security type or on deposit with a single financial institution. As of December 31, 2019, the county held securities or bank deposits in compliance with policy that exceeded 5% of the total investments. Percentage of investment by Issuer is presented in the following table:

# Kitsap County, Washington

## Notes to Financial Statements

December 31, 2019

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Investment	Percentage
Federal Farm Credit Bank	28.40%
US Treasury Securities	7.89%
WA State LGIP	32.44%
Federal Home Loan Bank	7.91%
Federal National Mortgage Association	9.35%
Bank Deposits	4.10%
Federal Home Loan Mortgage Corporation	9.87%
Municipal Securities	0.04%
Total	100.00%

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

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

Investments in the LGIP, a qualified external investment pool, are reported at amortized cost which approximates fair value. The LGIP is an unrated external investment pool. The pool portfolio is invested in a manner that meets the maturity, quality, diversification and liquidity requirements set forth by GASB 79 for external investment pools that elect to measure, for financial reporting purposes, investments at amortized cost. The LGIP does not have any legally binding guarantees of share values. The LGIP does not impose liquidity fees or redemption gates on participant withdrawals.

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

### Investments in Kitsap County Investment Pool ("KCIP")

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

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

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2019

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

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

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

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

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

Earnings distributions, including any realized transactions in the Pool are distributed monthly, calculated on the average daily balance of the participant's account. The Kitsap County Treasurer, by law, is the treasurer of most governments within the county, including schools, fire and library districts. These districts do not have a legal option to have their investments handled by other than the County Treasurer.

The county external investment pool does not have a credit rating and had a weighted average maturity of 1.08 years as of December 31, 2019.

## Investments Measured at Fair Value

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

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

Investments measured at amortized cost. The Washington State LGIP is an unrated 2a-7 like pool, as defined by GASB 31, and therefore is not subject to interest rate risk, as the weighted average maturity of the portfolio will not exceed 90 days. The balance in the LGIP is not subject

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2019

to custodial risk since all investments or deposits held by the LGIP are either insured or held by a third-party custody provider in the LGIP's name. The County may withdraw its participation for same or next day settlement.

At December 31, 2019, the county held the following investments measured at fair value:

	<b>Fair Value Measurements Using</b>			
	<b>Fair Value 12/31/2019 (1)</b>	<b>Quoted Prices in Active Markets for Identical Assets (Level 1)</b>	<b>Significant Other Observable Inputs (Level 2)</b>	<b>Significant Unobservable Inputs (Level 3)</b>
<b>Investments by Fair Value Level</b>				
US Treasury securities	\$50,330,694	\$50,330,694	-	-
Federal Agency Obligations	353,989,151	-	\$353,989,151	-
Municipal securities	252,985	-	252,985	-
<b>Total Investments measured at fair value</b>	<b>\$404,572,830</b>	<b>\$50,330,694</b>	<b>\$354,242,136</b>	<b>-</b>
<b>Investments measured at amortized cost</b>				
WA State LGIP	\$206,814,641			
Bank Deposits	26,143,173			
<b>Total investments measured at amortized cost</b>	<b>145,980,885</b>			
<b>Total Investments in Statement of Net Position</b>	<b>\$637,530,644</b>			

(1) Fair Value includes accrued interest.

## C. Condensed Statements

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

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

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2019

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## Condensed Statement of Net Position December 31, 2019

	<u>Internal County Funds</u>	<u>External All Other Funds</u>
Assets:		
Cash, cash equivalents, investments and pooled investments	\$249,834,004	\$415,068,172
Total assets	239,834,004	415,068,172
Liabilities:		
Pool liabilities	-	-
Total liabilities	-	-
<b>Net position held in trust for pool participants</b>	<b>\$239,834,004</b>	<b>\$415,068,172</b>

## Condensed Statement of Changes in Net Position For the Year Ended December 31, 2019

	<u>Internal County Funds</u>	<u>External All Other Funds</u>
Changes in net position resulting from operations	\$6,230,220	\$9,187,216
Earnings distributions to participants	(6,230,220)	(9,187,216)
Changes in net position resulting from depositor transactions	(12,983,493)	(29,758,444)
Net position available	(12,983,493)	(29,758,444)
Net position, beginning of year	236,850,511	444,826,616
<b>Net position, end of year</b>	<b>\$249,834,004</b>	<b>\$415,068,172</b>



# Kitsap County, Washington

Notes to Financial Statements

December 31, 2019

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## **NOTE 3. PROPERTY TAX**

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

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

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

The county's regular levy for the year 2019 was \$0.8928 per \$1,000 of assessed valuation of \$38,274,084,068 for a total regular levy of \$34,246,795.

The county's Conservation Futures levy for the year 2019 was \$0.0373 per \$1,000 of assessed valuation of \$38,274,084,068 for a total Conservation Futures levy of \$1,429,145.

The county's road levy for the year 2019 was \$1.2465 per \$1,000 of assessed valuation of \$22,540,162,991 for total road levy of \$25,932,933.

The diverted county road levy, Sheriff, for 2019 was \$0.1373 per \$1,000 of assessed valuation of \$22,540,162,991 for a total diverted road levy, Sheriff, of \$3,104,758.

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

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

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

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2019

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## **NOTE 4. TAX ABATEMENTS**

The county had no direct tax abatement agreements as of December 31, 2019.

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

- Tribal property used for economic development. Property belonging to any federally recognized Indian tribe, located in Kitsap County, provided that the property is used exclusively for essential government services. The purpose of the property tax exemption is for economic development, to improve the economic health of tribal communities, RCW 84.36.010(2).

The State of Washington has estimated the local impacts of these tax abatements to be \$4,433 in property tax exemptions for the state's fiscal year 2019.

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

The State of Washington has estimated the local impacts of these tax abatements to be \$20,948 in property tax exemptions for the state's fiscal year 2019.

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

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2019

## **NOTE 5. CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2019 was as follows:

<b>Governmental activities</b>	<b>Beginning Balance 01/01/2019</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance 12/31/2019</b>
Capital assets, not being depreciated:				
Land	\$74,760,845	653,915	473	\$75,414,288
Land, infrastructure	69,919,209		140,000	69,779,209
Construction in progress	29,775,395	10,347,187	6,976,140	33,146,443
<u>Total capital assets not being depreciated</u>	<u>\$174,455,449</u>	<u>11,001,103</u>	<u>7,116,612</u>	<u>\$178,339,940</u>
Capital assets, being depreciated:				
Buildings	\$117,373,273	93,922	39,383	\$117,427,812
Improvements other than buildings	40,133,438	284,294	2,041	40,415,691
Machinery and equipment	50,910,214	3,588,132	5,072,694	49,425,651
Infrastructure	466,019,210	6,167,362	-	472,186,572
<u>Total capital assets being depreciated</u>	<u>\$674,436,134</u>	<u>10,133,710</u>	<u>5,114,118</u>	<u>\$679,455,726</u>
Less accumulated depreciation for:				
Buildings	\$48,967,072	2,663,604	27,310	\$51,603,365
Improvements other than buildings	21,789,944	1,747,718	2,041	23,535,621
Machinery and equipment	30,754,886	3,765,999	4,858,484	29,662,401
Infrastructure	346,413,477	9,349,077	-	355,762,554
<u>Total accumulated depreciation</u>	<u>\$447,925,379</u>	<u>\$17,526,398</u>	<u>\$4,887,834</u>	<u>\$460,563,942</u>
<u>Total capital assets, being depreciated, net</u>	<u>\$226,510,755</u>	<u>\$(7,392,687)</u>	<u>\$226,284</u>	<u>\$218,891,785</u>
<b>Governmental activities capital assets, net</b>	<b>\$400,966,204</b>	<b>\$3,608,415</b>	<b>\$7,342,896</b>	<b>\$397,231,724</b>

# Kitsap County, Washington

## Notes to Financial Statements

December 31, 2019

Business-type activities	Beginning Balance 01/01/2019	Increases	Decreases	Ending Balance 12/31/2019
Capital assets, not being depreciated:				
Land	\$4,676,398	1,147,574		\$5,823,972
Construction in progress	30,300,555	4,130,493	25,948,771	8,482,278
<u>Total capital assets not being depreciated</u>	<u>\$34,976,954</u>	<u>\$5,278,067</u>	<u>\$25,948,771</u>	<u>\$14,306,250</u>
Capital assets, being depreciated:				
Buildings	\$72,543,031	8,090,173		\$80,633,204
Improvements other than buildings	145,850,074	19,644,341		165,494,415
Machinery and equipment	25,195,115	173,352	138,981	25,229,486
<u>Total capital assets being depreciated</u>	<u>\$243,588,220</u>	<u>\$27,907,866</u>	<u>\$138,981</u>	<u>\$271,357,105</u>
Less accumulated depreciation for:				
Buildings	\$44,196,301	3,020,811	1,597,799	\$45,619,313
Improvements other than buildings	59,888,082	6,963,068		66,851,150
Machinery and equipment	11,442,048	1,400,347	112,938	12,729,457
<u>Total accumulated depreciation</u>	<u>\$115,526,431</u>	<u>\$11,384,225</u>	<u>\$1,710,737</u>	<u>\$125,199,920</u>
<u>Total capital assets, being depreciated, net</u>	<u>\$128,061,789</u>	<u>\$16,523,641</u>	<u>(\$1,571,756)</u>	<u>\$146,157,186</u>
<b>Business-type activities capital assets, net</b>	<b>\$163,038,744</b>	<b>\$21,801,707</b>	<b>\$24,377,015</b>	<b>\$160,463,435</b>

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

Function	Governmental	Business-Type
General government	\$1,822,807	
Judicial services	22,064	
Public safety	2,214,733	
Transportation	12,074,896	
Health & human services	66,172	
Economic environment	3,237	
Culture and recreation	1,322,489	
Utilities		\$11,384,225
<b>Total depreciation expense</b>	<b>\$17,526,398</b>	<b>\$11,384,225</b>

### Construction and Other Significant Commitments

The County had no construction nor other significant commitment projects as of December 31, 2019.

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2019

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## **NOTE 6. PENSION PLANS**

The following table represents the aggregate pension amounts for all plans for the year 2019:

<b>Aggregate Pension Amounts – All Plans</b>	
Pension liabilities	(\$25,576,270)
Pension assets	\$9,362,038
Deferred outflows of resources	\$8,080,043
Deferred inflows of resources	(\$18,790,696)
Pension expense/expenditures	\$1,508,878

### **State Sponsored Pension Plans**

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

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

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

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

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

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

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

# Kitsap County, Washington

## Notes to Financial Statements

December 31, 2019

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

### Contributions

The **PERS Plan 1** member contribution rate is established by State statute at 6 percent. The employer contribution rate is developed by the Office of the State Actuary and includes an administrative expense component that is currently set at 0.18 percent. Each biennium, the state Pension Funding Council adopts Plan 1 employer contribution rates. The PERS Plan 1 required contribution rates (expressed as a percentage of covered payroll) for 2019 were as follows:

<b>PERS Plan 1</b>		
<b>Actual Contribution Rates</b>	<b>Employer</b>	<b>Employee*</b>
January – June 2019		
<i>PERS Plan 1</i>	7.52%	6.00%
<i>PERS Plan 1 UAAL</i>	5.13%	
<i>Administrative Fee</i>	0.18%	
<b>Total</b>	<b>12.83%</b>	<b>6.00%</b>
July – December 2019		
PERS Plan 1	7.92%	6.00%
PERS Plan 1 UAAL	4.76%	
Administrative Fee	0.18%	
<b>Total</b>	<b>12.86%</b>	<b>6.00%</b>

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

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

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

PERS Plan 2/3 members hired on or after May 1, 2013 have the option to retire early by accepting a reduction of five percent for each year of retirement before age 65. This option is available only to those who are age 55 or older and have at least 30 years of service credit. PERS Plan 2/3 retirement benefits are also actuarially reduced to reflect the choice of a survivor benefit. Other PERS Plan 2/3 benefits include duty and non-duty disability payments, a cost-of-living allowance

# Kitsap County, Washington

## Notes to Financial Statements

December 31, 2019

(based on the CPI), capped at three percent annually and a one-time duty related death benefit, if found eligible by the Department of Labor and Industries. PERS 2 members are vested after completing five years of eligible service. Plan 3 members are vested in the defined benefit portion of their plan after ten years of service; or after five years of service if 12 months of that service are earned after age 44.

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

### Contributions

The **PERS Plan 2/3** employer and employee contribution rates are developed by the Office of the State Actuary to fully fund Plan 2 and the defined benefit portion of Plan 3. The Plan 2/3 employer rates include a component to address the PERS Plan 1 UAAL and an administrative expense that is currently set at 0.18 percent. Each biennium, the state Pension Funding Council adopts Plan 2 employer and employee contribution rates and Plan 3 contribution rates. The PERS Plan 2/3 required contribution rates (expressed as a percentage of covered payroll) for 2019 were as follows:

<b>PERS Plan 2/3</b>		
<b>Actual Contribution Rates</b>	<b>Employer 2/3</b>	<b>Employee 2*</b>
January – June 2019		
PERS Plan 2/3	7.52%	7.41%
PERS Plan 1 UAAL	5.13%	
Administrative Fee	0.18%	
Employee PERS Plan 3		Varies
<b>Total</b>	<b>12.83%</b>	<b>7.41%</b>
July – December 2019		
PERS Plan 2/3	7.92%	7.90%
PERS Plan 1 UAAL	4.76%	
Administrative Fee	0.18%	
Employee PERS Plan 3		Varies
<b>Total</b>	<b>12.86%</b>	<b>7.90%</b>

\* For employees participating in JBM, the contribution rate was 18.53% to 19.75%.

The county's actual PERS plan contributions were \$3,289,146 to PERS Plan 1 and \$5,007,782 to PERS Plan 2/3 for the year ended December 31, 2019.

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2019

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## Public Safety Employees' Retirement System (PSERS)

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

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

PSERS membership includes:

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

PSERS covered employers include:

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

PSERS Plan 2 provides retirement, disability and death benefits. Retirement benefits are determined as two percent of the average final compensation (AFC) for each year of service. The AFC is based on the member's 60 consecutive highest creditable months of service. Benefits are actuarially reduced for each year that the member's age is less than 60 (with ten or more service credit years in PSERS), or less than 65 (with fewer than ten service credit years). There is no cap on years of service credit. Members are eligible for retirement at the age of 65 with five years of service; or at the age of 60 with at least ten years of PSERS service credit; or at age 53 with 20 years of service. Retirement before age 60 is considered an early retirement. PSERS members who retire prior to the age of 60 receive reduced benefits. If retirement is at age 53 or older with at least 20 years of service, a three percent per year reduction for each year between



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the age at retirement and age 60 applies. PSERS Plan 2 retirement benefits are actuarially reduced to reflect the choice of a survivor benefit. Other benefits include duty and non-duty disability payments, an optional cost-of living adjustment (COLA), and a one-time duty-related death benefit, if found eligible by the Department of Labor and Industries. PSERS Plan 2 members are vested after completing five years of eligible service.

### Contributions

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

The PSERS Plan 2 required contribution rates (expressed as a percentage of current-year covered payroll) for 2019 were as follows:

<b>PSERS Plan 2</b>		
<b>Actual Contribution Rates</b>	<b>Employer</b>	<b>Employee</b>
January – June 2019		
PSERS Plan 2	7.07%	7.07%
PERS Plan 1 UAAL	5.13%	
Administrative Fee	0.18%	
<b>Total</b>	<b>12.38%</b>	<b>7.07%</b>
July – December 2019		
PSERS Plan 2	7.20%	7.20%
PERS Plan 1 UAAL	4.76%	
Administrative Fee	0.18%	
<b>Total</b>	<b>12.14%</b>	<b>7.20%</b>

The county's actual plan contributions were \$488,148 to PSERS Plan 2 and \$338,551 to PERS Plan 1 for the year ended December 31, 2019.

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

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

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

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

# Kitsap County, Washington

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

## Contributions

Starting on July 1, 2000, **LEOFF Plan 1** employers and employees contribute zero percent, as long as the plan remains fully funded. The LEOFF Plan I had no required employer or employee contributions for fiscal year 2019. Employers paid only the administrative expense of 0.18 percent of covered payroll.

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

## Contributions

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

Effective July 1, 2017, when a LEOFF employer charges a fee or recovers costs for services rendered by a LEOFF 2 member to a non-LEOFF employer, the LEOFF employer must cover both the employer and state contributions on the LEOFF 2 basic salary earned for those services. The state contribution rate (expressed as a percentage of covered payroll) was 3.44% as of July 1, 2019.

# Kitsap County, Washington

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The LEOFF Plan 2 required contribution rates (expressed as a percentage of covered payroll) for 2019 were as follows:

<b>LEOFF Plan 2</b>		
<b>Actual Contribution Rates</b>	<b>Employer</b>	<b>Employee</b>
January – June 2019		
State and local governments	5.25%	8.75%
Administrative Fee	0.18%	
<b>Total</b>	<b>5.43%</b>	<b>8.75%</b>
July – December 2019		
State and local governments	5.15%	8.59%
Administrative Fee	0.18%	
<b>Total</b>	<b>5.33%</b>	<b>8.59%</b>
July – December 2019		
State and local governments	5.15%	8.59%
Administrative Fee	0.18%	
<b>Total</b>	<b>5.33%</b>	<b>8.59%</b>
July – December 2019		
State and local governments	5.15%	8.59%
Administrative Fee	0.18%	
<b>Total</b>	<b>5.33%</b>	<b>8.59%</b>

The county's actual contributions to the plan were \$649,054 for the year ended December 31, 2019.

The Legislature, by means of a special funding arrangement, appropriates money from the state General Fund to supplement the current service liability and fund the prior service costs of Plan 2 in accordance with the recommendations of the Pension Funding Council and the LEOFF Plan 2 Retirement Board. This special funding situation is not mandated by the state constitution and could be changed by statute. For the state fiscal year ending June 30, 2019, the state contributed \$72,959,897 to LEOFF Plan 2. The amount recognized by the county as its proportionate share of this amount is \$404,646.

### Actuarial Assumptions

The total pension liability (TPL) for each of the DRS plans was determined using the most recent actuarial valuation completed in 2019 with a valuation date of June 30, 2018. The actuarial assumptions used in the valuation were based on the results of the Office of the State Actuary's (OSA) *2007-2012 Experience Study* and the *2017 Economic Experience Study*.

Additional assumptions for subsequent events and law changes are current as of the 2018 actuarial valuation report. The TPL was calculated as of the valuation date and rolled forward to the measurement date of June 30, 2019. Plan liabilities were rolled forward from June 30, 2018, to June 30, 2019, reflecting each plan's normal cost (using the entry-age cost method), assumed interest and actual benefit payments.

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

# Kitsap County, Washington

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

Mortality rates were based on the RP-2000 report's Combined Healthy Table and Combined Disabled Table, published by the Society of Actuaries. The OSA applied offsets to the base table and recognized future improvements in mortality by projecting the mortality rates using 100 percent Scale BB. Mortality rates are applied on a generational basis; meaning, each member is assumed to receive additional mortality improvements in each future year throughout his or her lifetime.

There were changes in methods and assumptions since the last valuation.

- OSA updated modeling to reflect providing benefit payments to the date of the initial retirement eligibility for terminated vested members who delay application for retirement benefits.
- OSA updated COLA programming to reflect legislation signed during the 2018 legislative session that provides PERS and TRS Plan 1 annuitants who are not receiving a basic minimum, alternate minimum, or temporary disability benefit with a one-time permanent 1.5% increase to their monthly retirement benefit, not to exceed a maximum of \$62.50 per month.

## Discount Rate

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

To determine that rate, an asset sufficiency test included an assumed 7.5 percent long-term discount rate to determine funding liabilities for calculating future contribution rate requirements. (All plans use 7.5 percent except LEOFF 2, which has assumed 7.4 percent). Consistent with the long-term expected rate of return, a 7.4 percent future investment rate of return on invested assets was assumed for the test. Contributions from plan members and employers are assumed to continue being made at contractually required rates (including PERS 2/3, PSERS 2, SERS 2/3, and TRS 2/3 employers, whose rates include a component for the PERS 1, and TRS 1 plan liabilities). Based on these assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return of 7.4 percent was used to determine the total liability.

## Long-Term Expected Rate of Return

The long-term expected rate of return on the DRS pension plan investments of 7.4 percent was determined using a building-block-method. In selecting this assumption, the Office of the State Actuary (OSA) reviewed the historical experience data, considered the historical conditions that produced past annual investment returns, and considered capital market assumptions and simulated expected investment returns provided by the Washington State Investment Board (WSIB). The WSIB uses the capital market assumptions and their target asset allocation to simulate future investment returns over various time horizons.

# Kitsap County, Washington

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## Estimated Rates of Return by Asset Class

Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2019, are summarized in the table below. The inflation component used to create the table is 2.2 percent and represents the WSIB's most recent long-term estimate of broad economic inflation.

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

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

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

Plan Name	1% Decrease (6.4%)	Current Discount Rate (7.4%)	1% Increase (8.4%)
PERS 1	\$24,865,975	\$19,855,952	\$15,509,098
PERS 2/3	\$43,872,570	\$5,720,318	(\$25,586,125)
PSERS 2	\$1,898,982	(\$183,940)	(\$1,820,252)
LEOFF 1	(\$1,156,653)	(\$1,413,909)	(\$1,636,026)
LEOFF 2	(\$1,443,690)	(\$7,764,188)	(\$12,923,161)

## Pension Plan Fiduciary Net Position

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

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

At June 30, 2019, the county reported a total pension liability of \$25,576,270 for its proportionate share of the net pension liabilities as follows:

# Kitsap County, Washington

## Notes to Financial Statements

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Plan Name	Liability (or Asset)
PERS 1	\$19,855,952
PERS 2/3	\$5,720,318
PSERS 2	(\$183,940)
LEOFF 1	(\$1,413,909)
LEOFF 2	(\$7,764,188)

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

	LEOFF 1 Asset	LEOFF 2 Asset
Employer's proportionate share	(\$1,413,909)	(\$7,764,188)
State's proportionate share of the net pension asset associated with the employer	(\$9,563,648)	(\$5,084,503)
<b>Total</b>	<b>(\$10,977,557)</b>	<b>(\$12,848,691)</b>

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

Plan Name	Proportionate Share 6/30/18	Proportionate Share 6/30/19	Change in Proportion
PERS 1	0.530%	0.516%	(0.014%)
PERS 2/3	0.597%	0.589%	(0.008%)
PSERS 2	1.604%	1.414%	(0.190%)
LEOFF 1	0.071%	0.072%	0.001%
LEOFF 2	0.347%	0.335%	(0.012%)

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

LEOFF Plan 1 allocation percentages are based on the total historical employer contributions to LEOFF 1 from 1971 through 2000 and the retirement benefit payments in fiscal year 2019. Historical data was obtained from a 2011 study by the Office of the State Actuary (OSA). In fiscal year 2019, the state of Washington contributed 87.12 percent of LEOFF 1 employer contributions, and all other employers contributed the remaining 12.88 percent of employer contributions. LEOFF 1 is fully funded and no further employer contributions have been required since June 2000. If the plan becomes underfunded, funding of the remaining liability will require new legislation. The allocation method the plan chose reflects the projected long-term contribution effort based on historical data.

In fiscal year 2019, the state of Washington contributed 39.57 percent of LEOFF 2 employer contributions pursuant to RCW 41.26.725, and all other employers contributed the remaining 60.43 percent of employer contributions.

# Kitsap County, Washington

## Notes to Financial Statements

December 31, 2019

The collective net pension liability (asset) was measured as of June 30, 2019, and the actuarial valuation date on which the total pension liability (asset) is based was as of June 30, 2018, with update procedures used to roll forward the total pension liability to the measurement date.

### Pension Expense

For the year ended December 31, 2019, the county recognized pension expense as follows:

Plan Name	Pension Expense
PERS 1	\$287,046
PERS 2/3	\$918,667
PSERS 2	\$297,988
LEOFF 1	(\$85,691)
LEOFF 2	\$90,869
<b>Total</b>	<b>\$1,508,878</b>

### Deferred Outflows of Resources and Deferred Inflows of Resources

At December 31, 2019, the county reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

PERS 1	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	-	-
Net difference between projected and actual investment earnings on pension plan investments	-	(\$1,326,544)
Changes of assumptions	-	-
Changes in proportion and differences between contributions and proportionate share of contributions	-	-
Contributions subsequent to the measurement date	\$1,747,049	-
<b>Total</b>	<b>\$1,747,049</b>	<b>(\$1,326,544)</b>

PERS 2/3	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$1,638,885	(\$1,229,837)
Net difference between projected and actual investment earnings on pension plan investments	-	(\$8,326,454)
Changes of assumptions	\$146,479	(\$2,400,055)
Changes in proportion and differences between contributions and proportionate share of contributions	\$18,378	(\$1,956,398)
Contributions subsequent to the measurement date	\$2,565,867	-
<b>Total</b>	<b>\$4,369,609</b>	<b>(\$13,912,744)</b>

# Kitsap County, Washington

## Notes to Financial Statements

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<b>PSERS 2</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$155,334	(\$16,268)
Net difference between projected and actual investment earnings on pension plan investments	-	(\$319,421)
Changes of assumptions	\$1,480	(\$98,856)
Changes in proportion and differences between contributions and proportionate share of contributions	\$9,514	(\$67,013)
Contributions subsequent to the measurement date	\$252,184	-
<b>Total</b>	<b>\$418,512</b>	<b>(\$501,558)</b>

<b>LEOFF 1</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	-	-
Net difference between projected and actual investment earnings on pension plan investments	-	(\$146,580)
Changes of assumptions	-	-
Changes in proportion and differences between contributions and proportionate share of contributions	-	-
Contributions subsequent to the measurement date	-	-
<b>Total</b>	<b>-</b>	<b>(\$146,580)</b>

<b>LEOFF 2</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$558,703	(\$139,621)
Net difference between projected and actual investment earnings on pension plan investments	-	(\$1,591,901)
Changes of assumptions	\$12,791	(\$873,720)
Changes in proportion and differences between contributions and proportionate share of contributions	\$634,078	(\$298,028)
Contributions subsequent to the measurement date	\$339,303	-
<b>Total</b>	<b>\$1,544,875</b>	<b>(\$2,903,270)</b>

<b>ALL PLANS</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
<b>Aggregate Deferred Outflows of Resources &amp; Deferred Inflows of Resources</b>		
Differences between expected and actual experience	\$2,352,921	(\$1,385,726)
Net difference between projected and actual investment earnings on pension plan investments	-	(\$11,710,900)
Changes of assumptions	\$160,750	(\$3,372,630)
Changes in proportion and differences between contributions and proportionate share of contributions	\$661,970	(\$2,321,440)
Contributions subsequent to the measurement date	\$4,904,402	-
<b>Total</b>	<b>\$8,080,043</b>	<b>(\$18,790,696)</b>



# Kitsap County, Washington

## Notes to Financial Statements

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Deferred outflows of resources related to pensions resulting from the county's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2020. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<b>Year ended December 31:</b>	<b>PERS 1</b>	<b>PERS 2/3</b>	<b>PSERS 2</b>	<b>LEOFF 1</b>	<b>LEOFF 2</b>
2020	(\$292,842)	(\$2,919,099)	(\$56,423)	(\$34,046)	(\$467,622)
2021	(\$693,659)	(\$4,657,140)	(\$106,652)	(\$75,042)	(\$863,300)
2022	(\$247,538)	(\$2,278,928)	(\$67,905)	(\$27,230)	(\$288,461)
2023	(\$92,506)	(\$1,398,018)	(\$40,549)	(\$10,262)	(\$119,639)
2024	-	(\$799,189)	(\$11,032)	-	\$7,914
Thereafter	-	(\$56,629)	(\$52,669)	-	\$33,408
<b>Total</b>	<b>(\$1,326,545)</b>	<b>(\$12,109,002)</b>	<b>(\$335,231)</b>	<b>(\$146,580)</b>	<b>(\$1,697,698)</b>

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2019

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## **NOTE 7. RISK MANAGEMENT**

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

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

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

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

The county maintains the following insurance coverages:

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

This policy also covers auto liability, employment and public officials' liability. As of December 31, 2019, the County's estimated total undiscounted outstanding liability for general liability is \$3,676,802.

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

The County's property insurance policy also includes \$5 million cyber liability coverage which provides third party liability coverage for information security and privacy liability, privacy notification costs, claims expenses and penalties, and website media content. Cyber liability coverage also provides first party computer security for cyber extortion loss, data protection loss and business interruption loss. The cyber liability coverage has a \$50,000 deductible per occurrence.

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

# Kitsap County, Washington

## Notes to Financial Statements

December 31, 2019

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

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

Interfund premiums are charged to departments and are based on each department's loss experience and number and class of employees. As of December 31, 2019, the County's estimated total undiscounted outstanding liability for the workers' compensation program is \$5,092,372.

### Claims Liability

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

Approximately every three years, the county engages an actuary to perform a review of its self-insurance activities. The most recent review was completed in 2017 for the year ended December 31, 2016.

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

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

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

The table below summarizes changes in claims liability for the years ended December 31, 2018 and December 31, 2019:

# Kitsap County, Washington

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December 31, 2019

Workers Compensation	Year Ended	
	12/31/2018	12/31/2019
Claims liability, beginning of year	\$5,087,990	\$5,002,749
Claims incurred	\$1,255,014	\$1,264,158
Change in prior year estimates	(\$458,631)	\$146,546
Claims payments	(\$881,624)	(\$1,321,081)
Claims liability, end of year	\$5,002,749	\$5,092,372

General Liability	Year Ended	
	12/31/2018	12/31/2019
Claims liability, beginning of year	\$3,609,041	\$3,643,308
Claims incurred	\$755,855	\$782,528
Change in prior year estimates	(\$539,559)	(\$633,056)
Claims payments	(\$182,029)	(\$115,978)
Claims liability, end of year	\$3,643,308	\$3,676,802

## B. Self-Funded Employee Welfare Benefit Plan

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

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

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

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

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

## C. Unemployment Risk

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

# Kitsap County, Washington

Notes to Financial Statements

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

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

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

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

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

1.5% - Without a vote of the people

2.5% - With a vote of the people

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

As of December 31, 2019, the debt limits for the County were as follows:

	Without a Vote	With a Vote	
		2.5%	5.0%
Legal Limit	\$574,111,261	\$956,852,102	\$1,913,704,203
Applicable Outstanding Debt	\$58,934,744	\$58,934,744	\$58,934,744
<b>Margin Available</b>	<b>\$515,176,517</b>	<b>\$897,917,358</b>	<b>\$1,854,769,459</b>

### A. General Obligation Bonds

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

General obligation bonds currently outstanding are as follows:

# Kitsap County, Washington

## Notes to Financial Statements

December 31, 2019

Purpose	Maturity Range	Interest Rate	Original Amount	Amount of Installment
2010 – refunding; Coroner Facility & CKCC, BAN (property acquisitions)	12/1/20 – 12/1/30	3.0 – 4.0	\$9,220,000	\$200,000 – \$280,000
2011 – refunding	12/1/20 – 12/1/27	3.125 – 4.0	\$20,370,000	\$500,000 – \$1,515,000
2013 - refunding	12/1/20 – 12/1/34	3.25 – 4.0	\$48,280,000	\$530,000 – \$3,460,000
2015 - refunding	6/1/20 – 6/1/31	2.375 – 5.0	\$21,635,000	\$560,000 – \$2,020,000

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

Year Ending December 31	Governmental Activities	
	Principal	Interest
2020	\$6,190,000	\$2,236,308
2021	6,245,000	1,972,733
2022	6,535,000	1,706,233
2023	6,645,000	1,436,710
2024	5,835,000	1,161,948
2025 – 2029	21,260,000	2,699,990
2030 – 2034	4,370,000	358,573
<b>Total</b>	<b>\$57,080,000</b>	<b>\$11,572,495</b>

### B. Loans

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

Purpose	Maturity Range	Interest Rate	Original Amount	Amount of Installment
2001 – Roads PWTF loan #PW-01-691-037 – Anderson Hill	7/1/20 – 7/1/21	0.5	\$897,812	\$47,253
2001 – Sewer PWTF loan #PW-01-691-036 – Kingston	7/1/20 – 7/1/21	0.5	\$2,605,000	\$150,816
2012 – Sewer PWTF loan #PC-12-951-040 – Techite Forcemain	6/1/20 – 6/1/31	0.25	\$5,205,000	\$256,600
2019 – Sewer PWTF loan #PR-18-96106-050	6/1/21 – 6/1/23	0.78	\$727,000	\$150,816
2005 – Sewer DOE loan #L0400026 – Kingston PLT	5/1/20 – 5/1/25	1.5	\$14,188,000	\$303,064 - \$599,355
2019 – Sewer DOE loan #EL160619	3/24/20 – 9/24/38	2.4	\$6,618,616	\$135,363 - \$210,928
2019 – Sewer DOE loan #EL160633	6/3/20 – 12/31/38	2.4	\$1,026,846	\$20,975 - \$32,684
2019 – Sewer DOE loan #EL180444	6/30/20 – 6/30/24	0.7	\$557,529	\$59,349 - \$63,038

# Kitsap County, Washington

## Notes to Financial Statements

December 31, 2019

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

Year Ending December 31	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2020	47,253	473	1,559,271	243,523
2021	47,254	236	1,578,241	222,806
2022	-	-	1,444,766	202,884
2023	-	-	1,437,113	183,390
2024	-	-	1,265,216	163,562
2025 – 2029	-	-	3,447,351	622,529
2030 – 2034	-	-	2,611,546	369,079
2035 -- 2038	-	-	1,869,522	102,880
<b>Total</b>	<b>\$94,507</b>	<b>\$709</b>	<b>\$15,213,026</b>	<b>\$2,110,653</b>

### C. Notes Payable

The County has a note payable of \$1.6 million due to the Rolling Hills Golf Course Partnership from the purchase of the Rolling Hills Golf Course in March 2011. Principal and interest payments are due annually for 20 years, beginning in October 2012.

During 2017, the note payable and related note receivable were amended. The term of the notes was extended by five years to 2036 and the annual payment was reduced from \$200,000 to \$100,000. The outstanding balance of the note on December 31, 2019 was \$1,610,569. See *Note 16, Service Concession Arrangement* for more information.

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

Year Ending December 31	Governmental Activities	
	Principal	Interest
2020	90,221	9,779
2021	90,769	9,231
2022	91,320	8,680
2023	91,874	8,126
2024	92,432	7,568
2025 – 2029	470,648	29,352
2030 – 2034	485,111	14,889
2035 – 2036	198,194	1,806
<b>Total</b>	<b>\$1,610,569</b>	<b>\$89,431</b>

### D. Revenue bonds

Revenue bonds currently outstanding are as follows:

Purpose	Maturity Range	Interest Rate	Original Amount	Amount of Installment
Sewer 2010C	12/1/28 – 12/1/28	6.696	\$1,110,000	\$1,110,000
2015	12/1/20 – 12/1/27	2.75 – 5.0	\$17,360,000	\$1,520,000 - \$1,920,000
Sewer Ref. 2019	12/1/28 – 12/1/40	3.0 – 5.0	\$35,085,000	\$1,055,000 - \$3,680,000

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2019

Debt service requirements for the revenue bonds are as follows:

Year Ending December 31	Business-Type Activities	
	Principal	Interest
2020	1,830,000	1,835,895
2021	1,920,000	1,751,572
2022	1,520,000	1,655,572
2023	1,595,000	1,579,572
2024	1,640,000	1,535,710
2025 – 2029	9,625,000	6,866,438
2030 – 2034	12,620,000	4,504,800
2035 – 2039	15,485,000	1,993,950
2040	3,680,000	110,400
<b>Total</b>	<b>\$49,915,000</b>	<b>\$21,833,909</b>

## E. Kitsap County Sewer Revenue Refunding Bonds, Series 2019

In December 2019, the County issued \$35,085,000 Sewer Revenue Refunding Bonds, Series 2019. Bond proceeds were used to provide the funds to refund Kitsap County Sewer Revenue Bonds, 2010B (Taxable Build America Bonds and Recovery Zone Economic Development Bonds-Direct Payment), and to pay costs of issuance for the Bonds.

This current and advance refunding was undertaken to reduce total debt service payments by \$9,720,677 and obtain an economic gain of \$6,867,683.

## F. Pollution Remediation Obligation

In 2011, the Solid Waste fund recorded a liability of \$742,805 which represents the County's share of cleanup costs of the Hansville Landfill. The liability was adjusted to \$643,078 in 2019 as a result of recalculation of the costs. The Washington State Department of Ecology identified the County and Waste Management, Inc. as Potentially Liable Parties (PLPs) for remediation of the site. See Note 18, *Pollution Remediation Obligation* for additional information.



# Kitsap County, Washington

Notes to Financial Statements

December 31, 2019

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## **NOTE 9. LEASES**

### Operating Leases

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

### Capital Leases

1. Mail folder inserter machine. In September 2017, the county entered into a lease agreement for a folder machine for the Auditor's licensing division. The machine was purchased from Preferred Business Solutions and financed by EverBank Commercial Finance. The cost of the machine is \$8,269.

The installment loan has a 39-month term and the county began making monthly lease payments of \$328 in October 2017. The installment loan bears interest at a rate of 29.4% per annum. The county paid \$3,937 to EverBank Commercial Finance in 2019.

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

The installment loan has a 60-month term and the county began making monthly lease payments of \$227 in April 2018. The installment loan bears interest at 7.15% per annum. The county paid \$2,727 to EverBank Commercial Finance in 2019.

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

The installment loan has a 10-year term and the first annual payment was made in September 2019 in the amount of \$16,973.

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

At December 31, 2019, the assets acquired by capital leases are as follows:

<b>Asset</b>	<b>Governmental Activities</b>
<b>Capital equipment</b>	
Mail folder inserter machine	\$8,269
Wide Format Digital Imaging System	11,438
Balloting system	156,529
<b>Total capital equipment</b>	<b>\$176,236</b>
Less: accumulated depreciation, December 31, 2019	(17,192)
<b>Capital equipment, net of accumulated depreciation</b>	<b>\$159,044</b>

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2019

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The future minimum lease obligation and the net present value of the minimum lease payments as of December 31, 2019 are as follows:

<b>Year Ending December 31</b>	<b>Governmental Activities</b>
2020	\$23,637
2021	19,700
2022	19,700
2023	17,655
2024	16,973
Thereafter	67,892
<b>Total minimum lease payments</b>	<b>\$165,556</b>
Less: Interest portion of payments	(15,887)
<b>Present value of minimum lease payments</b>	<b>\$149,668</b>

# Kitsap County, Washington

## Notes to Financial Statements

December 31, 2019

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

Long-term liability activity for the year ended December 31, 2019 was as follows:

Liability	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
General obligation bonds	\$ 66,025,000	\$ -	\$ 8,945,000	\$ 57,080,000	\$ 6,190,000
Total bonds payable	<u>66,025,000</u>	<u>-</u>	<u>8,945,000</u>	<u>57,080,000</u>	<u>6,190,000</u>
Capital leases	15,874	152,299	18,504	149,668	19,789
Comp Absences - Gov	5,694,820	295,194	-	5,990,015	635,978
Comp Absences - Int Svc	498,846	47,453	-	546,300	54,630
Notes payable	1,700,246	-	89,677	1,610,569	90,221
Total OPEB Liability	18,054,866	-	1,323,083	16,731,783	-
Net Pension Liability - Gov	27,882,491	-	7,095,194	20,787,297	-
Net Pension Liability - Int Svc	2,032,346	-	225,368	1,806,978	-
Other liabilities	141,760	-	47,253	94,507	47,253
Governmental activities					
Long-term liabilities	\$ 122,046,249	\$ 494,947	\$ 17,744,079	\$ 104,797,117	\$ 7,037,871
<u>Business-type activities</u>					
Bonds payable:					
Revenue bonds	53,710,000	35,085,000	38,880,000	49,915,000	1,830,000
Unamortized premium/ discount	1,190,141	3,636,877	20,993	4,806,024	319,396
Total bonds payable	<u>54,900,141</u>	<u>38,721,877</u>	<u>38,900,993</u>	<u>54,721,024</u>	<u>2,149,396</u>
Compensated absences	719,798	55,376	-	775,174	78,854
Net Pension Liability	3,957,592	-	975,597	2,981,995	-
Other liabilities	7,556,296	8,785,510	1,128,780	15,213,026	1,559,271
Pollution remediation liability	685,250	-	42,172	643,078	42,172
Business-type activities					
Long-term liabilities	\$ 67,819,076	\$ 47,562,763	\$ 41,047,542	\$ 74,334,297	\$ 3,829,693
Total	<u>\$ 189,865,325</u>	<u>\$ 48,057,710</u>	<u>\$ 58,791,621</u>	<u>\$ 179,131,414</u>	<u>\$ 10,867,564</u>

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

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

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2019

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

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

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

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

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2019

## **NOTE 12. INTER-FUND BALANCES AND TRANSFERS**

### A. Advances To/From Other Funds

The general fund advance balance is the outstanding long-term loan between the CDBG, Home Entitlement, JTPA funds and the general fund. The advances from the general fund provide for operating costs to these grant funded programs while they await reimbursement from federal and state agencies.

Advances From	Advances To Non-Major Funds	Total
General Fund	\$280,000	\$280,000
<b>Total</b>	<b>\$280,000</b>	<b>\$280,000</b>

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

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

DUE TO OTHER FUNDS/DUE FROM OTHER FUNDS										
Due To Other Funds	Due From Other Funds									
	General	Roads	Mental Health Medicaid	Non- Major	Solid Waste	Sewer Utility	Surface Storm- water	Internal Service	Other	TOTAL
General	-	\$46,885	\$630	\$249,204	\$1,817	\$1,152	\$62,519	\$8,110	-	\$370,317
Roads	2,224	-	-	4,143	2,995	5,199	482,683	82,957	-	580,200
Non-Major	73,370	185,491	91,099	156,981	45,323	-	-	55,011	63,772	671,047
Solid Waste	44	6,159	-	-	-	-	122	-	-	6,325
Sewer Utility	-	2,093	-	-	110,558	-	63,620	-	-	176,272
Surface Stormwater	-	4,052	-	-	7,302	7,588	-	-	-	18,942
Internal Service	402,450	248,846	-	11,856	5,165	35,657	56,832	23,200	-	784,006
<b>Total</b>	<b>\$478,087</b>	<b>\$493,528</b>	<b>\$91,729</b>	<b>\$422,185</b>	<b>\$173,159</b>	<b>\$49,596</b>	<b>\$665,775</b>	<b>\$169,278</b>	<b>\$63,772</b>	<b>\$2,607,109</b>

### C. Transfers

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

# Kitsap County, Washington

## Notes to Financial Statements

December 31, 2019

TRANSFERS									
Transfers Out	Transfers In								
	General	County Roads	Non-Major	Mental Health Medicaid	LTGO 2013	Sewer Utility	Surface Stormwater	Internal Service	TOTAL
General	-	-	\$3,487,000	\$53,410	\$1,083,401	-	-	\$3,842,269	\$8,466,079
Roads	16,988	-	293,064	-	-	-	-	511,298	821,350
REET	-	\$2,074,566	1,938,493	-	2,099,840	\$2,116,097	\$1,500,000	-	9,728,996
Mental Health Medi	-	-	1,503,894	-	-	-	-	9,222	1,513,116
Non-Major	6,423,789	2,822,070	2,529,538	-	1,528,655	-	-	299,080	13,603,132
Solid Waste	-	-	-	-	-	-	-	121,584	121,584
Sewer Utility	-	-	136,172	-	-	-	-	228,559	364,731
Surface Stormwater	-	-	210,995	-	-	-	-	121,739	332,734
Internal Service	-	-	17,074	-	-	-	-	89,251	106,325
<b>Total</b>	<b>\$6,440,777</b>	<b>\$4,896,636</b>	<b>\$10,116,230</b>	<b>\$53,410</b>	<b>\$4,711,896</b>	<b>\$2,116,097</b>	<b>\$1,500,000</b>	<b>\$5,223,002</b>	<b>\$35,058,047</b>

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2019

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

### A. Federal grants and assistance awards

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

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

### B. Public Facility District receivable

The county has a \$5.2 million long-term receivable due from the Public Facility District (PFD), a component unit. The county sold general obligation bonds and gave the proceeds to the PFD and the PFD pledged its sales tax revenue to repay the county. The debt is carried on the county's books and the note is reflected on the PFD's books.

During 2019, the Public Facility District made principal and interest payments as scheduled and the loan balance was reduced by \$635,000. The outstanding loan balance as of December 31, 2019 is \$5,160,000.

### C. Housing Kitsap receivable

The County has a \$15.9 million long-term receivable due from Housing Kitsap.

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

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

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

# Kitsap County, Washington

## Notes to Financial Statements

December 31, 2019

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

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

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

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

In 2019, the County did not receive any loan payment from Housing Kitsap for this loan. As allowed by the 2017 amendment of the loan agreement, Housing Kitsap exercised its option to defer \$300,000 of its loan payments in 2018 and in 2019. The outstanding loan balance as of December 31, 2019 is \$15,917,257.

#### D. Housing Kitsap Receivable – Housing Revenue Bonds

In 1999, Kitsap County issued LTGO Bond 1999B. The county loaned a portion of the proceeds to Housing Kitsap (Kitsap County Consolidated Housing Authority) to defease Housing Revenue Bonds, 1996 Orchard Bluff Project. Housing Kitsap agreed to make payments to the county to cover the county's debt service payments for the portion of bond proceeds related to the loan.



# Kitsap County, Washington

Notes to Financial Statements

December 31, 2019

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During 2019, Housing Kitsap made principal and interest payments as scheduled and the loan was paid in full as of December 31, 2019.

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

The county has a \$3.5 million long-term receivable due from Kitsap Public Health District.

In 2004, Kitsap County sold two condominium units in the Bremerton Government Center (Norm Dicks Government Center) to Kitsap Public Health District (“KPHD”). The county and KPHD entered into an agreement whereby KPHD would pay the county for the condominiums over a period of 30 years, with the final payment due on 6/1/2034. The sale price was \$6,525,000 and KPHD made a down payment of \$1 million at the time of purchase.

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

During 2019, KPHD made principal and interest payments as scheduled and the loan balance was reduced by \$165,000. The outstanding loan balance as of December 31, 2019 is \$3,460,004.

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2019

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## **NOTE 14. DEFERRED COMPENSATION**

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

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

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

As of December 31, 2019, all assets held by Nationwide, ICMA and Mass Mutual had been transferred to the State DCP. Assets held by Voya are being transferred to the State DCP over a period of five years. As of December 31, 2019, Voya held assets with a carrying value of \$386,342.

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

<b>Year</b>	<b>Amount*</b>
2020 – Year 2	25%
2021 – Year 3	33%
2022 – Year 4	50%
2023 – Year 5	100%

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

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

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

# Kitsap County, Washington

## Notes to Financial Statements

December 31, 2019

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

In 2019, the County made contributions to certain employees' deferred compensation accounts. The contribution rates were established as part of various collective bargaining agreements with various groups. Rate is percentage of employee's annual salary:

<b>Group</b>	<b>Rate</b>
Teamsters Parks	0.5%
Deputy Sheriff Guild	1.0%
AFSCME 1308 Supervisors	0.5%
Group 302 Operating Engineers	\$1.50 per hour worked
Group 589R Teamsters Roads	\$1.50 per hour worked
Non represented employees	0.5%

Employer contributions to deferred compensation accounts vest immediately. As of December 31, 2019, there were no outstanding employer contributions due to employees' deferred compensation accounts.

# Kitsap County, Washington

## Notes to Financial Statements

December 31, 2019

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

Under GASB 65, *Items Previously Reported as Assets and Liabilities*, the following items are reported as deferred outflows and inflows of resources:

Fund	Type	Governmental		Business Type		Government Wide	
		Deferred Outflows	Deferred Inflows	Deferred Outflows	Deferred Inflows	Deferred Outflows	Deferred Inflows
General Fund	Taxes Receivable (1)	-	\$1,223,820	-	-	-	\$1,223,820
County Roads	Taxes Receivable	-	680,877	-	-	-	680,877
Noxious Weed Control	Taxes Receivable	-	7,728	-	-	-	7,728
Veteran's Relief	Taxes Receivable	-	10,771	-	-	-	10,771
Conservation Futures	Taxes Receivable	-	35,506	-	-	-	35,506
CDBG	Notes Receivable (2)	-	300,000	-	-	-	300,000
HOME	Notes Receivable (2)	-	3,771,945	-	-	-	3,771,945
2013 LTGO Refunding Bonds	Notes Receivable (3)	-	15,917,257	-	-	-	15,917,257
Parks Capital Improvement	Notes Receivable (4)	-	1,610,569	-	-	-	1,610,569
Various	Pensions (5)	7,137,972	16,599,847	942,070	2,190,850	8,080,043	18,790,696
General Fund	OPEB (6)	324,259	-	-	-	324,259	-
<b>Total</b>		<b>\$7,462,231</b>	<b>\$40,158,320</b>	<b>\$942,070</b>	<b>\$2,190,850</b>	<b>\$8,404,302</b>	<b>\$42,349,169</b>

- (1) The county records property taxes receivable when the taxes are levied. Deferred inflows associated with property taxes receivable are \$1.96 million as of December 31, 2019.
- (2) Kitsap County Block Grant program loaned funds received from the US Department of Housing and Urban Development to various entities within the county. The loans provided funding to build affordable housing and low-income housing units for residents of Kitsap County in need of housing assistance. Deferred inflows associated with Community Development Block Grant (CDBG) and HOME Investment Partnership (HOME) loans as of December 31, 2019 are \$4.07 million.
- (3) Housing Kitsap (formerly known as Kitsap County Consolidated Housing Authority) agreed to repay debt previously assumed by the county. The amount of debt Housing Kitsap agreed to repay was \$17.08 million. Deferred inflows associated with the note receivable are \$15.92 million on December 31, 2019. For further details about this transaction see *Note 13, Receivables and Payables*.
- (4) The County purchased the Rolling Hills Golf Course in 2011 and entered into a service concession arrangement (SCA) with the seller to operate the golf course. Deferred inflows associated with the SCA are \$1.61 million as of December 31, 2019. More information about the service concession arrangement is available in *Note 16, Service Concession Arrangement*.

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2019

(5) See *Note 6, Pension Plans* for more information about deferred outflows and deferred inflows related to pensions.

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

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

Deferred Outflows by Type	Major Funds			Non-major Funds	Total
	General Fund	County Roads	KC LTGO 2013		
OPEB	\$324,259	-	-	-	\$324,259
Total deferred outflows	\$324,259	-	-	-	\$324,259

Deferred Inflows by Type	Major Funds			Non-major Funds	Total
	General Fund	County Roads	KC LTGO 2013		
Taxes Receivable	\$1,223,820	\$680,877	-	\$54,005	\$1,958,702
Notes Receivable	-	-	\$15,917,257	\$5,682,514	\$21,599,771
Total deferred inflows	\$1,223,820	\$680,877	\$15,917,257	\$5,736,519	\$23,558,473

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2019

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

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

The cost of the golf course was \$2,200,400 of which \$2,112,855 was capitalized. The County reports the golf course and related equipment as a capital asset which had a net book value of \$1,803,938 at year-end.

On December 31, 2019, the outstanding balance of the note payable was \$1,610,569.

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

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

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

Deferred inflows related to the golf course are \$1,610,569 as of December 31, 2019.

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

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

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2019

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

The following table represents the aggregate OPEB amounts for all plans subject to the requirements of GASB Statement 75 for the year 2019:

<b>Aggregate OPEB Amounts – All Plans</b>	
OPEB Liabilities	\$16,731,783
OPEB Expenditures	(\$628,614)

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

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

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

**Employees covered by benefit terms.** At December 31, 2019, the following employers were covered by the benefit terms:

<b>Employees covered by benefit terms</b>	
Inactive employees or beneficiaries currently receiving benefits	34
Inactive employees entitled to but not yet receiving benefits	0
Active employees	0
<b>Total</b>	<b>34</b>

**Contributions.** The county paid \$320,927 in medical benefits for plan members during the year ended December 31, 2019.

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

**Actuarial Assumptions.** Total OPEB Liability (TOL) was determined by an actuarial valuation as of June 30, 2019, using the following actuarial assumptions, applied to all periods included in the measurement:

# Kitsap County, Washington

## Notes to Financial Statements

December 31, 2019

<b>Methodology</b>	
Actuarial Cost method	Entry age
Amortization Method	Recognized immediately
<b>Assumptions</b>	
<b>Discount rate (1)</b>	
Beginning of measurement year	3.87%
End of measurement year	3.50%
<b>Healthcare Trend Rates (2)</b>	
Medical costs	Initial rate is about 6%, trends down to about 5% in the 2020s (assumes Excise Tax)
Long-Term Care	4.50%
Medicare Part B Premiums	Approximately 5%, varies by year
<b>Mortality rates (assume 100% male population)</b>	
Base Mortality Table	RP-2000 Mortality Table
Age Setback	+1 year Healthy / -2 years Disabled Blended 50%/50% Health/Disabled
Mortality Improvements	100% Scale BB
Projection period	Generational
<b>Medicare Participation Rate</b>	100%

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

(2) For additional detail on the healthcare trend rates, please see OSA's 2018 LEOFF 1 Medical Benefits Actuarial Valuation Report

The following presents the total OPEB liability of the County calculated using the current healthcare cost trend rate of 6.8 percent, as well as what the OPEB liability would be if it were calculated using a discount rate that is one-percentage point lower (5.8 percent) or one-percentage point higher (7.8 percent) than the current rate.

<b>Sensitivity Analysis – Healthcare Trend</b>			
	<b>1% Decrease</b>	<b>Current</b>	<b>1% Increase</b>
	(5.8%)	(6.8%)	(7.8%)
Total OPEB Liability	\$15,002,988	\$16,731,783	\$18,743,261

The following presents the total OPEB liability of the County calculated using the discount rate of 3.5 percent, as well as what the OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (2.5 percent) or 1-percentage point higher (4.5 percent) than the current rate.



# Kitsap County, Washington

Notes to Financial Statements

December 31, 2019

<b>Sensitivity Analysis – Discount Rate</b>			
	<b>1% Decrease</b>	<b>Current</b>	<b>1% Increase</b>
	(2.5%)	(3.5%)	(4.5%)
<b>Total OPEB Liability</b>	<b>\$18,885,124</b>	<b>\$16,731,783</b>	<b>\$14,925,382</b>

The following table presents the changes in Total OPEB Liability:

<b>Changes in Total OPEB Liability – LEOFF Plan 1</b>	
Total OPEB Liability as of 01/01/2019	\$18,054,866
Interest	\$685,413
Changes in Experience Data and Assumptions	(\$1,314,027)
Benefit Payments	(\$694,469)
<b>Total OPEB Liability at 12/31/2019 (1)</b>	<b>\$16,731,783</b>

(1) The valuation date is prior to the county’s reporting date, December 31, 2019. The balances have not been rolled forward to the reporting date.

The County used the alternative measurement method to calculate Total OPEB Liability in place of an actuarial valuation, because there were fewer than 100 members covered under LEOFF Plan 1 as of the beginning of the fiscal year. A measurement date of June 30, 2019 was used in the calculation of Total OPEB Liability and the Actuarial Measurement Date used was June 30, 2019.

For the year ended December 31, 2019, the county recognized OPEB expense of \$628,614. The county reported deferred outflows of resources related to OPEB from the following sources:

<b>LEOFF PLAN 1</b>	<b>Deferred Outflows of Resources</b>
County contributions subsequent to the measurement date	\$324,259
<b>Total</b>	<b>\$324,259</b>

Deferred outflows of resources related to OPEB benefits resulting from county contributions subsequent to the measurement date are \$324,259 and will be recognized as a reduction of the TOL in the year ended December 31, 2020.

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2019

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

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

### **Hansville Landfill**

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

The current closure cost estimate for the Hansville Landfill site was revised to \$18,357,365 in September 2019, for the years 2020 - 2034. The Solid Waste Fund recognized a liability of \$643,078 for its share of the estimated costs remaining to be recognized as determined by the Washington State Department of Ecology.

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

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2019

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## **NOTE 19. RELATED ORGANIZATIONS**

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

There were no material financial transactions between the County and the Kitsap Regional Library District during 2019.

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2019

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## **NOTE 20. SUBSEQUENT EVENTS**

In February 2020, the Governor of the State of Washington declared a state of emergency in response to the spread of the novel coronavirus, a deadly new virus “COVID-19”). In the weeks following the declaration, precautionary measures to slow the spread of the virus have been ordered. These measures include closing schools, colleges and universities, cancelling public events, prohibiting public and private gatherings, and requiring people to stay home unless they are leaving for an essential service.

The county administrative building which houses the county Commissioners, Auditor, Treasurer, Assessor and the Department of Community Development was closed to the public.

It is unknown when the building will reopen to the public. Employees are working remotely or onsite, unless considered essential. Other county buildings on and off county campus have also been also closed to the public.

The length of time these measures will be in place, and the full extent of the financial impact on the county is unknown at this time.

The Kitsap County budget office, in conjunction with the Board of County Commissioners, other elected officials, and department heads, is actively working to quantify and mitigate the potential financial impact that the COVID-19 pandemic will have on the County in fiscal year 2020, and beyond. It is anticipated that the majority of revenue shortfalls will be offset by spending reductions, with any remaining shortfall to be funded from fund reserves.

# Kitsap County, Washington

Notes to Financial Statements

December 31, 2019

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

### A. Prior Period Adjustments

1. Prior period adjustments were recorded in the general fund, county roads fund and several other governmental funds to adjust beginning fund balances for prior year revenues that should have been accrued, for a total of \$499,435.
2. Prosecutor's Victim Witness special revenue fund was established. Net program revenue that should have been recorded in the special revenue fund was recorded in the general fund. A prior period adjustment in the amount of \$90,341 was recorded to correct the beginning fund balance of the special revenue fund.
3. Surface and Stormwater Management fund recorded a prior period adjustment to reduce beginning net position by \$582,309. In 2018, the fund recognized excess state grant revenue.
4. Surface and Stormwater Management fund evaluated its construction in progress balance and determined that the balance should be adjusted (reduced) for certain projects that will not be undertaken. The fund recorded a prior period adjustment to reduce beginning net position by \$1,140,797.
5. Sewer Construction fund recorded a prior period adjustment of \$8,202,991 to reduce beginning net position by the amount of sewer loan proceeds received in prior years. The loan was recorded in 2019.
6. Sewer Construction fund recorded a prior period adjustment of \$279,020 to reduce beginning net position by the amount of sewer loan proceeds received in 2018. The loan was recorded in 2019.

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# Required Supplementary Information

Kitsap County Auditor | Financial Division

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**REQUIRED SUPPLEMENTARY INFORMATION**

DEFINED BENEFIT OTHER POSTEMPLOYMENT (OPEB) PLAN - NO QUALIFYING TRUST

**KITSAP COUNTY, WASHINGTON**

Schedule of Changes in Total OPEB Liability and Related Ratios

LEOFF Plan 1

For the year ended December 31, 2019

Last 10 Fiscal Years (1)

	<u>2019</u>	<u>2018</u>
Total OPEB liability - beginning	\$ 18,054,866	\$ 18,669,436
Service cost	-	-
Interest	685,413	656,313
Changes in benefit terms	-	-
Differences between expected and actual experience	(1,314,027)	(591,554)
Changes of assumptions	-	-
Benefit payments	(694,469)	(679,329)
Other changes	-	-
Total OPEB liability - ending	<u>16,731,783</u>	<u>18,054,866</u>
Covered-employee payroll	-	-
Total OPEB liability as a % of covered payroll	N/A	N/A

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

Notes to Schedule:

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

REQUIRED SUPPLEMENTARY INFORMATION

**KITSAP COUNTY, WASHINGTON**

Schedule of Proportionate Share of the Net Pension Liability

PERS 1

As of June 30, 2019

Last 10 Fiscal Years (1)

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

**Notes to Schedule:**

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

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

REQUIRED SUPPLEMENTARY INFORMATION

**KITSAP COUNTY, WASHINGTON**

Schedule of Proportionate Share of the Net Pension Liability

PERS 2/3

As of June 30, 2019

Last 10 Fiscal Years (1)

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

**Notes to Schedule:**

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

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

REQUIRED SUPPLEMENTARY INFORMATION

**KITSAP COUNTY, WASHINGTON**

Schedule of Proportionate Share of the Net Pension Liability

PSERS

As of June 30, 2019

Last 10 Fiscal Years (1)

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

**Notes to Schedule:**

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

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

REQUIRED SUPPLEMENTARY INFORMATION

**KITSAP COUNTY, WASHINGTON**

Schedule of Proportionate Share of the Net Pension Liability

LEOFF 1

As of June 30, 2019

Last 10 Fiscal Years (1)

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

**Notes to Schedule:**

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

(2) Covered payroll is the payroll on which contributions to a pension plan are based (GASB 82, paragraph 5). There were no employer contributions to the LEOFF 1 plan in 2016.

REQUIRED SUPPLEMENTARY INFORMATION

**KITSAP COUNTY, WASHINGTON**

Schedule of Proportionate Share of the Net Pension Liability

LEOFF 2

As of June 30, 2019

Last 10 Fiscal Years (1)

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Employer's proportion of the net pension liability (asset)	0.335141%	0.347263%	0.345285%	0.417955%	0.313939%
Employer's proportionate share of the net pension liability (asset)	\$ (7,764,188)	\$ (7,050,196)	\$ (4,791,437)	\$ (2,431,184)	\$ (3,226,665)
State's proportionate share of the net pension liability (asset) associated with the employer	<u>\$ (5,084,503)</u>	<u>\$ (4,564,869)</u>	<u>\$ (3,108,116)</u>	<u>\$ (1,584,955)</u>	<u>\$ (2,133,473)</u>
TOTAL	<u>\$ (12,848,691)</u>	<u>\$ (11,615,065)</u>	<u>\$ (7,899,553)</u>	<u>\$ (4,016,140)</u>	<u>\$ (5,360,138)</u>
Covered payroll (2)	\$ 11,769,641	\$ 11,477,213	\$ 10,801,139	\$ 12,662,712	\$ 9,111,737
Employer's proportionate share of the net pension liability (asset) as a percentage of covered payroll	65.97%	61.43%	44.36%	19.20%	35.41%
Plan fiduciary net position as a percentage of the total pension liability (asset)	119.43%	118.50%	113.36%	106.04%	111.67%

**Notes to Schedule:**

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

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

REQUIRED SUPPLEMENTARY INFORMATION

**KITSAP COUNTY, WASHINGTON**

Schedule of Employer Contributions  
 PERS 1 (includes UAAL)  
 As of December 31, 2019  
 Last 10 Fiscal Years (1)

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

**Notes to Schedule:**

- (1) Pension schedules in the required supplementary information section are intended to show information for ten years; additional years' information will be presented as it becomes available.
- (2) Covered payroll is the payroll on which contributions to a pension plan are based (GASB 82, paragraph 5).
- (3) Contributions are actual employer contributions to the plan. For PERS 1 this includes the portion of PERS 2/3 and PSERS 2 contributions that fund the PERS 1 UAAL. Contributions do not include employer-paid member contributions (GASB 82 paragraph 8).

REQUIRED SUPPLEMENTARY INFORMATION

**KITSAP COUNTY, WASHINGTON**

Schedule of Employer Contributions

PERS 2/3

As of December 31, 2019

Last 10 Fiscal Years (1)

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

**Notes to Schedule:**

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

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

(3) Contributions are actual employer contributions to the plan.



REQUIRED SUPPLEMENTARY INFORMATION

**KITSAP COUNTY, WASHINGTON**

Schedule of Employer Contributions

PSERS 2

As of December 31, 2019

Last 10 Fiscal Years (1)

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

**Notes to Schedule:**

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

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

(3) Contributions are actual employer contributions to the plan.

REQUIRED SUPPLEMENTARY INFORMATION

**KITSAP COUNTY, WASHINGTON**

Schedule of Employer Contributions

LEOFF 2

As of December 31, 2019

Last 10 Fiscal Years (1)

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

**Notes to Schedule:**

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

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

(3) Contributions are actual employer contributions to the plan.



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# Nonmajor Funds

Kitsap County Auditor | Financial Division

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# KITSAP COUNTY, WASHINGTON

## Nonmajor Governmental Funds

### Special Revenue Funds

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

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

**Emergency Management** - 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 public.

**KPREP** (*Kitsap Preparedness*) - A fund used to account for the disaster preparedness programs within the county.

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

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

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

**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 county’s affordable housing programs which are funded in part by a fee charged when public documents are recorded in the county.

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

**Boating Safety Improvement** - A fund, managed by the Sheriff’s Office 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 & Operation** - A revolving fund used by the County Treasurer to defray the cost of foreclosure and sale for delinquent taxes.

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

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

**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.

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

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

**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.

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

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

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

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

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

**Antiprofitteering Revolving** - A revolving fund used to account for crime investigations 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** – The fund receives fees from civil lawsuits filed in District and Superior courts. The monies are used for improvements to Superior and District Court staffing, programs, facilities, and services.

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

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

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

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

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

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

**Regional Septic Loan Program** – 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** (*Community Development Block Grant Entitlement*) - A fund used to account for activities of the Federal Community Development Block Grant program.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Mental Health Non-Medicaid** – A fund used to account for funds received from the state to be used for mental health programs.

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

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

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

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

**Kitsap Regional Coordinating Council** – a fund used to account for various grant programs.

**ARRA EECBG** (*American Recovery and Reinvestment Act, Energy Efficiency and Conservation Block Grant Program*)– A fund used to account for activity of the Conservation Grant program.



## Capital Project Funds

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

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

**KC LTGO 2010 Bond Project** (*Kitsap County Limited Term General Obligation 2010 Bond Project*) – This fund is used to account for projects funded by the county's 2010 General Obligation Bonds.

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

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

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

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

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

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

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

**2006 LTGO Bond Projects** (*2006 Kitsap County Limited Term General Obligation Bond Projects*) – A fund used to account for several capital projects including remodel of the Public Works Building, Parks Improvement, Courthouse remodel and future Morgue.

## Debt Service Funds

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

**KC LTGO 2010 Bonds** (*Kitsap County Limited Term General Obligation 2010 Bonds*) – This fund is used to account for service of debt associated with the Kitsap County Limited Term General Obligation 2010 Bond issues.

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

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

**LTGO Bond Fund '99B** (*Limited Term General Obligation Bond Fund '99B*) – 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.

**LTGO Bond Fund 2002A PFD** (*Limited Term General Obligation Bond Fund 2002A Public Facilities District*) - A fund used to account for the service of debt associated with the financing of improvements to the Kitsap Special Events Center and construction of the Kitsap Regional Conference Center.

**Road Improvement Guaranty** - A fund established by RCW 36.88.220 to guarantee the payment of Road Improvement District Bonds and Warrants.

# KITSAP COUNTY, WASHINGTON

Combining Balance Sheets  
 Nonmajor Governmental Funds  
 December 31, 2019

## Special Revenue Funds

	<u>Enhanced 911</u> <u>Excise Tax Fund</u> 103	<u>Law Library</u> 105	<u>MH/SA/TC Sales</u> <u>Tax Fund</u> 107	<u>Housing &amp;</u> <u>Homelessness</u> <u>Program</u> 109
<b>Assets</b>				
Cash and Cash Equivalents	\$ -	\$ 134,904	\$ 3,308,280	\$ 144,843
Investments	-	-	6,015,782	-
Receivables, net				
Property Taxes	-	-	-	-
Sales and Other Taxes	1,398,785	-	970,317	-
Special Assessments	-	-	-	-
Accounts	-	-	-	-
Notes and Contracts	-	-	-	-
Other	-	-	-	-
Due from Other Funds	-	-	34,578	5,889
Due from Other Governments	-	-	-	-
Interfund Loans Receivable	-	-	-	-
Prepayments	-	-	-	-
Advances to Other Funds	-	-	-	-
<b>Total Assets</b>	<b><u>\$ 1,398,785</u></b>	<b><u>\$ 134,904</u></b>	<b><u>\$ 10,328,958</u></b>	<b><u>\$ 150,732</u></b>
<b>Deferred Outflows</b>				
Pension (Note 6)	-	-	-	-
<b>Total Deferred Outflows</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b>Total Assets and Deferred Outflows</b>	<b><u>\$ 1,398,785</u></b>	<b><u>\$ 134,904</u></b>	<b><u>\$ 10,328,958</u></b>	<b><u>\$ 150,732</u></b>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
<b>Current:</b>				
Accounts Payable	\$ -	\$ 5,126	\$ 361,722	\$ 8,509
Due to Other Funds	-	-	240,644	1,229
Due to Other Governments	1,398,785	-	-	-
Other Liabilities	-	-	5,475	3,369
Revenues Collected in Advance	-	-	-	-
Unearned Revenues	-	-	-	-
Advances from Other Funds	-	-	-	-
<b>Long-Term:</b>				
Other Long-Term Liabilities	-	-	-	-
<b>Total Liabilities</b>	<b><u>\$ 1,398,785</u></b>	<b><u>\$ 5,126</u></b>	<b><u>\$ 607,842</u></b>	<b><u>\$ 13,107</u></b>
<b>Deferred Inflows</b>				
Pension (Note 6)	-	-	-	-
Other (Note 15)	-	-	-	-
<b>Total Deferred Inflows</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b>Fund Balances</b>				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	-	129,778	9,721,116	137,625
Committed	-	-	-	-
Unassigned	-	-	-	-
<b>Total Fund Balance</b>	<b><u>\$ -</u></b>	<b><u>\$ 129,778</u></b>	<b><u>\$ 9,721,116</u></b>	<b><u>\$ 137,625</u></b>
<b>Total Liabilities, Deferred Inflows and Fund Balances</b>	<b><u>\$ 1,398,785</u></b>	<b><u>\$ 134,904</u></b>	<b><u>\$ 10,328,958</u></b>	<b><u>\$ 150,732</u></b>

Combining Balance Sheets  
 Nonmajor Governmental Funds  
 December 31, 2019

	Special Revenue Funds			
	<u>Election Reserve</u>	<u>Auditor's Document Preservation</u>	<u>Housing Affordability</u>	<u>WestNET</u>
	111	112	113	114
<b>Assets</b>				
Cash and Cash Equivalents	\$ 107,009	\$ 210,732	\$ 4,471,894	\$ 93,885
Investments	-	-	-	78,932
Receivables, net				
Property taxes	-	-	-	-
Sales and Other Taxes	-	-	-	-
Special Assessments	-	-	-	-
Accounts	-	-	-	-
Notes and Contracts	-	-	-	-
Other	-	-	-	-
Due from Other Funds	55,011	-	-	-
Due from Other Governments	78,059	-	148,398	16,675
Interfund Loans Receivable	-	-	-	-
Prepayments	-	-	-	-
Advances to Other Funds	-	-	-	-
<b>Total Assets</b>	<b><u>\$ 240,080</u></b>	<b><u>\$ 210,732</u></b>	<b><u>\$ 4,620,292</u></b>	<b><u>\$ 189,491</u></b>
<b>Deferred Outflows</b>				
Pension (Note 6)	-	-	-	-
<b>Total Deferred Outflows</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b>Total Assets and Deferred Outflows</b>	<b><u>\$ 240,080</u></b>	<b><u>\$ 210,732</u></b>	<b><u>\$ 4,620,292</u></b>	<b><u>\$ 189,491</u></b>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
<b>Current:</b>				
Accounts Payable	\$ 53,019	\$ 773	\$ 570,859	\$ 8,928
Due to Other Funds	-	-	3,315	435
Due to Other Governments	-	-	-	-
Other Liabilities	129	2,430	4,114	2,412
Revenues Collected in Advance	-	-	-	-
Unearned Revenues	-	-	-	-
Advances from Other Funds	-	-	-	-
<b>Long-Term:</b>				
Other Long-Term Liabilities	-	-	-	-
<b>Total Liabilities</b>	<b><u>\$ 53,148</u></b>	<b><u>\$ 3,202</u></b>	<b><u>\$ 578,288</u></b>	<b><u>\$ 11,775</u></b>
<b>Deferred Inflows</b>				
Pension (Note 6)	-	-	-	-
Other (Note 15)	-	-	-	-
<b>Total Deferred Inflows</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b>Fund Balances</b>				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	186,932	207,530	4,042,004	101,298
Committed	-	-	-	76,418
Unassigned	-	-	-	-
<b>Total Fund Balance</b>	<b><u>\$ 186,932</u></b>	<b><u>\$ 207,530</u></b>	<b><u>\$ 4,042,004</u></b>	<b><u>\$ 177,716</u></b>
<b>Total Liabilities, Deferred Inflows and Fund Balances</b>	<b><u>\$ 240,080</u></b>	<b><u>\$ 210,732</u></b>	<b><u>\$ 4,620,292</u></b>	<b><u>\$ 189,491</u></b>

<u>Boating Safety Program</u> 117	<u>Noxious Weed Control</u> 120	<u>Treasurer's M&amp;O</u> 121	<u>PA Victim/Witness</u> 122	<u>Electronic Technology Excise</u> 123	<u>Veterans Relief</u> 124	<u>Expert Witness Fund</u> 125	<u>Prepayment Collection Fees</u> 127
\$ 72,127	\$ 261,830	\$ 5,668	\$ 489,402	\$ 269,990	\$ 279,232	\$ 77,534	\$ 1,044
146,262	-	550,012	-	187,767	99,130	-	-
-	-	-	-	-	10,771	-	-
-	-	-	-	3,225	441	-	-
-	7,728	-	-	-	-	-	(13,756)
-	-	-	-	-	-	-	-
-	-	-	2,137	-	-	-	63,772
-	49,401	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 218,390</u>	<u>\$ 318,958</u>	<u>\$ 555,680</u>	<u>\$ 491,539</u>	<u>\$ 460,981</u>	<u>\$ 389,573</u>	<u>\$ 77,534</u>	<u>\$ 51,060</u>
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 218,390</u>	<u>\$ 318,958</u>	<u>\$ 555,680</u>	<u>\$ 491,539</u>	<u>\$ 460,981</u>	<u>\$ 389,573</u>	<u>\$ 77,534</u>	<u>\$ 51,060</u>
\$ 312	\$ 5,966	\$ 662	\$ 723	\$ -	\$ 56,837	\$ 675	\$ -
-	79	-	-	-	3	-	-
-	-	-	-	-	-	-	-
-	5,087	0	-	-	1,304	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	(13,756)
-	-	-	-	-	-	-	-
<u>\$ 312</u>	<u>\$ 11,132</u>	<u>\$ 662</u>	<u>\$ 723</u>	<u>\$ -</u>	<u>\$ 58,144</u>	<u>\$ 675</u>	<u>\$ (13,756)</u>
-	-	-	-	-	-	-	-
-	7,728	-	-	-	10,771	-	-
<u>\$ -</u>	<u>\$ 7,728</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,771</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
218,078	300,098	555,019	490,816	460,981	320,658	-	64,816
-	-	-	-	-	-	76,859	-
-	-	-	-	-	-	-	-
<u>\$ 218,078</u>	<u>\$ 300,098</u>	<u>\$ 555,019</u>	<u>\$ 490,816</u>	<u>\$ 460,981</u>	<u>\$ 320,658</u>	<u>\$ 76,859</u>	<u>\$ 64,816</u>
<u>\$ 218,390</u>	<u>\$ 318,958</u>	<u>\$ 555,680</u>	<u>\$ 491,539</u>	<u>\$ 460,981</u>	<u>\$ 389,573</u>	<u>\$ 77,534</u>	<u>\$ 51,060</u>

# KITSAP COUNTY, WASHINGTON

Combining Balance Sheets  
 Nonmajor Governmental Funds  
 December 31, 2019

## Special Revenue Funds

	<u>BOCC Policy</u> <u>Group</u> 128	<u>Conservation</u> <u>Futures Tax</u> 129	<u>Community</u> <u>Service</u> 130	<u>Kitsap County</u> <u>Stadium</u> 132
<b>Assets</b>				
Cash and Cash Equivalents	\$ 12,796	\$ 1,757,720	\$ 92,451	\$ 823,708
Investments	-	403,678	-	-
Receivables, net				
Property Taxes	-	35,506	-	-
Sales and Other Taxes	-	1,183	-	87,226
Special Assessments	-	-	-	-
Accounts	-	-	-	-
Notes and Contracts	-	-	-	-
Other	-	-	-	-
Due from Other Funds	-	-	41,012	-
Due from Other Governments	-	-	-	-
Interfund Loans Receivable	-	-	-	-
Prepayments	-	-	-	-
Advances to Other Funds	-	-	-	-
<b>Total Assets</b>	<u>\$ 12,796</u>	<u>\$ 2,198,088</u>	<u>\$ 133,463</u>	<u>\$ 910,934</u>
<b>Deferred Outflows</b>				
Pension (Note 6)	-	-	-	-
<b>Total Deferred Outflows</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Total Assets and Deferred Outflows</b>	<u>\$ 12,796</u>	<u>\$ 2,198,088</u>	<u>\$ 133,463</u>	<u>\$ 910,934</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
<b>Current:</b>				
Accounts Payable	\$ -	\$ -	\$ 339	\$ 62,856
Due to Other Funds	-	-	-	2
Due to Other Governments	-	-	-	-
Other Liabilities	-	-	5,070	-
Revenues Collected in Advance	-	-	-	-
Unearned Revenues	-	-	-	-
Advances from Other Funds	-	-	-	-
<b>Long-Term:</b>				
Other Long-Term Liabilities	-	-	-	-
<b>Total Liabilities</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,409</u>	<u>\$ 62,858</u>
<b>Deferred Inflows</b>				
Pension (Note 6)	-	-	-	-
Other (Note 15)	-	35,506	-	-
<b>Total Deferred Inflows</b>	<u>\$ -</u>	<u>\$ 35,506</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Fund Balances</b>				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	12,796	2,162,581	-	848,076
Committed	-	-	128,055	-
Unassigned	-	-	-	-
<b>Total Fund Balance</b>	<u>\$ 12,796</u>	<u>\$ 2,162,581</u>	<u>\$ 128,055</u>	<u>\$ 848,076</u>
<b>Total Liabilities, Deferred Inflows and Fund Balances</b>	<u>\$ 12,796</u>	<u>\$ 2,198,088</u>	<u>\$ 133,463</u>	<u>\$ 910,934</u>

<u>Kitsap County</u>	<u>Inmate Welfare</u>	<u>SIU Revenue</u>	<u>Kitsap S.A.I.V.S.</u>	<u>Antiprofitteering</u>	<u>Family Court</u>	<u>Trial Court</u>	<u>Pooling Fees</u>
<u>Fair</u>	<u>Fund</u>	<u>136</u>	<u>139</u>	<u>Revolving</u>	<u>Services</u>	<u>Improvement</u>	<u>145</u>
133	135			141	142	143	
\$ 33,631	\$ 490,874	\$ 43,177	\$ 38,315	\$ 24,342	\$ 57,293	150,337	\$ 654,700
61,472	-	434,539	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	51,176	-	-	-	-	-
-	-	-	2,418	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 95,103</u>	<u>\$ 490,874</u>	<u>\$ 528,892</u>	<u>\$ 40,733</u>	<u>\$ 24,342</u>	<u>\$ 57,293</u>	<u>150,337</u>	<u>\$ 654,700</u>
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<u>\$ 95,103</u>	<u>\$ 490,874</u>	<u>\$ 528,892</u>	<u>\$ 40,733</u>	<u>\$ 24,342</u>	<u>\$ 57,293</u>	<u>150,337</u>	<u>\$ 654,700</u>
\$ -	\$ 33,957	\$ 4,077	\$ 833	\$ -	\$ -	-	\$ 40
-	-	389	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	0	-	-	-	-	3,583
-	-	-	-	2,401	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 33,957</u>	<u>\$ 4,466</u>	<u>\$ 833</u>	<u>\$ 2,401</u>	<u>\$ -</u>	<u>-</u>	<u>\$ 3,624</u>
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -
-	456,917	524,427	39,900	21,942	57,293	150,337	651,076
95,103	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 95,103</u>	<u>\$ 456,917</u>	<u>\$ 524,427</u>	<u>\$ 39,900</u>	<u>\$ 21,942</u>	<u>\$ 57,293</u>	<u>150,337</u>	<u>\$ 651,076</u>
<u>\$ 95,103</u>	<u>\$ 490,874</u>	<u>\$ 528,892</u>	<u>\$ 40,733</u>	<u>\$ 24,342</u>	<u>\$ 57,293</u>	<u>\$ 150,337</u>	<u>\$ 654,700</u>

Combining Balance Sheets  
 Nonmajor Governmental Funds  
 December 31, 2019

Special Revenue Funds

	<u>GMA Park Impact Fees</u> 146	<u>Parks Facilities Maintenance</u> 150	<u>USDOJ BJA JAG Grants</u> 152	<u>Pt.No Pt Light House Society</u> 155
<b>Assets</b>				
Cash and Cash Equivalents	\$ 497,559	\$ 430,530	\$ -	\$ 28,793
Investments	-	112,630	-	7,535
Receivables, net				
Property taxes	-	-	-	-
Sales and Other Taxes	-	-	-	-
Special Assessments	-	-	-	-
Accounts	-	-	-	-
Notes and Contracts	-	-	-	-
Other	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Other Governments	-	-	-	-
Interfund Loans Receivable	-	-	-	-
Prepayments	-	-	-	-
Advances to Other Funds	-	-	-	-
<b>Total Assets</b>	<u>\$ 497,559</u>	<u>\$ 543,160</u>	<u>\$ -</u>	<u>\$ 36,328</u>
<b>Deferred Outflows</b>				
Pension (Note 6)	-	-	-	-
<b>Total Deferred Outflows</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Total Assets and Deferred Outflows</b>	<u>\$ 497,559</u>	<u>\$ 543,160</u>	<u>\$ -</u>	<u>\$ 36,328</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
<b>Current:</b>				
Accounts Payable	\$ -	\$ 9,606	\$ -	\$ 35
Due to Other Funds	-	570	-	-
Due to Other Governments	-	-	-	-
Other Liabilities	-	927	-	-
Revenues Collected in Advance	-	2,288	-	-
Unearned Revenues	-	7,500	-	-
Advances from Other Funds	-	-	-	-
<b>Long-Term:</b>				
Other Long-Term Liabilities	-	-	-	-
<b>Total Liabilities</b>	<u>\$ -</u>	<u>\$ 20,891</u>	<u>\$ -</u>	<u>\$ 35</u>
<b>Deferred Inflows</b>				
Pension (Note 6)	-	-	-	-
Other (Note 15)	-	-	-	-
<b>Total Deferred Inflows</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Fund Balances</b>				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	497,559	-	-	36,293
Committed	-	522,268	-	-
Unassigned	-	-	-	-
<b>Total Fund Balance</b>	<u>\$ 497,559</u>	<u>\$ 522,268</u>	<u>\$ -</u>	<u>\$ 36,293</u>
<b>Total Liabilities, Deferred Inflows and Fund Balances</b>	<u>\$ 497,559</u>	<u>\$ 543,160</u>	<u>\$ -</u>	<u>\$ 36,328</u>



<u>Crime Prevention</u> 159	<u>Recovery Center</u> 162	<u>Dispute Resolution Center</u> 163	<u>CDBG Entitlement Fund</u> 164	<u>HOME Entitlement</u> 166	<u>KNAT Kitsap Abatement Team</u> 167	<u>DCD Community Development</u> 168	<u>Long Lake Management Dist #3</u> 169
\$ 54,923	\$ 181,395	\$ 13,544	\$ 173,785	\$ 714,589	\$ 158,237	\$ 5,553,027	\$ 14,255
78,064	559,807	-	9,554	11	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	300,000	3,771,945	-	-	-
-	-	-	-	1,944	-	29,535	-
-	92,372	-	5,943	-	4,310	190,258	-
-	76,685	-	211,907	154,853	-	202,102	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 132,986</u>	<u>\$ 910,259</u>	<u>\$ 13,544</u>	<u>\$ 701,189</u>	<u>\$ 4,643,342</u>	<u>\$ 162,547</u>	<u>\$ 5,974,921</u>	<u>\$ 14,255</u>
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 132,986</u>	<u>\$ 910,259</u>	<u>\$ 13,544</u>	<u>\$ 701,189</u>	<u>\$ 4,643,342</u>	<u>\$ 162,547</u>	<u>\$ 5,974,921</u>	<u>\$ 14,255</u>
\$ 136	\$ 12,089	\$ -	\$ 187,787	\$ 179,440	\$ -	\$ 54,626	\$ -
-	11,747	-	3,601	3,698	-	27,782	-
-	-	-	-	-	-	10,500	-
-	53,400	-	7,350	-	613	152,356	-
-	-	-	-	-	-	10,927	-
-	-	-	-	-	-	-	-
-	-	-	200,000	50,000	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 136</u>	<u>\$ 77,236</u>	<u>\$ -</u>	<u>\$ 398,738</u>	<u>\$ 233,138</u>	<u>\$ 613</u>	<u>\$ 256,191</u>	<u>\$ -</u>
-	-	-	-	-	-	-	-
-	-	-	300,000	3,771,945	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 300,000</u>	<u>\$ 3,771,945</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	833,024	13,544	2,451	638,259	-	-	14,255
132,850	-	-	-	-	161,934	5,718,730	-
-	-	-	-	-	-	-	-
<u>\$ 132,850</u>	<u>\$ 833,024</u>	<u>\$ 13,544</u>	<u>\$ 2,451</u>	<u>\$ 638,259</u>	<u>\$ 161,934</u>	<u>\$ 5,718,730</u>	<u>\$ 14,255</u>
<u>\$ 132,986</u>	<u>\$ 910,259</u>	<u>\$ 13,544</u>	<u>\$ 701,189</u>	<u>\$ 4,643,342</u>	<u>\$ 162,547</u>	<u>\$ 5,974,921</u>	<u>\$ 14,255</u>

Combining Balance Sheets  
 Nonmajor Governmental Funds  
 December 31, 2019

Special Revenue Funds

	<u>Jail &amp; Juvenile</u> <u>Sales Tax</u> 171	<u>Service Area 1</u> <u>Rd Impact Fee</u> 173	<u>Service Area 2</u> <u>Rd Impact Fee</u> 174	<u>Service Area 3</u> <u>Rd Impact Fee</u> 175
<b>Assets</b>				
Cash and Cash Equivalents	\$ 2,133,562	\$ 111,216	\$ 25,707	\$ 12,672
Investments	-	55,122	142,859	9,422
Receivables, net				
Property taxes	-	-	-	-
Sales and Other Taxes	970,379	-	-	-
Special Assessments	-	-	-	-
Accounts	-	-	-	-
Notes and Contracts	-	-	-	-
Other	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Other Governments	-	-	-	-
Interfund Loans Receivable	-	-	-	-
Prepayments	-	-	-	-
Advances to Other Funds	-	-	-	-
<b>Total Assets</b>	<u>\$ 3,103,940</u>	<u>\$ 166,338</u>	<u>\$ 168,566</u>	<u>\$ 22,094</u>
<b>Deferred Outflows</b>				
Pension (Note 6)	-	-	-	-
<b>Total Deferred Outflows</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Total Assets and Deferred Outflows</b>	<u>\$ 3,103,940</u>	<u>\$ 166,338</u>	<u>\$ 168,566</u>	<u>\$ 22,094</u>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
<b>Current:</b>				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Due to Other Funds	-	17,001	14,873	1,925
Due to Other Governments	-	-	-	-
Other Liabilities	-	-	-	-
Revenues Collected in Advance	-	-	-	-
Unearned Revenues	-	-	-	-
Advances from Other Funds	-	-	-	-
<b>Long-Term:</b>				
Other Long-Term Liabilities	-	-	-	-
<b>Total Liabilities</b>	<u>\$ -</u>	<u>\$ 17,001</u>	<u>\$ 14,873</u>	<u>\$ 1,925</u>
<b>Deferred Inflows</b>				
Pension (Note 6)	-	-	-	-
Other (Note 15)	-	-	-	-
<b>Total Deferred Inflows</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Fund Balances</b>				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	3,103,940	149,337	153,693	20,169
Committed	-	-	-	-
Unassigned	-	-	-	-
<b>Total Fund Balance</b>	<u>\$ 3,103,940</u>	<u>\$ 149,337</u>	<u>\$ 153,693</u>	<u>\$ 20,169</u>
<b>Total Liabilities, Deferred Inflows and Fund Balances</b>	<u>\$ 3,103,940</u>	<u>\$ 166,338</u>	<u>\$ 168,566</u>	<u>\$ 22,094</u>

<u>Service Area 4</u> <u>Rd Impact Fee</u> 176	<u>Regional Service</u> <u>Area Roads</u> 177	<u>PEG Fund</u> 179	<u>Mental Health</u> 181	<u>Developmental</u> <u>Disabilities</u> 182	<u>Substance</u> <u>Abuse Treatment</u> 183	<u>Youth Services /</u> <u>Juvenile Services</u> 185	<u>M/H Medicaid</u> <u>Match</u> 186
\$ 2,098	\$ 0	\$ 137,236	\$ 788,973	\$ 1,950,144	\$ 14,462	\$ 49,803	\$ 17,209
66,262	2,416	-	781,206	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	1,989	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	39,662	-	15,248	728	32,818	-	-
-	-	-	-	276,090	87,385	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 68,361</u>	<u>\$ 42,078</u>	<u>\$ 137,236</u>	<u>\$ 1,585,427</u>	<u>\$ 2,226,962</u>	<u>\$ 136,654</u>	<u>\$ 49,803</u>	<u>\$ 17,209</u>
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 68,361</u>	<u>\$ 42,078</u>	<u>\$ 137,236</u>	<u>\$ 1,585,427</u>	<u>\$ 2,226,962</u>	<u>\$ 136,654</u>	<u>\$ 49,803</u>	<u>\$ 17,209</u>
\$ -	\$ -	\$ -	\$ 2,135	\$ 530,132	\$ 6,666	\$ 51	\$ -
5,863	-	-	-	22	3,005	-	-
-	-	-	-	481,527	-	-	17,209
-	-	(0)	0	10,303	8,066	34	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 5,863</u>	<u>\$ -</u>	<u>\$ (0)</u>	<u>\$ 2,135</u>	<u>\$ 1,021,984</u>	<u>\$ 17,736</u>	<u>\$ 84</u>	<u>\$ 17,209</u>
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
62,498	42,078	-	1,583,291	1,204,978	118,918	49,719	-
-	-	137,236	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 62,498</u>	<u>\$ 42,078</u>	<u>\$ 137,236</u>	<u>\$ 1,583,291</u>	<u>\$ 1,204,978</u>	<u>\$ 118,918</u>	<u>\$ 49,719</u>	<u>\$ -</u>
<u>\$ 68,361</u>	<u>\$ 42,078</u>	<u>\$ 137,236</u>	<u>\$ 1,585,427</u>	<u>\$ 2,226,962</u>	<u>\$ 136,654</u>	<u>\$ 49,803</u>	<u>\$ 17,209</u>

Combining Balance Sheets  
 Nonmajor Governmental Funds  
 December 31, 2019

Special Revenue Funds

	<u>Mental Health</u> <u>Non-Medicaid</u> 188	<u>Commute Trip</u> <u>Reduction</u> 189	<u>Area Agency on</u> <u>Aging</u> 190	<u>WIOA</u> 191
<b>Assets</b>				
Cash and Cash Equivalents	\$ 2,751,490	\$ 174,077	\$ 725,979	\$ 110,882
Investments	607,478	-	-	-
Receivables, net				
Property taxes	-	-	-	-
Sales and Other Taxes	-	-	-	-
Special Assessments	-	-	-	-
Accounts	-	-	-	-
Notes and Contracts	-	-	-	-
Other	-	-	-	-
Due from Other Funds	23,426	-	35,437	-
Due from Other Governments	936,741	-	1,090,772	312,994
Interfund Loans Receivable	-	-	-	-
Prepayments	-	-	-	-
Advances to Other Funds	-	-	-	-
<b>Total Assets</b>	<b><u>\$ 4,319,135</u></b>	<b><u>\$ 174,077</u></b>	<b><u>\$ 1,852,188</u></b>	<b><u>\$ 423,877</u></b>
<b>Deferred Outflows</b>				
Pension (Note 6)	-	-	-	-
<b>Total Deferred Outflows</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b>Total Assets and Deferred Outflows</b>	<b><u>\$ 4,319,135</u></b>	<b><u>\$ 174,077</u></b>	<b><u>\$ 1,852,188</u></b>	<b><u>\$ 423,877</u></b>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
<b>Current:</b>				
Accounts Payable	\$ 771,835	\$ 750	\$ 140,583	\$ 382,867
Due to Other Funds	83,418	85	1,743	12
Due to Other Governments	-	-	561,036	-
Other Liabilities	-	-	112,138	10,998
Revenues Collected in Advance	-	-	-	-
Unearned Revenues	-	-	-	-
Advances from Other Funds	-	-	-	30,000
<b>Long-Term:</b>				
Other Long-Term Liabilities	-	-	-	-
<b>Total Liabilities</b>	<b><u>\$ 855,253</u></b>	<b><u>\$ 835</u></b>	<b><u>\$ 815,500</u></b>	<b><u>\$ 423,877</u></b>
<b>Deferred Inflows</b>				
Pension (Note 6)	-	-	-	-
Other (Note 15)	-	-	-	-
<b>Total Deferred Inflows</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>
<b>Fund Balances</b>				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	3,463,882	-	1,036,688	-
Committed	-	173,242	-	-
Unassigned	-	-	-	-
<b>Total Fund Balance</b>	<b><u>\$ 3,463,882</u></b>	<b><u>\$ 173,242</u></b>	<b><u>\$ 1,036,688</u></b>	<b><u>\$ -</u></b>
<b>Total Liabilities, Deferred Inflows and Fund Balances</b>	<b><u>\$ 4,319,135</u></b>	<b><u>\$ 174,077</u></b>	<b><u>\$ 1,852,188</u></b>	<b><u>\$ 423,877</u></b>

<u>Employment &amp; Training(Non-WIA)</u> 192	<u>Capital Project Funds</u>						
	<u>Total Special Revenue Funds</u>	<u>Bethel Corridor Dev Project</u> 333	<u>KC LTGO 2010 Bond Projects Fd</u> 335	<u>Poplars Capital Project Fund</u> 336	<u>Courthouse Project Fund</u> 339	<u>Silverdale Projects Fd(12/08)</u> 363	<u>Parks Capital Improvement</u> 382
\$ 84,329	\$ 31,018,195	\$ 63,558	\$ 1,763	\$ 35,474	\$ 3,239,149	\$ 91,927	\$ 47,322
-	10,409,940	-	-	-	-	-	1,081,630
-	46,277	-	-	-	-	-	-
-	3,433,544	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	(6,028)	-	-	-	-	-	-
-	4,071,945	-	-	-	-	-	1,610,569
-	31,479	-	-	15,200	-	-	-
-	693,780	-	-	-	-	-	11,864
-	3,644,481	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 84,329</u>	<u>\$ 53,343,612</u>	<u>\$ 63,558</u>	<u>\$ 1,763</u>	<u>\$ 50,674</u>	<u>\$ 3,239,149</u>	<u>\$ 91,927</u>	<u>\$ 2,751,385</u>
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 84,329</u>	<u>\$ 53,343,612</u>	<u>\$ 63,558</u>	<u>\$ 1,763</u>	<u>\$ 50,674</u>	<u>\$ 3,239,149</u>	<u>\$ 91,927</u>	<u>\$ 2,751,385</u>
\$ -	\$ 3,454,950	\$ -	\$ -	\$ 3,182	\$ 426,096	\$ -	\$ 39,724
728	422,169	-	-	15	-	-	-
-	2,469,058	-	-	-	-	-	-
-	389,158	-	-	-	-	-	302
-	15,616	-	-	-	-	-	-
-	(6,256)	-	-	-	-	-	-
-	280,000	-	-	-	-	-	-
-	-	-	-	5,022	-	-	-
<u>\$ 728</u>	<u>\$ 7,024,694</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,219</u>	<u>\$ 426,096</u>	<u>\$ -</u>	<u>\$ 40,026</u>
-	-	-	-	-	-	-	-
-	4,125,950	-	-	-	-	-	1,610,569
<u>\$ -</u>	<u>\$ 4,125,950</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,610,569</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
83,601	34,970,273	63,558	1,763	42,455	2,813,054	91,927	1,100,789
-	7,222,695	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 83,601</u>	<u>\$ 42,192,968</u>	<u>\$ 63,558</u>	<u>\$ 1,763</u>	<u>\$ 42,455</u>	<u>\$ 2,813,054</u>	<u>\$ 91,927</u>	<u>\$ 1,100,789</u>
<u>\$ 84,329</u>	<u>\$ 53,343,612</u>	<u>\$ 63,558</u>	<u>\$ 1,763</u>	<u>\$ 50,674</u>	<u>\$ 3,239,149</u>	<u>\$ 91,927</u>	<u>\$ 2,751,385</u>

# KITSAP COUNTY, WASHINGTON

Combining Balance Sheets  
 Nonmajor Governmental Funds  
 December 31, 2019

	Capital Project Funds			Total Capital Project Funds
	Jail Construction 383	KC Capital Project 2001 Fund 384	KC Admin Bldg Project 387	
<b>Assets</b>				
Cash and Cash Equivalents	\$ 2,835	\$ -	\$ 193,756	\$ 3,675,784
Investments	-	226,610	173,269	1,481,508
Receivables, net				
Property taxes	-	-	-	-
Sales and Other Taxes	-	-	-	-
Special Assessments	-	-	-	-
Accounts	-	-	-	-
Notes and Contracts	-	-	-	1,610,569
Other	-	-	-	15,200
Due from Other Funds	-	-	-	11,864
Due from Other Governments	-	-	-	-
Interfund Loans Receivable	-	-	-	-
Prepayments	-	-	-	-
Advances to Other Funds	-	-	-	-
<b>Total Assets</b>	<b>\$ 2,835</b>	<b>\$ 226,610</b>	<b>\$ 367,025</b>	<b>\$ 6,794,925</b>
<b>Deferred Outflows</b>				
Pension (Note 6)	-	-	-	-
<b>Total Deferred Outflows</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Assets and Deferred Outflows</b>	<b>\$ 2,835</b>	<b>\$ 226,610</b>	<b>\$ 367,025</b>	<b>\$ 6,794,925</b>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
<b>Current:</b>				
Accounts Payable	\$ -	\$ -	\$ -	\$ 469,001
Due to Other Funds	-	-	-	15
Due to Other Governments	-	-	-	-
Other Liabilities	-	-	-	302
Revenues Collected in Advance	-	-	-	-
Unearned Revenues	-	-	-	-
Advances from Other Funds	-	-	-	-
<b>Long-Term:</b>				
Other Long-Term Liabilities	-	-	-	5,022
<b>Total Liabilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 474,341</b>
<b>Deferred Inflows</b>				
Pension (Note 6)	-	-	-	-
Other (Note 15)	-	-	-	1,610,569
<b>Total Deferred Inflows</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,610,569</b>
<b>Fund Balances</b>				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	2,835	226,610	367,025	4,710,015
Committed	-	-	-	-
Unassigned	-	-	-	-
<b>Total Fund Balance</b>	<b>\$ 2,835</b>	<b>\$ 226,610</b>	<b>\$ 367,025</b>	<b>\$ 4,710,015</b>
<b>Total Liabilities, Deferred Inflows and Fund Balances</b>	<b>\$ 2,835</b>	<b>\$ 226,610</b>	<b>\$ 367,025</b>	<b>\$ 6,794,925</b>

Debt Service Funds

<u>KC LTGO 2010</u> <u>Bonds</u> 235	<u>KC LTGO 2011</u> <u>Refunding Bonds</u> 236	<u>KC LTGO 2015</u> <u>Refunding Bonds</u> 238	<u>LTGO Bond</u> <u>Fund 2002A-PFD</u> 286	<u>Total Debt</u> <u>Service Funds</u>	<u>Total Nonmajor</u> <u>Governmental</u> <u>Funds</u>
\$ 145,888	\$ 107,878	\$ 4	\$ 70,836	\$ 324,606	\$ 35,018,585
-	-	-	250,899	250,899	12,142,347
-	-	-	-	-	46,277
-	-	-	-	-	3,433,544
-	-	-	-	-	-
-	-	-	-	-	(6,028)
-	-	-	5,160,000	5,160,000	10,842,514
-	-	-	-	-	46,679
-	-	-	-	-	705,644
-	-	-	-	-	3,644,481
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 145,888</u>	<u>\$ 107,878</u>	<u>\$ 4</u>	<u>\$ 5,481,735</u>	<u>\$ 5,735,506</u>	<u>\$ 65,874,043</u>
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 145,888</u>	<u>\$ 107,878</u>	<u>\$ 4</u>	<u>\$ 5,481,735</u>	<u>\$ 5,735,506</u>	<u>\$ 65,874,043</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,923,952
-	-	-	-	-	422,184
-	-	-	-	-	2,469,058
-	-	-	-	-	389,460
-	-	-	-	-	15,616
-	-	-	-	-	(6,256)
-	-	-	-	-	280,000
-	-	-	250,000	250,000	255,022
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 7,749,035</u>
-	-	-	-	-	-
-	-	-	-	-	5,736,519
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,736,519</u>
\$ -	\$ -	\$ -	\$ 5,160,000	\$ 5,160,000	\$ 5,160,000
145,888	107,878	4	71,735	325,506	40,005,794
-	-	-	-	-	7,222,695
-	-	-	-	-	-
<u>\$ 145,888</u>	<u>\$ 107,878</u>	<u>\$ 4</u>	<u>\$ 5,231,735</u>	<u>\$ 5,485,506</u>	<u>\$ 52,388,489</u>
<u>\$ 145,888</u>	<u>\$ 107,878</u>	<u>\$ 4</u>	<u>\$ 5,481,735</u>	<u>\$ 5,735,506</u>	<u>\$ 65,874,043</u>

# KITSAP COUNTY, WASHINGTON

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2019

Special Revenue Funds

	Enhanced 911				
	<u>Excise Tax</u>	<u>Emergency</u>	<u>Law Library</u>	<u>KPREP</u>	<u>MH/SA/TC</u>
	<u>Fund</u>	<u>Management</u>	<u>105</u>	<u>106</u>	<u>Sales Tax Fund</u>
	103	104			107
<b>Revenues</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Retail Sales & Use Taxes	5,422,329	-	-	-	5,419,852
Other Taxes	2,550,257	-	-	-	-
Licenses & Permits	-	-	-	-	-
Intergovernmental Service	-	-	-	-	-
Charges for Services	-	-	86,607	-	-
Fines & Forfeits	-	-	-	-	-
Investment Earnings	-	-	-	-	15,782
Miscellaneous Revenues	-	-	266	-	100,000
<b>Total Revenues</b>	<b>\$ 7,972,586</b>	<b>\$ -</b>	<b>\$ 86,873</b>	<b>\$ -</b>	<b>\$ 5,535,634</b>
<b>Expenditures</b>					
<b>Current</b>					
General Government	\$ -	\$ -	\$ -	\$ -	\$ -
Judicial Services	-	-	91,718	-	-
Public Safety	7,972,586	-	-	-	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Health & Human Services	-	-	-	-	2,990,290
Economic Environment	-	-	-	-	-
Culture & Recreation	-	-	-	-	-
<b>Debt Service</b>					
Principal	-	-	-	-	-
Interest & Other Charges	-	-	-	-	-
<b>Capital Outlay</b>					
Total Expenditures	\$ 7,972,586	\$ -	\$ 91,718	\$ -	\$ 2,990,290
<b>Excess (Deficiency) of</b>					
Revenues over Expenditures	\$ -	\$ -	\$ (4,846)	\$ -	\$ 2,545,345
<b>Other Financing Sources (Uses)</b>					
Transfers In	\$ -	\$ 45,193	\$ -	\$ 44,689	\$ 7,798
Transfers Out	-	-	-	-	(1,356,930)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ 45,193</b>	<b>\$ -</b>	<b>\$ 44,689</b>	<b>\$ (1,349,132)</b>
<b>Net Change in Fund Balance</b>	<b>\$ -</b>	<b>\$ 45,193</b>	<b>\$ (4,846)</b>	<b>\$ 44,689</b>	<b>\$ 1,196,212</b>
Fund Balances, Beginning	\$ -	\$ (45,193)	\$ 134,624	\$ (44,689)	\$ 8,524,904
Prior Period Adjustments	-	-	-	-	-
<b>Fund Balances, Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 129,778</b>	<b>\$ -</b>	<b>\$ 9,721,116</b>



<u>Housing &amp; Homelessness Program</u> 109	<u>Election Reserve</u> 111	<u>Auditor's Document Preservation</u> 112	<u>Housing Affordability</u> 113	<u>WestNET</u> 114	<u>Boating Safety Program</u> 117	<u>Noxious Weed Control</u> 120	<u>Treasurer's M&amp;O</u> 121
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	501	-	-	-	-
-	-	-	-	-	-	-	-
-	-	91,630	1,311,092	78,987	63,162	49,762	-
124,547	268,114	127,352	2,428,849	-	-	245,626	89,035
-	-	-	-	130,315	-	-	-
-	-	-	-	2,384	3,546	1,290	13,863
25,511	-	-	-	-	-	-	490
<u>\$ 150,058</u>	<u>\$ 268,114</u>	<u>\$ 218,982</u>	<u>\$ 3,740,442</u>	<u>\$ 211,687</u>	<u>\$ 66,708</u>	<u>\$ 296,678</u>	<u>\$ 103,388</u>
\$ -	\$ 119,218	\$ 221,757	\$ 2,900,415	\$ -	\$ -	\$ -	\$ 127,331
-	-	-	-	-	-	-	-
-	-	-	-	196,806	33,348	-	-
-	-	-	-	-	-	341,031	-
-	-	-	-	-	-	-	-
110,959	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	13,896	2,082	-	-	-	-	-
-	3,076	645	-	-	-	-	-
-	218,079	-	-	-	-	-	-
<u>\$ 110,959</u>	<u>\$ 354,270</u>	<u>\$ 224,485</u>	<u>\$ 2,900,415</u>	<u>\$ 196,806</u>	<u>\$ 33,348</u>	<u>\$ 341,031</u>	<u>\$ 127,331</u>
<u>\$ 39,100</u>	<u>\$ (86,156)</u>	<u>\$ (5,503)</u>	<u>\$ 840,027</u>	<u>\$ 14,881</u>	<u>\$ 33,360</u>	<u>\$ (44,354)</u>	<u>\$ (23,943)</u>
\$ -	\$ -	\$ -	\$ 1,800	\$ -	\$ -	\$ -	\$ -
(2,346)	-	(60,000)	(4,942)	(23,500)	-	-	-
<u>\$ (2,346)</u>	<u>\$ -</u>	<u>\$ (60,000)</u>	<u>\$ (3,142)</u>	<u>\$ (23,500)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 36,754</u>	<u>\$ (86,156)</u>	<u>\$ (65,503)</u>	<u>\$ 836,885</u>	<u>\$ (8,619)</u>	<u>\$ 33,360</u>	<u>\$ (44,354)</u>	<u>\$ (23,943)</u>
\$ 100,872	\$ 273,088	\$ 273,033	\$ 3,205,119	\$ 186,335	\$ 184,718	\$ 344,452	\$ 578,962
-	-	-	-	-	-	-	-
<u>\$ 137,625</u>	<u>\$ 186,932</u>	<u>\$ 207,530</u>	<u>\$ 4,042,004</u>	<u>\$ 177,716</u>	<u>\$ 218,078</u>	<u>\$ 300,098</u>	<u>\$ 555,019</u>

# KITSAP COUNTY, WASHINGTON

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2019

Special Revenue Funds

	<u>PA</u> <u>Victim/Witness</u> 122	<u>Electronic</u> <u>Technology</u> <u>Excise</u> 123	<u>Veterans Relief</u> 124	<u>Expert</u> <u>Witness Fund</u> 125	<u>Prepayment</u> <u>Collection Fees</u> 127
<b>Revenues</b>					
Property Taxes	\$ -	\$ -	\$ 497,416	\$ -	\$ -
Retail Sales & Use Taxes	-	-	-	-	-
Other Taxes	-	-	1,323	-	-
Licenses & Permits	-	-	-	-	-
Intergovernmental Service	-	20,852	128	-	-
Charges for Services	372,145	24,640	-	-	64,816
Fines & Forfeits	45,711	-	-	14,964	-
Investment Earnings	-	4,553	2,404	-	-
Miscellaneous Revenues	-	-	1,656	-	-
<b>Total Revenues</b>	<b>\$ 417,856</b>	<b>\$ 50,044</b>	<b>\$ 502,926</b>	<b>\$ 14,964</b>	<b>\$ 64,816</b>
<b>Expenditures</b>					
<b>Current</b>					
General Government	\$ 17,382	\$ -	\$ -	\$ 18,527	\$ -
Judicial Services	-	-	-	-	-
Public Safety	-	-	-	-	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Health & Human Services	-	-	490,107	-	-
Economic Environment	-	-	-	-	-
Culture & Recreation	-	-	-	-	-
<b>Debt Service</b>					
Principal	-	-	-	-	-
Interest & Other Charges	-	-	-	-	-
<b>Capital Outlay</b>					
Total Expenditures	\$ 17,382	\$ -	\$ 490,107	\$ 18,527	\$ -
<b>Excess (Deficiency) of</b>					
Revenues over Expenditures	\$ 400,474	\$ 50,044	\$ 12,820	\$ (3,563)	\$ 64,816
<b>Other Financing Sources (Uses)</b>					
Transfers In	\$ -	\$ -	\$ 2,147	\$ -	\$ -
Transfers Out	-	-	(1,564)	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 583</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ 400,474</b>	<b>\$ 50,044</b>	<b>\$ 13,403</b>	<b>\$ (3,563)</b>	<b>\$ 64,816</b>
Fund Balances, Beginning	\$ -	\$ 410,937	\$ 307,248	\$ 80,421	\$ -
Prior Period Adjustments	90,341	-	7	-	-
<b>Fund Balances, Ending</b>	<b>\$ 490,816</b>	<b>\$ 460,981</b>	<b>\$ 320,658</b>	<b>\$ 76,859</b>	<b>\$ 64,816</b>

<u>BOCC Policy</u> <u>Group</u> 128	<u>Conservation</u> <u>Futures Tax</u> 129	<u>Community</u> <u>Service</u> 130	<u>Kitsap County</u> <u>Stadium</u> 132	<u>Kitsap County</u> <u>Fair</u> 133	<u>Inmate</u> <u>Welfare Fund</u> 135	<u>SIU Revenue</u> 136	<u>Kitsap</u> <u>S.A.I.V.S.</u> 139
\$ -	\$ 1,427,430	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	669,959	-	-	-	-
-	3,713	-	-	-	-	-	-
-	-	-	-	-	-	-	-
3,500	366	-	-	-	-	-	40,497
40	-	137,683	-	-	-	-	5,514
-	-	20,376	-	-	-	17,734	-
-	9,788	-	-	1,491	-	13,307	-
-	4,746	-	-	159,236	231,935	-	300
<u>\$ 3,540</u>	<u>\$ 1,446,043</u>	<u>\$ 158,059</u>	<u>\$ 669,959</u>	<u>\$ 160,726</u>	<u>\$ 231,935</u>	<u>\$ 31,041</u>	<u>\$ 46,310</u>
\$ 6,363	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,872
-	-	-	-	-	-	-	-
-	-	-	-	-	134,688	71,994	-
-	9,864	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	162,559	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	509,842	121,771	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	59,001	-
<u>\$ 6,363</u>	<u>\$ 9,864</u>	<u>\$ 162,559</u>	<u>\$ 509,842</u>	<u>\$ 121,771</u>	<u>\$ 134,688</u>	<u>\$ 130,995</u>	<u>\$ 43,872</u>
\$ (2,823)	\$ 1,436,179	\$ (4,500)	\$ 160,117	\$ 38,955	\$ 97,248	\$ (99,955)	\$ 2,439
\$ 8,501	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	(1,214,261)	(926)	(19,826)	(90,000)	-	-	-
<u>\$ 8,501</u>	<u>\$ (1,214,261)</u>	<u>\$ (926)</u>	<u>\$ (19,826)</u>	<u>\$ (90,000)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 5,678	\$ 221,918	\$ (5,426)	\$ 140,291	\$ (51,045)	\$ 97,248	\$ (99,955)	\$ 2,439
\$ 7,119	\$ 1,940,643	\$ 133,481	\$ 707,785	\$ 146,148	\$ 359,669	\$ 624,381	\$ 37,461
-	20	-	-	-	-	-	-
<u>\$ 12,796</u>	<u>\$ 2,162,581</u>	<u>\$ 128,055</u>	<u>\$ 848,076</u>	<u>\$ 95,103</u>	<u>\$ 456,917</u>	<u>\$ 524,427</u>	<u>\$ 39,900</u>

# KITSAP COUNTY, WASHINGTON

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2019

Special Revenue Funds

	<u>Antiprofitteering</u> <u>Revolving</u> 141	<u>Family Court</u> <u>Services</u> 142	<u>Trial Court</u> <u>Improvement</u> 143	<u>Pooling Fees</u> 145	<u>GMA Park</u> <u>Impact Fees</u> 146
<b>Revenues</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Retail Sales & Use Taxes	-	-	-	-	-
Other Taxes	-	-	-	-	-
Licenses & Permits	-	17,671	-	-	-
Intergovernmental Service	-	-	91,226	-	-
Charges for Services	-	-	-	-	306,512
Fines & Forfeits	1,818	-	-	-	-
Investment Earnings	-	-	-	536,004	-
Miscellaneous Revenues	-	-	-	-	-
<b>Total Revenues</b>	<u>\$ 1,818</u>	<u>\$ 17,671</u>	<u>\$ 91,226</u>	<u>\$ 536,004</u>	<u>\$ 306,512</u>
<b>Expenditures</b>					
<b>Current</b>					
General Government	\$ -	\$ -	\$ -	\$ 1,063,740	\$ -
Judicial Services	-	218	-	-	-
Public Safety	-	-	-	-	-
Physical Environment	-	-	-	-	1,745
Transportation	-	-	-	-	-
Health & Human Services	-	-	-	-	-
Economic Environment	-	-	-	-	-
Culture & Recreation	-	-	-	-	-
<b>Debt Service</b>					
Principal	-	-	-	-	-
Interest & Other Charges	-	-	-	-	-
<b>Capital Outlay</b>					
Total Expenditures	<u>\$ -</u>	<u>\$ 218</u>	<u>\$ -</u>	<u>\$ 1,063,740</u>	<u>\$ 1,745</u>
Excess (Deficiency) of					
Revenues over Expenditures	<u>\$ 1,818</u>	<u>\$ 17,453</u>	<u>\$ 91,226</u>	<u>\$ (527,735)</u>	<u>\$ 304,767</u>
<b>Other Financing Sources (Uses)</b>					
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	-	(18,000)	(93,000)	-	(183,953)
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ (18,000)</u>	<u>\$ (93,000)</u>	<u>\$ -</u>	<u>\$ (183,953)</u>
<b>Net Change in Fund Balance</b>	<u>\$ 1,818</u>	<u>\$ (548)</u>	<u>\$ (1,774)</u>	<u>\$ (527,735)</u>	<u>\$ 120,813</u>
Fund Balances, Beginning	\$ 20,123	\$ 57,840	\$ 152,111	\$ 1,178,812	\$ 376,746
Prior Period Adjustments	-	-	-	-	-
<b>Fund Balances, Ending</b>	<u>\$ 21,942</u>	<u>\$ 57,293</u>	<u>\$ 150,337</u>	<u>\$ 651,076</u>	<u>\$ 497,559</u>

<u>Parks Facilities Maintenance</u> 150	<u>USDOJ BJA JAG Grants</u> 152	<u>Pt.No Pt Light House Society</u> 155	<u>Crime Prevention</u> 159	<u>Regional Septic Loan Program</u> 161	<u>Recovery Center</u> 162	<u>Dispute Resolution Center</u> 163	<u>CDBG Entitlement Fund</u> 164
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	2,719	-	-	-	-
-	37,212	-	-	-	71,341	-	812,937
39,857	-	-	-	-	324,329	39,735	-
39	-	-	10,683	-	-	-	-
2,731	-	183	1,893	-	17,036	-	232
218,435	-	21,421	26,679	-	-	-	62,529
<u>\$ 261,061</u>	<u>\$ 37,212</u>	<u>\$ 21,603</u>	<u>\$ 41,973</u>	<u>\$ -</u>	<u>\$ 412,705</u>	<u>\$ 39,735</u>	<u>\$ 875,698</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	35,860	-
-	37,212	-	26,993	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	2,533,606	-	-
-	-	-	-	-	-	-	928,193
206,906	-	7,664	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
6,000	-	-	13,625	-	-	-	-
<u>\$ 212,906</u>	<u>\$ 37,212</u>	<u>\$ 7,664</u>	<u>\$ 40,618</u>	<u>\$ -</u>	<u>\$ 2,533,606</u>	<u>\$ 35,860</u>	<u>\$ 928,193</u>
<u>\$ 48,156</u>	<u>\$ -</u>	<u>\$ 13,939</u>	<u>\$ 1,355</u>	<u>\$ -</u>	<u>\$ (2,120,901)</u>	<u>\$ 3,875</u>	<u>\$ (52,496)</u>
\$ 10,371	\$ -	\$ -	\$ -	\$ -	\$ 1,814,724	\$ -	\$ 27,654
(40,000)	-	-	-	(97)	(5,201)	-	-
<u>\$ (29,629)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (97)</u>	<u>\$ 1,809,523</u>	<u>\$ -</u>	<u>\$ 27,654</u>
<u>\$ 18,526</u>	<u>\$ -</u>	<u>\$ 13,939</u>	<u>\$ 1,355</u>	<u>\$ (97)</u>	<u>\$ (311,377)</u>	<u>\$ 3,875</u>	<u>\$ (24,842)</u>
\$ 503,742	\$ -	\$ 22,354	\$ 131,495	\$ 97	\$ 1,144,401	\$ 9,669	\$ 27,293
-	-	-	-	-	-	-	-
<u>\$ 522,268</u>	<u>\$ -</u>	<u>\$ 36,293</u>	<u>\$ 132,850</u>	<u>\$ -</u>	<u>\$ 833,024</u>	<u>\$ 13,544</u>	<u>\$ 2,451</u>

# KITSAP COUNTY, WASHINGTON

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2019

Special Revenue Funds

	<u>HOME</u> <u>Entitlement</u> 166	<u>KNAT Kitsap</u> <u>Abatement</u> <u>Team</u> 167	<u>DCD</u> <u>Community</u> <u>Development</u> 168	<u>Long Lake</u> <u>Management</u> <u>Dist #3</u> 169	<u>Jail &amp; Juvenile</u> <u>Sales Tax</u> 171
<b>Revenues</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Retail Sales & Use Taxes	-	-	-	-	5,422,327
Other Taxes	-	-	-	-	-
Licenses & Permits	-	-	4,870,469	-	-
Intergovernmental Service	781,899	-	607,573	-	-
Charges for Services	-	55,476	1,621,139	-	-
Fines & Forfeits	-	-	-	-	-
Investment Earnings	12,497	-	-	1,980	-
Miscellaneous Revenues	<u>296,108</u>	<u>941</u>	<u>448,241</u>	<u>97,755</u>	<u>-</u>
Total Revenues	<u>\$ 1,090,504</u>	<u>\$ 56,417</u>	<u>\$ 7,547,422</u>	<u>\$ 99,735</u>	<u>\$ 5,422,327</u>
<b>Expenditures</b>					
Current					
General Government	\$ -	\$ -	\$ -	\$ -	\$ -
Judicial Services	-	-	-	-	-
Public Safety	-	-	-	-	31,634
Physical Environment	-	21,329	595,934	230,849	-
Transportation	-	-	-	-	-
Health & Human Services	-	-	-	-	-
Economic Environment	876,805	-	6,929,243	-	-
Culture & Recreation	-	-	-	-	-
Debt Service					
Principal	-	-	-	-	-
Interest & Other Charges	-	-	-	-	-
Capital Outlay					
Total Expenditures	<u>\$ 876,805</u>	<u>\$ 21,329</u>	<u>\$ 7,525,177</u>	<u>\$ 230,849</u>	<u>\$ 31,634</u>
Excess (Deficiency) of					
Revenues over Expenditures	<u>\$ 213,699</u>	<u>\$ 35,088</u>	<u>\$ 22,245</u>	<u>\$ (131,114)</u>	<u>\$ 5,390,694</u>
<b>Other Financing Sources (Uses)</b>					
Transfers In	\$ 8,907	\$ -	\$ 60,000	\$ 30,000	\$ -
Transfers Out	<u>-</u>	<u>-</u>	<u>(144,857)</u>	<u>-</u>	<u>(5,890,213)</u>
Total Other Financing Sources (Uses)	<u>\$ 8,907</u>	<u>\$ -</u>	<u>\$ (84,857)</u>	<u>\$ 30,000</u>	<u>\$ (5,890,213)</u>
Net Change in Fund Balance	<u>\$ 222,606</u>	<u>\$ 35,088</u>	<u>\$ (62,612)</u>	<u>\$ (101,114)</u>	<u>\$ (499,519)</u>
Fund Balances, Beginning	\$ 415,653	\$ 126,846	\$ 5,781,342	\$ 115,369	\$ 3,603,460
Prior Period Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances, Ending	<u>\$ 638,259</u>	<u>\$ 161,934</u>	<u>\$ 5,718,730</u>	<u>\$ 14,255</u>	<u>\$ 3,103,940</u>

<u>Service Area 1</u>	<u>Service Area 2</u>	<u>Service Area 3</u>	<u>Service Area 4</u>	<u>Regional</u> <u>Service Area</u>			<u>Developmental</u>
<u>Rd Impact Fee</u>	<u>Rd Impact Fee</u>	<u>Rd Impact Fee</u>	<u>Rd Impact Fee</u>	<u>Roads</u>	<u>PEG Fund</u>	<u>Mental Health</u>	<u>Disabilities</u>
173	174	175	176	177	179	181	182
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 704,656	\$ 250,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	3,558,243
148,061	150,384	19,950	60,012	39,662	-	-	-
-	-	-	-	-	-	-	-
1,337	3,464	228	2,606	2,539	-	18,942	-
-	-	-	-	-	87,731	-	-
<u>\$ 149,397</u>	<u>\$ 153,848</u>	<u>\$ 20,179</u>	<u>\$ 62,618</u>	<u>\$ 42,202</u>	<u>\$ 87,731</u>	<u>\$ 723,598</u>	<u>\$ 3,808,243</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	112,666	3,823,381
-	-	-	-	-	35,686	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35,686</u>	<u>\$ 112,666</u>	<u>\$ 3,823,381</u>
<u>\$ 149,397</u>	<u>\$ 153,848</u>	<u>\$ 20,179</u>	<u>\$ 62,618</u>	<u>\$ 42,202</u>	<u>\$ 52,046</u>	<u>\$ 610,932</u>	<u>\$ (15,138)</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,172
(867,884)	(902,055)	(135,165)	(445,729)	(468,500)	-	(386,010)	(10,010)
<u>\$ (867,884)</u>	<u>\$ (902,055)</u>	<u>\$ (135,165)</u>	<u>\$ (445,729)</u>	<u>\$ (468,500)</u>	<u>\$ -</u>	<u>\$ (386,010)</u>	<u>\$ 21,162</u>
<u>\$ (718,487)</u>	<u>\$ (748,207)</u>	<u>\$ (114,986)</u>	<u>\$ (383,111)</u>	<u>\$ (426,298)</u>	<u>\$ 52,046</u>	<u>\$ 224,922</u>	<u>\$ 6,024</u>
\$ 867,824	\$ 901,900	\$ 135,155	\$ 445,609	\$ 468,376	\$ 85,191	\$ 1,358,369	\$ 1,198,954
-	-	-	-	-	-	-	-
<u>\$ 149,337</u>	<u>\$ 153,693</u>	<u>\$ 20,169</u>	<u>\$ 62,498</u>	<u>\$ 42,078</u>	<u>\$ 137,236</u>	<u>\$ 1,583,291</u>	<u>\$ 1,204,978</u>

# KITSAP COUNTY, WASHINGTON

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2019

Special Revenue Funds

	<u>Substance</u> <u>Abuse</u> <u>Treatment</u> 183	<u>Youth</u> <u>Services /</u> <u>Juvenile</u> <u>Services</u> 185	<u>Mental Health</u> <u>Non-Medicaid</u> 188	<u>Commute Trip</u> <u>Reduction</u> 189	<u>Area Agency</u> <u>on Aging</u> 190
<b>Revenues</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Retail Sales & Use Taxes	-	-	-	-	-
Other Taxes	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Intergovernmental Service	300,017	-	9,770,617	-	4,324,825
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Investment Earnings	-	-	14,730	-	-
Miscellaneous Revenues	28,061	3,568	0	80,516	(46)
<b>Total Revenues</b>	<b>\$ 328,078</b>	<b>\$ 3,568</b>	<b>\$ 9,785,347</b>	<b>\$ 80,516</b>	<b>\$ 4,324,779</b>
<b>Expenditures</b>					
<b>Current</b>					
General Government	\$ -	\$ -	\$ -	\$ -	\$ -
Judicial Services	-	-	-	-	-
Public Safety	-	8,265	-	-	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	66,787	-
Health & Human Services	341,586	-	9,893,773	-	4,446,990
Economic Environment	-	-	-	-	-
Culture & Recreation	-	-	-	-	-
Debt Service	-	0	-	-	-
Principal	-	-	-	-	-
Interest & Other Charges	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 341,586</b>	<b>\$ 8,265</b>	<b>\$ 9,893,773</b>	<b>\$ 66,787</b>	<b>\$ 4,446,990</b>
Excess (Deficiency) of					
Revenues over Expenditures	\$ (13,508)	\$ (4,697)	\$ (108,426)	\$ 13,729	\$ (122,211)
<b>Other Financing Sources (Uses)</b>					
Transfers In	\$ 73,969	\$ -	\$ 42,476	\$ -	\$ 252,727
Transfers Out	(37,289)	-	(349,771)	-	(102,129)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 36,680</b>	<b>\$ -</b>	<b>\$ (307,295)</b>	<b>\$ -</b>	<b>\$ 150,598</b>
<b>Net Change in Fund Balance</b>	<b>\$ 23,172</b>	<b>\$ (4,697)</b>	<b>\$ (415,721)</b>	<b>\$ 13,729</b>	<b>\$ 28,387</b>
Fund Balances, Beginning	\$ 95,746	\$ 54,416	\$ 3,879,603	\$ 159,513	\$ 1,008,302
Prior Period Adjustments	-	-	-	-	-
<b>Fund Balances, Ending</b>	<b>\$ 118,918</b>	<b>\$ 49,719</b>	<b>\$ 3,463,882</b>	<b>\$ 173,242</b>	<b>\$ 1,036,688</b>



					Capital Project Funds	
<u>WIOA</u>	<u>Employment &amp;</u>	<u>Kitsap</u>		<u>Total Special</u>	<u>Bethel</u>	<u>KC LTGO</u>
<u>191</u>	<u>Training(Non-</u>	<u>Regional</u>	<u>ARRA EECBG</u>	<u>Revenue Funds</u>	<u>Corridor Dev</u>	<u>2010 Bond</u>
	<u>WIA)</u>	<u>Council</u>	<u>195</u>		<u>Project</u>	<u>Projects Fd</u>
	<u>192</u>	<u>193</u>			<u>333</u>	<u>335</u>
\$ -	\$ -	\$ -	\$ -	\$ 2,879,502	\$ -	\$ -
-	-	-	-	16,934,969	-	-
-	-	-	-	2,555,293	-	-
-	-	-	-	4,890,859	-	-
3,078,731	728	-	-	25,095,325	-	-
-	-	-	-	6,780,085	-	-
-	-	-	-	241,641	-	-
-	-	-	-	684,808	-	-
-	-	-	-	1,896,077	-	-
<u>\$ 3,078,731</u>	<u>\$ 728</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 61,958,558</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ -	\$ -	\$ -	\$ 4,518,605	\$ -	\$ -
-	-	-	-	127,796	-	-
-	-	-	-	8,513,526	-	-
-	-	-	-	1,200,752	-	-
-	-	-	-	66,787	-	-
3,098,151	6,753	-	-	28,010,820	-	-
-	-	-	-	8,769,927	-	-
-	-	-	-	846,183	-	-
-	-	-	-	15,978	-	-
-	-	-	-	3,722	-	-
-	-	-	-	296,705	-	-
<u>\$ 3,098,151</u>	<u>\$ 6,753</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 52,370,803</u>	<u>\$ -</u>	<u>\$ -</u>
\$ (19,420)	\$ (6,025)	\$ -	\$ -	\$ 9,587,755	\$ -	\$ -
\$ 19,420	\$ -	\$ -	\$ -	\$ 2,481,548	\$ -	\$ -
-	-	(29,422)	(8,658)	(12,892,238)	-	-
<u>\$ 19,420</u>	<u>\$ -</u>	<u>\$ (29,422)</u>	<u>\$ (8,658)</u>	<u>\$ (10,410,689)</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ -</u>	<u>\$ (6,025)</u>	<u>\$ (29,422)</u>	<u>\$ (8,658)</u>	<u>\$ (822,934)</u>	<u>\$ -</u>	<u>\$ -</u>
\$ -	\$ 89,626	\$ 29,422	\$ 8,658	\$ 42,925,533	\$ 63,558	\$ 1,763
-	-	-	-	90,369	-	-
<u>\$ -</u>	<u>\$ 83,601</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 42,192,968</u>	<u>\$ 63,558</u>	<u>\$ 1,763</u>

# KITSAP COUNTY, WASHINGTON

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2019

Capital Project Funds

	<u>Poplars</u> <u>Capital Project</u> <u>Fund</u> 336	<u>Courthouse</u> <u>Project Fund</u> 339	<u>Silverdale</u> <u>Projects</u> <u>Fd(12/08)</u> 363	<u>Parks Capital</u> <u>Improvement</u> 382	<u>Jail</u> <u>Construction</u> 383
<b>Revenues</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Retail Sales & Use Taxes	-	-	-	-	-
Other Taxes	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Intergovernmental Service	-	-	-	23,829	-
Charges for Services	-	-	-	33,375	-
Fines & Forfeits	-	-	-	-	-
Investment Earnings	-	-	-	36,550	-
Miscellaneous Revenues	346,885	-	-	95,924	-
<b>Total Revenues</b>	<b>\$ 346,885</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 189,678</b>	<b>\$ -</b>
<b>Expenditures</b>					
<b>Current</b>					
General Government	\$ -	\$ -	\$ -	\$ -	\$ -
Judicial Services	-	-	-	-	-
Public Safety	-	-	-	-	-
Physical Environment	185,239	754,635	-	-	-
Transportation	-	-	-	-	-
Health & Human Services	-	-	-	-	-
Economic Environment	-	-	-	-	-
Culture & Recreation	-	-	-	301,802	-
<b>Debt Service</b>					
Principal	-	-	-	89,677	-
Interest & Other Charges	-	-	-	10,323	-
Capital Outlay	-	15,217	-	672,607	-
<b>Total Expenditures</b>	<b>\$ 185,239</b>	<b>\$ 769,853</b>	<b>\$ -</b>	<b>\$ 1,074,409</b>	<b>\$ -</b>
<b>Excess (Deficiency) of</b>					
Revenues over Expenditures	\$ 161,646	\$ (769,853)	\$ -	\$ (884,731)	\$ -
<b>Other Financing Sources (Uses)</b>					
Transfers In	\$ 11,369	\$ 3,575,036	\$ -	\$ 467,340	\$ -
Transfers Out	(660,757)	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (649,388)</b>	<b>\$ 3,575,036</b>	<b>\$ -</b>	<b>\$ 467,340</b>	<b>\$ -</b>
<b>Net Change in Fund Balance</b>	<b>\$ (487,742)</b>	<b>\$ 2,805,184</b>	<b>\$ -</b>	<b>\$ (417,391)</b>	<b>\$ -</b>
Fund Balances, Beginning	\$ 530,197	\$ 7,870	\$ 91,927	\$ 1,518,180	\$ 2,835
Prior Period Adjustments	-	-	-	-	-
<b>Fund Balances, Ending</b>	<b>\$ 42,455</b>	<b>\$ 2,813,054</b>	<b>\$ 91,927</b>	<b>\$ 1,100,789</b>	<b>\$ 2,835</b>

				Debt Service Funds		
<u>KC Capital Project 2001 Fund 384</u>	<u>KC Admin Bldg Project 387</u>	<u>2006 LTGO Bond Projects 392</u>	<u>Total Capital Project Funds</u>	<u>KC LTGO 2010 Bonds 235</u>	<u>KC LTGO 2011 Refunding Bonds 236</u>	<u>KC LTGO 2015 Refunding Bonds 238</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	23,829	-	840,281	462,602
-	-	-	33,375	-	-	-
-	-	-	-	-	-	-
5,495	4,201	-	46,246	-	-	-
-	-	-	442,809	-	109,200	-
<u>\$ 5,495</u>	<u>\$ 4,201</u>	<u>\$ -</u>	<u>\$ 546,259</u>	<u>\$ -</u>	<u>\$ 949,481</u>	<u>\$ 462,602</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	939,874	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	301,802	-	-	-
-	-	-	89,677	190,000	1,550,000	2,000,000
-	-	-	10,323	98,533	392,170	686,400
-	-	-	687,824	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,029,500</u>	<u>\$ 288,533</u>	<u>\$ 1,942,170</u>	<u>\$ 2,686,400</u>
<u>\$ 5,495</u>	<u>\$ 4,201</u>	<u>\$ -</u>	<u>\$ (1,483,241)</u>	<u>\$ (288,533)</u>	<u>\$ (992,688)</u>	<u>\$ (2,223,798)</u>
\$ -	\$ -	\$ -	\$ 4,053,746	\$ 288,533	\$ 994,519	\$ 2,223,798
-	-	(2,711)	(663,468)	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,711)</u>	<u>\$ 3,390,277</u>	<u>\$ 288,533</u>	<u>\$ 994,519</u>	<u>\$ 2,223,798</u>
<u>\$ 5,495</u>	<u>\$ 4,201</u>	<u>\$ (2,711)</u>	<u>\$ 1,907,036</u>	<u>\$ -</u>	<u>\$ 1,831</u>	<u>\$ (0)</u>
\$ 221,115	\$ 362,824	\$ 2,711	\$ 2,802,979	\$ 145,888	\$ 106,047	\$ 4
-	-	-	-	-	-	-
<u>\$ 226,610</u>	<u>\$ 367,025</u>	<u>\$ 0</u>	<u>\$ 4,710,015</u>	<u>\$ 145,888</u>	<u>\$ 107,878</u>	<u>\$ 4</u>

# KITSAP COUNTY, WASHINGTON

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2019

	Debt Service Funds				
	<u>LTGO Bond Fund '99B</u>	<u>LTGO Bond Fund 2002A- PFD</u>	<u>Road Improvement Guaranty</u>	<u>Total Debt Service Funds</u>	<u>Total Nonmajor Governmental Funds</u>
	282	286	290		
<b>Revenues</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ 2,879,502
Retail Sales & Use Taxes	-	-	-	-	16,934,969
Other Taxes	-	-	-	-	2,555,293
Licenses & Permits	-	-	-	-	4,890,859
Intergovernmental Service	-	195,321	-	1,498,204	26,617,358
Charges for Services	-	-	-	-	6,813,460
Fines & Forfeits	-	-	-	-	241,641
Investment Earnings	-	8,649	-	8,649	739,703
Miscellaneous Revenues	-	-	-	109,200	2,448,086
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 203,969</b>	<b>\$ -</b>	<b>\$ 1,616,053</b>	<b>\$ 64,120,870</b>
<b>Expenditures</b>					
<b>Current</b>					
General Government	\$ -	\$ -	\$ -	\$ -	\$ 4,518,605
Judicial Services	-	-	-	-	127,796
Public Safety	-	-	-	-	8,513,526
Physical Environment	-	-	-	-	2,140,626
Transportation	-	-	-	-	66,787
Health & Human Services	-	-	-	-	28,010,820
Economic Environment	-	-	-	-	8,769,927
Culture & Recreation	-	-	-	-	1,147,985
<b>Debt Service</b>					
Principal	105,000	635,000	-	4,480,000	4,585,655
Interest & Other Charges	-	203,589	-	1,380,691	1,394,737
<b>Capital Outlay</b>					
	-	-	-	-	984,529
<b>Total Expenditures</b>	<b>\$ 105,000</b>	<b>\$ 838,589</b>	<b>\$ -</b>	<b>\$ 5,860,691</b>	<b>\$ 60,260,994</b>
<b>Excess (Deficiency) of</b>					
Revenues over Expenditures	\$ (105,000)	\$ (634,620)	\$ -	\$ (4,244,638)	\$ 3,859,876
<b>Other Financing Sources (Uses)</b>					
Transfers In	\$ -	\$ -	\$ -	\$ 3,506,849	\$ 10,042,143
Transfers Out	-	-	(2,737)	(2,737)	(13,558,443)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,737)</b>	<b>\$ 3,504,112</b>	<b>\$ (3,516,300)</b>
<b>Net Change in Fund Balance</b>	<b>\$ (105,000)</b>	<b>\$ (634,620)</b>	<b>\$ (2,737)</b>	<b>\$ (740,526)</b>	<b>\$ 343,576</b>
Fund Balances, Beginning	\$ 105,000	\$ 5,866,355	\$ 2,737	\$ 6,226,031	\$ 51,954,544
Prior Period Adjustments	-	-	-	-	90,369
<b>Fund Balances, Ending</b>	<b>\$ -</b>	<b>\$ 5,231,735</b>	<b>\$ -</b>	<b>\$ 5,485,506</b>	<b>\$ 52,388,489</b>

# KITSAP COUNTY, WASHINGTON

103 Enhanced 911 Excise Tax Fund

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Property Taxes	-	-	-	-
Retail Sales & Use Taxes	5,618,795	5,618,795	5,422,329	(196,466)
Other Taxes	<u>2,666,550</u>	<u>2,666,550</u>	<u>2,550,257</u>	<u>(116,293)</u>
Total Revenues	<u>8,285,345</u>	<u>8,285,345</u>	<u>7,972,586</u>	<u>(312,759)</u>
<b>Expenditures</b>				
Current				
Public Safety	<u>8,285,345</u>	<u>8,285,345</u>	<u>7,972,586</u>	<u>312,759</u>
Total Expenditures	<u>8,285,345</u>	<u>8,285,345</u>	<u>7,972,586</u>	<u>312,759</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances, Beginning	-	-	-	-
Prior Period Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances, Ending	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

# KITSAP COUNTY, WASHINGTON

104 Emergency Management

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Intergovernmental Service	429,599	-	-	-
Total Revenues	<u>429,599</u>	<u>-</u>	<u>0</u>	<u>0</u>
Expenditures				
Current				
Public Safety	705,253	-	-	-
Total Expenditures	<u>705,253</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(275,654)</u>	<u>-</u>	<u>0</u>	<u>0</u>
Other Financing Sources (Uses)				
Transfers In	275,654	-	45,193	45,193
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Amount Remitted to Refunding Escrow Agent	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>275,654</u>	<u>-</u>	<u>45,193</u>	<u>45,193</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>45,193</u>	<u>45,193</u>
Fund Balances, Beginning	(45,193)	(45,193)	(45,193)	-
Prior Period Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances, Ending	<u>(45,193)</u>	<u>(45,193)</u>	<u>0</u>	<u>45,193</u>

# KITSAP COUNTY, WASHINGTON

105 Law Library

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Charges for Services	86,000	86,000	86,607	607
Miscellaneous Revenues	400	400	266	(134)
Total Revenues	<u>86,400</u>	<u>86,400</u>	<u>86,873</u>	<u>473</u>
Expenditures				
Current				
Judicial Services	86,460	86,460	91,718	(5,258)
Total Expenditures	<u>86,460</u>	<u>86,460</u>	<u>91,718</u>	<u>(5,258)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(60)</u>	<u>(60)</u>	<u>(4,846)</u>	<u>(4,786)</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	(1,000)	(1,000)	-	1,000
Total Other Financing Sources (Uses)	<u>(1,000)</u>	<u>(1,000)</u>	<u>-</u>	<u>1,000</u>
Net Change in Fund Balance	<u>(1,060)</u>	<u>(1,060)</u>	<u>(4,846)</u>	<u>(3,786)</u>
Fund Balances, Beginning	134,624	134,624	134,624	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>133,564</u>	<u>133,564</u>	<u>129,778</u>	<u>(3,786)</u>

# KITSAP COUNTY, WASHINGTON

107 MH/SA/TC Sales Tax Fund

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Retail Sales & Use Taxes	4,500,000	4,500,000	5,419,852	919,852
Investment Earnings	-	-	15,782	15,782
Miscellaneous Revenues	-	100,000	100,000	-
<b>Total Revenues</b>	<u>4,500,000</u>	<u>4,600,000</u>	<u>5,535,634</u>	<u>935,634</u>
<b>Expenditures</b>				
<b>Current</b>				
Health & Human Services	3,732,267	3,750,815	2,990,290	760,525
<b>Total Expenditures</b>	<u>3,732,267</u>	<u>3,750,815</u>	<u>2,990,290</u>	<u>760,525</u>
Excess (Deficiency) of Revenues over Expenditures	<u>767,733</u>	<u>849,185</u>	<u>2,545,345</u>	<u>1,696,160</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	7,798	7,798	7,798	-
Transfers Out	(1,525,531)	(1,632,265)	(1,356,930)	275,335
Amount Remitted to Refunding Escrow Agent	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>(1,517,733)</u>	<u>(1,624,467)</u>	<u>(1,349,132)</u>	<u>275,335</u>
<b>Net Change in Fund Balance</b>	<u>(750,000)</u>	<u>(775,282)</u>	<u>1,196,212</u>	<u>1,971,494</u>
Fund Balances, Beginning	8,524,904	8,524,904	8,524,904	-
Prior Period Adjustments	-	-	-	-
<b>Fund Balances, Ending</b>	<u>7,774,904</u>	<u>7,749,622</u>	<u>9,721,116</u>	<u>1,971,494</u>



# KITSAP COUNTY, WASHINGTON

109 Housing & Homelessness Program

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Charges for Services	126,344	126,344	124,547	(1,797)
Miscellaneous Revenues	-	-	25,511	25,511
Total Revenues	<u>126,344</u>	<u>126,344</u>	<u>150,058</u>	<u>23,714</u>
Expenditures				
Current				
Health & Human Services	126,344	126,344	110,959	15,385
Total Expenditures	<u>126,344</u>	<u>126,344</u>	<u>110,959</u>	<u>15,385</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>-</u>	<u>39,100</u>	<u>39,100</u>
Other Financing Sources (Uses)				
Transfers Out	-	(2,346)	(2,346)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(2,346)</u>	<u>(2,346)</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>(2,346)</u>	<u>36,754</u>	<u>39,100</u>
Fund Balances, Beginning	100,872	100,872	100,872	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>100,872</u>	<u>98,526</u>	<u>137,625</u>	<u>39,100</u>

# KITSAP COUNTY, WASHINGTON

111 Election Reserve

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Charges for Services	279,870	279,870	268,114	(11,756)
Total Revenues	<u>279,870</u>	<u>279,870</u>	<u>268,114</u>	<u>(11,756)</u>
Expenditures				
Current				
General Government	73,339	73,339	119,218	(45,879)
Debt Service				
Principal	-	-	13,896	(13,896)
Interest & Other Charges	-	-	3,076	(3,076)
Capital Outlay	<u>242,500</u>	<u>242,500</u>	<u>218,079</u>	<u>24,421</u>
Total Expenditures	<u>315,839</u>	<u>315,839</u>	<u>354,270</u>	<u>(38,431)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(35,969)</u>	<u>(35,969)</u>	<u>(86,156)</u>	<u>(50,187)</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(35,969)</u>	<u>(35,969)</u>	<u>(86,156)</u>	<u>(50,187)</u>
Fund Balances, Beginning	273,088	273,088	273,088	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>237,119</u>	<u>237,119</u>	<u>186,932</u>	<u>(50,187)</u>

# KITSAP COUNTY, WASHINGTON

112 Auditor's Document Preservation

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Intergovernmental Service	107,716	107,716	91,630	(16,086)
Charges for Services	124,000	124,000	127,352	3,352
Total Revenues	<u>231,716</u>	<u>231,716</u>	<u>218,982</u>	<u>(12,734)</u>
<b>Expenditures</b>				
Current				
General Government	246,225	246,225	221,757	24,468
Debt Service				
Principal	2,500	2,500	2,082	418
Interest & Other Charges	-	-	645	(645)
Total Expenditures	<u>248,725</u>	<u>248,725</u>	<u>224,485</u>	<u>24,240</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(17,009)</u>	<u>(17,009)</u>	<u>(5,503)</u>	<u>11,506</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	(62,200)	(62,200)	(60,000)	2,200
Total Other Financing Sources (Uses)	<u>(62,200)</u>	<u>(62,200)</u>	<u>(60,000)</u>	<u>2,200</u>
Net Change in Fund Balance	<u>(79,209)</u>	<u>(79,209)</u>	<u>(65,503)</u>	<u>13,706</u>
Fund Balances, Beginning	273,033	273,033	273,033	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>193,824</u>	<u>193,824</u>	<u>207,530</u>	<u>13,706</u>

# KITSAP COUNTY, WASHINGTON

113 Housing Affordability

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Retail Sales & Use Taxes	-	-	501	501
Intergovernmental Service	1,306,531	1,599,531	1,311,092	(288,439)
Charges for Services	1,998,599	2,348,599	2,428,849	80,250
Total Revenues	<u>3,305,130</u>	<u>3,948,130</u>	<u>3,740,442</u>	<u>(207,688)</u>
<b>Expenditures</b>				
Current				
General Government	3,306,930	3,949,930	2,900,415	1,049,515
Total Expenditures	<u>3,306,930</u>	<u>3,949,930</u>	<u>2,900,415</u>	<u>1,049,515</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(1,800)</u>	<u>(1,800)</u>	<u>840,027</u>	<u>841,827</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	1,800	1,800	1,800	-
Transfers Out	-	(4,947)	(4,942)	5
Total Other Financing Sources (Uses)	<u>1,800</u>	<u>(3,147)</u>	<u>(3,142)</u>	<u>5</u>
Net Change in Fund Balance	<u>-</u>	<u>(4,947)</u>	<u>836,885</u>	<u>841,832</u>
Fund Balances, Beginning	3,205,119	3,205,119	3,205,119	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>3,205,119</u>	<u>3,200,172</u>	<u>4,042,004</u>	<u>841,832</u>

# KITSAP COUNTY, WASHINGTON

114 WestNET

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Intergovernmental Service	188,000	188,000	78,987	(109,013)
Fines & Forfeits	95,000	95,000	130,315	35,315
Investment Earnings	2,000	2,000	2,384	384
Total Revenues	<u>285,000</u>	<u>285,000</u>	<u>211,687</u>	<u>(73,313)</u>
<b>Expenditures</b>				
Current				
Public Safety	401,206	401,206	196,806	204,400
Total Expenditures	<u>401,206</u>	<u>401,206</u>	<u>196,806</u>	<u>204,400</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(116,206)</u>	<u>(116,206)</u>	<u>14,881</u>	<u>131,087</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	75,000	75,000	-	(75,000)
Transfers Out	(79,000)	(80,500)	(23,500)	57,000
Total Other Financing Sources (Uses)	<u>(4,000)</u>	<u>(5,500)</u>	<u>(23,500)</u>	<u>(18,000)</u>
Net Change in Fund Balance	<u>(120,206)</u>	<u>(121,706)</u>	<u>(8,619)</u>	<u>113,087</u>
Fund Balances, Beginning	186,335	186,335	186,335	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>66,129</u>	<u>64,629</u>	<u>177,716</u>	<u>113,087</u>

# KITSAP COUNTY, WASHINGTON

117 Boating Safety Program

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Intergovernmental Service	68,190	68,190	63,162	(5,028)
Investment Earnings	1,800	(1,800)	3,546	5,346
Total Revenues	<u>69,990</u>	<u>66,390</u>	<u>66,708</u>	<u>318</u>
<b>Expenditures</b>				
Current				
Public Safety	106,778	106,778	33,348	73,430
Capital Outlay	30,000	30,000	-	30,000
Total Expenditures	<u>136,778</u>	<u>136,778</u>	<u>33,348</u>	<u>103,430</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(66,788)</u>	<u>(70,388)</u>	<u>33,360</u>	<u>103,748</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>(66,788)</u>	<u>(70,388)</u>	<u>33,360</u>	<u>103,748</u>
Fund Balances, Beginning	184,718	184,718	184,718	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>117,930</u>	<u>114,330</u>	<u>218,078</u>	<u>103,748</u>

# KITSAP COUNTY, WASHINGTON

120 Noxious Weed Control

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Intergovernmental Service	-	-	49,762	49,762
Charges for Services	270,000	270,000	245,626	(24,374)
Investment Earnings	1,500	1,500	1,290	(210)
Total Revenues	<u>271,500</u>	<u>271,500</u>	<u>296,678</u>	<u>25,178</u>
<b>Expenditures</b>				
Current				
Physical Environment	<u>339,492</u>	<u>339,492</u>	<u>341,031</u>	<u>(1,539)</u>
Total Expenditures	<u>339,492</u>	<u>339,492</u>	<u>341,031</u>	<u>(1,539)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(67,992)</u>	<u>(67,992)</u>	<u>(44,354)</u>	<u>23,638</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>(67,992)</u>	<u>(67,992)</u>	<u>(44,354)</u>	<u>23,638</u>
Fund Balances, Beginning	344,452	344,452	344,452	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>276,460</u>	<u>276,460</u>	<u>300,098</u>	<u>23,638</u>

# KITSAP COUNTY, WASHINGTON

121 Treasurer's M&O

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Charges for Services	123,000	123,000	89,035	(33,965)
Investment Earnings	3,500	3,500	13,863	10,363
Miscellaneous Revenues	1,500	1,500	490	(1,010)
<b>Total Revenues</b>	<u>128,000</u>	<u>128,000</u>	<u>103,388</u>	<u>(24,612)</u>
<b>Expenditures</b>				
<b>Current</b>				
General Government	144,499	144,499	127,331	17,168
<b>Total Expenditures</b>	<u>144,499</u>	<u>144,499</u>	<u>127,331</u>	<u>17,168</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(16,499)</u>	<u>(16,499)</u>	<u>(23,943)</u>	<u>(7,444)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>(16,499)</u>	<u>(16,499)</u>	<u>(23,943)</u>	<u>(7,444)</u>
Fund Balances, Beginning	578,962	578,962	578,962	-
Prior Period Adjustments	-	-	-	-
<b>Fund Balances, Ending</b>	<u>562,463</u>	<u>562,463</u>	<u>555,019</u>	<u>(7,444)</u>



# KITSAP COUNTY, WASHINGTON

122 PA Victim/Witness

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Charges for Services	-	313,754	372,145	58,391
Fines & Forfeits	-	-	45,711	45,711
Total Revenues	<u>-</u>	<u>313,754</u>	<u>417,856</u>	<u>104,102</u>
<b>Expenditures</b>				
Current				
General Government	-	83,348	17,382	65,966
Total Expenditures	<u>-</u>	<u>83,348</u>	<u>17,382</u>	<u>65,966</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>230,406</u>	<u>400,474</u>	<u>170,068</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>230,406</u>	<u>400,474</u>	<u>170,068</u>
Fund Balances, Beginning	-	-	-	-
Prior Period Adjustments	-	-	90,341	(90,341)
Fund Balances, Ending	<u>-</u>	<u>230,406</u>	<u>490,816</u>	<u>79,727</u>

# KITSAP COUNTY, WASHINGTON

124 Veterans Relief

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Property Taxes	444,000	444,000	497,416	53,416
Other Taxes	-	-	1,323	1,323
Intergovernmental Service	-	-	128	128
Investment Earnings	2,000	2,000	2,404	404
Miscellaneous Revenues	-	-	1,656	1,656
Total Revenues	<u>446,000</u>	<u>446,000</u>	<u>502,926</u>	<u>56,926</u>
<b>Expenditures</b>				
Current				
Health & Human Services	<u>448,147</u>	<u>538,147</u>	<u>490,107</u>	<u>48,040</u>
Total Expenditures	<u>448,147</u>	<u>538,147</u>	<u>490,107</u>	<u>48,040</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(2,147)</u>	<u>(92,147)</u>	<u>12,820</u>	<u>104,967</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	2,147	2,147	2,147	-
Transfers Out	-	(1,564)	(1,564)	-
Total Other Financing Sources (Uses)	<u>2,147</u>	<u>583</u>	<u>583</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>(91,564)</u>	<u>13,403</u>	<u>104,967</u>
Fund Balances, Beginning	307,248	307,248	307,248	-
Prior Period Adjustments	-	-	7	(7)
Fund Balances, Ending	<u>307,248</u>	<u>215,684</u>	<u>320,658</u>	<u>104,959</u>

# KITSAP COUNTY, WASHINGTON

125 Expert Witness Fund

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Fines & Forfeits	20,000	20,000	14,964	(5,036)
Total Revenues	<u>20,000</u>	<u>20,000</u>	<u>14,964</u>	<u>(5,036)</u>
Expenditures				
Current				
General Government	108,000	108,000	18,527	89,473
Total Expenditures	<u>108,000</u>	<u>108,000</u>	<u>18,527</u>	<u>89,473</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(88,000)</u>	<u>(88,000)</u>	<u>(3,563)</u>	<u>84,437</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(88,000)</u>	<u>(88,000)</u>	<u>(3,563)</u>	<u>84,437</u>
Fund Balances, Beginning	80,421	80,421	80,421	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>(7,579)</u>	<u>(7,579)</u>	<u>76,859</u>	<u>84,437</u>

# KITSAP COUNTY, WASHINGTON

128 BOCC Policy Group

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Intergovernmental Service	-	21,000	3,500	(17,500)
Charges for Services	-	-	40	40
Total Revenues	<u>-</u>	<u>21,000</u>	<u>3,540</u>	<u>(17,460)</u>
<b>Expenditures</b>				
Current				
General Government	<u>3,000</u>	<u>24,000</u>	<u>6,363</u>	<u>17,637</u>
Total Expenditures	<u>3,000</u>	<u>24,000</u>	<u>6,363</u>	<u>17,637</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(3,000)</u>	<u>(3,000)</u>	<u>(2,823)</u>	<u>177</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	20,000	8,501	(11,499)
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>20,000</u>	<u>8,501</u>	<u>(11,499)</u>
Net Change in Fund Balance	<u>(3,000)</u>	<u>17,000</u>	<u>5,678</u>	<u>(11,322)</u>
Fund Balances, Beginning	7,119	7,119	7,119	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>4,119</u>	<u>24,119</u>	<u>12,796</u>	<u>(11,322)</u>

# KITSAP COUNTY, WASHINGTON

129 Conservation Futures Tax

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Property Taxes	1,424,121	1,426,221	1,427,430	1,209
Other Taxes	4,800	2,700	3,713	1,013
Intergovernmental Service	475	475	366	(109)
Investment Earnings	5,000	5,000	9,788	4,788
Miscellaneous Revenues	1,150	1,150	4,746	3,596
Total Revenues	<u>1,435,546</u>	<u>1,435,546</u>	<u>1,446,043</u>	<u>10,497</u>
<b>Expenditures</b>				
Current				
Physical Environment	<u>14,864</u>	<u>14,864</u>	<u>9,864</u>	<u>5,000</u>
Total Expenditures	<u>14,864</u>	<u>14,864</u>	<u>9,864</u>	<u>5,000</u>
Excess (Deficiency) of Revenues over Expenditures	<u>1,420,682</u>	<u>1,420,682</u>	<u>1,436,179</u>	<u>15,497</u>
<b>Other Financing Sources (Uses)</b>				
Transfers Out	<u>(1,294,261)</u>	<u>(1,294,261)</u>	<u>(1,214,261)</u>	<u>80,000</u>
Total Other Financing Sources (Uses)	<u>(1,294,261)</u>	<u>(1,294,261)</u>	<u>(1,214,261)</u>	<u>80,000</u>
Net Change in Fund Balance	<u>126,421</u>	<u>126,421</u>	<u>221,918</u>	<u>95,497</u>
Fund Balances, Beginning	1,940,643	1,940,643	1,940,643	-
Prior Period Adjustments	-	-	20	(20)
Fund Balances, Ending	<u>2,067,064</u>	<u>2,067,064</u>	<u>2,162,581</u>	<u>95,477</u>

# KITSAP COUNTY, WASHINGTON

130 Community Service

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Charges for Services	95,000	95,000	137,683	42,683
Fines & Forfeits	<u>30,000</u>	<u>30,000</u>	<u>20,376</u>	<u>(9,624)</u>
Total Revenues	<u>125,000</u>	<u>125,000</u>	<u>158,059</u>	<u>33,059</u>
<b>Expenditures</b>				
Current				
Health & Human Services	<u>175,831</u>	<u>175,831</u>	<u>162,559</u>	<u>13,272</u>
Total Expenditures	<u>175,831</u>	<u>175,831</u>	<u>162,559</u>	<u>13,272</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(50,831)</u>	<u>(50,831)</u>	<u>(4,500)</u>	<u>46,331</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	<u>(1,000)</u>	<u>(1,000)</u>	<u>(926)</u>	<u>74</u>
Total Other Financing Sources (Uses)	<u>(1,000)</u>	<u>(1,000)</u>	<u>(926)</u>	<u>74</u>
Net Change in Fund Balance	<u>(51,831)</u>	<u>(51,831)</u>	<u>(5,426)</u>	<u>46,405</u>
Fund Balances, Beginning	133,481	133,481	133,481	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>81,650</u>	<u>81,650</u>	<u>128,055</u>	<u>46,405</u>

# KITSAP COUNTY, WASHINGTON

132 Kitsap County Stadium

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Retail Sales & Use Taxes	550,000	550,000	669,959	119,959
Total Revenues	<u>550,000</u>	<u>550,000</u>	<u>669,959</u>	<u>119,959</u>
Expenditures				
Current				
Culture & Recreation	529,547	529,547	509,842	19,705
Total Expenditures	<u>529,547</u>	<u>529,547</u>	<u>509,842</u>	<u>19,705</u>
Excess (Deficiency) of Revenues over Expenditures	<u>20,453</u>	<u>20,453</u>	<u>160,117</u>	<u>139,664</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	(19,826)	(19,826)	(19,826)	0
Total Other Financing Sources (Uses)	<u>(19,826)</u>	<u>(19,826)</u>	<u>(19,826)</u>	<u>0</u>
Net Change in Fund Balance	<u>627</u>	<u>627</u>	<u>140,291</u>	<u>139,664</u>
Fund Balances, Beginning	707,785	707,785	707,785	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>708,412</u>	<u>708,412</u>	<u>848,076</u>	<u>139,664</u>

# KITSAP COUNTY, WASHINGTON

133 Kitsap County Fair

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Investment Earnings	300	300	1,491	1,191
Miscellaneous Revenues	<u>177,000</u>	<u>177,000</u>	<u>159,236</u>	<u>(17,764)</u>
Total Revenues	<u>177,300</u>	<u>177,300</u>	<u>160,726</u>	<u>(16,574)</u>
Expenditures				
Current				
Culture & Recreation	<u>129,272</u>	<u>129,272</u>	<u>121,771</u>	<u>7,501</u>
Total Expenditures	<u>129,272</u>	<u>129,272</u>	<u>121,771</u>	<u>7,501</u>
Excess (Deficiency) of Revenues over Expenditures	<u>48,028</u>	<u>48,028</u>	<u>38,955</u>	<u>(9,073)</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	<u>(90,000)</u>	<u>(90,000)</u>	<u>(90,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(90,000)</u>	<u>(90,000)</u>	<u>(90,000)</u>	<u>-</u>
Net Change in Fund Balance	<u>(41,972)</u>	<u>(41,972)</u>	<u>(51,045)</u>	<u>(9,073)</u>
Fund Balances, Beginning	146,148	146,148	146,148	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>104,176</u>	<u>104,176</u>	<u>95,103</u>	<u>(9,073)</u>



# KITSAP COUNTY, WASHINGTON

135 Inmate Welfare Fund

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Miscellaneous Revenues	220,000	220,000	231,935	11,935
Total Revenues	<u>220,000</u>	<u>220,000</u>	<u>231,935</u>	<u>11,935</u>
Expenditures				
Current				
Public Safety	183,466	189,466	134,688	54,778
Total Expenditures	<u>183,466</u>	<u>189,466</u>	<u>134,688</u>	<u>54,778</u>
Excess (Deficiency) of Revenues over Expenditures	<u>36,534</u>	<u>30,534</u>	<u>97,248</u>	<u>66,714</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>36,534</u>	<u>30,534</u>	<u>97,248</u>	<u>66,714</u>
Fund Balances, Beginning	359,669	359,669	359,669	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>396,203</u>	<u>390,203</u>	<u>456,917</u>	<u>66,714</u>

# KITSAP COUNTY, WASHINGTON

136 SIU Revenue

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Fines & Forfeits	50,000	50,000	17,734	(32,266)
Investment Earnings	<u>5,000</u>	<u>5,000</u>	<u>13,307</u>	<u>8,307</u>
Total Revenues	<u>55,000</u>	<u>55,000</u>	<u>31,041</u>	<u>(23,959)</u>
<b>Expenditures</b>				
Current				
Public Safety	153,642	153,642	71,994	81,648
Capital Outlay	<u>65,000</u>	<u>65,000</u>	<u>59,001</u>	<u>5,999</u>
Total Expenditures	<u>218,642</u>	<u>218,642</u>	<u>130,995</u>	<u>87,647</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(163,642)</u>	<u>(163,642)</u>	<u>(99,955)</u>	<u>63,687</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	50,000	50,000	-	(50,000)
Transfers Out	<u>(75,000)</u>	<u>(75,000)</u>	<u>-</u>	<u>75,000</u>
Total Other Financing Sources (Uses)	<u>(25,000)</u>	<u>(25,000)</u>	<u>-</u>	<u>25,000</u>
Net Change in Fund Balance	<u>(188,642)</u>	<u>(188,642)</u>	<u>(99,955)</u>	<u>88,687</u>
Fund Balances, Beginning	624,381	624,381	624,381	-
Prior Period Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances, Ending	<u>435,739</u>	<u>435,739</u>	<u>524,427</u>	<u>88,687</u>

# KITSAP COUNTY, WASHINGTON

139 Kitsap S.A.I.V.S.

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Intergovernmental Service	42,666	42,666	40,497	(2,169)
Charges for Services	2,800	2,800	5,514	2,714
Miscellaneous Revenues	-	-	300	300
<b>Total Revenues</b>	<u>45,466</u>	<u>45,466</u>	<u>46,310</u>	<u>844</u>
<b>Expenditures</b>				
<b>Current</b>				
General Government	82,266	82,266	43,872	38,394
<b>Total Expenditures</b>	<u>82,266</u>	<u>82,266</u>	<u>43,872</u>	<u>38,394</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(36,800)</u>	<u>(36,800)</u>	<u>2,439</u>	<u>39,239</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>(36,800)</u>	<u>(36,800)</u>	<u>2,439</u>	<u>39,239</u>
Fund Balances, Beginning	37,461	37,461	37,461	-
Prior Period Adjustments	-	-	-	-
<b>Fund Balances, Ending</b>	<u>661</u>	<u>661</u>	<u>39,900</u>	<u>39,239</u>

# KITSAP COUNTY, WASHINGTON

141 Antiprofitteering Revolving

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Fines & Forfeits	2,400	2,400	1,818	(582)
Total Revenues	<u>2,400</u>	<u>2,400</u>	<u>1,818</u>	<u>(582)</u>
Expenditures				
Current				
General Government	25,400	25,400	-	25,400
Total Expenditures	<u>25,400</u>	<u>25,400</u>	<u>-</u>	<u>25,400</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(23,000)</u>	<u>(23,000)</u>	<u>1,818</u>	<u>24,818</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(23,000)</u>	<u>(23,000)</u>	<u>1,818</u>	<u>24,818</u>
Fund Balances, Beginning	20,123	20,123	20,123	-
Prior Period Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances, Ending	<u>(2,877)</u>	<u>(2,877)</u>	<u>21,942</u>	<u>24,818</u>

# KITSAP COUNTY, WASHINGTON

142 Family Court Services

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Licenses & Permits	18,390	18,390	17,671	(720)
Total Revenues	<u>18,390</u>	<u>18,390</u>	<u>17,671</u>	<u>(720)</u>
Expenditures				
Current				
Judicial Services	218	218	218	-
Total Expenditures	<u>218</u>	<u>218</u>	<u>218</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	<u>18,172</u>	<u>18,172</u>	<u>17,453</u>	<u>(720)</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	(18,000)	(18,000)	(18,000)	-
Total Other Financing Sources (Uses)	<u>(18,000)</u>	<u>(18,000)</u>	<u>(18,000)</u>	<u>-</u>
Net Change in Fund Balance	<u>172</u>	<u>172</u>	<u>(548)</u>	<u>(720)</u>
Fund Balances, Beginning	57,840	57,840	57,840	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>58,012</u>	<u>58,012</u>	<u>57,293</u>	<u>(720)</u>

# KITSAP COUNTY, WASHINGTON

143 Trial Court Improvement

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Intergovernmental Service	93,000	93,000	91,226	(1,774)
Total Revenues	<u>93,000</u>	<u>93,000</u>	<u>91,226</u>	<u>(1,774)</u>
Expenditures				
Current				
Judicial Services	-	-	-	-
Excess (Deficiency) of Revenues over Expenditures	<u>93,000</u>	<u>93,000</u>	<u>91,226</u>	<u>(1,774)</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	<u>(93,000)</u>	<u>(93,000)</u>	<u>(93,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(93,000)</u>	<u>(93,000)</u>	<u>(93,000)</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>(1,774)</u>	<u>(1,774)</u>
Fund Balances, Beginning	152,111	152,111	152,111	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>152,111</u>	<u>152,111</u>	<u>150,337</u>	<u>(1,774)</u>

# KITSAP COUNTY, WASHINGTON

145 Pooling Fees

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Investment Earnings	500,000	500,000	536,004	36,004
Total Revenues	<u>500,000</u>	<u>500,000</u>	<u>536,004</u>	<u>36,004</u>
Expenditures				
Current				
General Government	1,148,606	1,148,606	1,063,740	84,866
Capital Outlay	5,000	5,000	-	5,000
Total Expenditures	<u>1,153,606</u>	<u>1,153,606</u>	<u>1,063,740</u>	<u>89,866</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(653,606)</u>	<u>(653,606)</u>	<u>(527,735)</u>	<u>125,871</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(653,606)</u>	<u>(653,606)</u>	<u>(527,735)</u>	<u>125,871</u>
Fund Balances, Beginning	1,178,812	1,178,812	1,178,812	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>525,206</u>	<u>525,206</u>	<u>651,076</u>	<u>125,871</u>

# KITSAP COUNTY, WASHINGTON

146 GMA Park Impact Fees

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Charges for Services	150,000	150,000	306,512	156,512
Total Revenues	<u>150,000</u>	<u>150,000</u>	<u>306,512</u>	<u>156,512</u>
Expenditures				
Current				
Physical Environment	1,745	1,745	1,745	-
Total Expenditures	<u>1,745</u>	<u>1,745</u>	<u>1,745</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	<u>148,255</u>	<u>148,255</u>	<u>304,767</u>	<u>156,512</u>
Other Financing Sources (Uses)				
Transfers In	80,000	80,000	-	(80,000)
Transfers Out	<u>(183,954)</u>	<u>(183,954)</u>	<u>(183,953)</u>	<u>1</u>
Total Other Financing Sources (Uses)	<u>(103,954)</u>	<u>(103,954)</u>	<u>(183,953)</u>	<u>(79,999)</u>
Net Change in Fund Balance	<u>44,301</u>	<u>44,301</u>	<u>120,813</u>	<u>76,512</u>
Fund Balances, Beginning	376,746	376,746	376,746	-
Prior Period Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances, Ending	<u>421,047</u>	<u>421,047</u>	<u>497,559</u>	<u>76,512</u>



# KITSAP COUNTY, WASHINGTON

150 Parks Facilities Maintenance

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Charges for Services	50,000	50,000	39,857	(10,143)
Fines & Forfeits	300	300	39	(261)
Investment Earnings	600	600	2,731	2,131
Miscellaneous Revenues	309,100	309,100	218,435	(90,665)
<b>Total Revenues</b>	<u>360,000</u>	<u>360,000</u>	<u>261,061</u>	<u>(98,939)</u>
<b>Expenditures</b>				
<b>Current</b>				
Culture & Recreation	467,181	467,181	206,906	260,275
Capital Outlay	20,000	20,000	6,000	14,000
<b>Total Expenditures</b>	<u>487,181</u>	<u>487,181</u>	<u>212,906</u>	<u>274,275</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>(127,181)</u>	<u>(127,181)</u>	<u>48,156</u>	<u>175,337</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	10,371	10,371	(0)
Transfers Out	(15,500)	(55,500)	(40,000)	15,500
<b>Total Other Financing Sources (Uses)</b>	<u>(15,500)</u>	<u>(45,129)</u>	<u>(29,629)</u>	<u>15,500</u>
<b>Net Change in Fund Balance</b>	<u>(142,681)</u>	<u>(172,310)</u>	<u>18,526</u>	<u>190,836</u>
Fund Balances, Beginning	503,742	503,742	503,742	-
Prior Period Adjustments	-	-	-	-
<b>Fund Balances, Ending</b>	<u>361,061</u>	<u>331,432</u>	<u>522,268</u>	<u>190,836</u>

# KITSAP COUNTY, WASHINGTON

152 USDOJ BJA JAG Grants

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Intergovernmental Service	74,378	74,378	37,212	(37,166)
Total Revenues	<u>74,378</u>	<u>74,378</u>	<u>37,212</u>	<u>(37,166)</u>
Expenditures				
Current				
Public Safety	74,378	74,378	37,212	37,166
Total Expenditures	<u>74,378</u>	<u>74,378</u>	<u>37,212</u>	<u>37,166</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances, Beginning	-	-	-	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

# KITSAP COUNTY, WASHINGTON

155 Pt.No Pt Light House Society

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Investment Earnings	100	100	183	83
Miscellaneous Revenues	<u>21,000</u>	<u>21,000</u>	<u>21,421</u>	<u>421</u>
Total Revenues	<u>21,100</u>	<u>21,100</u>	<u>21,603</u>	<u>503</u>
Expenditures				
Current				
Culture & Recreation	<u>21,936</u>	<u>21,936</u>	<u>7,664</u>	<u>14,272</u>
Total Expenditures	<u>21,936</u>	<u>21,936</u>	<u>7,664</u>	<u>14,272</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(836)</u>	<u>(836)</u>	<u>13,939</u>	<u>14,775</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(836)</u>	<u>(836)</u>	<u>13,939</u>	<u>14,775</u>
Fund Balances, Beginning	22,354	22,354	22,354	-
Prior Period Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances, Ending	<u>21,518</u>	<u>21,518</u>	<u>36,293</u>	<u>14,775</u>

# KITSAP COUNTY, WASHINGTON

159 Crime Prevention

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Licenses & Permits	3,000	3,000	2,719	(281)
Fines & Forfeits	10,360	10,360	10,683	323
Investment Earnings	600	600	1,893	1,293
Miscellaneous Revenues	-	-	26,679	26,679
Total Revenues	<u>13,960</u>	<u>13,960</u>	<u>41,973</u>	<u>28,013</u>
<b>Expenditures</b>				
Current				
Public Safety	50,155	50,155	26,993	23,162
Capital Outlay	-	-	13,625	(13,625)
Total Expenditures	<u>50,155</u>	<u>50,155</u>	<u>40,618</u>	<u>9,537</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(36,195)</u>	<u>(36,195)</u>	<u>1,355</u>	<u>37,550</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>(36,195)</u>	<u>(36,195)</u>	<u>1,355</u>	<u>37,550</u>
Fund Balances, Beginning	131,495	131,495	131,495	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>95,300</u>	<u>95,300</u>	<u>132,850</u>	<u>37,550</u>

# KITSAP COUNTY, WASHINGTON

162 Recovery Center

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Intergovernmental Service	50,000	50,000	71,341	21,341
Charges for Services	474,199	474,199	324,329	(149,870)
Investment Earnings	12,000	12,000	17,036	5,036
Total Revenues	<u>536,199</u>	<u>536,199</u>	<u>412,705</u>	<u>(123,494)</u>
<b>Expenditures</b>				
Current				
Health & Human Services	<u>2,810,000</u>	<u>2,741,357</u>	<u>2,533,606</u>	<u>207,751</u>
Total Expenditures	<u>2,810,000</u>	<u>2,741,357</u>	<u>2,533,606</u>	<u>207,751</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(2,273,801)</u>	<u>(2,205,158)</u>	<u>(2,120,901)</u>	<u>84,257</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	2,274,801	2,110,468	1,814,724	(295,744)
Transfers Out	<u>(1,000)</u>	<u>(5,310)</u>	<u>(5,201)</u>	<u>109</u>
Total Other Financing Sources (Uses)	<u>2,273,801</u>	<u>2,105,158</u>	<u>1,809,523</u>	<u>(295,635)</u>
Net Change in Fund Balance	<u>-</u>	<u>(100,000)</u>	<u>(311,377)</u>	<u>(211,377)</u>
Fund Balances, Beginning	1,144,401	1,144,401	1,144,401	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>1,144,401</u>	<u>1,044,401</u>	<u>833,024</u>	<u>(211,377)</u>

# KITSAP COUNTY, WASHINGTON

163 Dispute Resolution Center

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Charges for Services	40,000	40,000	39,735	(265)
Total Revenues	<u>40,000</u>	<u>40,000</u>	<u>39,735</u>	<u>(265)</u>
Expenditures				
Current				
Judicial Services	40,000	40,000	35,860	4,140
Total Expenditures	<u>40,000</u>	<u>40,000</u>	<u>35,860</u>	<u>4,140</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>-</u>	<u>3,875</u>	<u>3,875</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>3,875</u>	<u>3,875</u>
Fund Balances, Beginning	9,669	9,669	9,669	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>9,669</u>	<u>9,669</u>	<u>13,544</u>	<u>3,875</u>

# KITSAP COUNTY, WASHINGTON

164 CDBG Entitlement Fund

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Intergovernmental Service	1,769,736	1,769,736	812,937	(956,799)
Investment Earnings	75	75	232	157
Miscellaneous Revenues	<u>27,960</u>	<u>27,960</u>	<u>62,529</u>	<u>34,569</u>
Total Revenues	<u>1,797,771</u>	<u>1,797,771</u>	<u>875,698</u>	<u>(922,073)</u>
Expenditures				
Current				
Economic Environment	<u>1,825,425</u>	<u>1,825,425</u>	<u>928,193</u>	<u>897,232</u>
Total Expenditures	<u>1,825,425</u>	<u>1,825,425</u>	<u>928,193</u>	<u>897,232</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(27,654)</u>	<u>(27,654)</u>	<u>(52,496)</u>	<u>(24,842)</u>
Other Financing Sources (Uses)				
Transfers In	27,654	27,654	27,654	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>27,654</u>	<u>27,654</u>	<u>27,654</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>(24,842)</u>	<u>(24,842)</u>
Fund Balances, Beginning	27,293	27,293	27,293	-
Prior Period Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances, Ending	<u>27,293</u>	<u>27,293</u>	<u>2,451</u>	<u>(24,842)</u>

# KITSAP COUNTY, WASHINGTON

166 HOME Entitlement

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Intergovernmental Service	2,347,888	2,347,888	781,899	(1,565,989)
Investment Earnings	12,514	12,514	12,497	(17)
Miscellaneous Revenues	32,355	32,355	296,108	263,753
Total Revenues	<u>2,392,757</u>	<u>2,392,757</u>	<u>1,090,504</u>	<u>(1,302,253)</u>
Expenditures				
Current				
Economic Environment	2,401,664	2,401,664	876,805	1,524,859
Total Expenditures	<u>2,401,664</u>	<u>2,401,664</u>	<u>876,805</u>	<u>1,524,859</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(8,907)</u>	<u>(8,907)</u>	<u>213,699</u>	<u>222,606</u>
Other Financing Sources (Uses)				
Transfers In	8,907	8,907	8,907	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>8,907</u>	<u>8,907</u>	<u>8,907</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>222,606</u>	<u>222,606</u>
Fund Balances, Beginning	415,653	415,653	415,653	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>415,653</u>	<u>415,653</u>	<u>638,259</u>	<u>222,606</u>



# KITSAP COUNTY, WASHINGTON

167 KNAT Kitsap Abatement Team

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Charges for Services	55,000	55,000	55,476	476
Miscellaneous Revenues	-	-	941	941
Total Revenues	<u>55,000</u>	<u>55,000</u>	<u>56,417</u>	<u>1,417</u>
Expenditures				
Current				
Physical Environment	180,000	180,000	21,329	158,671
Total Expenditures	<u>180,000</u>	<u>180,000</u>	<u>21,329</u>	<u>158,671</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(125,000)</u>	<u>(125,000)</u>	<u>35,088</u>	<u>160,088</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(125,000)</u>	<u>(125,000)</u>	<u>35,088</u>	<u>160,088</u>
Fund Balances, Beginning	126,846	126,846	126,846	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>1,846</u>	<u>1,846</u>	<u>161,934</u>	<u>160,088</u>

# KITSAP COUNTY, WASHINGTON

168 DCD Community Development

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Licenses & Permits	4,867,640	4,867,640	4,870,469	2,829
Intergovernmental Service	518,755	793,555	607,573	(185,982)
Charges for Services	1,791,244	1,791,244	1,621,139	(170,105)
Miscellaneous Revenues	405,690	459,775	448,241	(11,534)
<b>Total Revenues</b>	<u>7,583,329</u>	<u>7,912,214</u>	<u>7,547,422</u>	<u>(364,792)</u>
<b>Expenditures</b>				
<b>Current</b>				
Physical Environment	-	793,555	595,934	197,621
Economic Environment	7,974,866	7,510,196	6,929,243	580,953
<b>Total Expenditures</b>	<u>7,974,866</u>	<u>8,303,751</u>	<u>7,525,177</u>	<u>778,574</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>(391,537)</u>	<u>(391,537)</u>	<u>22,245</u>	<u>413,782</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	60,000	60,000	60,000	-
Transfers Out	(38,400)	(163,962)	(144,857)	19,105
<b>Total Other Financing Sources (Uses)</b>	<u>21,600</u>	<u>(103,962)</u>	<u>(84,857)</u>	<u>19,105</u>
<b>Net Change in Fund Balance</b>	<u>(369,937)</u>	<u>(495,499)</u>	<u>(62,612)</u>	<u>432,887</u>
Fund Balances, Beginning	5,781,342	5,781,342	5,781,342	-
Prior Period Adjustments	-	-	-	-
<b>Fund Balances, Ending</b>	<u>5,411,405</u>	<u>5,285,843</u>	<u>5,718,730</u>	<u>432,887</u>

# KITSAP COUNTY, WASHINGTON

169 Long Lake Management Dist #3

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Investment Earnings	-	-	1,980	1,980
Miscellaneous Revenues	-	95,000	97,755	2,755
Total Revenues	<u>-</u>	<u>95,000</u>	<u>99,735</u>	<u>4,735</u>
Expenditures				
Current				
Physical Environment	-	260,000	230,849	29,151
Total Expenditures	<u>-</u>	<u>260,000</u>	<u>230,849</u>	<u>29,151</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>(165,000)</u>	<u>(131,114)</u>	<u>33,886</u>
Other Financing Sources (Uses)				
Transfers In	-	50,000	30,000	(20,000)
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>50,000</u>	<u>30,000</u>	<u>(20,000)</u>
Net Change in Fund Balance	<u>-</u>	<u>(115,000)</u>	<u>(101,114)</u>	<u>13,886</u>
Fund Balances, Beginning	115,369	115,369	115,369	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>115,369</u>	<u>369</u>	<u>14,255</u>	<u>13,886</u>

# KITSAP COUNTY, WASHINGTON

171 Jail & Juvenile Sales Tax

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Retail Sales & Use Taxes	5,618,795	5,618,795	5,422,327	(196,468)
Total Revenues	<u>5,618,795</u>	<u>5,618,795</u>	<u>5,422,327</u>	<u>(196,468)</u>
Expenditures				
Current				
Public Safety	731,771	761,771	31,634	730,138
Debt Service				
Principal	-	-	-	-
Interest & Other Charges	300	300	-	300
Total Expenditures	<u>732,071</u>	<u>762,071</u>	<u>31,634</u>	<u>730,438</u>
Excess (Deficiency) of Revenues over Expenditures	<u>4,886,724</u>	<u>4,856,724</u>	<u>5,390,694</u>	<u>533,970</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	<u>(4,958,802)</u>	<u>(5,890,213)</u>	<u>(5,890,213)</u>	<u>0</u>
Total Other Financing Sources (Uses)	<u>(4,958,802)</u>	<u>(5,890,213)</u>	<u>(5,890,213)</u>	<u>0</u>
Net Change in Fund Balance	<u>(72,078)</u>	<u>(1,033,489)</u>	<u>(499,519)</u>	<u>533,970</u>
Fund Balances, Beginning	3,603,460	3,603,460	3,603,460	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>3,531,382</u>	<u>2,569,971</u>	<u>3,103,940</u>	<u>533,970</u>

# KITSAP COUNTY, WASHINGTON

173 Service Area 1 Rd Impact Fee

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Charges for Services	-	-	148,061	148,061
Investment Earnings	-	-	1,337	1,337
Total Revenues	<u>-</u>	<u>-</u>	<u>149,397</u>	<u>149,397</u>
<b>Expenditures</b>				
Current				
Transportation	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>-</u>	<u>149,397</u>	<u>149,397</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	-	(867,884)	(867,884)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(867,884)</u>	<u>(867,884)</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>(867,884)</u>	<u>(718,487)</u>	<u>149,397</u>
Fund Balances, Beginning	867,824	867,824	867,824	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>867,824</u>	<u>(60)</u>	<u>149,337</u>	<u>149,397</u>

# KITSAP COUNTY, WASHINGTON

174 Service Area 2 Rd Impact Fee

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Charges for Services	-	-	150,384	150,384
Investment Earnings	-	-	3,464	3,464
Total Revenues	<u>-</u>	<u>-</u>	<u>153,848</u>	<u>153,848</u>
Expenditures				
Current				
Transportation	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>-</u>	<u>153,848</u>	<u>153,848</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	(902,055)	(902,055)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(902,055)</u>	<u>(902,055)</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>(902,055)</u>	<u>(748,207)</u>	<u>153,848</u>
Fund Balances, Beginning	901,900	901,900	901,900	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>901,900</u>	<u>(155)</u>	<u>153,693</u>	<u>153,848</u>

# KITSAP COUNTY, WASHINGTON

175 Service Area 3 Rd Impact Fee

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Charges for Services	-	-	19,950	19,950
Investment Earnings	-	-	228	228
Total Revenues	<u>-</u>	<u>-</u>	<u>20,179</u>	<u>20,179</u>
<b>Expenditures</b>				
Current				
Transportation	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>-</u>	<u>20,179</u>	<u>20,179</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	-	(135,167)	(135,165)	2
Total Other Financing Sources (Uses)	<u>-</u>	<u>(135,167)</u>	<u>(135,165)</u>	<u>2</u>
Net Change in Fund Balance	<u>-</u>	<u>(135,167)</u>	<u>(114,986)</u>	<u>20,181</u>
Fund Balances, Beginning	135,155	135,155	135,155	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>135,155</u>	<u>(12)</u>	<u>20,169</u>	<u>20,181</u>

# KITSAP COUNTY, WASHINGTON

176 Service Area 4 Rd Impact Fee

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Charges for Services	-	-	60,012	60,012
Investment Earnings	-	-	2,606	2,606
Total Revenues	<u>-</u>	<u>-</u>	<u>62,618</u>	<u>62,618</u>
<b>Expenditures</b>				
Current				
Transportation	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>-</u>	<u>62,618</u>	<u>62,618</u>
<b>Other Financing Sources (Uses)</b>				
Proceeds from G.O. Bonds	-	-	-	-
Proceeds from BANS	-	-	-	-
Proceeds from Refunding Bonds	-	-	-	-
Sale of Capital Assets	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	(445,729)	(445,729)	-
Amount Remitted to Refunding Escrow Agent	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(445,729)</u>	<u>(445,729)</u>	<u>-</u>
<b>Special Items</b>				
Total Special Items	-	-	-	-
Net Change in Fund Balance	<u>-</u>	<u>(445,729)</u>	<u>(383,111)</u>	<u>62,618</u>
Fund Balances, Beginning	445,609	445,609	445,609	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>445,609</u>	<u>(120)</u>	<u>62,498</u>	<u>62,618</u>



# KITSAP COUNTY, WASHINGTON

177 Regional Service Area Roads

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Charges for Services	-	-	39,662	39,662
Investment Earnings	-	-	2,539	2,539
Total Revenues	<u>-</u>	<u>-</u>	<u>42,202</u>	<u>42,202</u>
<b>Expenditures</b>				
Current				
Transportation	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>-</u>	<u>42,202</u>	<u>42,202</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	-	(468,500)	(468,500)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(468,500)</u>	<u>(468,500)</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>(468,500)</u>	<u>(426,298)</u>	<u>42,202</u>
Fund Balances, Beginning	468,376	468,376	468,376	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>468,376</u>	<u>(124)</u>	<u>42,078</u>	<u>42,202</u>

# KITSAP COUNTY, WASHINGTON

179 PEG Fund

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Miscellaneous Revenues	92,500	92,500	87,731	(4,769)
Total Revenues	<u>92,500</u>	<u>92,500</u>	<u>87,731</u>	<u>(4,769)</u>
Expenditures				
Current				
Economic Environment	41,057	41,057	35,686	5,371
Capital Outlay	80,000	80,000	-	80,000
Total Expenditures	<u>121,057</u>	<u>121,057</u>	<u>35,686</u>	<u>85,371</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(28,557)</u>	<u>(28,557)</u>	<u>52,046</u>	<u>80,603</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(28,557)</u>	<u>(28,557)</u>	<u>52,046</u>	<u>80,603</u>
Fund Balances, Beginning	85,191	85,191	85,191	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>56,634</u>	<u>56,634</u>	<u>137,236</u>	<u>80,603</u>

# KITSAP COUNTY, WASHINGTON

181 Mental Health

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Property Taxes	600,000	600,000	704,656	104,656
Investment Earnings	<u>12,000</u>	<u>12,000</u>	<u>18,942</u>	<u>6,942</u>
Total Revenues	<u>612,000</u>	<u>612,000</u>	<u>723,598</u>	<u>111,598</u>
Expenditures				
Current				
Health & Human Services	<u>162,000</u>	<u>162,000</u>	<u>112,666</u>	<u>49,334</u>
Total Expenditures	<u>162,000</u>	<u>162,000</u>	<u>112,666</u>	<u>49,334</u>
Excess (Deficiency) of Revenues over Expenditures	<u>450,000</u>	<u>450,000</u>	<u>610,932</u>	<u>160,932</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	<u>(450,000)</u>	<u>(451,720)</u>	<u>(386,010)</u>	<u>65,710</u>
Total Other Financing Sources (Uses)	<u>(450,000)</u>	<u>(451,720)</u>	<u>(386,010)</u>	<u>65,710</u>
Net Change in Fund Balance	<u>-</u>	<u>(1,720)</u>	<u>224,922</u>	<u>226,642</u>
Fund Balances, Beginning	1,358,369	1,358,369	1,358,369	-
Prior Period Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances, Ending	<u>1,358,369</u>	<u>1,356,649</u>	<u>1,583,291</u>	<u>226,642</u>

# KITSAP COUNTY, WASHINGTON

182 Developmental Disabilities

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Property Taxes	250,000	250,000	250,000	-
Intergovernmental Service	<u>3,390,800</u>	<u>3,890,800</u>	<u>3,558,243</u>	<u>(332,557)</u>
Total Revenues	<u>3,640,800</u>	<u>4,140,800</u>	<u>3,808,243</u>	<u>(332,557)</u>
<b>Expenditures</b>				
Current				
Health & Human Services	<u>3,671,972</u>	<u>4,171,972</u>	<u>3,823,381</u>	<u>348,591</u>
Total Expenditures	<u>3,671,972</u>	<u>4,171,972</u>	<u>3,823,381</u>	<u>348,591</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(31,172)</u>	<u>(31,172)</u>	<u>(15,138)</u>	<u>16,034</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	31,172	31,172	31,172	-
Transfers Out	<u>-</u>	<u>(10,010)</u>	<u>(10,010)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>31,172</u>	<u>21,162</u>	<u>21,162</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>(10,010)</u>	<u>6,024</u>	<u>16,034</u>
Fund Balances, Beginning	1,198,954	1,198,954	1,198,954	-
Prior Period Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances, Ending	<u>1,198,954</u>	<u>1,188,944</u>	<u>1,204,978</u>	<u>16,034</u>

# KITSAP COUNTY, WASHINGTON

183 Substance Abuse Treatment

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Intergovernmental Service	288,000	288,000	300,017	12,017
Miscellaneous Revenues	1,000	1,000	28,061	27,061
Total Revenues	<u>289,000</u>	<u>289,000</u>	<u>328,078</u>	<u>39,078</u>
<b>Expenditures</b>				
Current				
Health & Human Services	364,074	362,354	341,586	20,769
Total Expenditures	<u>364,074</u>	<u>362,354</u>	<u>341,586</u>	<u>20,769</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(75,074)</u>	<u>(73,354)</u>	<u>(13,508)</u>	<u>59,846</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	87,074	87,074	73,969	(13,105)
Transfers Out	(12,000)	(18,725)	(37,289)	(18,564)
Total Other Financing Sources (Uses)	<u>75,074</u>	<u>68,349</u>	<u>36,680</u>	<u>(31,669)</u>
Net Change in Fund Balance	<u>-</u>	<u>(5,005)</u>	<u>23,172</u>	<u>28,177</u>
Fund Balances, Beginning	95,746	95,746	95,746	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>95,746</u>	<u>90,741</u>	<u>118,918</u>	<u>28,177</u>

# KITSAP COUNTY, WASHINGTON

185 Youth Services / Juvenile Services

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Miscellaneous Revenues	1,000	1,000	3,568	2,568
Total Revenues	<u>1,000</u>	<u>1,000</u>	<u>3,568</u>	<u>2,568</u>
Expenditures				
Current				
Public Safety	44,050	44,050	8,265	35,785
Total Expenditures	<u>44,050</u>	<u>44,050</u>	<u>8,265</u>	<u>35,785</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(43,050)</u>	<u>(43,050)</u>	<u>(4,697)</u>	<u>38,353</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(43,050)</u>	<u>(43,050)</u>	<u>(4,697)</u>	<u>38,353</u>
Fund Balances, Beginning	54,416	54,416	54,416	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>11,366</u>	<u>11,366</u>	<u>49,719</u>	<u>38,353</u>

# KITSAP COUNTY, WASHINGTON

188 Mental Health Non-Medicaid

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Intergovernmental Service	8,914,000	8,914,000	9,770,617	856,617
Investment Earnings	<u>5,000</u>	<u>5,000</u>	<u>14,730</u>	<u>9,730</u>
Total Revenues	<u>8,919,000</u>	<u>8,919,000</u>	<u>9,785,347</u>	<u>866,347</u>
<b>Expenditures</b>				
Current				
Health & Human Services	<u>8,581,476</u>	<u>11,548,976</u>	<u>9,893,773</u>	<u>1,655,203</u>
Total Expenditures	<u>8,581,476</u>	<u>11,548,976</u>	<u>9,893,773</u>	<u>1,655,203</u>
Excess (Deficiency) of Revenues over Expenditures	<u>337,524</u>	<u>(2,629,976)</u>	<u>(108,426)</u>	<u>2,521,550</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	42,476	42,476	42,476	-
Transfers Out	<u>(380,000)</u>	<u>(412,500)</u>	<u>(349,771)</u>	<u>62,729</u>
Total Other Financing Sources (Uses)	<u>(337,524)</u>	<u>(370,024)</u>	<u>(307,295)</u>	<u>62,729</u>
Net Change in Fund Balance	<u>-</u>	<u>(3,000,000)</u>	<u>(415,721)</u>	<u>2,584,279</u>
Fund Balances, Beginning	3,879,603	3,879,603	3,879,603	-
Prior Period Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances, Ending	<u>3,879,603</u>	<u>879,603</u>	<u>3,463,882</u>	<u>2,584,279</u>

# KITSAP COUNTY, WASHINGTON

189 Commute Trip Reduction

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Miscellaneous Revenues	102,376	102,376	80,516	(21,860)
Total Revenues	<u>102,376</u>	<u>102,376</u>	<u>80,516</u>	<u>(21,860)</u>
Expenditures				
Current				
Transportation	65,016	65,016	66,787	(1,771)
Capital Outlay	20,000	20,000	-	20,000
Total Expenditures	<u>85,016</u>	<u>85,016</u>	<u>66,787</u>	<u>18,229</u>
Excess (Deficiency) of Revenues over Expenditures	<u>17,360</u>	<u>17,360</u>	<u>13,729</u>	<u>(3,631)</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>17,360</u>	<u>17,360</u>	<u>13,729</u>	<u>(3,631)</u>
Fund Balances, Beginning	159,513	159,513	159,513	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>176,873</u>	<u>176,873</u>	<u>173,242</u>	<u>(3,631)</u>



# KITSAP COUNTY, WASHINGTON

190 Area Agency on Aging

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Intergovernmental Service	4,201,318	4,501,318	4,324,825	(176,493)
Miscellaneous Revenues	<u>2,500</u>	<u>2,500</u>	<u>(46)</u>	<u>(2,546)</u>
Total Revenues	<u>4,203,818</u>	<u>4,503,818</u>	<u>4,324,779</u>	<u>(179,039)</u>
Expenditures				
Current				
Health & Human Services	<u>4,431,760</u>	<u>4,731,760</u>	<u>4,446,990</u>	<u>284,770</u>
Total Expenditures	<u>4,431,760</u>	<u>4,731,760</u>	<u>4,446,990</u>	<u>284,770</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(227,942)</u>	<u>(227,942)</u>	<u>(122,211)</u>	<u>105,731</u>
Other Financing Sources (Uses)				
Transfers In	252,942	252,942	252,727	(215)
Transfers Out	<u>(25,000)</u>	<u>(127,129)</u>	<u>(102,129)</u>	<u>25,000</u>
Total Other Financing Sources (Uses)	<u>227,942</u>	<u>125,813</u>	<u>150,598</u>	<u>24,785</u>
Net Change in Fund Balance	<u>-</u>	<u>(102,129)</u>	<u>28,387</u>	<u>130,516</u>
Fund Balances, Beginning	1,008,302	1,008,302	1,008,302	-
Prior Period Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances, Ending	<u>1,008,302</u>	<u>906,173</u>	<u>1,036,688</u>	<u>130,516</u>

# KITSAP COUNTY, WASHINGTON

191 WIOA

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Intergovernmental Service	2,724,900	3,536,900	3,078,731	(458,169)
Total Revenues	<u>2,724,900</u>	<u>3,536,900</u>	<u>3,078,731</u>	<u>(458,169)</u>
Expenditures				
Current				
Health & Human Services	2,744,320	3,556,320	3,098,151	458,169
Total Expenditures	<u>2,744,320</u>	<u>3,556,320</u>	<u>3,098,151</u>	<u>458,169</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(19,420)</u>	<u>(19,420)</u>	<u>(19,420)</u>	<u>-</u>
Other Financing Sources (Uses)				
Transfers In	19,420	19,420	19,420	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>19,420</u>	<u>19,420</u>	<u>19,420</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

192 Employment & Training(Non-WIA)

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Intergovernmental Service	1,000,000	1,000,000	728	(999,272)
Miscellaneous Revenues	<u>20,000</u>	<u>20,000</u>	<u>-</u>	<u>(20,000)</u>
Total Revenues	<u>1,020,000</u>	<u>1,020,000</u>	<u>728</u>	<u>(1,019,272)</u>
<b>Expenditures</b>				
Current				
Health & Human Services	<u>1,020,000</u>	<u>1,020,000</u>	<u>6,753</u>	<u>1,013,247</u>
Total Expenditures	<u>1,020,000</u>	<u>1,020,000</u>	<u>6,753</u>	<u>1,013,247</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>-</u>	<u>(6,025)</u>	<u>(6,025)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>(6,025)</u>	<u>(6,025)</u>
Fund Balances, Beginning	89,626	89,626	89,626	-
Prior Period Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances, Ending	<u>89,626</u>	<u>89,626</u>	<u>83,601</u>	<u>(6,025)</u>

# KITSAP COUNTY, WASHINGTON

193 Kitsap Regional Coordinating Council

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Intergovernmental Service	85,839	85,839	-	(85,839)
Total Revenues	<u>85,839</u>	<u>85,839</u>	<u>-</u>	<u>(85,839)</u>
Expenditures				
Current				
Economic Environment	231,029	231,029	-	231,029
Total Expenditures	<u>231,029</u>	<u>231,029</u>	<u>-</u>	<u>231,029</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(145,190)</u>	<u>(145,190)</u>	<u>-</u>	<u>145,190</u>
Other Financing Sources (Uses)				
Transfers In	149,690	149,690	-	(149,690)
Transfers Out	-	-	(29,422)	(29,422)
Total Other Financing Sources (Uses)	<u>149,690</u>	<u>149,690</u>	<u>(29,422)</u>	<u>(179,112)</u>
Net Change in Fund Balance	<u>4,500</u>	<u>4,500</u>	<u>(29,422)</u>	<u>(33,922)</u>
Fund Balances, Beginning	29,422	29,422	29,422	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>33,922</u>	<u>33,922</u>	<u>-</u>	<u>(33,922)</u>

# KITSAP COUNTY, WASHINGTON

336 Poplars Capital Project Fund

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Miscellaneous Revenues	329,000	329,000	346,885	17,885
Total Revenues	<u>329,000</u>	<u>329,000</u>	<u>346,885</u>	<u>17,885</u>
Expenditures				
Current				
Physical Environment	232,500	232,500	185,239	47,261
Total Expenditures	<u>232,500</u>	<u>232,500</u>	<u>185,239</u>	<u>47,261</u>
Excess (Deficiency) of Revenues over Expenditures	<u>96,500</u>	<u>96,500</u>	<u>161,646</u>	<u>65,146</u>
Other Financing Sources (Uses)				
Transfers In	-	-	11,369	11,369
Transfers Out	<u>(660,757)</u>	<u>(660,757)</u>	<u>(660,757)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(660,757)</u>	<u>(660,757)</u>	<u>(649,388)</u>	<u>11,369</u>
Net Change in Fund Balance	<u>(564,257)</u>	<u>(564,257)</u>	<u>(487,742)</u>	<u>76,515</u>
Fund Balances, Beginning	530,197	530,197	530,197	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>(34,060)</u>	<u>(34,060)</u>	<u>42,455</u>	<u>76,515</u>

# KITSAP COUNTY, WASHINGTON

339 Courthouse Project Fund

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Miscellaneous Revenues	-	-	-	-
Total Revenues	-	-	-	-
Expenditures				
Current				
Physical Environment	-	-	754,635	(754,635)
Capital Outlay	1,500,000	1,500,000	15,217	1,484,783
Total Expenditures	1,500,000	1,500,000	769,853	730,147
Excess (Deficiency) of Revenues over Expenditures	(1,500,000)	(1,500,000)	(769,853)	730,147
Other Financing Sources (Uses)				
Transfers In	1,500,000	4,500,000	3,575,036	(924,964)
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	1,500,000	4,500,000	3,575,036	(924,964)
Net Change in Fund Balance	-	3,000,000	2,805,184	(194,816)
Fund Balances, Beginning	7,870	7,870	7,870	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	7,870	3,007,870	2,813,054	(194,816)

# KITSAP COUNTY, WASHINGTON

363 Silverdale Projects Fd(12/08)

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Miscellaneous Revenues	-	-	-	-
Total Revenues	-	-	-	-
Expenditures				
Current				
Capital Outlay	95,000	95,000	-	95,000
Total Expenditures	95,000	95,000	-	95,000
Excess (Deficiency) of Revenues over Expenditures	(95,000)	(95,000)	-	95,000
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balance	(95,000)	(95,000)	-	95,000
Fund Balances, Beginning	91,927	91,927	91,927	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	(3,073)	(3,073)	91,927	95,000

# KITSAP COUNTY, WASHINGTON

382 Parks Capital Improvement

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Intergovernmental Service	-	-	23,829	23,829
Charges for Services	-	-	33,375	33,375
Investment Earnings	12,000	12,000	36,550	24,550
Miscellaneous Revenues	-	-	95,924	95,924
<b>Total Revenues</b>	<u>12,000</u>	<u>12,000</u>	<u>189,678</u>	<u>177,678</u>
<b>Expenditures</b>				
<b>Current</b>				
Culture & Recreation	469,000	1,419,629	301,802	1,117,827
<b>Debt Service</b>				
Principal	-	-	89,677	(89,677)
Interest & Other Charges	-	-	10,323	(10,323)
<b>Capital Outlay</b>	<u>1,203,100</u>	<u>1,850,000</u>	<u>672,607</u>	<u>1,177,393</u>
<b>Total Expenditures</b>	<u>1,672,100</u>	<u>3,269,629</u>	<u>1,074,409</u>	<u>2,195,220</u>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<u>(1,660,100)</u>	<u>(3,257,629)</u>	<u>(884,731)</u>	<u>2,372,898</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	-	2,170,291	467,340	(1,702,951)
Transfers Out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>2,170,291</u>	<u>467,340</u>	<u>(1,702,951)</u>
<b>Net Change in Fund Balance</b>	<u>(1,660,100)</u>	<u>(1,087,338)</u>	<u>(417,391)</u>	<u>669,947</u>
<b>Fund Balances, Beginning</b>	1,518,180	1,518,180	1,518,180	-
<b>Prior Period Adjustments</b>	-	-	-	-
<b>Fund Balances, Ending</b>	<u>(141,920)</u>	<u>430,842</u>	<u>1,100,789</u>	<u>669,947</u>



# KITSAP COUNTY, WASHINGTON

235 KC LTGO 2010 Bonds

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Miscellaneous Revenues	-	-	-	-
Total Revenues	-	-	-	-
Expenditures				
Current				
Debt Service				
Principal	190,000	190,000	190,000	-
Interest & Other Charges	98,532	98,532	98,533	(1)
Total Expenditures	288,532	288,532	288,533	(1)
Excess (Deficiency) of Revenues over Expenditures	(288,532)	(288,532)	(288,533)	(1)
Other Financing Sources (Uses)				
Transfers In	288,532	288,532	288,533	1
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	288,532	288,532	288,533	1
Net Change in Fund Balance	-	-	-	-
Fund Balances, Beginning	145,888	145,888	145,888	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	145,888	145,888	145,888	-

# KITSAP COUNTY, WASHINGTON

236 KC LTGO 2011 Refunding Bonds

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues</b>				
Intergovernmental Service	-	-	840,281	840,281
Miscellaneous Revenues	109,200	109,200	109,200	-
<b>Total Revenues</b>	<u>109,200</u>	<u>109,200</u>	<u>949,481</u>	<u>840,281</u>
<b>Expenditures</b>				
Current				
Debt Service				
Principal	1,550,001	1,550,001	1,550,000	1
Interest & Other Charges	393,999	393,999	392,170	1,829
<b>Total Expenditures</b>	<u>1,944,000</u>	<u>1,944,000</u>	<u>1,942,170</u>	<u>1,830</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(1,834,800)</u>	<u>(1,834,800)</u>	<u>(992,688)</u>	<u>842,112</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	1,834,800	1,834,800	994,519	(840,281)
Transfers Out	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>1,834,800</u>	<u>1,834,800</u>	<u>994,519</u>	<u>(840,281)</u>
<b>Net Change in Fund Balance</b>	<u>-</u>	<u>-</u>	<u>1,831</u>	<u>1,831</u>
Fund Balances, Beginning	106,047	106,047	106,047	-
Prior Period Adjustments	-	-	-	-
<b>Fund Balances, Ending</b>	<u>106,047</u>	<u>106,047</u>	<u>107,878</u>	<u>1,831</u>

# KITSAP COUNTY, WASHINGTON

237 KC LTGO Bond Fd 2013

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Intergovernmental Service	126,137	126,137	-	(126,137)
Investment Earnings	-	-	102,203	102,203
Total Revenues	<u>126,137</u>	<u>126,137</u>	<u>102,203</u>	<u>(23,934)</u>
Expenditures				
Current				
Debt Service				
Principal	5,205,000	5,205,000	5,205,000	-
Interest & Other Charges	<u>1,480,675</u>	<u>1,480,675</u>	<u>1,402,275</u>	<u>78,400</u>
Total Expenditures	<u>6,685,675</u>	<u>6,685,675</u>	<u>6,607,275</u>	<u>78,400</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(6,559,538)</u>	<u>(6,559,538)</u>	<u>(6,505,072)</u>	<u>54,466</u>
Other Financing Sources (Uses)				
Transfers In	4,711,896	4,711,896	4,711,896	(1)
Total Other Financing Sources (Uses)	<u>4,711,896</u>	<u>4,711,896</u>	<u>4,711,896</u>	<u>(1)</u>
Net Change in Fund Balance	<u>(1,847,642)</u>	<u>(1,847,642)</u>	<u>(1,793,177)</u>	<u>54,465</u>
Fund Balances, Beginning	2,871,140	2,871,140	2,871,140	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>1,023,498</u>	<u>1,023,498</u>	<u>1,077,964</u>	<u>54,465</u>

# KITSAP COUNTY, WASHINGTON

238 KC LTGO 2015 Refunding Bonds

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Intergovernmental Service	442,553	442,553	462,602	20,049
Miscellaneous Revenues	20,047	20,047	-	(20,047)
Total Revenues	<u>462,600</u>	<u>462,600</u>	<u>462,602</u>	<u>2</u>
Expenditures				
Current				
Debt Service				
Principal	2,020,775	2,020,775	2,000,000	20,775
Interest & Other Charges	665,623	665,623	686,400	(20,777)
Total Expenditures	<u>2,686,398</u>	<u>2,686,398</u>	<u>2,686,400</u>	<u>(2)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(2,223,798)</u>	<u>(2,223,798)</u>	<u>(2,223,798)</u>	<u>0</u>
Other Financing Sources (Uses)				
Transfers In	2,223,798	2,223,798	2,223,798	(0)
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>2,223,798</u>	<u>2,223,798</u>	<u>2,223,798</u>	<u>(0)</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>(0)</u>	<u>(0)</u>
Fund Balances, Beginning	4	4	4	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>4</u>	<u>4</u>	<u>4</u>	<u>(0)</u>

# KITSAP COUNTY, WASHINGTON

286 LTGO Bond Fund 2002A-PFD

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

For the Year Ended December 31, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Intergovernmental Service	840,281	840,281	195,321	(644,960)
Investment Earnings	-	-	8,649	8,649
Total Revenues	<u>840,281</u>	<u>840,281</u>	<u>203,969</u>	<u>(636,312)</u>
Expenditures				
Current				
Debt Service				
Principal	-	-	635,000	(635,000)
Interest & Other Charges	-	-	203,589	(203,589)
Total Expenditures	<u>-</u>	<u>-</u>	<u>838,589</u>	<u>(838,589)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>840,281</u>	<u>840,281</u>	<u>(634,620)</u>	<u>(1,474,901)</u>
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	<u>(840,281)</u>	<u>(840,281)</u>	<u>-</u>	<u>840,281</u>
Total Other Financing Sources (Uses)	<u>(840,281)</u>	<u>(840,281)</u>	<u>-</u>	<u>840,281</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>(634,620)</u>	<u>(634,620)</u>
Fund Balances, Beginning	5,866,355	5,866,355	5,866,355	-
Prior Period Adjustments	-	-	-	-
Fund Balances, Ending	<u>5,866,355</u>	<u>5,866,355</u>	<u>5,231,735</u>	<u>(634,620)</u>

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# Component Unit

Kitsap County Auditor | Financial Division

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## **KITSAP COUNTY, WASHINGTON**

### **Component Unit**

The County has one discretely presented Component Unit, the Public Facilities District (PFD). The PFD fund statements are presented on the following pages.

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# KITSAP COUNTY, WASHINGTON

## Combining Statement of Position

Component Unit - Public Facilities District

December 31, 2019

	PFD KFEC Facility 966	PFD NK Rec Fac 967	PFD Operations 968	PFD Kitsap Con 976	PFD Regional Center Cap 977	Total
<b>ASSETS</b>						
Current assets:						
Cash and Cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ 248,896	\$ 248,896
Deposits with fiscal agents	-	-	-	-	250,000	250,000
Investments	-	-	-	-	2,625,324	2,625,324
Total current assets	\$ -	\$ -	\$ -	\$ -	\$ 3,124,220	3,124,220
Total assets						
Deferred outflows	-	-	-	-	-	-
<b>LIABILITIES AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Other liabilities	\$ -	\$ -	\$ 75	\$ -	\$ 660,000	\$ 660,075
Notes/Contracts	-	-	-	-	4,500,000	4,500,000
Total liabilities	-	-	75	-	5,160,000	5,160,075
Deferred inflows	-	-	-	-	-	-
<b>NET POSITION</b>						
Net investment in capital assets	-	-	-	-	-	-
Unrestricted	-	-	(75)	-	(2,035,780)	(2,035,855)
Total net position	\$ -	\$ -	\$ (75)	\$ -	\$ (2,035,780)	\$ (2,035,855)

## KITSAP COUNTY, WASHINGTON

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

Component Unit - Public Facilities District

For the Year Ended December 31, 2019

	PFD KFEC Facility 966	PFD NK Rec Fac 967	PFD Operations 968	PFD Kitsap Con 976	PFD Regional Center Cap 977	Total
<b>REVENUES:</b>						
Retail sales & use taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,793,249	\$ 1,793,249
Intergovernmental	-	-	-	-	-	-
Interest earnings	-	-	-	25	54,839	\$ 54,864
Miscellaneous	-	-	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25</b>	<b>1,848,087</b>	<b>1,848,112</b>
<b>EXPENDITURES:</b>						
Current:						
Physical environment	\$ -	\$ -	\$ 206,645	\$ -	\$ 472,621	\$ 679,266
Capital outlay	-	-	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>206,645</b>	<b>-</b>	<b>472,621</b>	<b>679,266</b>
Excess(deficiency) of revenues over expenditures	-	-	(206,645)	25	1,375,466	1,168,846
<b>OTHER FINANCING SOURCES (USES):</b>						
Transfers out	(46,646)	(3,441)	-	(1,185)	(185,710)	(236,982)
Transfers in	-	-	185,710	-	51,272	236,982
<b>Total other financing sources &amp; uses</b>	<b>(46,646)</b>	<b>(3,441)</b>	<b>185,710</b>	<b>(1,185)</b>	<b>(134,438)</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>(46,646)</b>	<b>(3,441)</b>	<b>(20,936)</b>	<b>(1,160)</b>	<b>1,241,029</b>	<b>1,168,846</b>
Net position-beginning	46,646	3,441	20,861	1,160	(3,276,808)	(3,204,700)
Prior period adjustments	-	-	-	-	-	-
<b>Net position-ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (75)</b>	<b>\$ -</b>	<b>\$ (2,035,780)</b>	<b>\$ (2,035,855)</b>



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# Internal Service Funds

Kitsap County Auditor | Financial Division

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## KITSAP COUNTY, WASHINGTON

### Internal Service Funds

*Internal Service Funds are used by Kitsap County to account for the cost of goods and services provided by an internal service fund to county departments and governmental agencies on a cost-reimbursement basis.*

The county maintains the following internal service funds:

**Equipment Rental and Revolving Fund** – A fund used to maintain the county’s vehicle fleet and equipment rental operations. Vehicles and equipment are rented to other county departments and governmental agencies.

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

**Employer Benefits Fund** – A fund used to manage the activities of the county’s self-funded employee welfare benefit plans. The fund manages employer medical, dental, vision, life, accidental death and dismemberment, and long-term disability benefit programs.

**Self Insurance Fund** – A fund used to maintain the county’s property and casualty, and workers compensation insurance programs. The fund also manages the county’s unemployment risk.

**Elections Fund** – This fund manages all elections activity within the county, including federal state and local elections.

**Information Services Fund** – This fund maintains and manages the county’s computer equipment and software, enterprise-wide technology, information and communication systems, and provides project management services.

# KITSAP COUNTY, WASHINGTON

Combining Statement of Net Position  
Internal Service Funds  
December 31, 2019

	<u>Equipment Rental and Revolving</u>	<u>Building Repair and Replacement</u>	<u>Employer Benefits</u>	<u>Self Insurance</u>
<b>ASSETS</b>				
Current Assets:				
Cash and cash equivalents	\$ 25,992,564	\$ 1,871,845	\$ 4,013,902	\$ 10,385,719
Receivables, net				
Accounts	-	-	402,808	-
Due from other funds	784,006	-	-	-
Due from other governments	-	-	-	-
Inventories	2,089,721	-	-	-
Prepayments	-	-	-	189,954
Total current assets	<u>\$ 28,866,291</u>	<u>\$ 1,871,845</u>	<u>\$ 4,416,710</u>	<u>\$ 10,575,673</u>
Noncurrent assets:				
Capital assets				
Land	-	-	-	-
Buildings	-	-	-	-
Improvements & other buildings	1,659,927	1,442,251	-	-
Machinery and equipment	35,094,287	6,812	-	-
Construction in progress	-	-	-	-
Less accumulated depreciation	<u>(19,307,110)</u>	<u>(183,463)</u>	<u>-</u>	<u>-</u>
Total noncurrent assets	<u>17,447,104</u>	<u>1,265,601</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 46,313,395</u>	<u>\$ 3,137,446</u>	<u>\$ 4,416,710</u>	<u>\$ 10,575,673</u>
<b>DEFERRED OUTFLOWS</b>				
Deferred outflows related to pensions (Note 6, 10, 15)	110,841	-	-	44,815
Total deferred outflows	<u>110,841</u>	<u>-</u>	<u>-</u>	<u>44,815</u>
Total assets and deferred outflows	<u>\$ 46,424,236</u>	<u>\$ 3,137,446</u>	<u>\$ 4,416,710</u>	<u>\$ 10,620,488</u>
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable	\$ 188,296	234,323	\$ 3,953	\$ 106,850
Due to other funds	83,055	1	6	23,252
Due to other governments	-	-	-	-
Other liabilities	50,525	-	97,334	8,792,414
Debt interest payable	-	-	-	-
Other liabilities, current (Note 10)	11,336	-	2,088	4,771
Total current liabilities	<u>\$ 333,212</u>	<u>\$ 234,323</u>	<u>\$ 103,381</u>	<u>\$ 8,927,288</u>
Noncurrent liabilities:				
Net pension liability	350,853	-	-	141,856
Other noncurrent liabilities (Note 10)	102,024	-	18,791	42,943
Total noncurrent liabilities	<u>452,878</u>	<u>-</u>	<u>18,791</u>	<u>184,799</u>
Total liabilities	<u>\$ 786,089</u>	<u>\$ 234,323</u>	<u>\$ 122,172</u>	<u>\$ 9,112,087</u>
<b>DEFERRED INFLOWS</b>				
Deferred inflows related to pensions (Note 6, 10, 15)	257,769	-	-	104,221
Other deferred inflows (Note 15)	-	-	-	-
Total deferred inflows	<u>257,769</u>	<u>-</u>	<u>-</u>	<u>104,221</u>
Total liabilities and deferred inflows	<u>\$ 1,043,858</u>	<u>\$ 234,323</u>	<u>\$ 122,172</u>	<u>\$ 9,216,308</u>
<b>NET POSITION</b>				
Net investment in capital assets	\$ 17,447,104	\$ 1,265,601	\$ -	\$ -
Restricted for debt service	-	-	-	-
Unrestricted	<u>27,933,274</u>	<u>1,637,522</u>	<u>4,294,538</u>	<u>1,404,181</u>
Total net position	<u>\$ 45,380,378</u>	<u>\$ 2,903,122</u>	<u>\$ 4,294,538</u>	<u>\$ 1,404,181</u>



<u>Elections</u>	<u>Information Services</u>	<u>Total</u>
\$ 52,987	\$ 5,015,101	\$ 47,332,118
-	-	402,808
-	-	784,006
517,225	-	517,225
-	-	2,089,721
-	-	189,954
<u>\$ 570,212</u>	<u>\$ 5,015,101</u>	<u>\$ 51,315,832</u>
-	-	-
-	-	-
-	-	3,102,178
69,278	2,956,811	38,127,188
-	-	-
<u>(69,278)</u>	<u>(2,429,428)</u>	<u>(21,989,278)</u>
-	527,384	19,240,089
<u>\$ 570,212</u>	<u>\$ 5,542,484</u>	<u>\$ 70,555,921</u>
60,445	354,758	570,860
<u>60,445</u>	<u>354,758</u>	<u>570,860</u>
<u>\$ 630,658</u>	<u>\$ 5,897,242</u>	<u>\$ 71,126,780</u>
\$ 424	\$ 428,750	\$ 962,596
62,888	77	169,278
14,682	-	14,682
507,474	136,038	9,583,785
-	-	-
<u>5,625</u>	<u>30,809</u>	<u>54,630</u>
<u>\$ 591,094</u>	<u>\$ 595,674</u>	<u>\$ 10,784,971</u>
191,332	1,122,937	1,806,978
50,627	277,284	491,670
<u>241,959</u>	<u>1,400,221</u>	<u>2,298,648</u>
<u>\$ 833,053</u>	<u>\$ 1,995,895</u>	<u>\$ 13,083,618</u>
140,570	825,013	1,327,573
-	-	-
<u>140,570</u>	<u>825,013</u>	<u>1,327,573</u>
<u>\$ 973,623</u>	<u>\$ 2,820,908</u>	<u>\$ 14,411,192</u>
\$ -	\$ 527,384	\$ 19,240,089
-	-	-
<u>(342,965)</u>	<u>2,548,950</u>	<u>37,475,500</u>
<u>\$ (342,965)</u>	<u>\$ 3,076,334</u>	<u>\$ 56,715,588</u>

# KITSAP COUNTY, WASHINGTON

Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets  
 Internal Service Funds  
 For the Year Ended December 31, 2019

	<u>Equipment Rental and Revolving</u>	<u>Building Repair and Replacement</u>	<u>Employer Benefits</u>	<u>Self Insurance</u>
Operating Revenues:				
Charges for Services	\$ 12,923,663	\$ -	\$ 19,232,448	\$ 4,096,625
Miscellaneous Revenues	7,144	-	375,968	556
Total Operating Revenues	<u>\$ 12,930,807</u>	<u>\$ -</u>	<u>\$ 19,608,416</u>	<u>\$ 4,097,181</u>
Operating Expenses:				
Personal Services	\$ 1,607,129	\$ -	\$ 358,041	\$ 1,873,332
Contractual Services	317,099	3,861	19,518,876	1,013,256
Utilities	24,879	-	-	62
Repair and Maintenance	119,112	124,894	56,494	6,487
Other Supplies and Expenses	5,497,717	57,472	145,545	415,699
Insurance Claims and Expenses	7,724	-	822,321	1,197,454
Depreciation	2,934,070	63,638	-	-
Total Operating Expenses	<u>\$ 10,507,730</u>	<u>\$ 249,865</u>	<u>\$ 20,901,278</u>	<u>\$ 4,506,288</u>
Operating Income	<u>\$ 2,423,077</u>	<u>\$ (249,865)</u>	<u>\$ (1,292,862)</u>	<u>\$ (409,107)</u>
Nonoperating Revenues (Expenses)				
Interest Revenue	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	130,674	-	-	-
Interest Expense	-	-	-	-
Miscellaneous Expense	-	-	-	-
Total Nonoperating Revenue (Expense)	<u>\$ 130,674</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Nonoperating Revenue (Expense) Before Contributions and Transfers	<u>\$ 2,553,751</u>	<u>\$ (249,865)</u>	<u>\$ (1,292,862)</u>	<u>\$ (409,107)</u>
Capital Contributions	\$ 323,879	\$ -	\$ -	\$ -
Transfers In	-	1,629,000	-	-
Transfers Out	(67,560)	-	-	(874)
Change in Net Position	<u>\$ 2,810,071</u>	<u>\$ 1,379,135</u>	<u>\$ (1,292,862)</u>	<u>\$ (409,982)</u>
Total Net Position, Beginning	\$ 42,570,307	\$ 1,523,988	\$ 5,587,400	\$ 1,814,162
Prior Period Adjustments	-	-	-	-
Total Net Position, Ending	<u>\$ 45,380,378</u>	<u>\$ 2,903,122</u>	<u>\$ 4,294,538</u>	<u>\$ 1,404,181</u>

<u>Elections</u>	<u>Information Services</u>	<u>Total</u>
\$ 1,797,219	\$ 8,973,331	\$ 47,023,286
-	3,742	387,410
<u>\$ 1,797,219</u>	<u>\$ 8,977,073</u>	<u>\$ 47,410,696</u>
\$ 833,734	\$ 4,689,744	\$ 9,361,979
164,625	1,827,157	22,844,873
-	1,006	25,947
31,809	1,229,356	1,568,152
605,774	2,234,529	8,956,736
2,022	4,893	2,034,414
-	203,187	3,200,896
<u>\$ 1,637,964</u>	<u>\$ 10,189,872</u>	<u>\$ 47,992,997</u>
<u>\$ 159,255</u>	<u>\$ (1,212,799)</u>	<u>\$ (582,301)</u>
\$ -	\$ -	\$ -
-	-	130,674
-	-	-
-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 130,674</u>
<u>\$ 159,255</u>	<u>\$ (1,212,799)</u>	<u>\$ (451,627)</u>
\$ -	\$ -	\$ 323,879
-	3,594,002	5,223,002
<u>(6,015)</u>	<u>(31,875)</u>	<u>(106,325)</u>
\$ 153,240	\$ 2,349,328	\$ 4,988,930
\$ (496,205)	\$ 727,006	\$ 51,726,659
-	-	-
<u>\$ (342,965)</u>	<u>\$ 3,076,334</u>	<u>\$ 56,715,588</u>

# KITSAP COUNTY, WASHINGTON

Statement of Cash Flows  
Internal Service Funds  
For the Year Ended December 31, 2019

	<u>Equipment Rental and Revolving</u>	<u>Building Repair and Replacement</u>	<u>Employer Benefits</u>	<u>Self Insurance</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts from customers	\$ 12,699,761	\$ -	\$ 19,919,123	\$ 4,067,435
Payments to suppliers	(6,295,185)	36,617	(20,457,907)	(2,427,909)
Payments to employees	(1,450,003)	-	(352,092)	(1,664,810)
Net cash provided by operating activities	<u>\$ 4,954,573</u>	<u>\$ 36,617</u>	<u>\$ (890,875)</u>	<u>\$ (25,285)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Operating grants received	\$ -	\$ -	\$ -	\$ -
Transfers in	-	1,629,000	-	-
Transfers out	(67,560)	-	-	(874)
Net cash provided by noncapital financing activities	<u>\$ (67,560)</u>	<u>\$ 1,629,000</u>	<u>\$ -</u>	<u>\$ (874)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Capital contributions	\$ -	\$ -	\$ -	\$ -
Proceeds from sales of bonds	-	-	-	-
Proceeds from sales of capital assets	342,509	-	-	-
Purchases of capital assets	(1,997,177)	(180,528)	-	-
Principal paid on capital debt	-	-	-	-
Interest paid on capital debt	-	-	-	-
Net cash from related financing activities	<u>\$ (1,654,668)</u>	<u>\$ (180,528)</u>	<u>\$ -</u>	<u>\$ -</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Proceeds from sales & maturities of investments	\$ -	\$ -	\$ -	\$ -
Purchases of investments	-	-	-	-
Interest and dividends	-	-	-	-
Net cash provided by investing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net increase (decrease) in cash & cash equivalents	<u>3,232,346</u>	<u>1,485,089</u>	<u>(890,875)</u>	<u>(26,159)</u>
Balances - beginning of the year	22,760,218	386,756	4,904,777	10,411,878
Balances - end of the year	<u>\$ 25,992,564</u>	<u>\$ 1,871,845</u>	<u>\$ 4,013,902</u>	<u>\$ 10,385,719</u>
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities</b>				
Operating income (loss)	<u>\$ 2,423,077</u>	<u>\$ (249,865)</u>	<u>\$ (1,292,862)</u>	<u>\$ (409,107)</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities				
Depreciation expense	2,934,070	63,638	-	-
Changes in assets and liabilities:				
Receivables, net	14,781	-	302,750	-
Due from other funds	(245,827)	-	7,957	-
Due from other governments	-	-	-	-
Inventories	(144,375)	-	-	-
Prepayments	-	-	-	(29,746)
Deferred outflows	37,839	-	-	(44,815)
Accounts payable	(241,728)	222,844	457	56,523
Due to other funds	55,820	1	(1,359)	23,208
Due to other governments	-	-	-	-
Accrued expenses	1,629	-	86,232	125,316
Employee benefits	22,962	-	5,950	7,260
Net pension liability	12,129	-	-	141,856
Deferred inflows	84,195	-	-	104,221
Net cash provided by operating activities	<u>4,954,573</u>	<u>36,617</u>	<u>(890,875)</u>	<u>(25,285)</u>
Noncash capital, financing and investing activities				
Contribution of capital assets	\$ 323,879	-	-	-

<u>Elections</u>	<u>Information Services</u>	<u>Total</u>
\$ 1,475,861	\$ 8,995,726	\$ 47,157,906
(476,605)	(5,044,460)	(34,665,449)
(994,664)	(4,849,362)	(9,310,931)
<u>\$ 4,592</u>	<u>\$ (898,096)</u>	<u>\$ 3,181,526</u>
\$ -	\$ -	\$ -
-	3,594,002	5,223,002
(6,015)	(31,875)	(106,325)
<u>\$ (6,015)</u>	<u>\$ 3,562,127</u>	<u>\$ 5,116,677</u>
\$ -	\$ -	\$ -
-	-	-
-	-	342,509
-	(121,583)	(2,299,288)
-	-	-
-	-	-
<u>\$ -</u>	<u>\$ (121,583)</u>	<u>\$ (1,956,778)</u>
\$ -	\$ -	\$ -
-	-	-
-	-	-
(1,424)	2,542,448	6,341,425
54,410	2,472,653	40,990,693
<u>\$ 52,987</u>	<u>\$ 5,015,101</u>	<u>\$ 47,332,118</u>
-	-	-
<u>\$ 159,255</u>	<u>\$ (1,212,799)</u>	<u>\$ (582,301)</u>
-	203,187	3,200,896
-	-	317,531
-	18,653	(219,217)
(346,309)	-	(346,309)
-	-	(144,375)
24,951	-	(4,795)
12,557	(62,750)	(57,169)
(6,250)	252,403	284,249
(63,740)	(1,981)	11,948
14,682	-	14,682
382,933	2,059	598,169
6,909	4,372	47,453
(147,392)	(231,960)	(225,367)
(33,004)	130,719	286,131
<u>4,592</u>	<u>(898,096)</u>	<u>3,181,526</u>
-	-	\$ 323,879

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# Fiduciary Funds

## Investment Trust Funds

Kitsap County Auditor | Financial Division

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# **KITSAP COUNTY, WASHINGTON**

## **Fiduciary Funds**

### **Investment Trust Funds**

Investment trust funds are used to account for the external portion of monies held in the Kitsap County Investment Pool (“KCIP”), an external investment pool sponsored by the county. Cash and investments held for separate legal entities that are not part of the county are reported in these funds.

Investment Trust Funds are custodial in nature (assets equal liabilities) and do not measure the results of operations. Each entity is responsible for the preparation of its own financial report.

# KITSAP COUNTY, WASHINGTON

**Combining Statement of Fiduciary Net Position  
Investment Trust Funds  
December 31, 2019**

	State School	School Districts	Public Utility Districts	Recreation Districts	Public Health District
<b>ASSETS</b>					
Cash and Pooled Investments	\$ 426,860	\$ 190,398,548	\$ 5,572,474	\$ 4,145,986	\$ 4,236,239
Cash and Investments in Trust	-	6,236,040	-	-	-
Total Assets	<u>\$ 426,860</u>	<u>\$ 196,634,587</u>	<u>\$ 5,572,474</u>	<u>\$ 4,145,986</u>	<u>\$ 4,236,239</u>
<b>LIABILITIES</b>					
Warrants Payable	-	-	-	-	-
Accounts Payable and Other Liabilities	-	-	-	-	-
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>NET POSITION</b>					
Net Position Held in Trust for Pool Participants	\$ 426,860	\$ 196,634,587	\$ 5,572,474	\$ 4,145,986	\$ 4,236,239
Net Position Held in Trust for Other Purposes	-	-	-	-	-
Total Net Position	<u>\$ 426,860</u>	<u>\$ 196,634,587</u>	<u>\$ 5,572,474</u>	<u>\$ 4,145,986</u>	<u>\$ 4,236,239</u>

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

Library Districts	Cities	Ports	Water Districts	Fire Districts	Sewer Districts	Public Transport District
\$ 7,426,445	\$ 352,608	\$ 7,305,571	\$ 15,122,543	\$ 60,339,927	\$ 15,130,625	\$ 53,975,403
-	-	-	-	-	-	-
<u>\$ 7,426,445</u>	<u>\$ 352,608</u>	<u>\$ 7,305,571</u>	<u>\$ 15,122,543</u>	<u>\$ 60,339,927</u>	<u>\$ 15,130,625</u>	<u>\$ 53,975,403</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 7,426,445	\$ 352,608	\$ 7,305,571	\$ 15,122,543	\$ 60,339,927	\$ 15,130,625	\$ 53,975,403
-	-	-	-	-	-	-
<u>\$ 7,426,445</u>	<u>\$ 352,608</u>	<u>\$ 7,305,571</u>	<u>\$ 15,122,543</u>	<u>\$ 60,339,927</u>	<u>\$ 15,130,625</u>	<u>\$ 53,975,403</u>

**Combining Statement of Fiduciary Net Position  
Investment Trust Funds  
December 31, 2019**

	Public Authority	Jointly Governed Organization	Passthrough	Totals 2019
<b>ASSETS</b>				
Cash and Pooled Investments	\$ 4,988,905	\$ 106,635	\$ 97,759	\$ 369,626,528
Cash and Investments in Trust	-	-	-	6,236,040
Total Assets	<u>\$ 4,988,905</u>	<u>\$ 106,635</u>	<u>\$ 97,759</u>	<u>\$ 375,862,568</u>
<b>LIABILITIES</b>				
Warrants Payable	-	-	-	-
Accounts Payable and Other Liabilities	-	-	-	-
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>NET POSITION</b>				
Investments Held in Trust for Pool Participants	\$ 4,988,905	\$ 106,635	\$ 97,759	\$ 375,862,568
Investments Held in Trust for Other Purposes	-	-	-	-
Total Net Position	<u>\$ 4,988,905</u>	<u>\$ 106,635</u>	<u>\$ 97,759</u>	<u>\$ 375,862,568</u>

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

**Combining Statement of Changes in Fiduciary Net Position  
Investment Trust Funds  
December 31, 2019**

	State School	School Districts	Public Utility Districts	Recreation Districts	Public Health District
<b>Additions:</b>					
Contributions					
Additions by Participants	\$ 101,780,588	\$ 679,191,970	\$ 15,287,505	\$ 9,528,068	\$ 12,949,832
Trust Revenues	-	-	-	-	-
Total Contributions	<u>\$ 101,780,588</u>	<u>\$ 679,191,970</u>	<u>\$ 15,287,505</u>	<u>\$ 9,528,068</u>	<u>\$ 12,949,832</u>
Investment Income					
Net Increase (Decrease) in Fair Value of Investments	\$ -	\$ 122,026	\$ 3,562	\$ 1,757	\$ 2,846
Interest, Dividends & Other	-	5,000,439	242,680	72,715	86,615
Total Investment Income	<u>-</u>	<u>5,122,464</u>	<u>246,243</u>	<u>74,472</u>	<u>89,461</u>
Total Additions	\$ 101,780,588	\$ 684,314,434	\$ 15,533,748	\$ 9,602,541	\$ 13,039,293
<b>Deductions:</b>					
Distributions to Participants	\$ 101,761,835	\$ 725,345,268	\$ 19,845,941	\$ 9,520,940	\$ 11,871,092
Trust Administrative Costs	-	-	-	-	-
Total Deductions	<u>101,761,835</u>	<u>725,345,268</u>	<u>19,845,941</u>	<u>9,520,940</u>	<u>11,871,092</u>
Change in Net Position Held for Individuals, Organizations & Other Governments	\$ 18,753	\$ (41,030,834)	\$ (4,312,193)	\$ 81,601	\$ 1,168,201
Net Position as of January 1, 2019	<u>\$ 408,107</u>	<u>\$ 237,665,421</u>	<u>\$ 9,884,668</u>	<u>\$ 4,064,385</u>	<u>\$ 3,068,038</u>
Net Position as of December 31, 2019	<u>\$ 426,860</u>	<u>\$ 196,634,587</u>	<u>\$ 5,572,474</u>	<u>\$ 4,145,986</u>	<u>\$ 4,236,239</u>

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

**Combining Statement of Changes in Fiduciary Net Position  
Investment Trust Funds  
December 31, 2019**

	Library Districts	Cities	Ports	Water Districts	Fire Districts
<b>Additions:</b>					
Contributions					
Additions by Participants	\$ 15,534,539	\$ 15,629,048	\$ 11,973,660	\$ 14,428,428	\$ 90,269,524
Trust Revenues	-	-	-	-	-
Total Contributions	<u>\$ 15,534,539</u>	<u>\$ 15,629,048</u>	<u>\$ 11,973,660</u>	<u>\$ 14,428,428</u>	<u>\$ 90,269,524</u>
Investment Income					
Net Increase (Decrease) in Fair Value of Investments	\$ 5,242	\$ -	\$ 3,914	\$ 10,095	\$ 41,535
Interest, Dividends & Other	150,454	1,088	124,142	345,916	1,115,923
Total Investment Income	<u>155,696</u>	<u>1,088</u>	<u>128,056</u>	<u>356,010</u>	<u>1,157,459</u>
Total Additions	\$ 15,690,235	\$ 15,630,136	\$ 12,101,716	\$ 14,784,438	\$ 91,426,982
<b>Deductions:</b>					
Distributions to Participants	\$ 15,130,024	\$ 15,630,381	\$ 10,960,745	\$ 14,676,676	\$ 77,512,521
Trust Administrative Costs	-	-	-	-	-
Total Deductions	<u>15,130,024</u>	<u>15,630,381</u>	<u>10,960,745</u>	<u>14,676,676</u>	<u>77,512,521</u>
Change in Net Position Held for Individuals, Organizations & Other Governments	\$ 560,211	\$ (245)	\$ 1,140,971	\$ 107,762	\$ 13,914,461
Net Position as of January 1, 2019	<u>\$ 6,866,234</u>	<u>\$ 352,853</u>	<u>\$ 6,164,601</u>	<u>\$ 15,014,781</u>	<u>\$ 46,425,466</u>
Net Position as of December 31, 2019	<u>\$ 7,426,445</u>	<u>\$ 352,608</u>	<u>\$ 7,305,571</u>	<u>\$ 15,122,543</u>	<u>\$ 60,339,927</u>

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

Sewer Districts	Public Transport District	Public Authority	Jointly Governed Organization	Passthrough	Totals 2019
\$ 11,685,196	\$ 90,890,211	\$ 11,030,711	\$ 233,512	\$ 260,699	\$ 1,080,673,490
-	-	-	-	-	-
<u>\$ 11,685,196</u>	<u>\$ 90,890,211</u>	<u>\$ 11,030,711</u>	<u>\$ 233,512</u>	<u>\$ 260,699</u>	<u>\$ 1,080,673,490</u>
\$ 9,801	\$ 31,348	\$ 2,886	\$ -	\$ 6	\$ 235,017
302,077	1,143,259	99,798	-	190	8,685,296
<u>311,877</u>	<u>1,174,606</u>	<u>102,684</u>	<u>-</u>	<u>195</u>	<u>8,920,313</u>
\$ 11,997,073	\$ 92,064,817	\$ 11,133,395	\$ 233,512	\$ 260,895	\$ 1,089,593,803
\$ 9,449,734	\$ 103,521,849	\$ 11,342,131	\$ 126,877	\$ 223,641	\$ 1,126,919,657
-	-	-	-	-	-
<u>9,449,734</u>	<u>103,521,849</u>	<u>11,342,131</u>	<u>126,877</u>	<u>223,641</u>	<u>1,126,919,657</u>
\$ 2,547,339	\$ (11,457,032)	\$ (208,737)	\$ 106,635	\$ 37,254	\$ (37,325,854)
\$ 12,583,287	\$ 65,432,435	\$ 5,197,642	\$ -	\$ 60,505	\$ 413,188,422
<u>\$ 15,130,625</u>	<u>\$ 53,975,403</u>	<u>\$ 4,988,905</u>	<u>\$ 106,635</u>	<u>\$ 97,759</u>	<u>\$ 375,862,568</u>

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# Fiduciary Funds

## Agency Funds

Kitsap County Auditor | Financial Division

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# **KITSAP COUNTY, WASHINGTON**

## **Fiduciary Funds**

### **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.

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# KITSAP COUNTY, WASHINGTON

## Combining Statement of Assets and Liabilities

### Agency Funds

December 31, 2019

	City of Port Orchard	City of Bainbridge Island	Total
<b>ASSETS</b>			
Cash	\$ 3,197	\$ 28,090	\$ 31,287
Deposits with Fiscal Agents/Trustees	-	-	-
Investments	11,320,038	24,258,267	35,578,305
Taxes Receivable	56,360	157,853	214,213
Other Current Receivables	-	33,628	33,628
Due From Other Funds	-	-	-
Due from Other Governmental Units	-	-	-
Total Assets	<u>\$ 11,379,594</u>	<u>\$ 24,477,838</u>	<u>\$ 35,857,432</u>
<b>LIABILITIES</b>			
Warrants Payable	-	-	-
Accounts Payable	-	-	-
Due to Other Governments	-	5,128,247	5,128,247
Interfund Loans	-	-	-
Custodial Accounts	11,379,594	19,349,591	30,729,185
Total Liabilities	<u>\$ 11,379,594</u>	<u>\$ 24,477,838</u>	<u>\$ 35,857,432</u>

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

# KITSAP COUNTY, WASHINGTON

## Combining Statement of Changes in Assets and Liabilities

### Agency Funds

December 31, 2019

City of Port Orchard	Balance 1/1/2019	Increases	Decreases	Balance 12/31/2019
<b>ASSETS</b>				
Cash	\$ 7,638	\$ -	\$ 4,441	\$ 3,197
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	11,357,136	-	37,097	11,320,038
Taxes Receivable	53,490	2,870	-	56,360
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due from Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 11,418,263</u>	<u>\$ 2,870</u>	<u>\$ 41,538</u>	<u>\$ 11,379,594</u>
<b>LIABILITIES</b>				
Warrants Payable	-	-	-	-
Accounts Payable	-	-	-	-
Due to Other Governments	-	-	-	-
Interfund Loans	-	-	-	-
Custodial Accounts	11,418,263	2,870	41,538	11,379,594
Total Liabilities	<u>\$ 11,418,263</u>	<u>\$ 2,870</u>	<u>\$ 41,538</u>	<u>\$ 11,379,594</u>

City of Bainbridge Island	Balance 1/1/2019	Increases	Decreases	Balance 12/31/2019
<b>ASSETS</b>				
Cash	\$ 5,811	\$ 22,279	\$ -	\$ 28,090
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	23,299,190	959,077	-	24,258,267
Taxes Receivable	138,648	19,205	-	157,853
Other Current Receivables	36,977	-	3,349	33,628
Due From Other Funds	-	-	-	-
Due from Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 23,480,627</u>	<u>\$ 1,000,560</u>	<u>\$ 3,349</u>	<u>\$ 24,477,838</u>
<b>LIABILITIES</b>				
Warrants Payable	-	-	-	-
Accounts Payable	-	-	-	-
Due to Other Governments	5,128,247	-	-	5,128,247
Interfund Loans	-	-	-	-
Custodial Accounts	18,352,379	1,000,560	3,349	19,349,591
Total Liabilities	<u>\$ 23,480,627</u>	<u>\$ 1,000,560</u>	<u>\$ 3,349</u>	<u>\$ 24,477,838</u>

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



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# Statistical Section

Kitsap County Auditor | Financial Division

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# KITSAP COUNTY, WASHINGTON

## Statistical Section

The section of Kitsap County's Comprehensive Annual Financial Report presents detailed historical information and statistics to augment the information presented in the financial statements, note disclosures and required supplementary information.

This information is presented in a series of tables in the following categories and is designed to enhance the user's understanding of the county's overall financial health and condition.

### **Financial Trends (1 – 4)**

Information to help the user gain a better understanding of how the county's financial position has changed over time.

### **Revenue Capacity (5 – 8)**

Information to help the user assess and understand the factors that affect the county's ability to generate its own revenues, specifically its most significant revenue source, property taxes.

### **Debt Capacity (9 – 13)**

Information to assist the user in understanding and assessing the county's debt burden and its ability to issue additional debt.

### **Demographic and Economic (14 – 15)**

Information to help the user understand the socioeconomic environment within which the county operates. This information also allows the user to compare the county's performance with other similar governments.

### **Operating (16 – 18)**

Information about the county's operations and resources that help provide the user with the ability to understand and assess the county's economic condition, operations and activities.

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# KITSAP COUNTY, WASHINGTON

Table 1

## Net Position by Component Last Ten Fiscal Years

(amounts expressed in thousands)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Governmental activities										
Invested in capital assets, net of related debt	\$ 329,346	\$ 330,249	\$ 325,882	\$ 319,654	\$ 320,748	\$ 326,360	\$ 335,511	\$ 347,090	\$ 356,325	\$ 360,900
Restricted	18,758	15,984	13,681	13,022	13,981	12,194	11,707	11,927	11,897	10,195
Unrestricted	50,676	52,207	53,902	86,958	97,403	63,595	65,851	88,553	95,949	110,498
Total governmental activities net position	<u>\$ 398,780</u>	<u>\$ 398,440</u>	<u>\$ 393,465</u>	<u>\$ 419,634</u>	<u>\$ 432,132</u>	<u>\$ 402,149</u>	<u>\$ 413,069</u>	<u>\$ 447,571</u>	<u>\$ 464,171</u>	<u>\$ 481,593</u>
Business-type activities										
Invested in capital assets, net of related debt	\$ 53,159	\$ 53,847	\$ 53,332	\$ 61,483	\$ 80,135	\$ 70,080	\$ 85,810	\$ 96,670	\$ 108,139	\$ 105,742
Restricted	3,449	3,342	3,342	3,342	4,441	5,222	4,472	4,524	4,601	4,074
Unrestricted	60,168	60,238	62,209	54,738	41,054	51,756	49,834	47,614	58,858	58,575
Total business-type activities net position	<u>\$ 116,776</u>	<u>\$ 117,427</u>	<u>\$ 118,883</u>	<u>\$ 119,563</u>	<u>\$ 125,630</u>	<u>\$ 127,059</u>	<u>\$ 140,115</u>	<u>\$ 148,808</u>	<u>\$ 171,598</u>	<u>\$ 168,391</u>
Primary government										
Net investment in capital assets	\$ 382,505	\$ 384,095	\$ 379,215	\$ 381,137	\$ 400,883	\$ 396,440	\$ 421,321	\$ 443,761	\$ 464,463	\$ 466,642
Restricted	22,207	19,326	17,023	16,375	18,421	17,416	16,179	16,450	16,498	14,269
Unrestricted	110,844	112,446	116,111	141,685	138,458	115,352	115,685	136,167	154,807	169,073
Total primary government net position	<u>\$ 515,556</u>	<u>\$ 515,867</u>	<u>\$ 512,349</u>	<u>\$ 539,197</u>	<u>\$ 557,763</u>	<u>\$ 529,208</u>	<u>\$ 553,185</u>	<u>\$ 596,379</u>	<u>\$ 635,769</u>	<u>\$ 649,984</u>

# KITSAP COUNTY, WASHINGTON

Table 2

**Change in Net Position**  
**Last Ten Fiscal Years**  
 (amounts expressed in thousands)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Expenses</b>										
Governmental Activities:										
General Government	\$ 27,402	\$ 25,549	\$ 24,934	\$ 19,290	\$ 25,090	\$ 21,904	\$ 23,378	\$ 26,393	\$ 25,226	\$ 26,348
Judicial Services	13,506	13,872	13,331	13,954	14,063	15,098	15,759	16,267	17,102	17,870
Public Safety	50,796	49,375	49,145	49,931	50,590	52,483	59,463	44,065	50,182	57,509
Physical Environment	4,588	3,044	3,288	3,342	3,493	4,045	3,746	976	1,221	4,404
Transportation	36,831	37,020	38,056	37,842	38,456	40,574	42,458	41,248	42,393	43,372
Health & Human Services	46,998	43,615	43,974	43,858	49,067	52,533	59,966	69,624	81,319	80,891
Economic Environment	7,698	6,523	6,747	6,459	7,004	6,623	7,180	8,612	11,299	8,773
Culture & Recreation	6,436	6,766	6,908	6,494	6,628	7,112	7,402	7,212	7,490	7,739
Interest on Long-Term Debt	6,445	5,599	5,399	4,715	4,359	4,287	3,637	3,359	3,050	2,801
<b>Total Governmental</b>	<b>\$ 200,700</b>	<b>\$ 191,363</b>	<b>\$ 191,782</b>	<b>\$ 185,885</b>	<b>\$ 198,752</b>	<b>\$ 204,660</b>	<b>\$ 222,989</b>	<b>\$ 217,755</b>	<b>\$ 239,281</b>	<b>\$ 249,706</b>
Business Type Activities										
Solid Waste	13,823	14,373	13,637	13,749	14,259	14,907	15,924	16,710	17,446	18,790
Sewer Utility	14,545	15,763	16,613	17,805	16,986	16,930	18,070	20,582	22,098	24,521
Surface Water	6,150	7,055	7,388	7,918	8,060	8,201	8,701	9,491	10,109	10,042
<b>Total Business Type Activities</b>	<b>\$ 34,518</b>	<b>\$ 37,191</b>	<b>\$ 37,638</b>	<b>\$ 39,472</b>	<b>\$ 39,306</b>	<b>\$ 40,038</b>	<b>\$ 42,695</b>	<b>\$ 46,784</b>	<b>\$ 49,653</b>	<b>\$ 53,353</b>
<b>Total Primary Government Expenses</b>	<b>\$ 235,218</b>	<b>\$ 228,554</b>	<b>\$ 229,420</b>	<b>\$ 225,357</b>	<b>\$ 238,058</b>	<b>\$ 244,698</b>	<b>\$ 265,685</b>	<b>\$ 264,539</b>	<b>\$ 288,933</b>	<b>\$ 303,059</b>
<b>Program Revenues</b>										
Governmental Activities										
Charges for Services										
General Government	\$ 10,581	\$ 8,502	\$ 8,639	\$ 9,077	\$ 8,743	\$ 9,061	\$ 9,512	\$ 9,289	\$ 10,050	\$ 11,622
Judicial Services	4,414	4,804	5,007	5,255	4,974	4,701	4,182	3,817	3,868	3,763
Public Safety	1,289	1,033	1,053	868	693	652	1,602	633	1,585	1,598
Physical Environment	4,094	3,850	4,224	4,361	4,844	5,826	7,087	7,959	8,125	7,142
Transportation	2,468	3,445	3,012	2,401	2,448	2,987	2,668	2,256	2,402	2,468
Health & Human Services	203	199	182	195	167	179	271	554	590	622
Economic Environment	79	75	91	100	78	-	-	-	-	-
Culture and Recreation	1,006	1,055	1,449	1,124	1,076	1,013	1,157	961	775	465
Operating Grants	72,055	67,947	66,458	66,651	78,453	75,878	87,466	87,778	98,756	97,791
Capital Grants and Contributions	1,662	3,265	2,556	3,035	1,463	6,369	7,259	9,422	2,873	2,999
<b>Total Governmental Activities</b>	<b>\$ 97,851</b>	<b>\$ 94,175</b>	<b>\$ 92,671</b>	<b>\$ 93,067</b>	<b>\$ 102,939</b>	<b>\$ 106,665</b>	<b>\$ 121,204</b>	<b>\$ 122,670</b>	<b>\$ 129,024</b>	<b>\$ 128,470</b>
Program Revenues										

# KITSAP COUNTY, WASHINGTON

Table 2

## Change in Net Position Last Ten Fiscal Years

(amounts expressed in thousands)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Business Type Activities</b>										
Charges for Services										
Solid Waste	\$ 12,407	\$ 12,290	\$ 12,163	\$ 12,632	\$ 13,777	\$ 14,855	\$ 16,068	\$ 17,272	\$ 18,131	\$ 18,841
Sewer Utility	14,325	15,809	16,029	17,391	19,878	20,670	21,871	21,435	29,157	22,655
Surface Water	7,493	7,397	7,394	7,689	8,311	10,530	9,382	10,289	10,923	11,757
Golf	-	-	-	-	-	-	-	-	-	-
Operating Grants	608	1,037	998	1,161	2,265	1,882	4,948	4,105	11,650	1,447
Capital Grants and contributions	742	784	1,925	1,186	903	1,726	3,642	1,690	1,746	1,079
<b>Total business-type activities</b>	<b>\$ 35,575</b>	<b>\$ 37,317</b>	<b>\$ 38,509</b>	<b>\$ 40,059</b>	<b>\$ 45,134</b>	<b>\$ 49,664</b>	<b>\$ 55,911</b>	<b>\$ 54,791</b>	<b>\$ 71,607</b>	<b>\$ 55,780</b>
program revenues										
<b>Total Primary Government</b>	<b>\$ 133,426</b>	<b>\$ 131,492</b>	<b>\$ 131,180</b>	<b>\$ 133,126</b>	<b>\$ 148,074</b>	<b>\$ 156,329</b>	<b>\$ 177,115</b>	<b>\$ 177,461</b>	<b>\$ 200,632</b>	<b>\$ 184,250</b>
Program Revenues										
Net (Expense)/ Revenue										
Governmental Activities	(102,849)	(97,188)	(99,111)	(92,818)	(95,813)	(97,994)	(101,786)	(95,085)	(110,256)	(121,236)
Business-type activities	1,057	126	871	587	5,828	9,626	13,216	8,008	21,955	2,427
<b>Total Primary Government Net Expense</b>	<b>\$ (101,792)</b>	<b>\$ (97,062)</b>	<b>\$ (98,240)</b>	<b>\$ (92,231)</b>	<b>\$ (89,985)</b>	<b>\$ (88,369)</b>	<b>\$ (88,570)</b>	<b>\$ (87,077)</b>	<b>\$ (88,302)</b>	<b>\$ (118,809)</b>
<b>General Revenues and Other Changes in Net Position</b>										
Governmental activities										
Taxes										
Property taxes, levied for general purposes	\$ 54,472	\$ 55,249	\$ 56,249	\$ 57,360	\$ 58,720	\$ 59,764	\$ 60,221	\$ 61,717	\$ 63,397	\$ 64,593
Property taxes, levied for debt service	-	-	-	-	-	-	-	-	-	-
Sales & use taxes	26,498	26,995	27,008	27,667	32,383	35,976	39,436	37,377	51,203	50,196
Other taxes	10,139	9,989	11,062	12,288	11,958	13,349	13,918	12,765	12,522	16,174
Investment earnings	2,183	1,704	1,683	1,512	1,541	2,044	2,279	2,844	4,348	5,801
Miscellaneous	4,763	3,772	3,428	3,357	3,741	4,170	4,071	7,335	4,165	4,190
Special item - gain(loss) transfer of assets to Kitsap 911	-	-	(2,578)	(1,181)	-	-	(7,212)	-	-	-
Extraordinary item - gain(loss) on annexation	(216)	-	(1,081)	-	-	-	-	-	-	-
Special item - gain - Housing Kitsap receivable	-	-	-	16,090	-	-	-	-	-	-
Special item - loss on demolition of building	-	(1,195)	(1,977)	-	-	-	(508)	-	-	-
Transfers	382	334	349	350	378	472	350	395	262	(2,797)
<b>Total Governmental activities</b>	<b>\$ 98,221</b>	<b>\$ 96,848</b>	<b>\$ 94,143</b>	<b>\$ 117,443</b>	<b>\$ 108,722</b>	<b>\$ 115,775</b>	<b>\$ 112,556</b>	<b>\$ 122,433</b>	<b>\$ 135,897</b>	<b>\$ 138,158</b>
Business-type activities										
Investment earnings	\$ 816	\$ 859	\$ 649	\$ 442	\$ 346	\$ 393	\$ 496	\$ 655	\$ 1,100	\$ 1,771
Miscellaneous	-	-	-	-	-	-	-	-	(2,36)	-
Special item - gain(loss) on sale of capital assets	-	-	-	-	-	-	-	-	-	-
Transfers	(382)	(334)	(349)	(350)	(378)	(472)	(350)	(395)	(262)	2,797
<b>Total business-type activities</b>	<b>\$ 434</b>	<b>\$ 525</b>	<b>\$ 300</b>	<b>\$ 92</b>	<b>\$ (32)</b>	<b>\$ (79)</b>	<b>\$ 146</b>	<b>\$ 260</b>	<b>\$ 835</b>	<b>\$ 4,569</b>
<b>Total Primary Government</b>	<b>\$ 98,655</b>	<b>\$ 97,373</b>	<b>\$ 94,443</b>	<b>\$ 117,535</b>	<b>\$ 108,690</b>	<b>\$ 115,696</b>	<b>\$ 112,702</b>	<b>\$ 122,693</b>	<b>\$ 136,732</b>	<b>\$ 142,727</b>
<b>Change in Net Position</b>										
Governmental activities	(4,628)	(340)	(4,968)	24,625	12,909	17,781	10,771	27,349	25,641	16,923
Business Type activities	1,491	651	1,171	679	5,797	9,546	13,362	8,268	22,790	6,996
<b>Total Primary Government</b>	<b>\$ (3,137)</b>	<b>\$ 311</b>	<b>\$ (3,797)</b>	<b>\$ 25,304</b>	<b>\$ 18,705</b>	<b>\$ 27,327</b>	<b>\$ 24,133</b>	<b>\$ 35,616</b>	<b>\$ 48,431</b>	<b>\$ 23,918</b>

# KITSAP COUNTY, WASHINGTON

Table 3

## Fund Balances of Governmental Funds Last Ten Fiscal Years

(amounts expressed in thousands)

	2010	2011 (1)	2012	2013	2014	2015	2016	2017	2018	2019
<b>General Fund (Per GASB 54) (1)</b>										
Nonspendable	-	\$ 440	\$ 443	\$ 418	\$ 387	\$ 376	\$ 365	\$ 474	\$ 465	\$ 481
Restricted	-	-	-	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	13,233	18,018	18,395	20,589	18,455	20,681	25,807	28,904	27,005
<b>General Fund (Prior to GASB 54) (1)</b>										
Reserved	\$ 451	-	-	-	-	-	-	-	-	-
Unreserved	7,900	-	-	-	-	-	-	-	-	-
<b>Total General Fund</b>	<b>\$ 8,351</b>	<b>\$ 13,673</b>	<b>\$ 18,461</b>	<b>\$ 18,813</b>	<b>\$ 20,976</b>	<b>\$ 18,830</b>	<b>\$ 21,045</b>	<b>\$ 26,281</b>	<b>\$ 29,368</b>	<b>\$ 27,486</b>
<b>All Other Governmental Funds (Per GASB 54) (1)</b>										
Nonspendable	-	\$ 9,785	\$ 9,260	\$ 8,710	\$ 8,150	\$ 7,580	\$ 7,000	\$ 6,610	\$ 5,900	\$ 5,160
Restricted	-	55,836	26,728	29,646	35,920	42,592	48,598	56,422	64,013	61,331
Committed	-	1,535	32,334	35,309	37,410	39,811	33,258	36,846	29,623	32,197
Assigned	-	-	-	-	-	-	-	-	-	-
Unassigned	-	(413)	-	(268)	(136)	(47)	(6)	(165)	(90)	-
<b>All Other Governmental Funds (Prior to GASB 54) (1)</b>										
Reserved	\$ 2,042	-	-	-	-	-	-	-	-	-
Unreserved, reported in:										
Special Revenue Funds	49,966	-	-	-	-	-	-	-	-	-
Debt Service Funds	11,716	-	-	-	-	-	-	-	-	-
Capital Projects Funds	7,074	-	-	-	-	-	-	-	-	-
<b>Total all other Governmental Funds</b>	<b>\$ 70,798</b>	<b>\$ 66,743</b>	<b>\$ 68,322</b>	<b>\$ 73,397</b>	<b>\$ 81,345</b>	<b>\$ 89,936</b>	<b>\$ 88,851</b>	<b>\$ 99,713</b>	<b>\$ 99,446</b>	<b>\$ 98,689</b>

(1) Receivable/Reserved fund balance moved from General fund to Debt Service fund (\$11.015 million).

(1) Prior to the implementation of GASB Statement No. 54 in 2011, fund balances were classified as Reserved or Unreserved. Under GASB Statement No. 54, fund balances are classified as Nonspendable, Reserved, Committed, Assigned or Unassigned. General Fund's Fund Balance includes fund balances of thirteen funds previously classified as Special Revenue funds, that did not meet the Special Revenue fund definition of GASB Statement No. 54. See Note 1. E. 13 for details.

# KITSAP COUNTY, WASHINGTON

Table 4

## Changes in Fund Balances, Governmental Funds Last Ten Fiscal Years

(amounts expressed in thousands)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Revenues</b>										
Property Taxes	\$ 54,472	\$ 55,249	\$ 56,249	\$ 57,360	\$ 58,720	\$ 59,764	\$ 60,221	\$ 61,717	\$ 63,394	\$ 64,593
Retail Sales & Use Taxes	26,498	26,995	27,008	27,667	32,383	35,976	39,436	37,377	51,203	50,196
Other Taxes	10,139	9,989	11,062	12,288	11,958	13,349	13,918	12,765	12,524	16,174
Licenses and Permits	2,597	2,415	2,782	2,917	3,315	4,144	5,605	6,167	6,461	5,184
Intergovernmental	73,717	71,212	68,703	69,686	79,916	82,252	94,724	97,200	101,628	100,817
Charges for Services	15,463	14,066	14,605	14,568	14,370	15,528	16,557	15,201	15,811	17,560
Fines & Forfeits	2,452	2,820	3,105	2,660	2,541	2,382	2,181	2,084	2,177	2,145
Investment Earnings	2,183	1,704	1,682	1,512	1,541	2,044	2,279	2,844	4,343	5,801
Miscellaneous	4,724	3,749	3,415	3,343	4,005	4,088	4,070	7,334	4,165	4,190
<b>Total Revenues</b>	<b>\$ 192,245</b>	<b>\$ 188,199</b>	<b>\$ 188,611</b>	<b>\$ 192,001</b>	<b>\$ 208,750</b>	<b>\$ 219,528</b>	<b>\$ 238,991</b>	<b>\$ 242,689</b>	<b>\$ 261,705</b>	<b>\$ 266,661</b>
<b>Expenditures</b>										
Current:										
General Government	\$ 27,173	\$ 24,376	\$ 25,254	\$ 25,000	\$ 27,248	\$ 26,888	\$ 28,544	\$ 29,565	\$ 31,089	\$ 32,715
Judicial Services	13,486	13,854	13,312	13,938	14,045	15,081	15,742	16,250	17,082	17,847
Public Safety	45,942	45,071	44,512	45,200	46,318	51,164	52,186	44,474	53,734	57,961
Physical Environment	4,588	3,044	3,289	3,342	3,493	4,122	3,746	976	1,282	4,404
Transportation	23,744	24,208	25,215	25,193	25,937	28,334	30,644	29,592	30,435	32,909
Health & Human Services	46,854	43,475	43,834	43,718	48,928	52,479	59,826	68,631	81,238	80,825
Economic Environment	7,684	6,518	6,743	6,455	7,000	6,542	7,177	9,554	11,295	8,770
Culture and Recreation	5,165	5,479	5,595	5,266	5,447	5,942	6,094	6,009	6,207	6,416
Debt Service										
Principal	9,692	11,567	9,803	23,057	6,189	6,424	6,695	8,923	7,196	9,840
Interest and Other Charges	5,959	5,275	5,075	4,553	4,359	4,287	3,637	3,329	3,049	2,801
Capital Outlay	8,038	10,379	4,406	6,216	11,267	11,411	20,045	16,105	15,606	7,368
<b>Total Expenditures</b>	<b>\$ 198,325</b>	<b>\$ 193,246</b>	<b>\$ 187,038</b>	<b>\$ 201,938</b>	<b>\$ 200,231</b>	<b>\$ 212,675</b>	<b>\$ 234,338</b>	<b>\$ 233,408</b>	<b>\$ 258,212</b>	<b>\$ 261,856</b>
Excess (Deficiency) of Revenues Over Expenditures	\$ (6,080)	\$ (5,047)	\$ 1,573	\$ (9,937)	\$ 8,518	\$ 6,853	\$ 4,653	\$ 9,281	\$ 3,493	\$ 4,805

# KITSAP COUNTY, WASHINGTON

Table 4

## Changes in Fund Balances, Governmental Funds Last Ten Fiscal Years

(amounts expressed in thousands)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Other Financing Sources (Uses):</b>										
Proceeds from BANS	\$ 876	\$ 640	\$ 492	\$ 220	-	-	-	-	-	-
Refunding Bonds Issued	9,416	20,422	-	53,278	-	24,509	-	-	-	-
Premiums on Bonds	73	869	-	-	-	-	-	-	-	-
Payment to Bond Refunding Escrow Agent	(7,141)	(21,363)	-	(37,914)	-	(24,412)	-	-	-	-
Sale of Capital Assets	7	-	567	117	1,659	104	378	478	9	-
Transfers In	20,725	15,780	17,659	31,582	14,420	16,428	20,802	14,435	19,111	26,217
Transfers Out	(20,373)	(15,492)	(17,607)	(31,982)	(14,077)	(16,932)	(24,854)	(14,667)	(20,954)	(34,160)
Total Other Financing Sources & Uses	<u>\$ 3,583</u>	<u>\$ 856</u>	<u>\$ 1,111</u>	<u>\$ 15,301</u>	<u>\$ 2,002</u>	<u>\$ (303)</u>	<u>\$ (3,673)</u>	<u>\$ 245</u>	<u>\$ (1,835)</u>	<u>\$ (7,943)</u>
<b>Special Items</b>										
Payment of Assumed Debt	-	-	-	-	-	-	-	-	-	-
Special Item-Sales of Pledged Assets	5,468	5,459	3,688	121	-	-	-	-	-	-
Total Special Items	<u>5,468</u>	<u>5,459</u>	<u>3,688</u>	<u>121</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 2,971</u>	<u>\$ 1,268</u>	<u>\$ 6,372</u>	<u>\$ 5,485</u>	<u>\$ 10,521</u>	<u>\$ 6,550</u>	<u>\$ 980</u>	<u>\$ 9,526</u>	<u>\$ 1,659</u>	<u>\$ (3,138)</u>
Debt Service as a Percentage of Non-capital Expenditures	<u>8.2%</u>	<u>9.2%</u>	<u>8.1%</u>	<u>14.1%</u>	<u>5.6%</u>	<u>5.3%</u>	<u>4.8%</u>	<u>5.6%</u>	<u>4.2%</u>	<u>5.0%</u>



# KITSAP COUNTY, WASHINGTON

Table 5

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

(amounts expressed in thousands)

Fiscal Year	REAL PROPERTY		PERSONAL PROPERTY		TOTALS		Ratio of Total Assessed Value To Total Estimated Actual Value	Total Kitsap County Levy Rate per \$1,000
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		
2010	\$ 29,476,028	\$ 34,314,352	\$ 442,035	\$ 447,404	\$ 29,918,063	\$ 34,761,756	86.2%	2.32
2011	\$ 27,707,518	\$ 31,414,420	\$ 443,635	\$ 449,934	\$ 28,151,153	\$ 31,864,354	88.4%	2.50
2012	\$ 26,438,990	\$ 29,773,637	\$ 412,734	\$ 464,790	\$ 26,851,724	\$ 30,238,427	88.8%	2.65
2013	\$ 25,423,782	\$ 27,604,640	\$ 394,485	\$ 428,322	\$ 25,818,267	\$ 28,032,962	92.1%	2.65
2014	\$ 25,194,072	\$ 26,586,892	\$ 406,644	\$ 446,861	\$ 25,600,716	\$ 28,132,655	91.0%	2.90
2015	\$ 26,394,721	\$ 28,049,650	\$ 399,946	\$ 425,022	\$ 26,794,667	\$ 28,474,673	94.1%	2.83
2016	\$ 27,555,323	\$ 30,995,864	\$ 397,422	\$ 447,044	\$ 27,952,754	\$ 31,442,908	88.9%	2.77
2017	\$ 30,533,938	\$ 34,307,796	\$ 394,695	\$ 406,483	\$ 30,928,633	\$ 34,673,355	89.2%	2.77
2018	\$ 33,429,777	\$ 37,519,391	\$ 396,288	\$ 444,768	\$ 33,826,065	\$ 37,964,158	89.1%	2.42
2019	\$ 37,484,257	\$ 41,510,806	\$ 414,430	\$ 423,752	\$ 37,898,687	\$ 41,934,558	90.3%	2.21

Source: Kitsap County Assessor

# KITSAP COUNTY, WASHINGTON

Table 6

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

Fiscal Year	Kitsap County			Other Taxing Districts							Totals
	Kitsap County*	County Roads	Total Kitsap County	School Districts	Fire Districts	Port Districts	Cities	Public Library	Public Utility District	Other*	
2010	0.99	1.33	2.32	5.21	1.70	0.50	1.73	0.33	0.07	1.50	13.36
2011	1.07	1.43	2.50	5.49	1.79	0.52	1.87	0.35	0.07	1.50	14.09
2012	1.13	1.52	2.65	6.19	1.82	0.53	1.95	0.37	0.08	1.59	15.18
2013	1.20	1.61	2.81	6.69	1.85	0.30	2.01	0.40	0.09	0.91	15.06
2014	1.24	1.66	2.90	6.76	1.87	0.32	2.05	0.40	0.09	1.08	15.47
2015	1.20	1.63	2.83	6.47	1.90	0.31	1.98	0.39	0.08	0.91	14.95
2016	1.17	1.60	2.77	6.54	2.11	0.31	1.94	0.38	0.08	1.07	15.28
2017	1.09	1.49	2.58	6.06	1.96	0.28	1.80	0.35	0.07	1.00	14.18
2018	1.02	1.40	2.42	6.54	1.90	0.26	1.68	0.43	0.07	1.00	14.38
2019	0.93	1.28	2.21	5.30	1.88	0.24	1.52	0.39	0.06	0.86	12.46

Source: Kitsap County Assessor

\*Includes Current Expense, Conservation Futures, and Cencom / 911 Facility.

# KITSAP COUNTY, WASHINGTON

Table 7

## Principal Property Taxpayers December 31, 2019

Current Year and Nine Years Ago  
Reported in Thousands

Name	2019			2010		
	Assessed Value	Rank	Percent of County Assessed Value**	Assessed Value	Rank	Percent of County Assessed Value**
Puget Sound Energy	217,039	1	0.567%	110,430	1	0.366%
PPR Kitsap Mall LLC	87,677	2	0.229%	91,326	2	0.302%
Walmart	62,744	3	0.164%	45,569	3	0.151%
Fairgrounds Road LLC	51,720	4	0.135%	30,552	5	0.101%
Fred Meyer Stores Inc	45,737	6	0.119%	41,376	4	0.137%
Qwest Corporation	48,515	5	0.127%	22,780	12	0.075%
Silverdale Centercal LLC	45,480	7	0.119%			
NA Mariners Glen 68 LP	42,517	8	0.111%	20,239	13	0.067%
CG Silverdale LLC & ISP Silverdale LLC	41,626	9	0.109%			
Santa Fe Ridge Apartments LLC	39,354	10	0.103%			
Trillium Heights Apartments	36,532	11	0.095%			
Gemini Wellington Fee Owner LLC	36,519	12	0.095%			
Brixton Nse Port Orchard Fee Owner LLC	36,448	13	0.095%			
PK 1 Silverdale Shopping Center LLC	34,038	14	0.089%	27,469	9	0.091%
Highland 2 LLC & EMI Ridgetop LLC & Del Ray Plaza LI	32,497	15	0.085%	29,221	8	0.097%
Comcast Cable Communications Management LLC	31,640	16	0.083%			
Diplomat Inverness Cliffs 2nd Level Et Al	30,800	17	0.080%			
Compass Signature Apartments LLC	30,676	18	0.080%	16,070	16	0.053%
Bethel GRF2 LLC	30,670	19	0.080%			
Lowe's HIW Inc	29,299	20	0.077%	24,099	11	0.080%
Kitsap Credit Union				29,876	6	0.099%
Cascade Natural Gas Corp				29,840	7	0.099%
United Telephone Co if the NW				24,760	10	0.082%
G & Z Enterprises LLC				19,872	14	0.066%
Mentor JP				18,889	15	0.063%
PNW Island Village LLC				15,496	17	0.051%
Laurelhurst Apartments				15,376	18	0.051%
Costco Wholesale				15,317	19	0.051%
Country Club of Seattle				14,439	20	0.048%
MWSH Port Orchard LLC				14,024	21	0.046%
Apanage corp				14,013	22	0.046%
	<u>\$ 1,011,528</u>		<u>2.643%</u>	<u>\$ 671,033</u>		<u>2.222%</u>
Assessed Value **	38,274	2019		30,197	2010	

Source: Kitsap County Assessor

# KITSAP COUNTY, WASHINGTON

Table 8

## Property Tax Levies and Collections\* Last Ten Fiscal Years

Fiscal Year	Taxes Levied for the Year (Original Levy)		Total Adjusted Tax Levy	Collected in the Year of the Levy		Collections in Subsequent Years	Total Collections to Date		Total Uncollected Taxes (2)	
	Adjustments (1)	Amount		Percentage of Levy	Amount		Percentage of Adj Levy	Amount	Percentage of Adj Levy	
2010	\$ 54,581,251	\$ (153,532)	\$ 54,427,719	\$ 52,778,658	96.70%	\$ 1,601,067	\$ 54,379,725	99.91%	\$ 47,995	0.09%
2011	\$ 55,458,279	\$ (229,827)	\$ 55,228,452	\$ 53,687,415	96.81%	\$ 1,492,117	\$ 55,179,532	99.91%	\$ 48,919	0.09%
2012	\$ 56,410,557	\$ (202,235)	\$ 56,208,322	\$ 54,763,640	97.08%	\$ 1,379,302	\$ 56,142,942	99.88%	\$ 65,381	0.12%
2013	\$ 57,248,798	\$ (106,962)	\$ 57,141,836	\$ 55,825,744	97.51%	\$ 1,316,455	\$ 57,142,199	100.00%	\$ (363)	0.00%
2014	\$ 58,327,285	\$ (70,913)	\$ 58,256,371	\$ 57,263,948	98.18%	\$ 943,702	\$ 58,207,650	99.92%	\$ 48,721	0.08%
2015	\$ 59,452,629	\$ (73,583)	\$ 59,379,046	\$ 58,546,937	98.48%	\$ 774,125	\$ 59,321,062	99.90%	\$ 57,984	0.10%
2016	\$ 60,119,406	\$ (100,918)	\$ 60,018,489	\$ 59,245,780	98.55%	\$ 659,748	\$ 59,905,528	99.81%	\$ 112,960	0.19%
2017	\$ 61,718,967	\$ (57,418)	\$ 61,661,549	\$ 60,958,421	98.77%	\$ 487,301	\$ 61,445,722	99.65%	\$ 215,827	0.35%
2018	\$ 63,258,481	\$ 10,789	\$ 63,269,270	\$ 62,584,880	98.94%	\$ 325,470	\$ 62,910,350	99.43%	\$ 358,920	0.57%
2019	\$ 64,543,372	\$ 49,299	\$ 64,592,671	\$ 63,910,471	99.02%	\$ -	\$ 63,910,471	98.94%	\$ 682,200	1.06%

Source: Kitsap County Treasurer

\* Excludes Agency Funds.

Note: The levy of any given fiscal year is based on the assessed values from the tax roll of the preceding calendar year

(1) Adjustments in original levy are due to omits, cancellations and supplements during the fiscal year.

(2) The amounts in the total uncollected taxes column are cumulative totals of all taxes levied at the end of the year.

# KITSAP COUNTY, WASHINGTON

Table 9

## Ratios of Outstanding Debt by Type Last Ten Fiscal Years

(amounts expressed in thousands, except per capita amount)

Fiscal Year	Governmental Activities			Business-Type Activities			Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	General Obligation Bonds	Special Assessment Bonds	Other Debt (2)	Sewer Bonds	General Obligation Bonds	Other Debt (2)			
2010	\$ 97,862	\$ -	\$ 27,292	\$ 52,535	\$ -	\$ 10,400	\$ 188,089	1.773%	\$ 828
2011	\$ 91,962	\$ -	\$ 24,484	\$ 50,620	\$ -	\$ 9,485	\$ 176,551	1.617%	\$ 751
2012	\$ 84,644	\$ -	\$ 22,489	\$ 48,650	\$ -	\$ 11,484	\$ 167,267	1.472%	\$ 698
2013	\$ 98,890	\$ -	\$ 2,937	\$ 46,595	\$ -	\$ 12,019	\$ 160,441	1.412%	\$ 665
2014	\$ 93,465	\$ -	\$ 2,734	\$ 44,440	\$ -	\$ 11,329	\$ 151,968	1.257%	\$ 618
2015	\$ 86,085	\$ -	\$ 2,525	\$ 59,540	\$ -	\$ 10,398	\$ 158,547	1.256%	\$ 629
2016	\$ 80,275	\$ -	\$ 2,324	\$ 57,175	\$ -	\$ 9,459	\$ 149,233	1.129%	\$ 577
2017	\$ 72,275	\$ -	\$ 2,092	\$ 55,515	\$ -	\$ 8,512	\$ 138,394	0.989%	\$ 519
2018	\$ 66,025	\$ -	\$ 1,858	\$ 53,710	\$ -	\$ 7,556	\$ 129,149	0.851%	\$ 479
2019	\$ 57,080	\$ -	\$ 1,855	\$ 49,915	\$ -	\$ 14,631	\$ 123,480	N/A	N/A

Source: Kitsap County Treasurer

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

(1) See the Schedule of Demographic and Economic Statistics for personal income and population data.

(2) Other Debt - Governmental Activities includes various Public Works Trust Funds debt, notes payable Bremerton Government Center, Bank of America/BAN - KCCHA debt refinance;  
Other Debt - Business Type Activities includes various Public Works Trust Fund debt.

# KITSAP COUNTY, WASHINGTON

Table 10

## Ratios of General Bonded Debt Outstanding Last Ten Fiscal Years

(amounts expressed thousands, except per capita amount)

Fiscal Year	General Obligation Bonds	Less: Amounts Available in Debt Service Funds (2)	Total Net Bonded General Obligation Debt	Net Bonded General Obligation Debt as a Percentage of Estimated Actual Value of Property	Net Bonded General Obligation Debt Per Capita (1)
2010	\$ 97,862	\$ 11,540	\$ 86,322	0.25%	\$ 344
2011	\$ 91,962	\$ 10,879	\$ 81,083	0.25%	\$ 319
2012	\$ 84,644	\$ 10,291	\$ 74,353	0.25%	\$ 293
2013	\$ 98,890	\$ 10,260	\$ 88,630	0.32%	\$ 348
2014	\$ 93,465	\$ 10,402	\$ 83,063	0.30%	\$ 325
2015	\$ 86,085	\$ 10,604	\$ 75,481	0.27%	\$ 295
2016	\$ 80,275	\$ 10,995	\$ 69,280	0.25%	\$ 264
2017	\$ 72,275	\$ 8,708	\$ 63,567	0.23%	\$ 242
2018	\$ 66,025	\$ 9,094	\$ 56,931	0.20%	\$ 215
2019	\$ 57,080	\$ 6,563	\$ 50,517	0.18%	\$ 185

Source: Kitsap County Treasurer, Kitsap County Assessor

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.  
See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property

(1) Population data can be found in the Schedule of Demographic and Economic Statistics.

(2) Increase in 2009 due to reclassification of a Note Receivable from General Fund into Debt Service Fund where debt is paid.  
Less: Amounts Available is all outstanding debt listed on Schedule 09 that has a fund balance at the end of the year.

# KITSAP COUNTY, WASHINGTON

Table 11

## Computation of Direct and Overlapping Debt December 31, 2019

<u>Jurisdiction</u>	<u>Net Debt Outstanding</u>	<u>Percentage Applicable to Kitsap County</u>	<u>Amount Applicable to Kitsap County</u>
<u>Direct:</u>			
Kitsap County	\$ 58,934,744	100%	\$ 58,934,744
<u>Overlapping debt:</u>			
Cities	\$ 54,443,945	100%	\$ 54,443,945
School Districts	\$ 318,328,174	100%	\$ 318,328,174
Park Districts	\$ 5,160,000	100%	\$ 5,160,000
Fire Districts	\$ 16,645,272	100%	\$ 16,645,272
Port Districts	\$ 4,105,488	100%	\$ 4,105,488
Utility Districts	\$ 2,930,000	100%	\$ 2,930,000
Total Overlapping	\$ 401,612,879		\$ 401,612,879
Total Direct & Overlapping	\$ 460,547,623		\$ 460,547,623

Note: All overlapping governments with debt are contained within the boundaries of the County.

Source: Kitsap County Treasurer

# KITSAP COUNTY, WASHINGTON

Table 12

## Legal Debt Margin Information Last Ten Fiscal Years

(amounts expressed in thousands)

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Debt Limit	\$ 754,916	\$ 710,862	\$ 678,312	\$ 652,991	647,773	\$ 679,005	\$ 708,255	\$ 781,756	\$ 854,443	\$ 956,852
Total net debt applicable to limit	125,153	116,446	107,133	101,827	96,199	88,610	82,599	74,367	67,883	58,935
Legal debt margin	<u>\$ 629,763</u>	<u>\$ 594,416</u>	<u>\$ 571,179</u>	<u>\$ 551,163</u>	<u>\$ 551,574</u>	<u>\$ 590,395</u>	<u>\$ 625,655</u>	<u>\$ 707,389</u>	<u>\$ 786,560</u>	<u>\$ 897,917</u>
Total net debt applicable to the limit as a percentage of debt limit	16.58%	16.38%	15.79%	15.59%	14.85%	13.05%	11.66%	9.51%	7.94%	6.16%

### Legal Debt Margin Calculation for Fiscal Year 2018

Total assessed value	\$ 38,274,084
Debt limit (2.5% of total assessed value)	956,852
Debt applicable to limit:	
General Obligation bonds	57,080
Other debt	1,855
Total net debt applicable to limit	<u>58,935</u>
Legal debt margin	<u>\$ 897,917</u>

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



# KITSAP COUNTY, WASHINGTON

Table 13

## Pledged Revenue Coverage Last Ten Fiscal Years

(amounts expressed in thousands)

Fiscal Year	Sewer Revenue Bonds							Special Assessment Bonds				
	Sewer Charges and Other (1)	Less: Operating Expenses (2)	Net Available Revenue	Debt Service			Coverage	Special Assessment Collections	Debt Service			Coverage
				Principal	Interest	Total			Principal	Interest	Total	
2010	\$ 14,693,440	\$ 9,548,330	\$ 5,145,110	\$ 1,765,000	\$ 777,645	\$ 2,542,645	2.02	\$ -	\$ -	\$ -	\$ -	N/A
2011	\$ 16,123,263	\$ 9,370,873	\$ 6,752,390	\$ 1,915,000	\$ 2,103,593	\$ 4,018,593	1.68	\$ -	\$ -	\$ -	\$ -	N/A
2012	\$ 16,410,931	\$ 10,228,273	\$ 6,182,658	\$ 1,970,000	\$ 2,163,577	\$ 4,133,577	1.50	\$ -	\$ -	\$ -	\$ -	N/A
2013	\$ 17,660,732	\$ 11,089,471	\$ 6,571,261	\$ 2,055,000	\$ 2,159,958	\$ 4,214,958	1.56	\$ -	\$ -	\$ -	\$ -	N/A
2014	\$ 20,088,432	\$ 10,000,593	\$ 10,087,839	\$ 2,155,000	\$ 2,048,381	\$ 4,203,381	2.40	\$ -	\$ -	\$ -	\$ -	N/A
2015	\$ 20,892,496	\$ 9,423,863	\$ 11,468,633	\$ 2,260,000	\$ 2,278,469	\$ 4,538,469	2.53	\$ -	\$ -	\$ -	\$ -	N/A
2016	\$ 22,176,139	\$ 11,014,625	\$ 11,161,514	\$ 2,365,000	\$ 2,341,294	\$ 4,706,294	2.37	\$ -	\$ -	\$ -	\$ -	N/A
2017	\$ 21,812,611	\$ 11,313,325	\$ 10,499,286	\$ 1,660,000	\$ 2,317,941	\$ 3,977,941	2.64	\$ -	\$ -	\$ -	\$ -	N/A
2018	\$ 29,714,502	\$ 11,697,483	\$ 18,017,019	\$ 1,805,000	\$ 2,255,509	\$ 4,060,509	4.44	\$ -	\$ -	\$ -	\$ -	N/A
2019	\$ 23,647,841	\$ 11,650,695	\$ 11,997,146	\$ 3,795,000	\$ 2,294,268	\$ 6,089,268	1.97	\$ -	\$ -	\$ -	\$ -	N/A

Note: Details regarding the government's outstanding debt can be found in the notes to the financial statements.

(1) Sewer charges and other includes investment earnings but not tap fees.

(2) Operating expenses do not include interest or depreciation.

# KITSAP COUNTY, WASHINGTON

Table 14

## Demographic Statistics Last Ten Fiscal Years

<b>Fiscal Year</b>	<b>Population (1)</b>	<b>Personal Income (millions of dollars) (2)</b>	<b>Per Capita Personal Income (3)</b>	<b>School Enrollment (4)</b>	<b>Unemployment Rate (5)</b>
2010	251,133	10,607	46,716	39,280	8.2
2011	253,900	10,921	46,428	39,642	7.9
2012	254,500	11,365	47,406	38,888	7.4
2013	254,000	11,361	47,105	38,411	6.8
2014	255,900	12,085	49,183	38,255	6.6
2015	258,200	12,625	50,103	37,942	5.0
2016	262,590	13,215	51,116	39,020	5.7
2017	264,300	13,989	52,508	38,626	4.9
2018	269,805	15,174	56,244	38,299	4.9
2019	273,060	N/A	N/A	N/A	4.8

Sources:

- (1) State of Washington - Office of Financial Management
- (2) Restated using Washington Employment Security Department County Data Tables
- (3) Restated using Washington Employment Security Department County Data Tables
- (4) Washington Office of Superintendent of Public Instruction Enrollment Reports
- (5) Washington Employment Security Department/LMEA; US Bureau of Labor Statistics, Local Area Unemployment Statistics

# KITSAP COUNTY, WASHINGTON

Table 15

## Principal Employers Current year and Ten Years Ago

EMPLOYER	2019			2010		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
(1) Naval Base Kitsap	33,800	1	26.33%	14,900	1	13.11%
CHI Franciscan	2,500	2	1.95%			
Washington State	2,000	3	1.56%			
Central Kitsap School District	1,550	4	1.21%	1,201	6	1.06%
North Kitsal School District	1,200	5	0.93%	795	9	0.70%
South Kitsap School District	1,150	6	0.90%	1,002	7	0.88%
Kitsap County	1,140	7	0.89%	1,204	5	1.06%
Port Madison Enterprises	925	8	0.72%			
Bremerton School District	750	9	0.58%			
Haselwood Auto Group	710	10	0.55%			
Puget Sound Naval Shipyard				9,650	2	8.49%
Puget Sound Naval Shipyard Bangor				2,900	3	2.55%
Naval Undersea Warfare Center				1,400	4	1.23%
Harrison Memorial Hospital				941	8	0.83%
Walmart				714	10	0.63%
<b>Total</b>	<b>45,725</b>		<b>35.62%</b>	<b>34,707</b>		<b>30.53%</b>
Total non-farm employment	128,363			113,680		

### Notes

Published 12/31/2019 data is the most recent data available from Kitsap Regional Economic Development Alliance as of the preparation of this report.

Total non-farm employment was changed for 2007 to 87,900 as reported 12/16 in ESDWAGOV-Washington

Sources:

Kitsap Regional Economic Development Alliance

ESDWAGOV-Washington

(1) "Naval Base Kitsap" is the total of all military bases in Kitsap County

# KITSAP COUNTY, WASHINGTON

Table 16

## Full-time Equivalent County Employees by Function Last Ten Fiscal Years

	2010	2011 (1)	2012	2013	2014	2015	2016	2017	2018	2019
Governmental Activities:										
General Government										
Administrative Services	11	11	9	10	11	11	11	10	15	15
Assessor	32	23	23	22	22	22	22	23	23	23
Auditor	39	29	29	28	28	28	28	29	29	29
Commissioners	15	10	10	11	12	12	12	12	12	12
ER&R	15	16	16	16	16	16	16	16	16	16
Facilities Maintenance	29	21	21	11	11	11	11	12	12	12
Information Services	33	33	35	41	41	42	42	45	46	46
Personnel	15	13	12	13	13	15	15	14	14	14
Purchasing	4	2	2	1	2	1	1	1	1	1
Self insurance	3	3	1	2	2	2	2	3	3	3
Treasurer	13	11	11	11	11	12	12	12	12	12
Workers Compensation	2	3	2	2	2	1	1	2	2	2
<b>Total General Government</b>	<b>211</b>	<b>175</b>	<b>171</b>	<b>168</b>	<b>171</b>	<b>174</b>	<b>174</b>	<b>179</b>	<b>185</b>	<b>185</b>
Judicial Services:										
Public Safety	204	174	172	173	178	183	183	179	178	182
Physical Environment	461	406	393	394	398	400	400	333	321	333
Transportation	3	3	3	3	3	3	3	6	6	6
Health & Human Services	140	146	142	137	140	140	148	146	148	148
Economic Environment	88	83	84	80	81	78	82	84	83	83
Culture and Recreation	90	47	48	52	57	63	67	70	80	80
<b>Total Governmental</b>	<b>1020</b>	<b>889</b>	<b>873</b>	<b>872</b>	<b>891</b>	<b>903</b>	<b>919</b>	<b>855</b>	<b>858</b>	<b>875</b>
Business Type Activities:										
Solid Waste	25	25	25	26	26	24	24	24	29	29
Sewer Utility	61	64	64	66	66	65	65	65	65	66
Surface Water	30	30	30	30	32	33	34	35	40	40
<b>Total Business Type Activities</b>	<b>116</b>	<b>119</b>	<b>119</b>	<b>122</b>	<b>124</b>	<b>122</b>	<b>123</b>	<b>124</b>	<b>134</b>	<b>135</b>
<b>Total Government</b>	<b>1347</b>	<b>1183</b>	<b>1163</b>	<b>1162</b>	<b>1186</b>	<b>1199</b>	<b>1216</b>	<b>1158</b>	<b>1177</b>	<b>1195</b>

Source: Kitsap County Budget Book Appendix E.

(1) Beginning in 2011, only authorized positions are included in the County's FTE count; unfunded positions that were included in prior years' FTE counts are not included for 2012.

# KITSAP COUNTY, WASHINGTON

Table 17

## Operating Indicators by Function/ Program Last Ten Fiscal Years

Function	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Judicial Services										
Prosecutor										
Total Criminal Referrals	11,348	15,459	14,309	13,743	12,211	11,210	11,113	11,962	N/A	N/A
Public Safety										
Sheriffs										
Complaint Reports	14,376	14,553	14,238	13,670	13,479	12,607	N/A	13,803	14,278	N/A
Jail										
Bookings	9,835	9,359	9,031	8,813	8,606	8,130	8,436	8,640	8,498	N/A
Average Daily Jail Population	436	461	396	450	448	387	399	413	415	N/A
Transportation										
Roads										
Sealcoating (center ln. miles)	17.17	0.00	12.54	14.62	14.64	17.34	16.63	19.30	22.52	12.13
Maintenance Overlays (center ln. miles)	18.37	44.82	17.01	18.33	28.89	33.38	18.54	14.64	14.57	13.05
Business Type Activities										
Sewer Utility										
Total Treated Sewage (gallons) (1)	1,620,600	1,526,400	1,461,400	1,352,000	1,500,000	1,439,000	1,541,000	1,560,000	1,463,000	1,387,100
Sewer Permits Issued	68	131	112	171	77	51	156	162	154	155
Surface and Storm Water Management										
Catch Basins Maintained	7,196	6,081	7,566	6,196	7,566	10,799	11,000	11,193	7,399	N/A
Number of Request for Action	131	117	203	131	122	173	203	93	214	N/A
Solid Waste										
Tons of Garbage Disposed	181,156	178,024	176,398	178,081	187,914	193,432	207,038	214,612	221,828	220,145
Tons of Recyclables Collected	36,383	36,592	36,730	31,053	30,649	36,572	40,790	40,953	38,190	41,446

Sources: Various County Departments

Note: Some indicators are not available for government functions (N/A).

(1) Reported in thousands

(2) Effective 2016, Kitsap 911 (Public Authority) answers all county emergency calls

# KITSAP COUNTY, WASHINGTON

Table 18

## Capital Asset Statistics by Function Last Ten Fiscal Years

Function	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Judicial Services (1)										
Superior Court Rooms	8	8	8	8	8	8	8	8	8	8
District Court Rooms	4	4	4	4	4	4	4	4	4	4
Public Safety										
Sheriffs										
Stations	3	3	3	3	3	3	3	3	3	3
Jail										
Beds (2)	587	587	587	587	587	587	587	587	587	587
Juvenile Detention Center										
Beds	103	103	103	103	103	103	103	103	103	103
Transportation										
Roads										
Miles of Roads Maintained	923	921	904	915	915	907	918	916	915	917
Traffic Signals	44	41	44	45	46	44	44	44	45	45
Street Lights	545	545	554	772	777	777	777	777	799	799
Culture and Recreation										
Parks										
Developed parks	81	79	79	75	79	72	72	73	73	73
Parks acreage	6,119	6,344	6,344	6,340	7,000	7,399	7,566	10,478	10,478	10,843
Business Type Activities										
Sewer Utility										
Treatment Plants	4	4	4	4	4	4	4	4	4	4
Pump Stations	64	64	64	64	64	58	58	58	63	63
Surface and Storm Water Management										
Number of Retention Facilities (Ponds)	551	413	459	459	460	460	475	475	N/A	N/A
Solid Waste										
Transfer Stations	4	4	4	4	4	4	4	3	3	3

Sources: Various County Departments

Note: Some indicators are not available for government functions (N/A).

(1) Includes both Juvenile and Adult courts

(2) Breakdown of Jail Beds: 479 regular beds, 108 floor space