

**Combining
And
Individual
Fund Statements
And
Schedules**

KITSAP COUNTY, WASHINGTON

Nonmajor Governmental Funds

Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Capital Projects Funds

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

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

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

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

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

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

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

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

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

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

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

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

K.C. Administration Building – A fund used to account for the County Administration Building.

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

Debt Service Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

KITSAP COUNTY, WASHINGTON

Combining Balance sheet
 Nonmajor Governmental Funds
 December 31, 2003

	Special Revenue Non- Major Funds					
	Cencom	Emergency Services	Law Library	KPREP Fund	Human Resources Board	Election Reserve
ASSETS						
Cash and Cash equivalents	\$ 15,454	\$ 8,691	\$ 39,771	\$ 37,698	\$ 42,683	\$ 374,864
Deposits with fiscal agents	-	-	-	-	-	-
Investments	22	6,504	-	154,930	-	-
Receivables(net)	-	-	-	-	-	-
Property taxes	-	-	-	-	23,217	-
Special assessments	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Notes/Contracts	-	-	-	-	-	-
Others	-	-	-	-	-	10,921
Due from other funds	246,731	-	-	-	-	40,197
Due from other governments	-	-	-	87,185	-	-
Interfund loan receivable	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-
Advance to other funds	-	-	-	-	-	-
Total assets	\$ 262,207	\$ 15,195	\$ 39,771	\$ 279,813	\$ 65,900	\$ 425,982
LIABILITIES AND FUND BALANCES						
Liabilities						
Accounts payable	22,290	1,078	8,353	49,131	-	-
Due to other funds	221,626	271	-	-	2,860	614
Due to other governments	-	-	-	-	-	-
Other liabilities	18,291	10,300	-	7,261	-	307
Advance from other fund	-	-	-	-	-	-
Revenues collected in advance	-	-	-	-	-	-
Deferred revenue	-	-	-	-	23,217	-
Long term debt due within one year	-	-	-	-	-	-
Total liabilities	262,207	11,649	8,353	56,392	26,077	921
Fund balances						
Reserved:						
Prepayments	-	-	-	-	-	-
Advances	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Unreserved						
General fund	-	-	-	-	-	-
Special revenues	-	3,546	31,418	223,421	39,823	425,061
Debt services	-	-	-	-	-	-
Capital projects funds	-	-	-	-	-	-
Total fund balance	-	3,546	31,418	223,421	39,823	425,061
Total liabilities & fund balances	\$ 262,207	\$ 15,195	\$ 39,771	\$ 279,813	\$ 65,900	\$ 425,982

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

Special Revenue Non- Major Funds								
Auditor's Document Preservation	Housing Affordability	Westnet	Boating Safety Improvement	Special Purpose Path	Treasurer's M&O	Veteran's Relief	Expert Witness	Conservation Futures Tax
\$ 248,937	\$ 825,201	\$ 61,359	\$ 136,332	\$ 54,665	\$ 9,043	\$ 572,762	\$ 32,627	\$ 106,132
-	-	-	-	-	-	-	-	-
-	-	248,389	-	35,420	297,485	-	-	872,701
-	-	-	-	-	-	11,370	-	56,208
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	2,028	-	-	-	-
-	-	30,918	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>\$ 248,937</u>	<u>\$ 825,201</u>	<u>\$ 340,666</u>	<u>\$ 136,332</u>	<u>\$ 92,113</u>	<u>\$ 306,528</u>	<u>\$ 584,132</u>	<u>\$ 32,627</u>	<u>\$ 1,035,041</u>
-	-	41,196	1,648	-	144	-	-	-
-	-	3,074	-	127	-	-	-	-
-	-	-	-	-	-	-	-	-
1,856	-	(12,982)	20	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	11,370	-	56,208
-	-	-	-	-	-	-	-	-
<u>1,856</u>	<u>-</u>	<u>31,288</u>	<u>1,668</u>	<u>127</u>	<u>144</u>	<u>11,370</u>	<u>-</u>	<u>56,208</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
247,081	825,201	309,378	134,664	91,986	306,384	572,762	32,627	978,833
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>247,081</u>	<u>825,201</u>	<u>309,378</u>	<u>134,664</u>	<u>91,986</u>	<u>306,384</u>	<u>572,762</u>	<u>32,627</u>	<u>978,833</u>
<u>\$ 248,937</u>	<u>\$ 825,201</u>	<u>\$ 340,666</u>	<u>\$ 136,332</u>	<u>\$ 92,113</u>	<u>\$ 306,528</u>	<u>\$ 584,132</u>	<u>\$ 32,627</u>	<u>\$ 1,035,041</u>

KITSAP COUNTY, WASHINGTON

Combining Balance sheet
 Nonmajor Governmental Funds
 December 31,2003

	Special Revenue Non- Major Funds					
	Community Service	Kitsap County Stadium	Prisoner Commissary	SIU Revenue	Cumulative Reserve	Drug Forfeiture Enforcement
ASSETS						
Cash and Cash equivalents	\$ 64,196	\$ 38,659	\$ 33,011	\$ 94,949	\$ -	\$ 1,288
Deposits with fiscal agents	-	-	-	-	-	-
Investments	-	-	-	481,073	-	-
Receivables(net)	-	-	-	-	-	-
Property taxes	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Notes/Contracts	-	-	-	-	-	-
Others	-	-	-	-	-	-
Due from other funds	-	-	-	3,074	-	-
Due from other governments	4,628	-	-	-	-	-
Interfund loan receivable	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-
Advance to other funds	-	-	-	-	-	-
Total assets	\$ 68,824	\$ 38,659	\$ 33,011	\$ 579,096	\$ -	\$ 1,288
LIABILITIES AND FUND BALANCES						
Liabilities						
Accounts payable	-	-	3,883	19,538	-	-
Due to other funds	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-
Other liabilities	1,527	-	-	2,050	-	-
Advance from other fund	-	-	-	-	-	-
Revenues collected in advance	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Long term debt due within one year	-	-	-	-	-	-
Total liabilities	1,527	-	3,883	21,588	-	-
Fund balances						
Reserved:						
Prepayments	-	-	-	-	-	-
Advances	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Unreserved						
General fund	-	-	-	-	-	-
Special revenues	67,297	38,659	29,128	557,508	-	1,288
Debt services	-	-	-	-	-	-
Capital projects funds	-	-	-	-	-	-
Total fund balance	67,297	38,659	29,128	557,508	-	1,288
Total liabilities & fund balances	\$ 68,824	\$ 38,659	\$ 33,011	\$ 579,096	\$ -	\$ 1,288

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

Special Revenue Non- Major Funds								
Anti-Profiteering Revolving	Family Court Services	Pooling Fees	GMA Park Impact Fees	GMA Trans. Impact Fees North Kitsap	GMA Trans. Impact Fees Central Kitsap	GMA Trans. Impact Fees South Kitsap	County Parks Acquisition & Development	Wetland Mitigation Bank
\$ 148,513	\$ 43,617	\$609,524	\$ 49,565	\$ 285	\$ 187	\$ 383	\$ 249,315	\$ 144,385
-	-	-	-	-	-	-	-	-
-	-	-	2,735,551	1,072,113	1,462,146	1,080,457	110,561	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	4,635	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>\$ 148,513</u>	<u>\$ 43,617</u>	<u>\$609,524</u>	<u>\$2,785,116</u>	<u>\$ 1,072,398</u>	<u>\$ 1,462,333</u>	<u>\$1,080,840</u>	<u>\$ 364,511</u>	<u>\$ 144,385</u>
-	1,600	-	-	-	-	-	6,718	30,000
-	-	688	-	-	-	-	10,000	-
-	-	-	-	-	-	-	-	-
2,401	215	3,296	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>2,401</u>	<u>1,815</u>	<u>3,984</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,718</u>	<u>30,000</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
146,112	41,802	605,540	2,785,116	1,072,398	1,462,333	1,080,840	347,793	114,385
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>146,112</u>	<u>41,802</u>	<u>605,540</u>	<u>2,785,116</u>	<u>1,072,398</u>	<u>1,462,333</u>	<u>1,080,840</u>	<u>347,793</u>	<u>114,385</u>
<u>\$ 148,513</u>	<u>\$ 43,617</u>	<u>\$609,524</u>	<u>\$2,785,116</u>	<u>\$ 1,072,398</u>	<u>\$ 1,462,333</u>	<u>\$1,080,840</u>	<u>\$ 364,511</u>	<u>\$ 144,385</u>

Combining Balance sheet
Nonmajor Governmental Funds
December 31,2003

	Special Revenue Non- Major Funds					
	911 Enhancement	Bucklin Ridge Park Development	Clear Creek Education/ Awareness	Crime Prevention	Kingston Commuter Parking	Recovery Center
ASSETS						
Cash and Cash equivalents	\$ 195,142	\$ 1,217	\$ 2	\$ 70,989	\$ 83,740	\$ 590,356
Deposits with fiscal agents	-	-	-	-	-	-
Investments	1,497,766	-	-	-	-	-
Receivables(net)	-	-	-	-	-	-
Property taxes	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-
Accounts	-	-	-	-	-	-
Notes/Contracts	-	-	-	-	-	-
Others	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Due from other governments	57,597	-	-	-	-	77,213
Interfund loan receivable	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-
Advance to other funds	-	-	-	-	-	-
Total assets	\$ 1,750,505	\$ 1,217	\$ 2	\$ 70,989	\$ 83,740	\$ 667,569
LIABILITIES AND FUND BALANCES						
Liabilities						
Accounts payable	-	-	-	134	-	13,417
Due to other funds	246,731	-	-	-	-	832
Due to other governments	-	-	-	-	-	-
Other liabilities	-	-	-	76	-	54,996
Advance from other fund	-	-	-	-	-	-
Revenues collected in advance	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
Long term debt due within one year	-	-	-	-	-	-
Total liabilities	246,731	-	-	210	-	69,245
Fund balances						
Reserved:						
Prepayments	-	-	-	-	-	-
Advances	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Unreserved						
General fund	-	-	-	-	-	-
Special revenues	1,503,774	1,217	2	70,779	83,740	598,324
Debt services	-	-	-	-	-	-
Capital projects funds	-	-	-	-	-	-
Total fund balance	1,503,774	1,217	2	70,779	83,740	598,324
Total liabilities & fund balances	\$ 1,750,505	\$ 1,217	\$ 2	\$ 70,989	\$ 83,740	\$ 667,569

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

Special Revenue Non- Major Funds

Dispute Resolution Center	CDBG Entitlement	HOME Entitlement	Long Lake Management District #1	Indianola Forrest	Jail & Juvenile Sale Tax	Develop. Disabilities	Substance Abuse Treatment
\$ 13,877	\$ 79,099	\$ 55,370	\$ -	\$ 121,022	\$ 415,157	\$ 646,604	\$ 235
-	-	-	-	-	-	-	-
-	-	7,017	-	-	3,047,048	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	300,000	2,173,520	-	-	-	-	-
-	-	2,112	-	-	-	-	-
-	6,912	2,442	-	-	-	1,430	-
-	143,720	323,120	-	-	-	501,405	396,567
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 13,877</u>	<u>\$ 529,731</u>	<u>\$ 2,563,581</u>	<u>\$ -</u>	<u>\$ 121,022</u>	<u>\$ 3,462,205</u>	<u>\$ 1,149,439</u>	<u>\$ 396,802</u>
4,995	116,805	314,387	-	-	-	139,754	69,203
-	2,627	6,912	-	-	-	25,414	7,140
-	-	-	-	-	-	206,341	141,374
-	10,211	-	-	-	-	5,089	11,044
-	100,000	30,000	-	-	-	-	-
-	-	-	-	-	-	-	-
-	300,000	2,173,520	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>4,995</u>	<u>529,643</u>	<u>2,524,819</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>376,598</u>	<u>228,761</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
8,882	88	38,762	-	121,022	3,462,205	772,841	168,041
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>8,882</u>	<u>88</u>	<u>38,762</u>	<u>-</u>	<u>121,022</u>	<u>3,462,205</u>	<u>772,841</u>	<u>168,041</u>
<u>\$ 13,877</u>	<u>\$ 529,731</u>	<u>\$ 2,563,581</u>	<u>\$ -</u>	<u>\$ 121,022</u>	<u>\$ 3,462,205</u>	<u>\$ 1,149,439</u>	<u>\$ 396,802</u>

KITSAP COUNTY, WASHINGTON

Combining Balance sheet
 Nonmajor Governmental Funds
 December 31,2003

	Special Revenue Funds				
	Commute Trip Reduction	Area Agency On Aging	JTPA Admin	Kitsap/Regional Coordinating Council	Model Toxic Control Act
ASSETS					
Cash and Cash equivalents	\$ 63,315	\$ 336,428	\$ 78,221	\$ 12,363	\$ 1,662
Deposits with fiscal agents	-	-	-	-	-
Investments	-	-	-	-	1,200,673
Receivables(net)					
Property taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Accounts	-	-	-	-	-
Notes/Contracts	-	-	-	-	-
Others	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from other governments	-	888,060	427,814	-	-
Interfund loan receivable	-	-	-	-	-
Prepayments	-	-	-	-	-
Advance to other funds	-	-	-	-	-
Total assets	\$ 63,315	\$ 1,224,488	\$ 506,035	\$ 12,363	\$ 1,202,335
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	845	236,568	379,097	16,862	-
Due to other funds	-	1,233	3,709	-	-
Due to other governments	-	569,777	25,041	-	-
Other liabilities	-	60,249	-	-	-
Advance from other fund	-	-	30,000	-	-
Revenues collected in advance	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Long term debt due within one year	-	-	-	-	-
Total liabilities	845	867,827	437,847	16,862	-
Fund balances					
Reserved:					
Prepayments	-	-	-	-	-
Advances	-	-	-	-	-
Debt service	-	-	-	-	-
Unreserved					
General fund	-	-	-	-	-
Special revenues	62,470	356,661	68,188	(4,499)	-
Debt services	-	-	-	-	-
Capital projects funds	-	-	-	-	1,202,335
Total fund balance	62,470	356,661	68,188	(4,499)	1,202,335
Total liabilities & fund balances	\$ 63,315	\$ 1,224,488	\$ 506,035	\$ 12,363	\$ 1,202,335

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

Capital Project Funds							
1991A LTGO Bond Project	Silverdale Precinct Construction	Juvenile Services Facility	Parks Capital Improvement	1998 LTGO Bond Project	1999 LTGO Bond Project	1999B LTGO Bond Project	Jail Expansion
\$ 1	\$ 3,017	\$ 541	\$ 454	\$ 4,777	\$ 658	\$ 13,971	\$ 1,232
-	-	-	-	-	-	-	-
-	10,420	28,937	373,714	6,114	276,507	5,302,052	2,718,945
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	1,302	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 1</u>	<u>\$ 13,437</u>	<u>\$ 29,478</u>	<u>\$ 374,168</u>	<u>\$ 10,891</u>	<u>\$ 277,165</u>	<u>\$ 5,317,325</u>	<u>\$ 2,720,177</u>
-	-	-	24,785	-	-	148,834	186,547
-	-	-	-	-	-	-	196
-	-	-	-	-	-	-	-
-	-	-	9,150	-	-	3,598	6,740
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	33,935	-	-	152,432	193,483
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1	13,437	29,478	340,233	10,891	277,165	5,164,893	2,526,694
1	13,437	29,478	340,233	10,891	277,165	5,164,893	2,526,694
<u>\$ 1</u>	<u>\$ 13,437</u>	<u>\$ 29,478</u>	<u>\$ 374,168</u>	<u>\$ 10,891</u>	<u>\$ 277,165</u>	<u>\$ 5,317,325</u>	<u>\$ 2,720,177</u>

KITSAP COUNTY, WASHINGTON

9 of 12

Combining Balance sheet Nonmajor Governmental Funds December 31,2003

	Capital Project Funds				
	KC Capital Project 2001	CenCom Facility Project	KC Admin Building	Government Center Construction	Debt Service Fund
ASSETS					
Cash and Cash equivalents	\$ 265,831	\$ 84,374	\$ 337,496	\$ 726,536	\$ 12,023
Deposits with fiscal agents	-	-	-	-	-
Investments	2,892,475	8,468,659	10,128,819	-	-
Receivables(net)					
Property taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Accounts	-	-	-	-	-
Notes/Contracts	-	-	-	-	-
Others	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from other governments	-	-	-	-	-
Interfund loan receivable	-	-	-	-	-
Prepayments	-	-	-	-	-
Advance to other funds	-	-	-	-	-
Total assets	\$ 3,158,306	\$8,553,033	\$ 10,466,315	\$ 726,536	\$ 12,023
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	796,946	274,363	186,017	588,895	-
Due to other funds	45	-	-	-	-
Due to other governments	-	-	-	-	-
Other liabilities	5,794	-	-	-	-
Advance from other fund	-	-	-	-	-
Revenues collected in advance	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Long term debt due within one year	-	-	-	-	-
Total liabilities	802,785	274,363	186,017	588,895	-
Fund balances					
Reserved:					
Prepayments	-	-	-	-	-
Advances	-	-	-	-	-
Debt service	-	-	-	-	12,023
Unreserved					
General fund	-	-	-	-	-
Special revenues	-	-	-	-	-
Debt services	-	-	-	-	-
Capital projects funds	2,355,521	8,278,670	10,280,298	137,641	-
Total fund balance	2,355,521	8,278,670	10,280,298	137,641	12,023
Total liabilities & fund balances	\$ 3,158,306	\$8,553,033	\$ 10,466,315	\$ 726,536	\$ 12,023

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

Debt Service Funds

K.C. G.O. Bonds 1991A	K.C. G.O. Bonds 1992A	K.C. G.O. Refunding Bonds 1993	Juvenile Facility Bonds	K.C. G.O. Refunding Bonds 1996	Special Assessments	Road Improvement Guaranty	K.C. G.O. Refunding Bonds 1997	K.C. G.O. Bonds 1998
\$ -	\$ 63,028	\$ -	\$ 443,816	\$ 59,407	\$ 185,173	\$ 151,235	\$ -	\$ -
25,000	-	-	-	-	10,000	-	-	-
-	63,548	-	-	38,173	-	-	-	-
-	-	-	13,062	-	-	-	-	-
-	-	-	-	-	187,184	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>\$ 25,000</u>	<u>\$ 126,576</u>	<u>\$ -</u>	<u>\$ 456,878</u>	<u>\$ 97,580</u>	<u>\$ 382,357</u>	<u>\$ 151,235</u>	<u>\$ -</u>	<u>\$ -</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	156,172	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	13,062	-	187,184	-	-	-
-	-	-	-	-	10,000	-	-	-
-	-	-	<u>13,062</u>	-	<u>353,356</u>	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
25,000	126,576	-	443,816	97,580	29,001	151,235	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>25,000</u>	<u>126,576</u>	<u>-</u>	<u>443,816</u>	<u>97,580</u>	<u>29,001</u>	<u>151,235</u>	<u>-</u>	<u>-</u>
<u>\$ 25,000</u>	<u>\$ 126,576</u>	<u>\$ -</u>	<u>\$ 456,878</u>	<u>\$ 97,580</u>	<u>\$ 382,357</u>	<u>\$ 151,235</u>	<u>\$ -</u>	<u>\$ -</u>

KITSAP COUNTY, WASHINGTON

11 of 12

Combining Balance sheet
 Nonmajor Governmental Funds
 December 31,2003

	Debt Service Funds				
	K.C.G.O. Bonds 1999	K.C.G.O. Bonds 1999B	K.C.G.O. Bonds 2000	K.C.G.O. Bonds 2001 & Refunding	K.C.G.O. Bonds 2002B
ASSETS					
Cash and Cash equivalents	\$ -	\$ 61,085	\$ 26,839	\$ -	\$ 21,648
Deposits with fiscal agents	-	-	-	-	-
Investments	-	-	-	14,651	438,774
Receivables(net)					
Property taxes	-	-	-	-	121,956
Special assessments	-	-	-	-	-
Accounts	-	-	-	-	-
Notes/Contracts	-	1,290,000	-	-	-
Others	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from other governments	-	-	-	-	-
Interfund loan receivable	-	-	-	-	-
Prepayments	-	-	-	-	-
Advance to other funds	-	-	-	-	-
Total assets	\$ -	\$ 1,351,085	\$ 26,839	\$ 14,651	\$ 582,378
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	-	-	-	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Other liabilities	-	-	-	-	-
Advance from other fund	-	-	-	-	-
Revenues collected in advance	-	-	-	-	-
Deferred revenue	-	-	-	-	121,956
Long term debt due within one year	-	-	-	-	-
Total liabilities	-	-	-	-	121,956
Fund balances					
Reserved:					
Prepayments	-	-	-	-	-
Advances	-	-	-	-	-
Debt service	-	1,351,085	26,839	14,651	460,422
Unreserved					
General fund	-	-	-	-	-
Special revenues	-	-	-	-	-
Debt services	-	-	-	-	-
Capital projects funds	-	-	-	-	-
Total fund balance	-	1,351,085	26,839	14,651	460,422
Total liabilities & fund balances	\$ -	\$ 1,351,085	\$ 26,839	\$ 14,651	\$ 582,378

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

Debt Service Funds			Total Nonmajor Funds
K.C.G.O. Bonds 2002A	K.C.G.O. Bonds 2003	K.C.G.O. Bonds 2003B	
\$ 135,050	\$ 3,497	\$ 20,728	\$ 9,431,312
-	-	-	35,000
348,780	-	-	45,420,424
-	-	-	-
-	-	-	225,813
-	-	-	187,184
-	-	-	-
-	-	-	3,763,520
-	-	-	13,033
-	-	-	308,751
-	-	-	2,938,227
-	-	-	-
-	-	-	-
<u>\$ 483,830</u>	<u>\$ 3,497</u>	<u>\$ 20,728</u>	<u>\$ 62,323,264</u>
-	-	-	3,684,033
-	-	-	690,271
-	-	-	942,533
-	-	16,209	217,698
-	-	-	160,000
-	-	-	-
-	-	-	2,886,517
-	-	-	10,000
<u>-</u>	<u>-</u>	<u>16,209</u>	<u>8,591,052</u>
-	-	-	-
-	-	-	-
483,830	3,497	4,519	3,230,074
-	-	-	-
-	-	-	19,884,881
-	-	-	-
-	-	-	30,617,257
<u>483,830</u>	<u>3,497</u>	<u>4,519</u>	<u>53,732,212</u>
<u>\$ 483,830</u>	<u>\$ 3,497</u>	<u>\$ 20,728</u>	<u>\$ 62,323,264</u>

KITSAP COUNTY, WASHINGTON

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2003

	Special Revenue Funds					
	Cencom	Emergency Services	Law Library	KPREP Fund	Human Resources Board	Election Reserve
REVENUES:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Retail sales & use taxes	-	-	-	-	336	-
Other taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	1,813,850	113,013	-	225,900	1,958	-
Charges for services	22,564	-	71,088	-	-	118,570
Fines & forfeits	-	-	-	-	-	-
Investment earnings	-	-	-	-	-	-
Miscellaneous	13,986	1,268	-	8,986	-	-
Total revenues	1,850,400	114,281	71,088	234,886	2,294	118,570
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	10,373
Judicial Services	-	-	66,270	-	-	-
Public safety	3,503,395	328,126	-	289,160	-	-
Physical Environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Health & Human Services	-	-	-	-	-	-
Economic Environment	-	-	-	-	-	-
Culture & recreation	-	-	-	-	-	-
Interest on long-term debt	-	-	-	-	-	-
Debt service						
Principal	-	-	-	-	-	-
Interest and other charges	-	-	-	-	-	-
Capital outlay	-	-	-	14,561	-	2,457
Total expenditures	3,503,395	328,126	66,270	303,721	-	12,830
Excess(deficiency) of revenues over expenditures	(1,652,995)	(213,845)	4,818	(68,835)	2,294	105,740
OTHER FINANCING SOURCES (USES):						
Refunding bonds issued	-	-	-	-	-	-
Capital -related debt issued	-	-	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
Transfers in	1,333,095	171,588	-	-	-	-
Transfers out	-	-	-	-	-	-
Other adjustments	-	-	-	-	-	-
Total other financing sources & uses	1,333,095	171,588	-	-	-	-
Net change in fund balance	(319,900)	(42,257)	4,818	(68,835)	2,294	105,740
Fund balances-beginning	319,900	45,803	26,600	292,256	37,529	319,322
Fund balances-ending	\$ -	\$ 3,546	\$ 31,418	\$ 223,421	\$ 39,823	\$ 425,062

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

Special Revenue Funds

Auditor's Document Preservation	Housing Affordability	Westnet	Boating Safety Improvement	Special Purpose Path	Treasurer's M&O	Veteran's Relief	Expert Witness	Conservation Futures Tax
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 187,351	\$ -	\$ 953,987
-	-	-	-	-	-	152	-	777
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
89,276	-	157,340	52,112	24,184	-	884	-	4,534
187,689	605,187	-	-	-	124,820	-	-	-
-	-	181,471	-	-	-	-	24,155	-
-	-	-	-	-	-	-	-	-
-	-	83,710	-	966	8,211	-	-	28,982
<u>276,965</u>	<u>605,187</u>	<u>422,521</u>	<u>52,112</u>	<u>25,150</u>	<u>133,031</u>	<u>188,387</u>	<u>24,155</u>	<u>988,280</u>
100,744	-	-	-	-	33,443	-	16,127	-
-	-	-	-	-	-	-	-	-
-	-	404,693	50,942	-	-	-	-	-
-	-	-	-	-	-	-	-	50,543
-	-	-	-	7,842	-	-	-	-
-	-	-	-	-	-	102,051	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	20,958
-	-	45,740	-	-	-	-	-	-
<u>100,744</u>	<u>-</u>	<u>450,433</u>	<u>50,942</u>	<u>7,842</u>	<u>33,443</u>	<u>102,051</u>	<u>16,127</u>	<u>71,501</u>
176,221	605,187	(27,912)	1,170	17,308	99,588	86,336	8,028	916,779
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(92,528)	-	-	-	-	-	-	-	(979,160)
-	-	-	-	-	-	-	-	-
<u>(92,528)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(979,160)</u>
83,693	605,187	(27,912)	1,170	17,308	99,588	86,336	8,028	(62,381)
163,388	220,014	337,290	133,494	74,678	206,796	486,426	24,599	1,041,214
<u>\$ 247,081</u>	<u>\$ 825,201</u>	<u>\$ 309,378</u>	<u>\$ 134,664</u>	<u>\$ 91,986</u>	<u>\$ 306,384</u>	<u>\$ 572,762</u>	<u>\$ 32,627</u>	<u>\$ 978,833</u>

KITSAP COUNTY, WASHINGTON

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2003

	Special Revenue Funds					
	Community Service	Kitsap County Stadium	Prisoner Commissary	SIU Revenue	Cumulative Reserve	Drug Forfeiture Enforcement
REVENUES:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments						
Retail sales & use taxes	-	200,570	-	-	-	-
Other taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	20,829	-	-	-	-	-
Charges for services	-	-	-	42,597	-	-
Fines & forfeits	2,282	-	-	33,950	-	-
Investment earnings	-	-	-	-	-	-
Miscellaneous	-	-	109,328	13,115	159	-
Total revenues	23,111	200,570	109,328	89,662	159	-
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Judicial Services	-	-	-	-	-	-
Public safety	-	-	103,367	78,655	-	-
Physical Environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Health & Human Services	-	-	-	-	-	-
Economic Environment	-	-	-	-	-	-
Culture & recreation	30,847	184,997	-	-	-	-
Interest on long-term debt	-	-	-	-	-	-
Debt service						
Principal	-	-	-	-	-	-
Interest and other charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	30,847	184,997	103,367	78,655	-	-
	(7,736)	15,573	5,961	11,007	159	-
OTHER FINANCING SOURCES (USES):						
Refunding bonds issued	-	-	-	-	-	-
Capital -related debt issued	-	-	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	(21,907)	-	-	(2,002,765)	-
Other adjustments	-	-	-	-	-	-
Total other financing sources & uses	-	(21,907)	-	-	(2,002,765)	-
	(7,736)	(6,334)	5,961	11,007	(2,002,606)	-
Fund balances-beginning	75,033	44,993	23,167	546,501	2,002,606	1,288
Fund balances-ending	\$ 67,297	\$ 38,659	\$ 29,128	\$ 557,508	\$ -	\$ 1,288

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

Special Revenue Funds								
Anti-Profitteering Revolving	Family Court Services	Pooling Fees	GMA Park Impact Fees	GMA Trans. Impact Fees North Kitsap	GMA Trans. Impact Fees Central Kitsap	GMA Trans. Impact Fees South Kitsap	County Parks Acquisition & Development	Wetland Mitigation Bank
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	14,536	-	-	-	-	-	-	-
87,163	-	-	-	-	-	-	80,643	-
-	-	-	492,941	156,448	214,409	252,992	-	18,226
4,566	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	299,182	87,463	24,418	40,181	27,556	203,640	-
<u>91,729</u>	<u>14,536</u>	<u>299,182</u>	<u>580,404</u>	<u>180,866</u>	<u>254,590</u>	<u>280,548</u>	<u>284,283</u>	<u>18,226</u>
-	-	224,046	-	-	-	-	-	-
-	10,777	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	34,689
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	161,772	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	99,759	-
-	10,777	224,046	-	-	-	-	261,531	34,689
<u>91,729</u>	<u>3,759</u>	<u>75,136</u>	<u>580,404</u>	<u>180,866</u>	<u>254,590</u>	<u>280,548</u>	<u>22,752</u>	<u>(16,463)</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(188,181)	-	-	(805,000)	(160,000)	(247,800)	(190,000)	-	-
-	-	-	-	-	-	-	-	-
<u>(188,181)</u>	<u>-</u>	<u>-</u>	<u>(805,000)</u>	<u>(160,000)</u>	<u>(247,800)</u>	<u>(190,000)</u>	<u>-</u>	<u>-</u>
(96,452)	3,759	75,136	(224,596)	20,866	6,790	90,548	22,752	(16,463)
242,564	38,042	530,404	3,009,712	1,051,532	1,455,543	990,292	325,041	130,848
<u>\$ 146,112</u>	<u>\$ 41,801</u>	<u>\$ 605,540</u>	<u>\$ 2,785,116</u>	<u>\$ 1,072,398</u>	<u>\$ 1,462,333</u>	<u>\$ 1,080,840</u>	<u>\$ 347,793</u>	<u>\$ 114,385</u>

KITSAP COUNTY, WASHINGTON

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2003

	Special Revenue Funds					
	911	Bucklin Ridge	Clear Creek		Kingston	
	Enhancement	Park Development	Education/ Awareness	Crime Prevention	Commuter Parking	Recovery Center
REVENUES:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments						
Retail sales & use taxes	1,307,476	-	-	-	-	-
Other taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	8,440	-	-
Intergovernmental	145,739	-	-	-	-	767,112
Charges for services	-	-	-	-	-	221,520
Fines & forfeits	-	-	-	44,949	-	-
Investment earnings	-	-	-	-	-	-
Miscellaneous	30,877	-	-	2,751	-	5,129
Total revenues	<u>1,484,092</u>	<u>-</u>	<u>-</u>	<u>56,140</u>	<u>-</u>	<u>993,761</u>
E) EXPENDITURES:						
Current:						
General government	-	-	-	-	-	-
Judicial Services	-	-	-	-	-	-
Public safety	236,989	-	-	49,929	-	-
Physical Environment	-	-	-	-	-	-
Transportation	-	-	-	-	4,289	-
Health & Human Services	-	-	-	-	-	1,822,856
Economic Environment	-	-	-	-	-	-
Culture & recreation	-	-	-	-	-	-
Interest on long-term debt	-	-	-	-	-	-
Debt service						
Principal	-	-	-	-	-	-
Interest and other charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>236,989</u>	<u>-</u>	<u>-</u>	<u>49,929</u>	<u>4,289</u>	<u>1,822,856</u>
	<u>1,247,103</u>	<u>-</u>	<u>-</u>	<u>6,211</u>	<u>(4,289)</u>	<u>(829,095)</u>
OTHER FINANCING SOURCES (USES):						
Refunding bonds issued	-	-	-	-	-	-
Capital -related debt issued	-	-	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	-	963,129
Transfers out	(764,881)	-	-	-	-	-
Other adjustments	-	-	-	-	-	-
Total other financing sources & uses	<u>(764,881)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>963,129</u>
	<u>482,222</u>	<u>-</u>	<u>-</u>	<u>6,211</u>	<u>(4,289)</u>	<u>134,034</u>
Fund balances-beginning	1,021,552	1,217	2	64,568	88,029	464,290
Fund balances-ending	<u>\$ 1,503,774</u>	<u>\$ 1,217</u>	<u>\$ 2</u>	<u>\$ 70,779</u>	<u>\$ 83,740</u>	<u>\$ 598,324</u>

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

Special Revenue Funds							
Dispute Resolution Center	CDBG Entitlement	HOME Entitlement	Long Lake Management District #1	Indianola Forrest	Jail & Juvenile Sale Tax	Develop. Disabilities	Substance Abuse Treatment
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 205,579	\$ -
-	-	-	-	-	2,872,838	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
47,645	1,595,212	1,371,418	-	-	-	2,326,315	2,059,469
-	-	-	-	-	-	66,041	-
-	-	-	-	-	-	-	-
-	-	7,269	-	-	116,795	29,460	980
<u>47,645</u>	<u>1,595,212</u>	<u>1,378,687</u>	<u>-</u>	<u>-</u>	<u>2,989,633</u>	<u>2,627,395</u>	<u>2,060,449</u>
-	-	-	-	-	-	-	-
47,475	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	1,600	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	2,549,955	1,250,947
-	1,595,212	1,374,336	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	158,978	-	-	-
<u>47,475</u>	<u>1,595,212</u>	<u>1,374,336</u>	<u>1,600</u>	<u>158,978</u>	<u>-</u>	<u>2,549,955</u>	<u>1,250,947</u>
170	-	4,351	(1,600)	(158,978)	2,989,633	77,440	809,502
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	130,000	-	18,564
-	-	-	-	-	(3,896,626)	-	(872,694)
-	-	-	-	-	-	-	-
-	-	-	-	-	(3,766,626)	-	(854,130)
170	-	4,351	(1,600)	(158,978)	(776,993)	77,440	(44,628)
8,712	88	34,411	1,600	280,000	4,239,198	695,401	212,669
<u>\$ 8,882</u>	<u>\$ 88</u>	<u>\$ 38,762</u>	<u>\$ -</u>	<u>\$ 121,022</u>	<u>\$ 3,462,205</u>	<u>\$ 772,841</u>	<u>\$ 168,041</u>

KITSAP COUNTY, WASHINGTON

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2003

	Special Revenue Funds				Capital Projects
	Commute Trip Reduction	Area Agency On Aging	JTPA Admin	Kitsap/Regional Coordinating Council	Model Toxic Control Act
REVENUES:					
Property taxes	\$ -	\$ -	\$ -	\$ -	
Special assessments					
Retail sales & use taxes	-	-	-	-	
Other taxes	-	-	-	-	
Licenses and permits	-	-	-	-	
Intergovernmental	-	6,264,460	5,728,553	179,757	
Charges for services	-	-	-	-	
Fines & forfeits	4,090	-	-	-	
Investment earnings	-	-	-	-	
Miscellaneous	62,058	-	171,511	-	99,939
Total revenues	66,148	6,264,460	5,900,064	179,757	99,939
EXPENDITURES:					
Current:					
General government	-	-	-	-	
Judicial Services	-	-	-	-	
Public safety	-	-	-	-	
Physical Environment	-	-	-	-	
Transportation	35,781	-	-	-	
Health & Human Services	-	6,117,949	5,913,087	-	
Economic Environment	-	-	-	208,930	
Culture & recreation	-	-	-	-	
Interest on long-term debt	-	-	-	-	
Debt service					
Principal	-	-	-	-	
Interest and other charges	-	-	-	-	
Capital outlay	-	-	-	-	
Total expenditures	35,781	6,117,949	5,913,087	208,930	-
Excess(deficiency) of revenues over expenditures	30,367	146,511	(13,023)	(29,173)	99,939
OTHER FINANCING SOURCES (USES):					
Refunding bonds issued	-	-	-	-	
Capital -related debt issued	-	-	-	-	
Payment to bond refunding escrow agent	-	-	-	-	
Sale of capital assets	-	-	-	-	
Transfers in	-	18,000	-	33,000	
Transfers out	-	-	-	-	(5,212,136)
Other adjustments	-	-	-	-	
Total other financing sources & uses	-	18,000	-	33,000	(5,212,136)
Net change in fund balance	30,367	164,511	(13,023)	3,827	(5,112,197)
Fund balances-beginning	32,103	192,150	81,211	(8,326)	6,314,532
Fund balances-ending	\$ 62,470	\$ 356,661	\$ 68,188	\$ (4,499)	\$ 1,202,335

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

Capital Project Funds

1991A LTGO Bond Project	Silverdale Precinct Construction	Juvenile Services Facility	Parks Capital Improvement	1998 LTGO Bond Project	1999 LTGO Bond Project	1999B LTGO Bond Project	Jail Expansion
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	284	4,329	9,575	167	7,212	165,614	187,279
-	-	-	675	-	-	160	20,000
-	<u>284</u>	<u>4,329</u>	<u>10,250</u>	<u>167</u>	<u>7,212</u>	<u>165,774</u>	<u>207,279</u>
-	-	-	-	7,567	-	-	-
-	-	-	-	-	-	-	-
-	-	19,041	-	-	-	233,087	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	93,236	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	59,986
-	-	-	779,040	-	-	1,321,743	10,256,079
-	-	19,041	872,276	7,567	-	1,554,830	10,316,065
-	<u>284</u>	<u>(14,712)</u>	<u>(862,026)</u>	<u>(7,400)</u>	<u>7,212</u>	<u>(1,389,056)</u>	<u>(10,108,786)</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	7,580,516
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	600,000	-	-	-	-
-	-	(130,000)	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	<u>(130,000)</u>	<u>600,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,580,516</u>
-	284	(144,712)	(262,026)	(7,400)	7,212	(1,389,056)	(2,528,270)
1	13,153	174,190	602,259	18,291	269,953	6,553,949	5,054,964
<u>\$ 1</u>	<u>\$ 13,437</u>	<u>\$ 29,478</u>	<u>\$ 340,233</u>	<u>\$ 10,891</u>	<u>\$ 277,165</u>	<u>\$ 5,164,893</u>	<u>\$ 2,526,694</u>

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2003

	Capital Project Funds				
	KC Capital Project 2001	CenCom Facility Project	KC Admin Building	Government Center Construction	Debt Service Fund
	REVENUES:				
Property taxes	-	-	-	-	-
Special assessments					-
Retail sales & use taxes	-	-	-	-	-
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines & forfeits	-	-	-	-	-
Investment earnings	156,210	284,597	20,302	-	-
Miscellaneous	3,844	220	-	-	-
Total revenues	<u>160,054</u>	<u>284,817</u>	<u>20,302</u>	<u>-</u>	<u>-</u>
EXPENDITURES:					
Current:					
General government	-	-	-	-	-
Judicial Services	-	-	-	-	-
Public safety	-	-	-	-	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Health & Human Services	-	-	-	-	-
Economic Environment	-	-	-	-	-
Culture & recreation	-	-	-	-	-
Interest on long-term debt	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and other charges	19,996	-	145,830	-	-
Capital outlay	<u>4,935,486</u>	<u>2,774,794</u>	<u>6,725,140</u>	<u>4,062,359</u>	<u>-</u>
Total expenditures	4,955,482	2,774,794	6,870,970	4,062,359	-
Excess(deficiency) of revenues over expenditures	<u>(4,795,428)</u>	<u>(2,489,977)</u>	<u>(6,850,668)</u>	<u>(4,062,359)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):					
Refunding bonds issued	-	-	-	-	-
Capital -related debt issued	2,526,839	-	17,479,298	-	-
Payment to bond refunding escrow agent	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfers in	280,000	-	-	4,200,000	-
Transfers out	-	-	-	-	-
Other adjustments	-	-	-	-	-
Total other financing sources & uses	<u>2,806,839</u>	<u>-</u>	<u>17,479,298</u>	<u>4,200,000</u>	<u>-</u>
Net change in fund balance	(1,988,589)	(2,489,977)	10,628,630	137,641	-
Fund balances-beginning	<u>4,344,110</u>	<u>10,768,647</u>	<u>(348,332)</u>	<u>-</u>	<u>12,023</u>
Fund balances-ending	<u>\$ 2,355,521</u>	<u>\$ 8,278,670</u>	<u>\$ 10,280,298</u>	<u>\$ 137,641</u>	<u>\$ 12,023</u>

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

Debt Service Funds

K.C. G.O. Bonds 1991A	K.C. G.O. Bonds 1992A	K.C. G.O. Refunding Bonds 1993	Juvenile Facility Bonds	K.C. G.O. Refunding Bonds 1996	Special Assessments	Road Improvement Guaranty	K.C. G.O. Refunding Bonds 1997	K.C. G.O. Bonds 1998
-	-	-	19,254	-	-	-	-	-
-	-	-	-	-	36,931	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	1,733	-	-	1,041	-	-	-	-
-	-	1,848	-	57,483	16,677	-	-	-
-	1,733	1,848	19,254	58,524	53,608	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	698,522	-	520,000	50,000	-	520,000	5,330,000
-	-	229,565	-	500,532	11,886	-	27,670	119,925
-	-	-	-	-	-	-	-	-
-	-	928,087	-	1,020,532	61,886	-	547,670	5,449,925
-	1,733	(926,239)	19,254	(962,008)	(8,278)	-	(547,670)	(5,449,925)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	895,387	-	938,707	-	-	547,670	5,449,925
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	895,387	-	938,707	-	-	547,670	5,449,925
-	1,733	(30,852)	19,254	(23,301)	(8,278)	-	-	-
25,000	124,843	30,852	424,562	120,881	37,279	151,235	-	-
\$ 25,000	\$ 126,576	\$ -	\$ 443,816	\$ 97,580	\$ 29,001	\$ 151,235	\$ -	\$ -

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2003

	Debt Service Funds			
	K.C.G.O. Bonds 1999	K.C.G.O. Bonds 1999B	K.C.G.O. Bonds 2000	K.C. G.O. Bonds 2001 & Refunding
	K.C.G.O. Bonds 1999	K.C.G.O. Bonds 1999B	K.C.G.O. Bonds 2000	K.C. G.O. Bonds 2001 & Refunding
REVENUES:				
Property taxes	-	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	400
Miscellaneous	-	66,978	-	277,868
Total revenues	-	66,978	-	278,268
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	200,000	725,000	455,000	1,035,000
Interest and other charges	195,478	425,058	1,038,738	473,600
Capital outlay	-	-	-	-
Total expenditures	395,478	1,150,058	1,493,738	1,508,600
Excess(deficiency) of revenues over expenditures	(395,478)	(1,083,080)	(1,493,738)	(1,230,332)
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	395,478	1,024,956	1,493,738	1,230,732
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	395,478	1,024,956	1,493,738	1,230,732
Net change in fund balance	-	(58,124)	-	400
Fund balances-beginning	-	1,409,209	26,839	14,251
Fund balances-ending	\$ -	\$ 1,351,085	\$ 26,839	\$ 14,651

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

Debt Service Funds				Total Nonmajor Governmental Funds
K.C.G.O. Bonds 2002B	K.C.G.O. Bonds 2003A	K.C.G.O. Bonds 2003	K.C.G.O. Bonds 2003B	
\$ 2,598,739	\$ -	\$ -	\$ -	\$ 3,964,910
-	-	-	-	36,931
-	768,070	-	-	5,150,219
2,147	-	-	-	2,147
-	-	-	-	22,976
12,531	-	-	-	23,122,252
-	-	-	-	2,642,737
-	-	-	-	295,463
8,775	6,781	-	-	854,299
-	-	-	-	1,923,673
<u>2,622,192</u>	<u>774,851</u>	<u>-</u>	<u>-</u>	<u>38,015,607</u>
-	-	-	-	392,300
-	-	-	-	124,522
-	-	-	-	5,297,384
-	-	-	-	86,832
-	-	-	-	47,912
-	-	-	-	17,756,845
-	-	-	-	3,178,478
-	-	-	-	470,852
-	-	-	-	-
2,145,000	-	240,000	-	11,918,522
340,175	577,389	345,852	-	4,532,638
-	-	-	-	31,176,136
<u>2,485,175</u>	<u>577,389</u>	<u>585,852</u>	<u>-</u>	<u>74,982,421</u>
<u>137,017</u>	<u>197,462</u>	<u>(585,852)</u>	<u>-</u>	<u>(36,966,814)</u>
-	-	-	-	-
-	-	-	4,519	27,591,172
-	-	-	-	-
-	-	-	-	-
-	-	589,349	-	20,313,318
-	-	-	-	(15,563,678)
-	-	-	-	-
-	-	589,349	4,519	32,340,812
137,017	197,462	3,497	4,519	(4,626,002)
323,405	286,368	-	-	58,358,214
<u>\$ 460,422</u>	<u>\$ 483,830</u>	<u>\$ 3,497</u>	<u>\$ 4,519</u>	<u>\$ 53,732,212</u>