



NONMAJOR FUNDS

KITSAP COUNTY, WASHINGTON

Nonmajor Governmental Funds

Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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.

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

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

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

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

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

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

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

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

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

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

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

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

Community Development – The fund used to record activity of the Community Development Department formerly part of the general fund.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Mental Health Medicaid fund – The fund used to account for Medicaid mental health related funding.

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

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

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

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

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

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

Capital Projects Funds

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

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

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

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

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.

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

McCormick Woods Park fund – The fund used to accumulate fees that will be used to build the future McCormick Woods park. These funds will probably be transferred to the City of Port Orchard when they incorporate the area.

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

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

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

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

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

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

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

Debt Service Funds

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

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

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

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

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

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

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

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

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

General Obligation Bonds 2004 - A fund used to account for refunding of the 1993 bonds and the new administration building.

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

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

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

KITSAP COUNTY, WASHINGTON

Combining Balance sheet
 Nonmajor Governmental Funds
 December 31, 2008

Special Revenue Funds

	Cencom 103	Emergency Services 104	Law Library 105	KPREP Fund 106	Human Resources Board 108
ASSETS					
Cash and Cash equivalents	\$ 389,617	\$ 4,899	\$ 133,509	\$ 9,132	\$ 138,242
Deposits with fiscal agents	-	-	-	-	-
Investments	1,529,693	20,675	-	384,387	-
Receivables(net)	-	-	-	-	-
Property taxes	-	-	-	-	37,546
Special assessments	-	-	-	-	-
Accounts	-	-	-	-	-
Notes/Contracts	-	-	-	-	-
Others	-	-	-	-	-
Due from other funds	-	20,031	-	37,399	-
Due from other governments	-	-	-	69,410	-
Interfund loan receivable	-	-	-	-	-
Prepayments	-	-	-	-	-
Advance to other funds	-	-	-	-	-
Total assets	\$ 1,919,310	\$ 45,605	\$ 133,509	\$ 500,328	\$ 175,788
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	58,868	1,480	8,593	273,677	-
Due to other funds	-	200	-	221,206	-
Due to other governments	-	-	-	-	-
Other liabilities	166,649	15,025	143	4,428	-
Advance from other fund	-	-	-	-	-
Revenues collected in advance	-	-	-	-	-
Deferred revenue	-	-	-	-	115,037
Interfund loan payable	-	-	-	-	-
Total liabilities	225,516	16,705	8,736	499,311	115,037
Fund balances					
Reserved:					
Mental health program	-	-	-	-	-
Capital projects funds	-	-	-	-	-
Debt service	-	-	-	-	-
Unreserved					
General fund	-	-	-	-	-
Special revenues	1,693,794	28,901	124,773	1,017	60,751
Debt services	-	-	-	-	-
Capital projects funds	-	-	-	-	-
Total fund balance	1,693,794	28,901	124,773	1,017	60,751
Total liabilities & fund balances	\$ 1,919,310	\$ 45,605	\$ 133,509	\$ 500,328	\$ 175,788

Special Revenue Funds

Election Reserve 111	Aud. Doc. Preservation 112	Housing Affordability 113	Westnet 114	Boating Safety Improvement 117	Special Purpose Path 119	Noxious Weed Control 120
\$ 563,867	\$ 316,428	\$ 1,871,571	\$ 59,672	\$ 4,909	\$ 42,067	\$ 69,742
-	-	-	-	-	-	-
-	-	-	1,664,706	35,498	42,631	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,079	-	-	-	-	-	7,551
-	-	-	-	-	-	-
-	-	-	-	-	-	-
4,711	-	-	24,538	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 569,656</u>	<u>\$ 316,428</u>	<u>\$ 1,871,571</u>	<u>\$ 1,748,916</u>	<u>\$ 40,408</u>	<u>\$ 84,698</u>	<u>\$ 77,294</u>
7,327	3,654	-	12,034	77	-	-
-	-	-	6,763	174	-	32,071
-	-	-	-	-	-	-
-	1,476	-	4,634	-	-	2,203
-	-	-	-	-	-	-
-	-	-	(38,091)	-	-	-
-	-	-	-	-	-	7,551
-	-	-	-	-	-	-
<u>7,327</u>	<u>5,130</u>	<u>-</u>	<u>(14,660)</u>	<u>250</u>	<u>-</u>	<u>41,825</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
562,329	311,298	1,871,571	1,763,577	40,157	84,698	35,468
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>562,329</u>	<u>311,298</u>	<u>1,871,571</u>	<u>1,763,577</u>	<u>40,157</u>	<u>84,698</u>	<u>35,468</u>
<u>\$ 569,656</u>	<u>\$ 316,428</u>	<u>\$ 1,871,571</u>	<u>\$ 1,748,916</u>	<u>\$ 40,408</u>	<u>\$ 84,698</u>	<u>\$ 77,294</u>

KITSAP COUNTY, WASHINGTON

Combining Balance sheet
 Nonmajor Governmental Funds
 December 31, 2008

Special Revenue Funds

	Treasurer's M&O 121	Electronic Technology Excise123	Veteran's Relief 124	Expert Witness 125	Conservation Futures Tax 129
ASSETS					
Cash and Cash equivalents	\$ 11,447	\$ 5,197	\$ 9,490	\$ 87,900	\$ 55,336
Deposits with fiscal agents	-	-	-	-	-
Investments	664,582	170,689	1,127,992	-	692,356
Receivables(net)	-	-	-	-	-
Property taxes	-	-	15,268	-	57,210
Special assessments	-	-	-	-	-
Accounts	-	-	-	-	-
Notes/Contracts	-	-	-	-	-
Others	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from other governments	-	-	-	-	-
Interfund loan receivable	-	-	-	-	-
Prepayments	-	-	-	-	-
Advance to other funds	-	-	-	-	-
Total assets	\$ 676,029	\$ 175,886	\$ 1,152,750	\$ 87,900	\$ 804,902
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	2,426	-	32,068	1,113	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Other liabilities	-	-	2,361	-	-
Advance from other fund	-	-	-	-	-
Revenues collected in advance	-	-	-	-	-
Deferred revenue	-	-	46,280	-	57,210
Interfund loan payable	-	-	-	-	-
Total liabilities	2,426	-	80,709	1,113	57,210
Fund balances					
Reserved:					
Mental health program	-	-	-	-	-
Capital projects funds	-	-	-	-	-
Debt service	-	-	-	-	-
Unreserved					
General fund	-	-	-	-	-
Special revenues	673,603	175,886	1,072,041	86,788	747,692
Debt services	-	-	-	-	-
Capital projects funds	-	-	-	-	-
Total fund balance	673,603	175,886	1,072,041	86,788	747,692
Total liabilities & fund balances	\$ 676,029	\$ 175,886	\$ 1,152,750	\$ 87,900	\$ 804,902

Special Revenue Funds

Community Service 130	County Stadium 132	1% for Art Program 134	Prisoner Commissary 135	SIU Revenue 136	Cumulative Reserve 138	Kitsap S.A.I.V.S 139
\$ 49,171	\$ 148,658	\$ 57,161	\$ 71,518	\$ 35,062	\$ 596,638	\$ 20,558
-	-	-	-	-	-	-
-	-	-	-	410,177	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	11,770	-	-	-
-	-	-	-	-	-	-
1,880	-	-	-	-	-	-
-	-	-	-	-	-	2,376
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 51,051</u>	<u>\$ 148,658</u>	<u>\$ 57,161</u>	<u>\$ 83,288</u>	<u>\$ 445,239</u>	<u>\$ 596,638</u>	<u>\$ 22,934</u>
-	-	-	-	-	-	-
-	13,593	-	29,396	769	-	-
-	-	-	-	34,837	-	-
1,278	-	-	4,739	(8,728)	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,278</u>	<u>13,593</u>	<u>\$ -</u>	<u>34,135</u>	<u>26,878</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
49,773	135,065	57,161	49,154	418,361	596,638	22,934
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>49,773</u>	<u>135,065</u>	<u>57,161</u>	<u>49,154</u>	<u>418,361</u>	<u>596,638</u>	<u>22,934</u>
<u>\$ 51,051</u>	<u>\$ 148,658</u>	<u>\$ 57,161</u>	<u>\$ 83,288</u>	<u>\$ 445,239</u>	<u>\$ 596,638</u>	<u>\$ 22,934</u>

KITSAP COUNTY, WASHINGTON

Combining Balance sheet
 Nonmajor Governmental Funds
 December 31, 2008

	Special Revenue Funds				
	Drug Forfeiture Enforcement 140	Anti- Profiteering Revolving 141	Family Court Services 142	Trial Court Improvement 143	Public Defense Funding 144
ASSETS					
Cash and Cash equivalents	\$ 47,021	\$ 44,038	\$ 39,812	\$ 106,677	\$ 377,102
Deposits with fiscal agents	-	-	-	-	-
Investments	-	-	-	-	-
Receivables(net)	-	-	-	-	-
Property taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Accounts	-	-	-	-	-
Notes/Contracts	-	-	-	-	-
Others	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from other governments	-	-	-	-	-
Interfund loan receivable	-	-	-	-	-
Prepayments	-	-	-	-	-
Advance to other funds	-	-	-	-	-
Total assets	\$ 47,021	\$ 44,038	39,812	106,677	\$ 377,102
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	-	-	-	-	5,254
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Other liabilities	-	2,401	-	-	-
Advance from other fund	-	-	-	-	-
Revenues collected in advance	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Interfund loan payable	-	-	-	-	-
Total Liabilities	-	2,401	-	-	5,254
Fund balances					
Reserved:					
Mental health program	-	-	-	-	-
Capital projects funds	-	-	-	-	-
Debt service	-	-	-	-	-
Unreserved					
General fund	-	-	-	-	-
Special revenues	47,021	41,638	39,812	106,677	371,848
Debt services	-	-	-	-	-
Capital projects funds	-	-	-	-	-
Total fund balance	47,021	41,638	39,812	106,677	371,848
Total liabilities & fund balances	\$ 47,021	\$ 44,038	\$ 39,812	\$ 106,677	\$ 377,102

Special Revenue Funds						
Pooling Fees 145	GMA Park Impact Fees 146	GMA Trans. Impact Fees C Kitsap 148	County Parks Acquisition & Develop 150	Wetland Mitigation Bank 151	Pt No Point Lighthouse 155	911 Enhancement 156
\$ 275,941	\$ 30,096	\$ 1,056	\$ 240,666	\$ 122,953	\$ -	\$ 155,277
-	-	-	-	-	-	-
-	718,117	5,641	338,051	-	-	1,844,219
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	13,669	-	15,719	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 275,941</u>	<u>\$ 748,212</u>	<u>\$ 6,696</u>	<u>\$ 592,387</u>	<u>\$ 122,953</u>	<u>\$ 15,719</u>	<u>\$ 1,999,495</u>
\$ -	-	-	9,018	340	-	276,580
100.00	-	-	34,682	-	-	37,399
-	-	-	-	-	-	-
3,719	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 3,819</u>	<u>-</u>	<u>-</u>	<u>43,701</u>	<u>340</u>	<u>-</u>	<u>313,979</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
272,122	748,212	6,696	548,686	122,612	15,719	1,685,516
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>272,122</u>	<u>748,212</u>	<u>6,696</u>	<u>548,686</u>	<u>122,612</u>	<u>15,719</u>	<u>1,685,516</u>
<u>\$ 275,941</u>	<u>\$ 748,212</u>	<u>\$ 6,696</u>	<u>\$ 592,387</u>	<u>\$ 122,953</u>	<u>\$ 15,719</u>	<u>\$ 1,999,495</u>

Combining Balance sheet
 Nonmajor Governmental Funds
 December 31, 2008

	Special Revenue Funds			
	Bucklin Ridge Park Devlop 157	Clear Creek Education/ Awareness 158	Crime Prevention 159	Kingston Commuter Parking 160
ASSETS				
Cash and Cash equivalents	\$ 1,217	\$ 2	\$ 85,093	\$ 76,165
Deposits with fiscal agents	-	-	-	-
Investments	-	-	43,093	-
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	\$ 1,217	\$ 2	\$ 128,186	\$ 76,165
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	-	-	55	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Other liabilities	-	-	0	-
Advance from other fund	-	-	-	-
Revenues collected in advance	-	-	-	-
Deferred revenue	-	-	-	-
Interfund loan payable	-	-	-	-
Total liabilities	-	-	55	-
Fund balances				
Reserved:				
Mental health program	-	-	-	-
Capital projects funds	-	-	-	-
Debt service	-	-	-	-
Unreserved				
General fund	-	-	-	-
Special revenues	1,217	2	128,131	76,165
Debt services	-	-	-	-
Capital projects funds	-	-	-	-
Total fund balance	1,217	2	128,131	76,165
Total liabilities & fund balances	\$ 1,217	\$ 2	\$ 128,186	\$ 76,165

Special Revenue funds						
Regional Septic Loans Prog 161	Recovery Center 162	Dispute Resolution Center 163	CDBG Entitlement 164	Kitsap County Grants 165	Kitsap Abatement 167	Community Development 168
\$ -	\$ 910,743	\$ 14,217	\$ 144,232	\$ 54	\$ 165,652	\$ 152,253
-	-	-	-	-	-	-
-	766,519	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	60,751
-	-	-	300,000	-	-	-
-	-	-	-	-	-	-
-	158	-	-	-	-	275,584
-	179,999	-	116,724	-	10,042	175,560
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 1,857,419</u>	<u>\$ 14,217</u>	<u>\$ 560,956</u>	<u>\$ 54</u>	<u>\$ 175,694</u>	<u>\$ 664,147</u>
-	46,807	3,595	149,957	-	-	119,310
-	77	-	1,176	-	-	13,600
-	-	-	-	-	-	-
-	56,243	-	9,736	-	-	170,314
-	-	-	100,000	-	-	-
-	-	-	-	-	-	-
-	-	-	300,000	-	-	-
-	-	-	-	-	-	600,000
-	103,127	3,595	560,868	-	-	903,224
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,754,292	10,622	88	54	175,694	(239,078)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>1,754,292</u>	<u>10,622</u>	<u>88</u>	<u>54</u>	<u>175,694</u>	<u>(239,078)</u>
<u>\$ -</u>	<u>\$ 1,857,419</u>	<u>\$ 14,217</u>	<u>\$ 560,956</u>	<u>\$ 54</u>	<u>\$ 175,694</u>	<u>\$ 664,147</u>

Combining Balance sheet
 Nonmajor Governmental Funds
 December 31, 2008

	Special Revenue Funds			
	Indianola Forest 170	Jail & Juvenile Sales Tax 171	Service Area 1 RD Impact Fee 173	Service Area 2 RD Impact Fee 174
ASSETS				
Cash and Cash equivalents	\$ 270,644	\$ 545,939	\$ 15,032	\$ 18,245
Deposits with fiscal agents	-	-	-	-
Investments	-	1,341,471	430,761	470,714
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	\$ 270,644	1,887,410	\$ 445,794	\$ 488,959
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	-	304	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Other liabilities	-	-	-	-
Advance from other fund	-	-	-	-
Revenues collected in advance	-	-	-	-
Deferred revenue	-	-	-	-
Interfund loan payable	-	-	-	-
	<u>-</u>	<u>304</u>	<u>-</u>	<u>-</u>
Fund balances				
Reserved:				
Mental health program	-	-	-	-
Capital projects funds	-	-	-	-
Debt service	-	-	-	-
Unreserved				
General fund	-	-	-	-
Special revenues	270,644	1,887,107	445,794	488,959
Debt services	-	-	-	-
Capital projects funds	-	-	-	-
Total fund balance	270,644	1,887,107	445,794	488,959
Total liabilities & fund balances	\$ 270,644	\$ 1,887,410	\$ 445,794	\$ 488,959

Special Revenue Funds

Service Area 3 RD Impact Fee 175	Service Area 4 RD Impact Fee 176	Regional Service Area Impact 177	McCormick Village Traffic 178	PEG Fund 179	McCormick Village Park 180
\$ 10,046	\$ 8,611	\$ 684	\$ 18,567	\$ 160,699	\$ 142,911
-	-	-	-	-	-
181,984	360,899	100,349	359,482	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 192,029</u>	<u>\$ 369,510</u>	<u>\$ 101,034</u>	<u>\$ 378,049</u>	<u>\$ 160,699</u>	<u>\$ 142,911</u>
-	-	-	-	11,607	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
192,029	369,510	101,034	378,049	149,092	142,911
-	-	-	-	-	-
-	-	-	-	-	-
<u>192,029</u>	<u>369,510</u>	<u>101,034</u>	<u>378,049</u>	<u>149,092</u>	<u>142,911</u>
<u>\$ 192,029</u>	<u>\$ 369,510</u>	<u>\$ 101,034</u>	<u>\$ 378,049</u>	<u>\$ 160,699</u>	<u>\$ 142,911</u>

Combining Balance sheet
 Nonmajor Governmental Funds
 December 31, 2008

	Special Revenue Funds			
	Mental Health	Developmental Disabilities	Substance Abuse	Youth Services Juvenile
	181	182	183	185
ASSETS				
Cash and Cash equivalents	\$ 740,032	\$ 1,202,032	\$ 111,553	\$ 10,442
Deposits with fiscal agents	-	-	-	-
Investments	641	-	-	-
Receivables(net)	-	-	-	-
Property taxes	-	-	-	-
Special assessments	-	-	-	-
Accounts	-	-	-	-
Notes/Contracts	-	-	-	-
Others	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	542,292	377,253	-
Interfund loan receivable	-	-	-	-
Prepayments	-	-	-	-
Advance to other funds	-	-	-	-
Total assets	\$ 740,673	\$ 1,744,324	\$ 488,806	\$ 10,442
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	474	243,281	42,591	-
Due to other funds	-	-	21,689	-
Due to other governments	40,402	206,341	141,374	-
Other liabilities	50	5,514	12,297	-
Advance from other fund	-	-	-	-
Revenues collected in advance	-	-	-	-
Deferred revenue	-	-	-	-
Interfund loan payable	-	-	-	-
Total liabilities	40,926	455,135	217,952	-
Fund balances				
Reserved:				
Mental health program	-	-	-	-
Capital projects funds	-	-	-	-
Debt service	-	-	-	-
Unreserved	-	-	-	-
General fund	-	-	-	-
Special revenues	699,747	1,289,189	270,855	10,442
Debt services	-	-	-	-
Capital projects funds	-	-	-	-
Total fund balance	699,747	1,289,189	270,855	10,442
Total liabilities & fund balances	\$ 740,673	\$ 1,744,324	\$ 488,806	\$ 10,442

Special Revenue Funds						
Mental Health Medicaid 187	Mental Health Non-medicaid 188	Commute Trip Reduction 189	Area Agency On Aging 190	JTPA Administration 191	Employment Traning 192	Kitsap/Regional Coordinating Council 193
\$ 2,004,933	\$ 886,854	\$ 10,403	\$ 371,500	\$ 10,638	\$ 91,991	\$ 114,174
-	-	-	-	-	-	-
511,013	255,506	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
6,599	13,744	-	-	-	-	-
-	53,825	-	718,468	443,573	254,615	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 2,522,545</u>	<u>\$ 1,209,930</u>	<u>\$ 10,403</u>	<u>\$ 1,089,968</u>	<u>\$ 454,212</u>	<u>\$ 346,606</u>	<u>\$ 114,174</u>
149,774	103,390	1,328	149,131	404,922	131,447	24,841
13,834	6,599	-	1,047	-	-	-
-	-	-	426,915	-	-	-
20,640	-	-	68,527	14,860	1,161	-
-	-	-	-	30,000	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>184,248</u>	<u>109,990</u>	<u>1,328</u>	<u>645,620</u>	<u>449,782</u>	<u>132,608</u>	<u>24,841</u>
2,153,070	113,965	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
185,227	985,975	9,075	444,348	4,430	213,998	89,332
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>2,338,297</u>	<u>1,099,940</u>	<u>9,075</u>	<u>444,348</u>	<u>4,430</u>	<u>213,998</u>	<u>89,332</u>
<u>\$ 2,522,545</u>	<u>\$ 1,209,930</u>	<u>\$ 10,403</u>	<u>\$ 1,089,968</u>	<u>\$ 454,212</u>	<u>\$ 346,606</u>	<u>\$ 114,174</u>

Combining Balance sheet
 Nonmajor Governmental Funds
 December 31, 2008

	Capital Projects			
	Model Toxic Control Act 302	Bethel Corridor Dev Project 333	Juvenile Services Facility 352	1999B LTGO Bond Project 356
ASSETS				
Cash and Cash equivalents	\$ -	\$ 564,305	\$ -	\$ -
Deposits with fiscal agents	-	-	-	-
Investments	1,431,108	-	81,625	18,690
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	\$ 1,431,108	\$ 564,305	\$ 81,625	\$ 18,690
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	-	747	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Other liabilities	-	-	-	-
Advance from other fund	-	-	-	-
Revenues collected in advance	-	-	-	-
Deferred revenue	-	-	-	-
Interfund loan payable	-	500,000	-	-
Total liabilities	-	500,747	-	-
Fund balances				
Reserved:				
Mental health program	-	-	-	-
Capital projects funds	-	-	-	-
Debt service	-	-	-	-
Unreserved	-	-	-	-
General fund	-	-	-	-
Special revenues	-	-	-	-
Debt services	-	-	-	-
Capital projects funds	1,431,108	63,558	81,625	18,690
Total fund balance	1,431,108	63,558	81,625	18,690
Total liabilities & fund balances	\$ 1,431,108	\$ 564,305	\$ 81,625	\$ 18,690

Capital Projects Funds

Silverdale Projects 363	McCormick Woods Park 366	Parks Capital Improvement 382	Jail Construction 383	KC Capital Project 2001 384	CenCom Facility Project 385	2002A Facility Project 386
\$ 497,577	\$ 643,742	\$ 538,037	\$ -	\$ -	\$ 10,605	\$ 30,000
-	-	-	-	-	-	-
-	-	3,234,779	2,762	204,485	544,423	459,476
-	-	-	-	-	-	-
-	-	-	-	-	6,152	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	5,400	-	-
-	-	1,906,494	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 497,577</u>	<u>\$ 643,742</u>	<u>\$ 5,679,310</u>	<u>\$ 2,762</u>	<u>\$ 209,885</u>	<u>\$ 561,180</u>	<u>\$ 489,476</u>
5,293	-	38,631	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	169	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	6,152	-
-	-	-	-	-	-	-
<u>5,293</u>	<u>-</u>	<u>38,800</u>	<u>-</u>	<u>-</u>	<u>6,152</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
492,284	643,742	5,640,510	2,762	209,885	555,028	489,476
<u>492,284</u>	<u>643,742</u>	<u>5,640,510</u>	<u>2,762</u>	<u>209,885</u>	<u>555,028</u>	<u>489,476</u>
<u>\$ 497,577</u>	<u>\$ 643,742</u>	<u>\$ 5,679,310</u>	<u>\$ 2,762</u>	<u>\$ 209,885</u>	<u>\$ 561,180</u>	<u>\$ 489,476</u>

KITSAP COUNTY, WASHINGTON

Combining Balance sheet
 Nonmajor Governmental Funds
 December 31, 2008

	Debt Service funds			
	Administrative	KC LTGO	Refunding	Special
	Building 387	Bond Project 392	Bond 1996 1996 230	Assessments 265/266
ASSETS				
Cash and Cash equivalents	\$ 7	\$ -	\$ 89,095	\$ 2,460
Deposits with fiscal agents	-	-	-	40,000
Investments	1,633,269	1,578,170	38	-
Receivables(net)	-	-	-	-
Property taxes	-	-	-	-
Special assessments	-	-	-	53,122
Accounts	-	-	-	-
Notes/Contracts	-	-	-	-
Others	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Interfund loan receivable	-	-	-	-
Prepayments	-	-	-	-
Advance to other funds	-	-	-	-
Total assets	\$ 1,633,276	\$ 1,578,170	\$ 89,133	\$ 95,582
LIABILITIES AND FUND BALANCES				
Liabilities				
Accounts payable	11,544	417,155	-	-
Due to other funds	2,606	-	-	-
Due to other governments	-	-	-	-
Other liabilities	4,350	73,079	-	-
Advance from other fund	-	-	-	-
Revenues collected in advance	-	-	-	40,000
Deferred revenue	-	-	-	53,122
Interfund loan payable	-	-	-	-
Total liabilities	18,500	490,234	-	93,122
Fund balances				
Reserved:				
Mental health program	-	-	-	-
Capital projects funds	-	-	-	-
Debt service	-	-	-	-
Unreserved	-	-	-	-
General fund	-	-	-	-
Special revenues	-	-	-	-
Debt services	-	-	89,133	2,460
Capital projects funds	1,614,776	1,087,937	-	-
Total fund balance	1,614,776	1,087,937	89,133	2,460
Total liabilities & fund balances	\$ 1,633,276	\$ 1,578,170	\$ 89,133	\$ 95,582

Debt Service Funds						
K.C.G.O. Bonds 1999 281	K.C. G.O. Bonds 1999 B 282	K.C. Bond 2000 283	G.O. Bond 2001 \$ Ref 284	G.O. Bond 2002B 285	G.O. Bond 2002A 286	G.O. Bond 2003 287
\$ 2	\$ 58,092	\$ 26,842	\$ 66,340	\$ -	\$ 239,012	\$ 3,519
-	-	-	-	-	-	-
-	-	-	-	-	10,196	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	985,000	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 2</u>	<u>\$ 1,043,092</u>	<u>\$ 26,842</u>	<u>\$ 66,340</u>	<u>\$ -</u>	<u>\$ 249,208</u>	<u>\$ 3,519</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2	1,043,092	26,842	66,340	-	249,208	3,519
-	-	-	-	-	-	-
<u>2</u>	<u>1,043,092</u>	<u>26,842</u>	<u>66,340</u>	<u>-</u>	<u>249,208</u>	<u>3,519</u>
<u>\$ 2</u>	<u>\$ 1,043,092</u>	<u>\$ 26,842</u>	<u>\$ 66,340</u>	<u>\$ -</u>	<u>\$ 249,208</u>	<u>\$ 3,519</u>

Combining Balance sheet
Nonmajor Governmental Funds
December 31, 2008

	G.O. Bond 2003B 288	G.O. Bond 2004 289	Road Improvement Guaranty 290	G.O. Bond 2005 291
ASSETS				
Cash and Cash equivalents	\$ 8,735	\$ 10,662	\$ 2,737	\$ 3,333
Deposits with fiscal agents	-	-	-	-
Investments	-	-	-	-
Receivables(net)	-	-	-	-
Property taxes	-	-	-	-
Special assessments	-	-	-	-
Accounts	-	-	-	-
Notes/Contracts	-	-	-	-
Others	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Interfund loan receivable	-	-	-	-
Prepayments	-	-	-	-
Advance to other funds	-	-	-	-
Total assets	\$ 8,735	\$ 10,662	\$ 2,737	\$ 3,333
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	-	-	-	-
Interfund loan payable	-	-	-	-
Total liabilities	-	-	-	-
Fund balances				
Reserved:				
Mental health program	-	-	-	-
Capital projects funds	-	-	-	-
Debt service	-	-	-	-
Unreserved	-	-	-	-
General fund	-	-	-	-
Special revenues	-	-	-	-
Debt services	8,735	10,662	2,737	3,333
Capital projects funds	-	-	-	-
Total fund balance	8,735	10,662	2,737	3,333
Total liabilities & fund balances	\$ 8,735	\$ 10,662	\$ 2,737	\$ 3,333

G.O.Bond 2006 292		Total Nonmajor Governmental Funds	
\$	20	\$	17,283,110
	-		40,000
	-		23,670,866
	-		-
	-		116,175
	-		53,122
	-		81,151
	-		1,285,000
	-		-
	-		390,182
	-		4,879,879
	-		-
	-		-
	-		-
\$	20	\$	47,799,486

	-		2,792,449
	-		428,060
	-		815,032
	-		637,266
	-		130,000
	-		1,909
	-		585,352
	-		1,100,000
	-		6,490,067

	-		2,267,035
	-		-
	-		-
	-		-
	-		-
	-		25,204,922
	20		1,506,082
	-		12,331,380
	20		41,309,419
\$	20		47,799,486

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2008

	Special Revenue Funds					
	Cencom	Emergency	Law	KPREP	Human	Election
	103	Services	Library	Fund	Resources	Reserve
	104	105	106	Board 108	111	
REVENUES:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 70	\$ -
Special assessments	-	-	-	-	-	-
Retail sales & use taxes	3,576,210	-	-	-	-	-
Other taxes	-	-	-	-	1,679	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	1,309,870	124,395	-	2,189,938	3,726	13,300
Charges for services	25,780	-	109,558	111,793	-	166,701
Fines & forfeits	-	-	-	-	-	-
Investment earnings	63,859	1,877	-	10,700	-	-
Miscellaneous	148,362	-	159	139,371	-	-
Total revenues	<u>5,124,081</u>	<u>126,272</u>	<u>109,717</u>	<u>2,451,802</u>	<u>5,475</u>	<u>180,001</u>
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	115,923
Judicial Services	-	-	84,437	-	-	-
Public safety	6,101,520	472,956	-	2,505,828	-	-
Physical Environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Health & Human Services	-	-	-	-	-	-
Economic Environment	-	-	-	-	-	-
Culture & recreation	-	-	-	-	-	-
Interest on long-term debt	-	-	-	-	-	-
Debt service						
Principal	-	-	-	-	-	-
Interest and other charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	5,195
Total expenditures	<u>6,101,520</u>	<u>472,956</u>	<u>84,437</u>	<u>2,505,828</u>	<u>-</u>	<u>121,118</u>
Excess(deficiency) of revenues over expenditures	<u>(977,440)</u>	<u>(346,683)</u>	<u>25,280</u>	<u>(54,026)</u>	<u>5,475</u>	<u>58,883</u>
OTHER FINANCING SOURCES (USES):						
Refunding bonds issued	-	-	-	-	-	-
Capital -related debt issued	-	-	-	-	-	-
Premiums on bonds	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
Transfers in	677,892	311,192	-	71,134	-	-
Transfers out	-	-	-	(156,433)	-	-
Other adjustments	-	-	-	-	-	-
Total other financing sources & uses	<u>677,892</u>	<u>311,192</u>	<u>-</u>	<u>(85,299)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(299,548)</u>	<u>(35,491)</u>	<u>25,280</u>	<u>(139,325)</u>	<u>5,475</u>	<u>58,883</u>
Fund balances-beginning	1,993,341	64,392	99,493	140,342	55,276	503,446
Prior period adjustment	-	-	-	-	-	-
Fund balances-ending	<u>\$ 1,693,794</u>	<u>\$ 28,901</u>	<u>\$ 124,773</u>	<u>\$ 1,017</u>	<u>\$ 60,751</u>	<u>\$ 562,329</u>

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

Special Revenue Funds

Auditor's Document Preserv.112	Housing Affordability 113	Westnet 114	Boating Safety Improve.117	Special Purpose Path 119	Noxious Weed Control 120	Treasurer's M&O 121	Electronic Technology Excise 123	Veteran's Relief 124
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 322,335
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	672
-	-	-	-	-	-	-	-	-
113,880	-	166,672	66,449	-	48,633	-	31,360	1,491
156,364	916,898	-	-	-	108,579	77,670	-	-
-	-	163,860	-	-	-	-	-	-
-	-	56,174	1,498	1,435	720	21,005	4,863	38,645
-	-	55,317	-	-	200	1,134	-	1,240
<u>270,244</u>	<u>916,898</u>	<u>442,023</u>	<u>67,947</u>	<u>1,435</u>	<u>158,132</u>	<u>99,808</u>	<u>36,223</u>	<u>364,382</u>
291,128	681,502	-	-	-	-	18,323	-	-
-	-	-	-	-	-	-	-	-
-	-	492,479	16,325	-	-	-	-	-
-	-	-	-	-	144,405	-	-	-
-	-	-	-	4,567	-	-	-	-
-	-	-	-	-	-	-	-	377,469
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	154,655	95,000	-	-	-	-	-
<u>291,128</u>	<u>681,502</u>	<u>647,135</u>	<u>111,325</u>	<u>4,567</u>	<u>144,405</u>	<u>18,323</u>	<u>-</u>	<u>377,469</u>
<u>(20,883)</u>	<u>235,396</u>	<u>(205,111)</u>	<u>(43,378)</u>	<u>(3,133)</u>	<u>13,727</u>	<u>81,486</u>	<u>36,223</u>	<u>(13,087)</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	4,185	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	(5,729)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	(5,729)	4,185	-	-	-	-	-
<u>(20,883)</u>	<u>235,396</u>	<u>(210,841)</u>	<u>(39,193)</u>	<u>(3,133)</u>	<u>13,727</u>	<u>81,486</u>	<u>36,223</u>	<u>(13,087)</u>
332,181	1,636,175	1,974,417	79,350	87,832	21,742	592,118	139,664	1,085,128
<u>\$ 311,298</u>	<u>\$ 1,871,571</u>	<u>\$ 1,763,577</u>	<u>\$ 40,157</u>	<u>\$ 84,698</u>	<u>\$ 35,468</u>	<u>\$ 673,603</u>	<u>\$ 175,886</u>	<u>\$ 1,072,041</u>

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2008

	Special Revenue Funds				
	Expert Witness 125	Conservation Futures Tax 129	Community Service 130	Kitsap County Stadium 132	1% For Art Program 134
REVENUES:					
Property taxes	\$ -	\$ 1,135,183	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-
Retail sales & use taxes	-	-	-	312,181	-
Other taxes	-	2,371	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	5,423	-	-	-
Charges for services	-	-	31,066	-	-
Fines & forfeits	39,267	-	51,202	-	-
Investment earnings	-	23,544	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	39,267	1,166,521	82,267	312,181	-
EXPENDITURES:					
Current:					
General government	6,613	-	-	-	-
Judicial Services	-	-	-	-	-
Public safety	-	-	-	-	-
Physical Environment	-	-	-	-	14,594
Transportation	-	-	-	-	-
Health & Human Services	-	-	57,938	-	-
Economic Environment	-	-	-	-	-
Culture & recreation	-	-	-	257,295	-
Interest on long-term debt	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and other charges	-	-	-	-	-
Capital outlay					
Total expenditures	6,613	-	57,938	257,295	14,594
Excess(deficiency) of revenues over expenditures	32,654	1,166,521	24,330	54,886	(14,594)
OTHER FINANCING SOURCES (USES):					
Refunding bonds issued	-	-	-	-	-
Capital -related debt issued	-	-	-	-	-
Premiums on bonds	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfers in	-	-	5,200	-	-
Transfers out	-	(1,157,702)	-	(23,736)	-
Other adjustments	-	-	-	-	-
Total other financing sources & uses	-	(1,157,702)	5,200	(23,736)	-
Net change in fund balance	32,654	8,819	29,530	31,150	(14,593)
Fund balances-beginning	54,134	738,873	20,244	103,914	71,755
Prior period adjustment					
Fund balances-ending	\$ 86,788	\$ 747,692	\$ 49,773	\$ 135,065	\$ 57,161

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

Special Revenue Funds

Prisoner Commissary 135	SIU Revenue 136	Cumulative Reserve 138	Kitsap SAIVS 139	Drug Forfeiture Enforcement 140	Anti- Profiteering Revolving 141	Family Court Services 142	Trial Court Improvement 143
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	14,686	-
-	-	-	5,939	-	-	-	102,516
-	-	-	6,320	-	-	-	-
-	89,163	-	-	-	5,024	-	-
-	13,964	-	-	-	-	-	-
184,893	111	-	-	-	-	-	-
184,893	103,238	-	12,259	-	5,024	14,686	102,516
-	-	-	5,601	-	-	-	-
-	-	-	-	-	-	2,737	-
202,941	103,175	-	-	17,233	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	63,856	-	-	-	-	-	-
202,941	167,030	-	5,601	17,233	-	2,737	-
(18,048)	(63,792)	-	6,658	(17,233)	5,024	11,949	102,516
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	(34,837)	-	-	-	-	-	(44,000)
-	-	-	-	-	-	-	-
-	(34,837)	-	-	-	-	-	(44,000)
(18,048)	(98,629)	-	6,658	(17,233)	5,024	11,949	58,516
67,202	516,990	596,638	16,276	64,254	36,613	27,863	48,161
\$ 49,154	\$ 418,361	596,638	\$ 22,934	\$ 47,021	\$ 41,638	\$ 39,812	\$ 106,677

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2008

	Special Revenue Funds			
	Public Defense Fd 144	Pooling Fees 145	GMA Park Impact Fees 146	GMA Trans. Impact Fees C Kitsap 148
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	207,036	-	-	-
Charges for services	-	-	255,732	1,056
Fines & forfeits	-	-	-	-
Investment earnings	-	286,075	29,913	190
Miscellaneous	-	-	-	-
Total revenues	207,036	286,075	285,645	1,245
EXPENDITURES:				
Current:				
General government	-	229,815	-	-
Judicial Services	120,185	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	120,185	229,815	-	-
Excess(deficiency) of revenues over expenditures	86,851	56,260	285,645	1,245
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Premiums on bonds	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	284,997	-	-	-
Transfers out	-	-	(497,646)	-
Other adjustments	-	-	-	-
Total other financing sources & uses	284,997	-	(497,646)	-
Net change in fund balance	371,848	56,260	(212,001)	1,245
Fund balances-beginning	-	215,862	960,214	5,451
Prior period adjustment	-	-	-	-
Fund balances-ending	\$ 371,848	\$ 272,122	\$ 748,212	\$ 6,696

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

Special Revenue Funds

County Parks Acquisition & Develop. 150	Wetland Mitigation Bank 151	Pt No Point Lighthouse 155	911 Enhancement 156	Bucklin Ridge Park Develop. 157	Clear Creek Education 158	Crime Prevention 159	Kingston Commuter Parking 160
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	1,663,341	-	-	-	-
-	-	-	-	-	-	1,705	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	41,008	-
11,375	-	-	57,912	-	-	1,450	-
298,806	-	15,719	-	-	-	3,421	-
310,181	-	15,719	1,721,253	-	-	47,584	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	856,646	-	-	29,719	-
-	53,731	-	-	-	-	-	-
-	-	-	-	-	-	-	7,575
-	-	-	-	-	-	-	-
124,841	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	436,593	-	-	-	-
124,841	53,731	-	1,293,238	-	-	29,719	7,575
185,340	(53,731)	15,719	428,015	-	-	17,866	(7,575)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	(502,364)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	(502,364)	-	-	-	-
185,340	(53,731)	15,719	(74,349)	-	-	17,866	(7,575)
363,346	176,344	-	1,759,865	1,217	2	110,265	83,740
\$ 548,686	\$ 122,612	\$ 15,719	\$ 1,685,516	\$ 1,217	\$ 2	\$ 128,131	\$ 76,165

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2008

	Special Revenue Funds			
	Regional Septic Loans Prog 161	Recovery Center 162	Dispute Resolution Center 163	CDBG Entitlement 164
REVENUES:				
Property taxes	\$ -	\$ 100,000	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	941,621	1,226,497	-	1,135,770
Charges for services	-	160,829	58,725	-
Fines & forfeits	-	-	-	-
Investment earnings	-	16,519	-	-
Miscellaneous	-	100,000	-	-
Total revenues	941,621	1,603,846	58,725	1,135,770
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	58,725	-
Public safety	-	-	-	-
Physical Environment	937,077	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	2,177,485	-	-
Economic Environment	-	-	-	1,135,770
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	937,077	2,177,485	58,725	1,135,770
Excess (deficiency) of revenues over expenditures	4,544	(573,639)	-	-
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Premiums on bonds	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	679,788	-	-
Transfers out	(4,544)	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	(4,544)	679,788	-	-
Net change in fund balance	0	106,149	-	-
Fund balances-beginning	-	1,648,144	10,622	88
Prior period adjustment	-	-	-	-
Fund balances-ending	\$ 0	\$ 1,754,292	\$ 10,622	\$ 88

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

Special Revenue Funds							
Grants 165	Kitsap Abatement 167	Community Development 168	Indianola Forest 170	Jail & Juvenile Sale Tax 171	Service Area 1 RD Impact Fee 173	Service Area 2 RD Impact Fee 174	Service Area 3 RD Impact Fee 175
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	3,590,672	-	-	-
-	-	-	-	-	-	-	-
-	-	2,261,329	-	-	-	-	-
9,260	39,358	1,190,019	-	-	-	-	-
-	-	2,656,781	-	-	75,862	238,568	31,176
-	-	-	-	-	-	-	-
80	-	-	-	53,346	11,566	14,765	5,963
-	3,128	129,372	-	-	-	-	-
<u>9,340</u>	<u>42,486</u>	<u>6,237,501</u>	<u>-</u>	<u>3,644,018</u>	<u>87,428</u>	<u>253,333</u>	<u>37,139</u>
9,364	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	55,906	-	-	-
-	18,692	2,219,408	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	6,078,958	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	304	-	-	-
-	-	225,838	-	-	-	-	-
<u>9,364</u>	<u>18,692</u>	<u>8,524,204</u>	<u>-</u>	<u>56,210</u>	<u>-</u>	<u>-</u>	<u>-</u>
(24)	23,794	(2,286,703)	-	3,587,809	87,428	253,333	37,139
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	151,900	2,047,625	-	-	-	-	-
-	-	-	-	(4,145,499)	-	(1,118,000)	(80,000)
-	-	-	-	-	-	-	-
-	151,900	2,047,625	-	(4,145,499)	-	(1,118,000)	(80,000)
(24)	175,694	(239,078)	-	(557,690)	87,428	(864,667)	(42,861)
78	-	-	270,644	2,444,797	358,366	1,353,626	234,891
<u>\$ 54</u>	<u>\$ 175,694</u>	<u>\$ (239,079)</u>	<u>\$ 270,644</u>	<u>\$ 1,887,107</u>	<u>\$ 445,794</u>	<u>\$ 488,959</u>	<u>\$ 192,029</u>

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2008

	Special Revenues Funds				
	Service Area 4 RD Impact Fee 176	Regional Service A. Impact 177	McCormick Village Traffic 1 Fund 178	PEG Fund 179	McCormick Village Park 1 Fund 180
REVENUES:					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-
Retail sales & use taxes	-	-	-	-	-
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	64,727	-	38,344	-	46,652
Fines & forfeits	-	-	-	-	-
Investment earnings	9,085	3,377	8,355	-	-
Miscellaneous	-	-	-	52,170	-
Total revenues	73,812	3,377	46,699	52,170	46,652
EXPENDITURES:					
Current:					
General government	-	-	-	-	-
Judicial Services	-	-	-	-	-
Public safety	-	-	-	-	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Health & Human Services	-	-	-	-	-
Economic Environment	-	-	-	4,347	-
Culture & recreation	-	-	-	-	-
Interest on long-term debt	-	-	-	-	-
Debt service	-	-	-	-	-
Principal	-	-	-	-	-
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	85,725	-
Total expenditures	-	-	-	90,071	-
Excess(deficiency) of revenues over expenditures	73,812	3,377	46,699	(37,901)	46,652
OTHER FINANCING SOURCES (USES):					
Refunding bonds issued	-	-	-	-	-
Capital -related debt issued	-	-	-	-	-
Premiums on bonds	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Other adjustments	-	-	-	-	-
Total other financing sources & uses	-	-	-	-	-
Net change in fund balance	73,812	3,377	46,699	(37,901)	46,652
Fund balances-beginning	295,698	97,657	331,350	186,993	96,260
Prior period adjustment	-	-	-	-	-
Fund balances-ending	\$ 369,510	\$ 101,034	\$ 378,049	\$ 149,091	\$ 142,912

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

Special Revenue Funds						
Mental Health 181	Developmental Disabilities 182	Substance Abuse 183	Youth Serv Juvenile 185	Mental Health Medicaid 187	Mental Health Non-medicaid 188	Commute Trip Reduction 189
\$ 302,890	\$ 202,890	\$ -	\$ -	\$ 200,000	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,364,525	3,115,080	2,738,137	-	18,537,668	7,658,387	-
-	-	-	-	-	-	-
-	-	-	-	-	-	190
11,562	-	-	-	11,013	5,506	-
53,997	35,366	250	8,663	587,341	38,277	53,526
<u>1,732,974</u>	<u>3,353,336</u>	<u>2,738,387</u>	<u>8,663</u>	<u>19,336,022</u>	<u>7,702,170</u>	<u>53,716</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	6,240	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	67,178
4,588,974	3,255,679	1,752,259	-	16,997,725	6,609,730	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>4,588,974</u>	<u>3,255,679</u>	<u>1,752,259</u>	<u>6,240</u>	<u>16,997,725</u>	<u>6,609,730</u>	<u>67,178</u>
-	-	-	-	-	-	-
(2,856,000)	97,657	986,128	2,423	2,338,297	1,092,440	(13,462)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	18,564	-	-	7,500	-
-	-	(1,009,511)	-	-	-	-
-	-	-	-	-	-	-
-	-	(990,947)	-	-	7,500	-
(2,856,000)	97,657	(4,819)	2,423	2,338,297	1,099,940	(13,462)
3,555,748	1,191,532	275,674	8,019	-	-	22,537
<u>\$ 699,747</u>	<u>\$ 1,289,189</u>	<u>\$ 270,855</u>	<u>\$ 10,442</u>	<u>\$ 2,338,297</u>	<u>\$ 1,099,940</u>	<u>\$ 9,075</u>

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2008

	Special Revenue Funds			
	Area Agency On Aging 190	JTPA Admin 191	Employment Training Fund 192	K. Regional Coordinating Council 193
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	3,817,470	3,110,084	1,818,391	112,096
Charges for services	3,549	-	-	56,450
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	238	-	208,004	20,286
Total revenues	3,821,257	3,110,084	2,026,395	188,832
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	3,822,067	3,110,084	1,975,539	-
Economic Environment	-	-	-	333,767
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	3,822,067	3,110,084	1,975,539	333,767
Excess(deficiency) of revenues over expenditures	(810)	0	50,856	(144,935)
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Premiums on bonds	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	17,100	-	-	145,660
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	17,100	-	-	145,660
Net change in fund balance	16,290	0	50,856	725
Fund balances-beginning	428,059	4,430	163,142	88,607
Prior period adjustment	-	-	-	-
Fund balances-ending	\$ 444,348	\$ 4,430	\$ 213,998	\$ 89,332

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

Capital Projects funds

Model Toxic Control Act 302	Bethel Corridor Dev Project 333	Juvenile Services Facility 352	1999B LTGO Bond Project 356	Silverdale Projects 363	McCormick Woods Park 366	Parks Capital Improve. 382
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	2,904,714
-	-	-	-	-	643,742	-
-	-	-	-	-	-	-
48,120	-	2,051	622	-	-	104,186
-	-	-	-	5,220	-	238,160
<u>48,120</u>	<u>-</u>	<u>2,051</u>	<u>622</u>	<u>5,220</u>	<u>643,742</u>	<u>3,247,060</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	12,936	-	-
-	15,410	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	1,063,148
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	10,831	-	-	-	-	2,494,940
<u>-</u>	<u>26,241</u>	<u>-</u>	<u>-</u>	<u>12,936</u>	<u>-</u>	<u>3,558,088</u>
48,120	(26,241)	2,051	622	(7,716)	643,742	(311,028)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	500,000	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>500,000</u>	<u>-</u>	<u>-</u>
48,120	(26,241)	2,051	622	492,284	643,742	(311,028)
1,382,988	89,799	79,574	18,068	-	-	5,951,538
<u>\$ 1,431,108</u>	<u>\$ 63,558</u>	<u>\$ 81,625</u>	<u>\$ 18,690</u>	<u>\$ 492,284</u>	<u>\$ 643,742</u>	<u>\$ 5,640,510</u>

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2008

Capital Projects Funds

	Jail Construction 383	Capital Proj. 2001 384	GenCom Facility Proj. 385	2002A Facility Proj 386	Administrative Building 387
REVENUES:					
Property taxes	\$ -	\$ -	(79)	\$ -	\$ -
Special assessments	-	-	-	-	-
Retail sales & use taxes	-	-	-	-	-
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	(57,439)	-
Charges for services	-	-	-	-	-
Fines & forfeits	-	-	-	-	-
Investment earnings	57	15,855	21,372	15,414	57,743
Miscellaneous	-	-	1,240	-	-
Total revenues	57	15,855	22,533	(42,025)	57,743
EXPENDITURES:					
Current:					
General government	-	-	-	-	-
Judicial Services	-	-	-	-	-
Public safety	-	-	44,065	-	-
Physical Environment	-	132,672	-	34,008	75,435
Transportation	-	-	-	-	-
Health & Human Services	-	-	-	-	-
Economic Environment	-	-	-	-	-
Culture & recreation	-	-	-	-	-
Interest on long-term debt	-	-	-	-	-
Debt service	-	-	-	-	-
Principal	-	-	-	-	-
Interest and other charges	-	-	-	-	607
Capital outlay	-	727,055	169,030	-	32,093
Total expenditures	-	859,727	213,095	34,008	108,135
Excess(deficiency) of revenues over expenditures	57	(843,872)	(190,562)	(76,033)	(50,392)
OTHER FINANCING SOURCES (USES):					
Refunding bonds issued	-	-	-	-	-
Capital -related debt issued	-	-	-	-	-
Premiums on bonds	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	(5,172)	-	-	(25,684)
Other adjustments	-	-	-	-	-
Total other financing sources & uses	-	(5,172)	-	-	(25,684)
Net change in fund balance	57	(849,044)	(190,562)	(76,033)	(76,076)
Fund balances-beginning	2,704	1,058,929	745,590	565,509	1,690,851
Prior period adjustment	-	-	-	-	-
Fund balances-ending	\$ 2,762	\$ 209,885	\$ 555,028	\$ 489,476	\$ 1,614,776

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

Capital Projects

Fund	Debt Service Funds					
	K.C. G.O. Refunding Bond 1996 230	Special Assessments 265/266	GO Bond 1999 281	GO Bond 1999B 282	GO Bond Bonds 2000 283	GO Bond 2001 & Refunding 284
Bond Project 392						
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
93,126	1	5,349	-	53,825	-	-
-	89,420	14,722	-	-	-	300,255
<u>93,126</u>	<u>89,421</u>	<u>20,072</u>	<u>-</u>	<u>53,825</u>	<u>-</u>	<u>300,255</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
339,654	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	665,000	40,000	240,000	490,000	570,000	1,260,000
1,552	357,253	2,585	152,478	95,595	87,330	244,375
1,741,590	-	-	-	-	-	-
<u>2,082,796</u>	<u>1,022,253</u>	<u>42,585</u>	<u>392,478</u>	<u>585,595</u>	<u>657,330</u>	<u>1,504,375</u>
-	-	-	-	-	-	-
(1,989,670)	(932,831)	(22,514)	(392,478)	(531,770)	(657,330)	(1,204,120)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	940,458	18,000	392,478	466,772	657,330	1,228,495
(90,410)	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>(90,410)</u>	<u>940,458</u>	<u>18,000</u>	<u>392,478</u>	<u>466,772.00</u>	<u>657,330</u>	<u>1,228,495</u>
(2,080,080)	7,627	(4,514)	1	(64,998)	-	24,375
3,168,018	81,507	6,974	2	1,348,090	26,842	41,966
				(240,000)		
<u>\$ 1,087,937</u>	<u>89,133</u>	<u>2,460</u>	<u>2</u>	<u>1,043,092</u>	<u>\$ 26,842</u>	<u>\$ 66,340</u>

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2008

Debt Service Funds

	GO Bond 2002B 285	GO Bond 2002A 286	GO Bond 2003 287	GO Bond 2003B 288	GO Bond 2004 289
REVENUES:					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-
Retail sales & use taxes	-	-	-	-	-
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	957,054	-	-	-
Charges for services	-	-	-	-	-
Fines & forfeits	-	-	-	-	-
Investment earnings	-	5,801	-	-	-
Miscellaneous	-	-	-	-	-
Total revenues	-	962,854	-	-	-
EXPENDITURES:					
Current:					
General government	-	-	-	-	-
Judicial Services	-	-	-	-	-
Public safety	-	-	-	-	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Health & Human Services	-	-	-	-	-
Economic Environment	-	-	-	-	-
Culture & recreation	-	-	-	-	-
Interest on long-term debt	-	-	-	-	-
Debt service	-	-	-	-	-
Principal	-	380,000	320,000	390,000	787,760
Interest and other charges	-	577,389	387,040	696,680	741,061
Capital outlay	-	-	-	-	-
Total expenditures	-	957,389	707,040	1,086,680	1,528,820
Excess(deficiency) of revenues over expenditures	-	5,466	(707,040)	(1,086,680)	(1,528,820)
OTHER FINANCING SOURCES (USES):					
Refunding bonds issued	-	-	-	-	-
Capital -related debt issued	-	-	-	-	-
Premiums on bonds	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfers in	-	-	707,041	1,086,682	1,529,631
Transfers out	-	-	-	-	-
Other adjustments	-	-	-	-	-
Total other financing sources & uses	-	-	707,041	1,086,682	1,529,631
Net change in fund balance	-	5,466	1	2	811
Fund balances-beginning	-	243,742	3,518	8,733	9,851
Prior period adjustment	-	-	-	-	-
Fund balances-ending	-	\$ 249,208	\$ 3,519	\$ 8,735	\$ 10,662

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

Road Improvement Guaranty 290	LTGO 2005 Refunding 291	LTGO 2006 292	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ -	2,263,289
-	-	-	-
-	-	-	7,479,063
-	-	-	1,668,063
-	-	-	2,277,720
-	-	23,986	55,033,307
-	-	-	6,042,922
-	-	-	389,714
-	-	-	1,199,854
-	-	-	2,788,366
-	-	23,986	79,142,299
-	-	-	1,358,267
-	-	-	266,084
-	-	-	10,905,032
-	-	-	3,982,612
-	-	-	94,730
-	-	-	44,724,949
-	-	-	7,552,842
-	-	-	1,445,284
-	-	-	-
-	-	-	-
-	30,000	790,000	5,962,760
-	941,863	836,770	5,122,880
-	-	-	6,242,400
-	971,863	1,626,770	87,657,839
-	(971,863)	(1,602,784)	(8,515,540)
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	4,185
-	971,864	1,602,793	14,520,096
-	-	-	(8,901,268)
-	-	-	-
-	971,864	1,602,793	5,623,013
-	2	9	(2,892,527)
2,737	3,331	11	44,441,950
			(240,000)
\$ 2,737	\$ 3,333	\$ 20	41,309,418

KITSAP COUNTY, WASHINGTON

Cencom Fund 103

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	3,650,000	3,650,000	3,576,210	(73,790)
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	1,320,113	1,320,113	1,309,870	(10,243)
Charges for services	25,200	25,200	25,780	580
Fines & forfeits	-	-	-	-
Investment earnings	15,000	15,000	63,859	48,859
Miscellaneous	149,302	149,302	148,362	(940)
Total revenues	5,159,615	5,159,615	5,124,081	(35,534)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	6,033,294	6,033,294	6,101,520	(68,226)
Interest and other charges	-	-	-	-
Capital outlay	750,000	750,000	-	750,000
Total expenditures	6,783,294	6,783,294	6,101,520	681,774
Excess(deficiency) of revenues over expenditures	(1,623,679)	(1,623,679)	(977,440)	646,239
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	677,891	677,891	677,892	1
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	677,891	677,891	677,892	1
Net change in fund balance	(945,788)	(945,788)	(299,548)	646,240
Fund balances-beginning	1,993,341	1,993,341	1,993,341	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 1,047,553	\$ 1,047,553	\$ 1,693,793	\$ 646,240

KITSAP COUNTY, WASHINGTON

Emergency Services Fund 104

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	124,395	124,395	124,395	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	3,268	3,268	1,877	(1,391)
Miscellaneous	-	-	-	-
Total revenues	127,663	127,663	126,272	(1,391)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	439,855	439,855	472,956	(33,101)
Capital outlay	-	-	-	-
Total expenditures	439,855	439,855	472,956	(33,101)
Excess(deficiency) of revenues over expenditures	(312,192)	(312,192)	(346,683)	(34,491)
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	311,192	311,192	311,192	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	311,192	311,192	311,192	-
Net change in fund balance	(1,000)	(1,000)	(35,491)	(34,491)
Fund balances-beginning	64,392	64,392	64,392	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 63,392	\$ 63,392	\$ 28,901	\$ (34,491)

KITSAP COUNTY, WASHINGTON

Law Library Fund 105

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	94,000	94,000	109,558	15,558
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	159	159
Total revenues	94,000	94,000	109,717	15,717
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	87,039	87,039	84,437	2,602
Capital outlay	-	-	-	-
Total expenditures	87,039	87,039	84,437	2,602
Excess(deficiency) of revenues over expenditures	6,961	6,961	25,280	18,319
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	6,961	6,961	25,280	18,319
Fund balances-beginning	99,493	99,493	99,493	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 106,454	\$ 106,454	\$ 124,773	\$ 18,319

KITSAP COUNTY, WASHINGTON

KPREP Fund 106

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	2,243,425	2,101,837	2,189,938	88,101
Charges for services	-	74,394	111,793	37,399
Fines & forfeits	-	-	-	-
Investment earnings	2,500	2,500	10,700	8,200
Miscellaneous	4,800	139,371	139,371	0
Total revenues	2,250,725	2,318,102	2,451,802	133,700
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	1,224,528	2,371,318	2,505,828	(134,510)
Capital outlay	-	-	-	-
Total expenditures	1,224,528	2,371,318	2,505,828	(134,510)
Excess(deficiency) of revenues over expenditures	1,026,197	(53,216)	(54,026)	(810)
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	71,134	71,134	71,134	-
Transfers out	(156,433)	(156,433)	(156,433)	-
Other adjustments	-	-	-	-
Total other financing sources & uses	(85,299)	(85,299)	(85,299)	-
Net change in fund balance	940,898	(138,515)	(139,325)	(810)
Fund balances-beginning	140,342	140,342	140,342	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 1,081,240	\$ 1,827	\$ 1,017	\$ (810)

KITSAP COUNTY, WASHINGTON

Election Reserve Fund 111

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	13,300	13,300
Charges for services	167,196	167,196	166,701	(495)
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	167,196	167,196	180,001	12,805
EXPENDITURES:				
Current:				
General government	129,580	129,580	115,923	13,657
Judicial Services	-	-	-	-
Capital outlay	270,000	270,000	5,195	264,805
Total expenditures	399,580	399,580	121,118	278,462
Excess(deficiency) of revenues over expenditures	(232,384)	(232,384)	58,883	291,267
OTHER FINANCING SOURCES (USES):				
Transfers out	(135,159)	(135,159)	-	-
Total other financing sources & uses	(135,159)	(135,159)	-	135,159
Net change in fund balance	(367,543)	(367,543)	58,883	426,426
Fund balances-beginning	503,446	503,446	503,446	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 135,903	\$ 135,903	\$ 562,329	\$ 426,426

KITSAP COUNTY, WASHINGTON

Auditor's Document Preservation Fund 112

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	90,000	90,000	113,880	23,880
Charges for services	226,400	226,400	156,364	(70,036)
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	316,400	316,400	270,244	(46,156)
EXPENDITURES:				
Current:				
General government	195,714	283,323	291,128	(7,805)
Judicial Services	-	-	-	-
Capital outlay	-	44,391	-	44,391
Total expenditures	195,714	327,714	291,128	36,586
Excess(deficiency) of revenues over expenditures	120,686	(11,314)	(20,883)	(9,569)
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	120,686	(11,314)	(20,883)	(9,569)
Fund balances-beginning	332,181	332,181	332,181	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 452,867	\$ 320,867	\$ 311,298	\$ (9,569)

KITSAP COUNTY, WASHINGTON

Housing Affordability Fund 113

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	1,111,000	1,111,000	916,898	(194,102)
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	1,111,000	1,111,000	916,898	(194,102)
EXPENDITURES:				
Current:				
General government	500,000	1,000,000	681,502	318,498
Capital outlay	-	-	-	-
Total expenditures	500,000	1,000,000	681,502	318,498
Excess(deficiency) of revenues over expenditures	611,000	111,000	235,396	124,396
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	611,000	111,000	235,396	124,396
Fund balances-beginning	1,636,175	1,636,175	1,636,175	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 2,247,175	\$ 1,747,175	\$ 1,871,571	\$ 124,396

KITSAP COUNTY, WASHINGTON

Westnet Fund 114

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	232,953	301,046	166,672	(134,374)
Charges for services	-	-	-	-
Fines & forfeits	70,000	70,000	163,860	93,860
Investment earnings	40,000	40,000	56,174	16,174
Miscellaneous	-	-	55,317	55,317
Total revenues	342,953	411,046	442,023	30,977
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	709,985	818,439	492,479	325,960
Capital outlay	60,000	214,578	154,655	59,923
Total expenditures	769,985	1,033,017	647,135	385,882
Excess(deficiency) of revenues over expenditures	(427,032)	(621,971)	(205,111)	416,860
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	50,000	50,000	-	(50,000)
Transfers out	(70,000)	(70,000)	(5,729)	64,271
Other adjustments	-	-	-	-
Total other financing sources & uses	(20,000)	(20,000)	(5,729)	14,271
Net change in fund balance	(447,032)	(641,971)	(210,841)	431,130
Fund balances-beginning	1,974,417	1,974,417	1,974,417	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 1,527,385	\$ 1,332,446	\$ 1,763,576	\$ 431,130

KITSAP COUNTY, WASHINGTON

Boating Safety Improvement Fund 117

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	57,660	83,734	66,449	(17,285)
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	1,498	1,498
Miscellaneous	-	-	-	-
Total revenues	57,660	83,734	67,947	(15,787)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	68,150	65,224	16,325	48,899
Physical Environment	-	-	-	-
Capital outlay	5,000	95,600	95,000	600
Total expenditures	73,150	160,824	111,325	49,499
Excess(deficiency) of revenues over expenditures	(15,490)	(77,090)	(43,378)	33,712
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	-	-	4,185	(4,185)
Total other financing sources & uses	-	-	4,185	(8,370)
Net change in fund balance	(15,490)	(77,090)	(39,193)	25,342
Fund balances-beginning	79,350	79,350	79,350	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 63,860	\$ 2,260	\$ 40,157	\$ 25,342

KITSAP COUNTY, WASHINGTON

Special Purpose Path Fund 119

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	29,643	29,643	-	(29,643)
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	1,500	1,500	1,435	(65)
Miscellaneous	-	-	-	-
Total revenues	31,143	31,143	1,435	(29,708)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Transportation	30,000	30,000	4,567	25,433
Capital outlay	-	-	-	-
Total expenditures	30,000	30,000	4,567	25,433
Excess(deficiency) of revenues over expenditures	1,143	1,143	(3,133)	(4,276)
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	1,143	1,143	(3,133)	(4,276)
Fund balances-beginning	87,832	87,832	87,832	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 88,975	\$ 88,975	\$ 84,699	\$ (4,276)

KITSAP COUNTY, WASHINGTON

Noxious Weed Control Fund 120

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	250,000	250,000	48,633	(201,367)
Charges for services	105,000	105,000	108,579	3,579
Fines & forfeits	-	-	-	-
Investment earnings	150	150	720	570
Miscellaneous	-	-	200	200
Total revenues	355,150	355,150	158,132	(197,018)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	358,519	358,519	144,405	214,114
Transportation	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	358,519	358,519	144,405	214,114
Excess(deficiency) of revenues over expenditures	(3,369)	(3,369)	13,727	17,096
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(3,369)	(3,369)	13,727	17,096
Fund balances-beginning	21,742	21,742	21,742	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 18,373	\$ 18,373	\$ 35,469	\$ 17,096

KITSAP COUNTY, WASHINGTON

Electronic Technology Excise Fund 123

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	31,360	31,360
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	4,863	4,863
Miscellaneous	-	-	-	-
Total revenues	-	-	36,223	36,223
EXPENDITURES:				
Current:				
General government	120,000	120,000	-	120,000
Judicial Services	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	120,000	120,000	-	120,000
Excess(deficiency) of revenues over expenditures	(120,000)	(120,000)	36,223	156,223
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(120,000)	(120,000)	36,223	156,223
Fund balances-beginning	139,664	139,664	139,664	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 19,664	\$ 19,664	\$ 175,887	\$ 156,223

KITSAP COUNTY, WASHINGTON

Veteran's Relief Fund 124

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ 230,000	\$ 330,000	\$ 322,335	\$ (7,665)
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	672	672
Licenses and permits	-	-	-	-
Intergovernmental	-	-	1,491	1,491
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	38,645	38,645
Miscellaneous	-	-	1,240	1,240
Total revenues	230,000	330,000	364,382	34,382
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	230,000	545,000	377,469	167,531
Economic Environment	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	230,000	545,000	377,469	167,531
Excess(deficiency) of revenues over expenditures	-	(215,000)	(13,087)	201,913
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	(215,000)	(13,087)	201,913
Fund balances-beginning	1,085,128	1,085,128	1,085,128	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 1,085,128	\$ 870,128	\$ 1,072,041	\$ 201,913

KITSAP COUNTY, WASHINGTON

Expert Witness Fund 125

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	32,992	32,992	39,267	6,275
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	32,992	32,992	39,267	6,275
EXPENDITURES:				
Current:				
General government	25,000	25,000	6,613	18,388
Judicial Services	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	25,000	25,000	6,613	18,388
Excess(deficiency) of revenues over expenditures	7,992	7,992	32,654	24,662
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	7,992	7,992	32,654	24,662
Fund balances-beginning	54,134	54,134	54,134	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 62,126	\$ 62,126	\$ 86,788	\$ 24,662

KITSAP COUNTY, WASHINGTON

Conservation Futures Tax Fund 129

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ 1,124,605	\$ 1,124,605	\$ 1,135,183	\$ 10,578
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	2,371	2,371
Licenses and permits	-	-	-	-
Intergovernmental	-	-	5,423	5,423
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	17,852	17,852	23,544	5,692
Miscellaneous	-	-	-	-
Total revenues	1,142,457	1,142,457	1,166,521	24,064
EXPENDITURES:				
Current:				
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	1,142,457	1,142,457	1,166,521	24,064
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(1,157,703)	(1,157,703)	(1,157,702)	1
Other adjustments	-	-	-	-
Total other financing sources & uses	(1,157,703)	(1,157,703)	(1,157,702)	1
Net change in fund balance	(15,246)	(15,246)	8,819	24,065
Fund balances-beginning	738,873	738,873	738,873	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 723,627	\$ 723,627	\$ 747,692	\$ 24,065

KITSAP COUNTY, WASHINGTON

Community Service Fund 130

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	30,000	30,000	31,066	1,066
Fines & forfeits	12,000	12,000	51,202	39,202
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	42,000	42,000	82,267	40,267
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	51,007	53,521	57,938	(4,417)
Total expenditures	51,007	53,521	57,938	(4,417)
Excess(deficiency) of revenues over expenditures	(9,007)	(11,521)	24,330	35,851
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	5,200	5,200	5,200	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	5,200	5,200	5,200	-
Net change in fund balance	(3,807)	(6,321)	29,530	35,851
Fund balances-beginning	20,244	20,244	20,244	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 16,437	\$ 13,923	\$ 49,774	\$ 35,851

KITSAP COUNTY, WASHINGTON

Kitsap County Stadium Fund 132

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	200,000	299,990	312,181	12,191
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	200,000	299,990	312,181	12,191
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	180,000	279,990	257,295	22,695
Total expenditures	180,000	279,990	257,295	22,695
Excess(deficiency) of revenues over expenditures	20,000	20,000	54,886	34,886
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(23,736)	(23,736)	(23,736)	-
Total other financing sources & uses	(23,736)	(23,736)	(23,736)	-
Net change in fund balance	(3,736)	(3,736)	31,150	34,886
Fund balances-beginning	103,914	103,914	103,914	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 100,178	\$ 100,178	\$ 135,064	\$ 34,886

KITSAP COUNTY, WASHINGTON

1% For Art Program Fund 134

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	104,000	104,000	14,594	89,406
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	104,000	104,000	14,594	89,406
Excess(deficiency) of revenues over expenditures	(104,000)	(104,000)	(14,594)	89,406
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	25,000	11,050	-	(11,050)
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	25,000	11,050	-	(11,050)
Net change in fund balance	(79,000)	(92,950)	(14,594)	78,356
Fund balances-beginning	71,754	71,754	71,754	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ (7,246)	\$ (21,196)	\$ 57,160	\$ 78,356

KITSAP COUNTY, WASHINGTON

Prisoner Commissary Fund 135

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	196,000	196,000	184,893	(11,107)
Total revenues	196,000	196,000	184,893	(11,107)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	211,614	241,614	202,941	38,673
Capital outlay	-	-	-	-
Total expenditures	211,614	241,614	202,941	38,673
Excess(deficiency) of revenues over expenditures	(15,614)	(45,614)	(18,048)	27,566
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(15,614)	(45,614)	(18,048)	27,566
Fund balances-beginning	67,202	67,202	67,202	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 51,588	\$ 21,588	\$ 49,154	\$ 27,566

KITSAP COUNTY, WASHINGTON

SIU Revenue Fund 136

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	19,734	-	(19,734)
Charges for services	70,000	70,000	-	(70,000)
Fines & forfeits	60,000	60,000	89,163	29,163
Investment earnings	20,000	20,000	13,964	(6,036)
Miscellaneous	-	-	111	111
Total revenues	150,000	169,734	103,238	(66,496)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	222,799	242,593	103,175	139,418
Capital outlay	-	63,900	63,856	44
Total expenditures	222,799	306,493	167,030	139,463
Excess(deficiency) of revenues over expenditures	(72,799)	(136,759)	(63,792)	72,967
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	50,000	50,000	-	(50,000)
Transfers out	(90,000)	(90,000)	(34,837)	55,163
Other adjustments	-	-	-	-
Total other financing sources & uses	(40,000)	(40,000)	(34,837)	5,163
Net change in fund balance	(112,799)	(176,759)	(98,629)	78,130
Fund balances-beginning	516,990	516,990	516,990	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 404,191	\$ 340,231	\$ 418,361	\$ 78,130

KITSAP COUNTY, WASHINGTON

Kitsap SAIVS Fund 139

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	5,939	5,939
Charges for services	5,700	5,700	6,320	620
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	5,700	5,700	12,259	6,559
EXPENDITURES:				
Current:				
General government	10,700	10,700	5,601	5,099
Capital outlay	-	-	-	-
Total expenditures	10,700	10,700	5,601	5,099
Excess(deficiency) of revenues over expenditures	(5,000)	(5,000)	6,658	11,658
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(5,000)	(5,000)	6,658	11,658
Fund balances-beginning	16,276	16,276	16,276	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 11,276	\$ 11,276	\$ 22,934	\$ 11,658

KITSAP COUNTY, WASHINGTON

Drug Forfeiture Enforcement Fund 140

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	11,828	11,828	-	(11,828)
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	11,828	11,828	-	(11,828)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	17,000	17,000	17,233	(233)
Physical Environment	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	17,000	17,000	17,233	(233)
Excess(deficiency) of revenues over expenditures	(5,172)	(5,172)	(17,233)	(12,061)
OTHER FINANCING SOURCES (USES):				
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(5,172)	(5,172)	(17,233)	(12,061)
Fund balances-beginning	64,254	64,254	64,254	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 59,082	\$ 59,082	\$ 47,021	\$ (12,061)

KITSAP COUNTY, WASHINGTON

Anti-Profiteering Revolving Fund 141

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	3,480	3,480	5,024	1,544
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	3,480	3,480	5,024	1,544
EXPENDITURES:				
Current:				
General government	7,500	7,500	-	7,500
Judicial Services	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay				
Total expenditures	7,500	7,500	-	7,500
Excess(deficiency) of revenues over expenditures	(4,020)	(4,020)	5,024	9,044
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(4,020)	(4,020)	5,024	9,044
Fund balances-beginning	36,613	36,613	36,613	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 32,593	\$ 32,593	\$ 41,637	\$ 9,044

KITSAP COUNTY, WASHINGTON

Family Court Services Fund 142

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	16,500	16,500	14,686	(1,815)
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	16,500	16,500	14,686	(1,815)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	19,250	19,250	2,737	16,513
Public safety	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	19,250	19,250	2,737	16,513
Excess(deficiency) of revenues over expenditures	(2,750)	(2,750)	11,949	14,699
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(2,750)	(2,750)	11,949	14,699
Fund balances-beginning	27,863	27,863	27,863	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 25,113	\$ 25,113	\$ 39,812	\$ 14,699

KITSAP COUNTY, WASHINGTON

Trial Court Improvement Fund 143

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	107,200	107,200	102,516	(4,684)
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	107,200	107,200	102,516	(4,684)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	107,200	107,200	102,516	(4,684)
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Transfers out	(107,200)	(107,200)	(44,000)	63,200
Total other financing sources & uses	(107,200)	(107,200)	(44,000)	63,200
Net change in fund balance	-	-	58,516	58,516
Fund balances-beginning	48,161	48,161	48,161	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 48,161	\$ 48,161	\$ 106,677	\$ 58,516

KITSAP COUNTY, WASHINGTON

Public Defense Funding 144

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	207,036	207,036
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	207,036	207,036
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	280,000	120,185	159,815
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	280,000	120,185	159,815
Excess(deficiency) of revenues over expenditures	-	(280,000)	86,851	366,851
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	284,997	284,997
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	284,997	284,997
Net change in fund balance	-	(280,000)	371,848	651,848
Fund balances-beginning	-	-	-	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ (280,000)	\$ 371,848	\$ 651,848

KITSAP COUNTY, WASHINGTON

Pooling Fees Fund 145

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	272,000	272,000	286,075	14,075
Miscellaneous	-	-	-	-
Total revenues	272,000	272,000	286,075	14,075
EXPENDITURES:				
Current:				
General government	256,072	256,072	229,815	26,257
Judicial Services	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	256,072	256,072	229,815	26,257
Excess(deficiency) of revenues over expenditures	15,928	15,928	56,260	40,332
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	15,928	15,928	56,260	40,332
Fund balances-beginning	215,862	215,862	215,862	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 231,790	\$ 231,790	\$ 272,122	\$ 40,332

KITSAP COUNTY, WASHINGTON

GMA Park Impact Fees Fund 146

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	424,360	424,360	255,732	(168,628)
Fines & forfeits	-	-	-	-
Investment earnings	-	-	29,913	29,913
Miscellaneous	-	-	-	-
Total revenues	424,360	424,360	285,645	(138,715)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	424,360	424,360	285,645	(138,715)
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	(497,646)	(497,646)	(497,646)	-
Other adjustments	-	-	-	-
Total other financing sources & uses	(497,646)	(497,646)	(497,646)	-
Net change in fund balance	(73,286)	(73,286)	(212,001)	(138,715)
Fund balances-beginning	960,214	960,214	960,214	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 886,928	\$ 886,928	\$ 748,213	\$ (138,715)

KITSAP COUNTY, WASHINGTON

County Parks Acquisition & Development Fund 150

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	11,375	11,375
Miscellaneous	201,000	201,000	298,806	97,806
Total revenues	201,000	201,000	310,181	109,181
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	250,000	250,000	124,841	125,159
Capital outlay	-	-	-	-
Total expenditures	250,000	250,000	124,841	125,159
Excess(deficiency) of revenues over expenditures	(49,000)	(49,000)	185,340	234,340
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(49,000)	(49,000)	185,340	234,340
Fund balances-beginning	363,346	363,346	363,346	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 314,346	\$ 314,346	\$ 548,686	\$ 234,340

KITSAP COUNTY, WASHINGTON

Wetland Mitigation Fund 151

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	176,343	53,731	122,612
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	176,343	53,731	122,612
Excess(deficiency) of revenues over expenditures	-	(176,343)	(53,731)	122,612
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	(176,343)	(53,731)	122,612
Fund balances-beginning	176,344	176,344	176,344	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 176,344	\$ 1	\$ 122,613	\$ 122,612

KITSAP COUNTY, WASHINGTON

911 Enhancement Fund 156

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	1,539,300	1,539,300	1,663,341	124,041
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	33,612	33,612	57,912	24,300
Miscellaneous	-	-	-	-
Total revenues	1,572,912	1,572,912	1,721,253	148,341
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	243,278	243,278	856,646	(613,368)
Physical Environment	-	-	-	-
Capital outlay	1,600,000	1,600,000	436,593	1,163,407
Total expenditures	1,843,278	1,843,278	1,293,238	550,040
Excess(deficiency) of revenues over expenditures	(270,366)	(270,366)	428,015	698,381
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	(502,364)	(502,364)	(502,364)	-
Other adjustments	-	-	-	-
Total other financing sources & uses	(502,364)	(502,364)	(502,364)	-
Net change in fund balance	(772,730)	(772,730)	(74,349)	698,381
Fund balances-beginning	1,759,865	1,759,865	1,759,865	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 987,135	\$ 987,135	\$ 1,685,516	\$ 698,381

KITSAP COUNTY, WASHINGTON

Crime Prevention Fund 159

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	1,500	1,500	1,705	205
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	40,000	40,000	41,008	1,008
Investment earnings	-	-	1,450	1,450
Miscellaneous	-	3,345	3,421	76
Total revenues	41,500	44,845	47,584	2,739
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	53,400	56,745	29,719	27,026
Physical Environment	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	53,400	56,745	29,719	27,026
Excess(deficiency) of revenues over expenditures	(11,900)	(11,900)	17,866	29,766
OTHER FINANCING SOURCES (USES):				
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(11,900)	(11,900)	17,866	29,766
Fund balances-beginning	110,265	110,265	110,265	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 98,365	\$ 98,365	\$ 128,131	\$ 29,766

KITSAP COUNTY, WASHINGTON

Kingston Commuter Parking Fund 160

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
General government	-	-	-	-
Transportation	83,740	83,740	7,575	76,165
Judicial Services	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	83,740	83,740	7,575	76,165
Excess(deficiency) of revenues over expenditures	(83,740)	(83,740)	(7,575)	76,165
OTHER FINANCING SOURCES (USES):				
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(83,740)	(83,740)	(7,575)	76,165
Fund balances-beginning	83,740	83,740	83,740	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ -	\$ 76,165	\$ 76,165

KITSAP COUNTY, WASHINGTON

Regional Septic Loans 161

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	3,000,000	3,000,000	941,621	(2,058,379)
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	3,000,000	3,000,000	941,621	(2,058,379)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	2,955,000	2,955,000	937,077	2,017,923
Transportation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	2,955,000	2,955,000	937,077	2,017,923
Excess(deficiency) of revenues over expenditures	45,000	45,000	4,544	(40,456)
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	(45,000)	(45,000)	(4,544)	40,456
Other adjustments	-	-	-	-
Total other financing sources & uses	(45,000)	(45,000)	(4,544)	40,456
Net change in fund balance	-	-	0	0
Fund balances-beginning	-	-	0	0
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ -	\$ 0	\$ 0

KITSAP COUNTY, WASHINGTON

Recovery Center Fund 162

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	1,335,000	1,335,000	1,226,497	(108,503)
Charges for services	300,000	300,000	160,829	(139,171)
Fines & forfeits	-	-	-	-
Investment earnings	-	-	16,519	16,519
Miscellaneous	-	-	100,000	100,000
Total revenues	<u>1,735,000</u>	<u>1,735,000</u>	<u>1,603,846</u>	<u>(131,154)</u>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	2,550,000	2,550,000	2,177,485	372,515
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	30,000	30,000	-	30,000
Total expenditures	<u>2,580,000</u>	<u>2,580,000</u>	<u>2,177,485</u>	<u>402,515</u>
Excess(deficiency) of revenues over expenditures	<u>(845,000)</u>	<u>(845,000)</u>	<u>(573,639)</u>	<u>271,361</u>
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	915,400	915,400	679,788	(235,612)
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	<u>915,400</u>	<u>915,400</u>	<u>679,788</u>	<u>(235,612)</u>
Net change in fund balance	<u>70,400</u>	<u>70,400</u>	<u>106,149</u>	<u>35,749</u>
Fund balances-beginning	1,648,144	1,648,144	1,648,144	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 1,718,544</u>	<u>\$ 1,718,544</u>	<u>\$ 1,754,293</u>	<u>\$ 35,749</u>

KITSAP COUNTY, WASHINGTON

Dispute Resolution Center Fund 163

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	50,000	58,000	58,725	725
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	50,000	58,000	58,725	725
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	50,000	58,000	58,725	(725)
Public safety	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	50,000	58,000	58,725	(725)
Excess(deficiency) of revenues over expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	-	-
Fund balances-beginning	10,622	10,622	10,622	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 10,622	\$ 10,622	\$ 10,622	\$ -

KITSAP COUNTY, WASHINGTON

CDBG Entitlement Fund 164

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	2,420,385	2,420,385	1,135,770	(1,284,615)
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	2,420,385	2,420,385	1,135,770	(1,284,615)
EXPENDITURES:				
Current:				
Economic Environment	2,420,385	2,420,385	1,135,770	1,284,615
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	2,420,385	2,420,385	1,135,770	1,284,615
Excess(deficiency) of revenues over expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	-	-
Fund balances-beginning	88	88	88	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 88	\$ 88	\$ 88	\$ -

KITSAP COUNTY, WASHINGTON

County Grants 165

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	9,260	9,260
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	80	80
Miscellaneous	-	-	-	-
Total revenues	-	-	9,340	9,340
EXPENDITURES:				
Current:				
General government	-	159	9,364	(9,205)
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	159	9,364	(9,205)
Excess(deficiency) of revenues over expenditures	-	(159)	(24)	135
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	(159)	(24)	135
Fund balances-beginning	-	-	78	78
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ (159)	\$ 54	\$ 213

KITSAP COUNTY, WASHINGTON

Kitsap Abatement 167

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	39,358	39,358
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	3,128	3,128
Total revenues	-	-	42,486	42,486
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	151,900	151,900	18,692	133,208
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	151,900	151,900	18,692	133,208
Excess(deficiency) of revenues over expenditures	(151,900)	(151,900)	23,794	175,694
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	151,900	151,900	151,900	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	151,900	151,900	151,900	-
Net change in fund balance	-	-	175,694	175,694
Fund balances-beginning	-	-	-	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ -	\$ 175,694	\$ 175,694

KITSAP COUNTY, WASHINGTON

Community Development 168

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with
	Original	Final		Final Budget
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	Variance with
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	5,383,471	5,383,471	2,261,329	(3,122,142)
Intergovernmental	300,000	1,331,190	1,190,019	(141,171)
Charges for services	2,302,428	2,302,428	2,656,781	354,353
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	129,372	129,372
Total revenues	7,985,899	9,017,089	6,237,501	(2,779,588)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	1,905,150	2,639,078	2,219,408	419,670
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	7,130,056	7,196,318	6,078,958	1,117,360
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	225,838	225,838	(0)
Total expenditures	9,035,206	10,061,234	8,524,204	1,537,030
Excess(deficiency) of revenues over expenditures	(1,049,307)	(1,044,145)	(2,286,703)	(1,242,558)
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	1,049,307	1,249,100	2,047,625	798,525
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	1,049,307	1,249,100	2,047,625	798,525
Net change in fund balance	-	204,955	(239,078)	(444,033)
Fund balances-beginning	-	-	-	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ 204,955	\$ (239,078)	\$ (444,033)

KITSAP COUNTY, WASHINGTON

Jail & Juvenile Sales Tax Fund 171

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	3,769,610	3,769,610	3,590,672	(178,938)
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	45,549	45,549	53,346	7,797
Miscellaneous	-	-	-	-
Total revenues	3,815,159	3,815,159	3,644,018	(171,141)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	120,216	55,906	64,310
Physical Environment	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	304	(304)
Capital outlay				
Total expenditures	-	120,216	56,210	64,006
Excess(deficiency) of revenues over expenditures	3,815,159	3,694,943	3,587,809	(107,134)
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(4,142,999)	(4,145,499)	(4,145,499)	-
Other adjustments	-	-	-	-
Total other financing sources & uses	(4,142,999)	(4,145,499)	(4,145,499)	-
Net change in fund balance	(327,840)	(450,556)	(557,690)	(107,134)
Fund balances-beginning	2,444,797	2,444,797	2,444,797	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 2,116,957	\$ 1,994,241	\$ 1,887,107	\$ (107,134)

KITSAP COUNTY, WASHINGTON

Service Area 1 RD Impact Fee Fund 173

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	300,000	300,000	75,862	(224,138)
Fines & forfeits	-	-	-	-
Investment earnings	-	-	11,566	11,566
Miscellaneous	-	-	-	-
Total revenues	300,000	300,000	87,428	(212,572)
EXPENDITURES:				
Current:				
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	300,000	300,000	87,428	(212,572)
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	300,000	300,000	87,428	(212,572)
Fund balances-beginning	358,366	358,366	358,366	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 658,366	\$ 658,366	\$ 445,794	\$ (212,572)

KITSAP COUNTY, WASHINGTON

Service Area 2 RD Impact Fee Fund 174

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	200,000	200,000	238,568	38,568
Fines & forfeits	-	-	-	-
Investment earnings	10,000	10,000	14,765	4,765
Miscellaneous	-	-	-	-
Total revenues	210,000	210,000	253,333	43,333
EXPENDITURES:				
Current:				
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	210,000	210,000	253,333	43,333
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(1,118,000)	(1,118,000)	(1,118,000)	-
Other adjustments	-	-	-	-
Total other financing sources & uses	(1,118,000)	(1,118,000)	(1,118,000)	-
Net change in fund balance	(908,000)	(908,000)	(864,667)	43,333
Fund balances-beginning	1,353,626	1,353,626	1,353,626	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 445,626	\$ 445,626	\$ 488,959	\$ 43,333

KITSAP COUNTY, WASHINGTON

Service Area 3 Rd Impact Fee Fund 175

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	120,000	120,000	31,176	(88,824)
Fines & forfeits	-	-	-	-
Investment earnings	12,000	12,000	5,963	(6,037)
Miscellaneous	-	-	-	-
Total revenues	132,000	132,000	37,139	(94,861)
EXPENDITURES:				
Current:				
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay				
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	132,000	132,000	37,139	(94,861)
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	(80,000)	(80,000)	(80,000)	-
Other adjustments	-	-	-	-
Total other financing sources & uses	(80,000)	(80,000)	(80,000)	-
Net change in fund balance	52,000	52,000	(42,861)	(94,861)
Fund balances-beginning	234,891	234,891	234,891	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 286,891	\$ 286,891	\$ 192,030	\$ (94,861)

KITSAP COUNTY, WASHINGTON

Service Area 4 Rd Impact Fee Fund 176

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	135,000	135,000	64,727	(70,273)
Fines & forfeits	-	-	-	-
Investment earnings	5,000	5,000	9,085	4,085
Miscellaneous	-	-	-	-
Total revenues	140,000	140,000	73,812	(66,188)
EXPENDITURES:				
Current:				
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	140,000	140,000	73,812	(66,188)
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	140,000	140,000	73,812	(66,188)
Fund balances-beginning	295,698	295,698	295,698	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 435,698	\$ 435,698	\$ 369,510	\$ (66,188)

KITSAP COUNTY, WASHINGTON

Regional Service Area Impact Fund 177

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Charges for services	197,000	197,000	-	(197,000)
Fines & forfeits	-	-	-	-
Investment earnings	-	-	3,377	3,377
Miscellaneous	-	-	-	-
Total revenues	197,000	197,000	3,377	(193,623)
EXPENDITURES:				
Current:				
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	197,000	197,000	3,377	(193,623)
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	197,000	197,000	3,377	(193,623)
Fund balances-beginning	97,657	97,657	97,657	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 294,657	\$ 294,657	\$ 101,034	\$ (193,623)

KITSAP COUNTY, WASHINGTON

PEG Fund 179

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	48,000	48,000	52,170	4,170
Total revenues	48,000	48,000	52,170	4,170
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	4,347	(4,347)
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	96,200	171,200	85,725	85,475
Total expenditures	96,200	171,200	90,071	81,129
Excess(deficiency) of revenues over expenditures	(48,200)	(123,200)	(37,901)	85,299
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(48,200)	(123,200)	(37,901)	85,299
Fund balances-beginning	186,993	186,993	186,993	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 138,793	\$ 63,793	\$ 149,092	\$ 85,299

KITSAP COUNTY, WASHINGTON

Mental Health Fund 181

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ 150,000	\$ 150,000.00	\$ 302,890	\$ 152,890
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	24,600,000	5,300,000	1,364,525	(3,935,475)
Fines & forfeits	-	-	-	-
Investment earnings	-	-	11,562	11,562
Miscellaneous	-	-	53,997	53,997
Total revenues	<u>24,750,000</u>	<u>5,450,000</u>	<u>1,732,974</u>	<u>(3,717,026)</u>
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	24,757,500	5,457,500	4,588,974	868,526
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>24,757,500</u>	<u>5,457,500</u>	<u>4,588,974</u>	<u>868,526</u>
Excess(deficiency) of revenues over expenditures	<u>(7,500)</u>	<u>(7,500)</u>	<u>(2,856,000)</u>	<u>(2,848,500)</u>
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	7,500	7,500	-	(7,500)
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	<u>7,500</u>	<u>7,500</u>	<u>-</u>	<u>(7,500)</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>(2,856,000)</u>	<u>(2,856,000)</u>
Fund balances-beginning	<u>3,555,748</u>	<u>3,555,748</u>	<u>3,555,748</u>	<u>-</u>
Prior period adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances-ending	<u>\$ 3,555,748</u>	<u>\$ 3,555,748</u>	<u>\$ 699,748</u>	<u>\$ (2,856,000)</u>

KITSAP COUNTY, WASHINGTON

Develop Disabilities Fund 182

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ 260,000	\$ 260,000	\$ 202,890	\$ (57,110)
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	3,292,000	3,292,000	3,115,080	(176,920)
Charges for services	88,000	88,000	-	(88,000)
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	10,000	10,000	35,366	25,366
Total revenues	3,650,000	3,650,000	3,353,336	(296,664)
EXPENDITURES:				
Current:				
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	3,650,000	3,650,000	3,255,679	394,321
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	3,650,000	3,650,000	3,255,679	394,321
Excess(deficiency) of revenues over expenditures	-	-	97,657	97,657
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	97,657	97,657
Fund balances-beginning	1,191,532	1,191,532	1,191,532	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 1,191,532	\$ 1,191,532	\$ 1,289,189	\$ 97,657

KITSAP COUNTY, WASHINGTON

Substance Abuse Treatment Fund 183

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	2,598,436	2,778,436	2,738,137	(40,299)
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	2,000	2,000	250	(1,750)
Total revenues	2,600,436	2,780,436	2,738,387	(42,049)
EXPENDITURES:				
Current:				
Health & Human Services	1,792,306	1,660,000	1,752,259	(92,259)
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay				
Total expenditures	1,792,306	1,660,000	1,752,259	(92,259)
Excess(deficiency) of revenues over expenditures	808,130	1,120,436	986,128	(134,308)
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	18,564	18,564	18,564	-
Transfers out	(935,254)	(1,175,384)	(1,009,511)	165,873
Other adjustments	-	-	-	-
Total other financing sources & uses	(916,690)	(1,156,820)	(990,947)	165,873
Net change in fund balance	(108,560)	(36,384)	(4,819)	31,565
Fund balances-beginning	275,674	275,674	275,674	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 167,114	\$ 239,290	\$ 270,855	\$ 31,565

KITSAP COUNTY, WASHINGTON

Youth Services Juvenile 185

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	5,000	7,000	8,663	1,663
Total revenues	5,000	7,000	8,663	1,663
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	5,000	8,000	6,240	1,760
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	5,000	8,000	6,240	1,760
Excess(deficiency) of revenues over expenditures	-	(1,000)	2,423	3,423
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	(1,000)	2,423	3,423
Fund balances-beginning	8,019	8,019	8,019	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 8,019	\$ 7,019	\$ 10,442	\$ 3,423

KITSAP COUNTY, WASHINGTON

Mental Health Medicaid Fund 187

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ 200,000	\$ 200,000
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	17,500,000	18,537,668	1,037,668
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	11,013	11,013
Miscellaneous	-	-	587,341	587,341
Total revenues	-	17,500,000	19,336,022	1,836,022
EXPENDITURES:				
Current:				
General government	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	17,500,000	16,997,725	502,275
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	17,500,000	16,997,725	502,275
Excess(deficiency) of revenues over expenditures	-	-	2,338,297	2,338,297
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	2,338,297	2,338,297
Fund balances-beginning	-	-	-	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ -	\$ 2,338,297	\$ 2,338,297

KITSAP COUNTY, WASHINGTON

Mental Health Non-medicaid Fund 188

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	7,300,000	7,658,387	358,387
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	5,506	5,506
Miscellaneous	-	-	38,277	38,277
Total revenues	-	7,300,000	7,702,170	402,170
EXPENDITURES:				
Current:				
General government	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	7,300,000	6,609,730	690,270
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	7,300,000	6,609,730	690,270
Excess(deficiency) of revenues over expenditures	-	-	1,092,440	1,092,440
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	7,500	7,500
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	7,500	7,500
Net change in fund balance	-	-	1,099,940	1,099,940
Fund balances-beginning	-	-	-	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ -	\$ 1,099,940	\$ 1,099,940

KITSAP COUNTY, WASHINGTON

Commute Trip Reduction Fund 189

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	190	190
Investment earnings	-	-	-	-
Miscellaneous	56,000	56,000	53,526	(2,474)
Total revenues	56,000	56,000	53,716	(2,284)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Physical Environment	-	-	-	-
Transportation	44,795	73,755	67,178	6,577
Total expenditures	44,795	73,755	67,178	6,577
Excess(deficiency) of revenues over expenditures	11,205	(17,755)	(13,462)	4,293
OTHER FINANCING SOURCES (USES):				
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	11,205	(17,755)	(13,462)	4,293
Fund balances-beginning	22,537	22,537	22,537	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 33,742	\$ 4,782	\$ 9,075	\$ 4,293

KITSAP COUNTY, WASHINGTON

Area Agency on Aging Fund 190

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	4,066,000	4,266,000	3,817,470	(448,530)
Charges for services	-	-	3,549	3,549
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	238	238
Total revenues	4,066,000	4,266,000	3,821,257	(444,743)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	4,133,356	4,332,600	3,822,067	510,533
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	4,133,356	4,332,600	3,822,067	510,533
Excess(deficiency) of revenues over expenditures	(67,356)	(66,600)	(810)	65,790
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	17,100	17,100	17,100	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	17,100	17,100	17,100	-
Net change in fund balance	(50,256)	(49,500)	16,290	65,790
Fund balances-beginning	428,059	428,059	428,059	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 377,803	\$ 378,559	\$ 444,349	\$ 65,790

KITSAP COUNTY, WASHINGTON

JTPA Admin Fund 191

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	2,820,000	3,332,000	3,110,084	(221,916)
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	2,820,000	3,332,000	3,110,084	(221,916)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	2,821,000	3,333,000	3,110,084	222,916
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	2,821,000	3,333,000	3,110,084	222,916
Excess(deficiency) of revenues over expenditures	(1,000)	(1,000)	0	1,000
OTHER FINANCING SOURCES (USES):				
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(1,000)	(1,000)	0	1,000
Fund balances-beginning	4,430	4,430	4,430	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 3,430	\$ 3,430	\$ 4,430	\$ 1,000

KITSAP COUNTY, WASHINGTON

Employment Training Fund 192

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	1,090,000	2,090,000	1,818,391	(271,609)
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	200,000	200,000	208,004	8,004
Total revenues	1,290,000	2,290,000	2,026,395	(263,605)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	1,290,000	2,290,000	1,975,539	314,461
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	1,290,000	2,290,000	1,975,539	314,461
Excess(deficiency) of revenues over expenditures	-	-	50,856	50,856
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	50,856	50,856
Fund balances-beginning	163,142	163,142	163,142	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 163,142	\$ 163,142	\$ 213,998	\$ 50,856

KITSAP COUNTY, WASHINGTON

Kitsap/Regional Coordinating Council Fund 193

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	203,896	293,896	112,096	(181,800)
Charges for services	50,000	50,000	56,450	6,450
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	7,100	7,100	20,286	13,186
Total revenues	260,996	350,996	188,832	(162,164)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	417,220	509,220	333,767	175,453
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay				
Total expenditures	417,220	509,220	333,767	175,453
Excess(deficiency) of revenues over expenditures	(156,224)	(158,224)	(144,935)	13,289
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	141,972	145,660	145,660	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	141,972	145,660	145,660	-
Net change in fund balance	(14,252)	(12,564)	725	13,289
Fund balances-beginning	88,607	88,607	88,607	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 74,355	\$ 76,043	\$ 89,332	\$ 13,289

KITSAP COUNTY, WASHINGTON

Model Toxic Control Act 302

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	35,000	35,000	48,120	13,120
Miscellaneous	-	-	-	-
Total revenues	35,000	35,000	48,120	13,120
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	100,000	100,000	-	100,000
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	100,000	100,000	-	100,000
Excess(deficiency) of revenues over expenditures	(65,000)	(65,000)	48,120	113,120
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	(65,000)	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	(65,000)	-	-	-
Net change in fund balance	(130,000)	(65,000)	48,120	113,120
Fund balances-beginning	1,382,988	1,382,988	1,382,988	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 1,252,988	\$ 1,317,988	\$ 1,431,108	\$ 113,120

KITSAP COUNTY, WASHINGTON

Bethel Corridor Project 333

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	100,000	100,000	15,410	84,590
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	10,831	(10,831)
Total expenditures	100,000	100,000	26,241	73,759
Excess(deficiency) of revenues over expenditures	(100,000)	(100,000)	(26,241)	73,759
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	100,000	100,000	-	100,000
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	100,000	100,000	-	100,000
Net change in fund balance	-	-	(26,241)	173,759
Fund balances-beginning	89,799	89,799	89,799	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 89,799	\$ 89,799	\$ 63,558	\$ 173,759

KITSAP COUNTY, WASHINGTON

Silverdale Projects 363

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	5,220	5,220
Total revenues	-	-	5,220	5,220
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	131,100	12,936	118,164
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	131,100	12,936	118,164
Excess(deficiency) of revenues over expenditures	-	(131,100)	(7,716)	123,384
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	500,000	500,000
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	500,000	500,000
Net change in fund balance	-	(131,100)	492,284	623,384
Fund balances-beginning	-	-	-	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ (131,100)	\$ 492,284	\$ 623,384

KITSAP COUNTY, WASHINGTON

McCormick Woods Park 366

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	643,742	643,742	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	643,742	643,742	-
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	643,742	643,742	-
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	643,742	643,742	-
Fund balances-beginning	-	-	-	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ 643,742	\$ 643,742	\$ -

KITSAP COUNTY, WASHINGTON

Parks Capital Improvement 382

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	1,502,099	1,502,099	2,904,714	1,402,615
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	104,186	104,186
Miscellaneous	25,000	25,000	238,160	213,160
Total revenues	1,527,099	1,527,099	3,247,060	1,719,961
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	684,000	684,000	1,063,148	(379,148)
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	5,304,924	5,719,924	2,494,940	3,224,984
Total expenditures	5,988,924	6,403,924	3,558,088	2,845,836
Excess(deficiency) of revenues over expenditures	(4,461,825)	(4,876,825)	(311,028)	4,565,797
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(4,461,825)	(4,876,825)	(311,028)	4,565,797
Fund balances-beginning	5,951,538	5,951,538	5,951,538	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 1,489,713	\$ 1,074,713	\$ 5,640,510	\$ 4,565,797

KITSAP COUNTY, WASHINGTON

Capital Project 2001 384

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	15,855	15,855
Miscellaneous	-	-	-	-
Total revenues	-	-	15,855	15,855
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	132,672	(132,672)
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	800,000	860,000	727,055	132,945
Total expenditures	800,000	860,000	859,727	273
Excess(deficiency) of revenues over expenditures	(800,000)	(860,000)	(843,872)	16,128
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	-	-	(5,172)	(5,172)
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	(5,172)	(5,172)
Net change in fund balance	(800,000)	(860,000)	(849,044)	10,956
Fund balances-beginning	1,058,929	1,058,929	1,058,929	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 258,929	\$ 198,929	\$ 209,885	\$ 10,956

KITSAP COUNTY, WASHINGTON

CenCom Facility Project 385

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ (79)	\$ (79)
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	21,372	21,372
Miscellaneous	-	-	1,240	1,240
Total revenues	-	-	22,533	22,533
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	44,065	(44,065)
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	550,000	550,000	169,030	380,970
Total expenditures	550,000	550,000	213,095	336,905
Excess(deficiency) of revenues over expenditures	(550,000)	(550,000)	(190,562)	359,438
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(550,000)	(550,000)	(190,562)	359,438
Fund balances-beginning	745,590	745,590	745,590	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 195,590	\$ 195,590	\$ 555,028	\$ 359,438

KITSAP COUNTY, WASHINGTON

2002A Facility Project 386

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	(57,439)	(57,439)
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	15,414	15,414
Miscellaneous	-	-	-	-
Total revenues	-	-	(42,025)	(42,025)
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	34,008	(34,008)
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	300,000	300,000	-	300,000
Total expenditures	300,000	300,000	34,008	265,992
Excess(deficiency) of revenues over expenditures	(300,000)	(300,000)	(76,033)	223,967
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(300,000)	(300,000)	(76,033)	223,967
Fund balances-beginning	565,509	565,509	565,509	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 265,509	\$ 265,509	\$ 489,476	\$ 223,967

KITSAP COUNTY, WASHINGTON

Administrative Building 387

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	57,743	57,743
Miscellaneous	-	-	-	-
Total revenues	-	-	57,743	57,743
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	75,435	(75,435)
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	607	(607)
Capital outlay	1,857,665	1,857,665	32,093	1,825,573
Total expenditures	1,857,665	1,857,665	108,135	1,749,530
Excess(deficiency) of revenues over expenditures	(1,857,665)	(1,857,665)	(50,392)	1,807,273
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	-	(25,684)	(25,684)	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	(25,684)	(25,684)	-
Net change in fund balance	(1,857,665)	(1,883,349)	(76,076)	1,807,273
Fund balances-beginning	1,690,851	1,690,851	1,690,851	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ (166,814)	\$ (192,498)	\$ 1,614,775	\$ 1,807,273

KITSAP COUNTY, WASHINGTON

KC LTGO Bond Project 392

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	93,126	93,126
Miscellaneous	-	-	-	-
Total revenues	-	-	93,126	93,126
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	339,654	(339,654)
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	1,552	(1,552)
Capital outlay	-	2,500,000	1,741,590	758,410
Total expenditures	-	2,500,000	2,082,796	417,204
Excess(deficiency) of revenues over expenditures	-	(2,500,000)	(1,989,670)	510,330
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Premiums on bonds	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	(104,360)	(90,410)	13,950
Other adjustments	-	-	-	-
Total other financing sources & uses	-	(104,360)	(90,410)	13,950
Net change in fund balance	-	(2,604,360)	(2,080,080)	524,280
Fund balances-beginning	3,168,018	3,168,018	3,168,018	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 3,168,018	\$ 563,658	\$ 1,087,938	\$ 524,280

KITSAP COUNTY, WASHINGTON

KC GO Bond 1996 230

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	1	1
Miscellaneous	81,801	81,801	89,420	7,619
Total revenues	81,801	81,801	89,421	7,620
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	665,000	665,000	665,000	-
Interest and other charges	357,258	357,258	357,253	6
Capital outlay	-	-	-	-
Total expenditures	1,022,258	1,022,258	1,022,253	6
Excess(deficiency) of revenues over expenditures	(940,457)	(940,457)	(932,831)	7,626
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	940,457	940,457	940,458	1
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	940,457	940,457	940,458	1
Net change in fund balance	-	-	7,627	7,627
Fund balances-beginning	81,507	81,507	81,507	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 81,507	\$ 81,507	\$ 89,134	\$ 7,627

KITSAP COUNTY, WASHINGTON

Special Assessments 265 & 266

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	6,700	6,700	5,349	(1,351)
Miscellaneous	25,500	25,500	14,722	(10,778)
Total revenues	32,200	32,200	20,072	(12,128)
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	25,000	40,000	40,000	-
Interest and other charges	3,300	3,300	2,585	715
Capital outlay	-	-	-	-
Total expenditures	28,300	43,300	42,585	715
Excess(deficiency) of revenues over expenditures	3,900	(11,100)	(22,514)	(11,414)
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	80,000	18,000	(62,000)
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	80,000	18,000	(62,000)
Net change in fund balance	3,900	68,900	(4,514)	(73,414)
Fund balances-beginning	6,974	6,974	6,974	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 10,874	\$ 75,874	\$ 2,460	\$ (73,414)

KITSAP COUNTY, WASHINGTON

GO Bond 1999 281

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	240,000	240,000	240,000	-
Interest and other charges	152,478	152,478	152,478	1
Capital outlay	-	-	-	-
Total expenditures	392,478	392,478	392,478	1
Excess(deficiency) of revenues over expenditures	(392,478)	(392,478)	(392,478)	1
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	392,478	392,478	392,478	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	392,478	392,478	392,478	-
Net change in fund balance	-	-	1	1
Fund balances-beginning	2	2	2	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 2	\$ 2	\$ 3	\$ 1

KITSAP COUNTY, WASHINGTON

GO Bond 1999B 282

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	53,825	53,825
Miscellaneous	118,826	118,826	-	(118,826)
Total revenues	118,826	118,826	53,825	(65,001)
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	490,000	490,000	490,000	-
Interest and other charges	95,598	95,598	95,595	3
Capital outlay	-	-	-	-
Total expenditures	585,598	585,598	585,595	3
Excess(deficiency) of revenues over expenditures	(466,772)	(466,772)	(531,770)	(64,998)
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	466,772	466,772	466,772	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	466,772	466,772	466,772	-
Net change in fund balance	-	-	(64,998)	(64,998)
Fund balances-beginning	1,348,090	1,348,090	1,348,090	-
Prior period adjustments	-	-	(240,000)	(240,000)
Fund balances-ending	\$ 1,348,090	\$ 1,348,090	\$ 1,043,092	\$ (304,998)

KITSAP COUNTY, WASHINGTON

GO Bond 2000 283

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	570,000	570,000	570,000	-
Interest and other charges	87,330	87,330	87,330	-
Capital outlay	-	-	-	-
Total expenditures	657,330	657,330	657,330	-
Excess(deficiency) of revenues over expenditures	(657,330)	(657,330)	(657,330)	-
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	657,330	657,330	657,330	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	657,330	657,330	657,330	-
Net change in fund balance	-	-	-	-
Fund balances-beginning	26,842	26,842	26,842	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 26,842	\$ 26,842	\$ 26,842	\$ -

KITSAP COUNTY, WASHINGTON

GO Bond 2001 284

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	275,880	275,880	300,255	24,375
Total revenues	275,880	275,880	300,255	24,375
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	1,260,000	1,260,000	1,260,000	-
Interest and other charges	244,380	244,380	244,375	5
Capital outlay	-	-	-	-
Total expenditures	1,504,380	1,504,380	1,504,375	5
Excess(deficiency) of revenues over expenditures	(1,228,500)	(1,228,500)	(1,204,120)	24,380
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	1,228,500	1,228,500	1,228,495	(5)
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	1,228,500	1,228,500	1,228,495	(5)
Net change in fund balance	-	-	24,375	24,375
Fund balances-beginning	-	-	41,966	41,966
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ -	\$ 66,341	\$ 66,341

KITSAP COUNTY, WASHINGTON

GO Bond 2002A 286

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	957,389	957,389	-	(957,389)
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	957,054	957,054
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	5,801	5,801
Miscellaneous	-	-	-	-
Total revenues	957,389	957,389	962,854	5,465
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	380,000	380,000	380,000	-
Interest and other charges	577,389	577,389	577,389	0
Capital outlay	-	-	-	-
Total expenditures	957,389	957,389	957,389	0
Excess(deficiency) of revenues over expenditures	-	-	5,466	5,466
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	5,466	5,466
Fund balances-beginning	243,742	243,742	243,742	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 243,742	\$ 243,742	\$ 249,208	\$ 5,466

KITSAP COUNTY, WASHINGTON

GO Bond 2003 287

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	320,000	320,000	320,000	-
Interest and other charges	387,040	387,040	387,040	-
Capital outlay	-	-	-	-
Total expenditures	707,040	707,040	707,040	-
Excess(deficiency) of revenues over expenditures	(707,040)	(707,040)	(707,040)	-
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	707,040	707,040	707,041	1
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	707,040	707,040	707,041	1
Net change in fund balance	-	-	1	1
Fund balances-beginning	3,518	3,518	3,518	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 3,518	\$ 3,518	\$ 3,519	\$ 1

KITSAP COUNTY, WASHINGTON

GO Bond 2003B 288

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	390,000	390,000	390,000	-
Interest and other charges	696,682	696,682	696,680	2
Capital outlay	-	-	-	-
Total expenditures	1,086,682	1,086,682	1,086,680	2
Excess(deficiency) of revenues over expenditures	(1,086,682)	(1,086,682)	(1,086,680)	2
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	1,086,682	1,086,682	1,086,682	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	1,086,682	1,086,682	1,086,682	-
Net change in fund balance	-	-	2	2
Fund balances-beginning	8,733	8,733	8,733	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 8,733	\$ 8,733	\$ 8,735	\$ 2

KITSAP COUNTY, WASHINGTON

GO Bond 2004 289

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	895,000	895,000	787,760	107,240
Interest and other charges	748,240	748,240	741,061	7,179
Capital outlay	-	-	-	-
Total expenditures	1,643,240	1,643,240	1,528,820	114,420
Excess(deficiency) of revenues over expenditures	(1,643,240)	(1,643,240)	(1,528,820)	114,420
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	1,643,240	1,643,240	1,529,631	(113,609)
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	1,643,240	1,643,240	1,529,631	(113,609)
Net change in fund balance	-	-	811	811
Fund balances-beginning	9,851	9,851	9,851	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 9,851	\$ 9,851	\$ 10,662	\$ 811

KITSAP COUNTY, WASHINGTON

LTGO 2005 Refunding 291

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	30,000	30,000	30,000	-
Interest and other charges	941,864	941,864	941,863	2
Capital outlay	-	-	-	-
Total expenditures	971,864	971,864	971,863	2
Excess(deficiency) of revenues over expenditures	(971,864)	(971,864)	(971,863)	2
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	971,864	971,864	971,864	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	971,864	971,864	971,864	-
Net change in fund balance	-	-	2	2
Fund balances-beginning	3,331	3,331	3,331	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 3,331	\$ 3,331	\$ 3,333	\$ 2

KITSAP COUNTY, WASHINGTON

LTGO 2006 292

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2008

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	23,986	23,986
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	23,986	23,986
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	790,000	790,000	790,000	-
Interest and other charges	836,770	836,770	836,770	-
Capital outlay	-	-	-	-
Total expenditures	1,626,770	1,626,770	1,626,770	-
Excess(deficiency) of revenues over expenditures	(1,626,770)	(1,626,770)	(1,602,784)	23,986
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	1,626,770	1,626,770	1,602,793	(23,977)
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	1,626,770	1,626,770	1,602,793	(23,977)
Net change in fund balance	-	-	9	9
Fund balances-beginning	-	-	11	11
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ -	\$ 20	\$ 20

KITSAP COUNTY, WASHINGTON

Internal Service Funds

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

A description of each fund follows:

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

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

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

KITSAP COUNTY, WASHINGTON

Combining Statement of Net Assets

Internal Service Funds

December 31, 2008

	Equipment Rental and Revolving	Self Insurance	Information Services	Total
ASSETS				
Current assets:				
Cash and Cash equivalents	\$ 14,631,344	\$ 6,515,751	\$ 2,137,157	\$ 23,284,252
Deposits with fiscal agents	-	-	-	-
Due from other funds	609,446	-	-	609,446
Due from other governments	-	-	-	-
Prepayments	-	304,337	-	304,337
Inventories	1,109,396	-	-	1,109,396
Total current assets	<u>16,350,186</u>	<u>6,820,088</u>	<u>2,137,157</u>	<u>25,307,431</u>
Noncurrent assets:				
Machinery & Equipment	24,204,528	4,222	3,225,282	27,434,032
Construction In Progress	-	-	-	-
Less accumulated depreciatio	(13,736,729)	(4,222)	(1,977,879)	(15,718,830)
Total noncurrent assets	<u>10,467,799</u>	<u>-</u>	<u>1,247,403</u>	<u>11,715,202</u>
Total assets	<u>\$ 26,817,985</u>	<u>\$ 6,820,088</u>	<u>\$ 3,384,560</u>	<u>\$ 37,022,633</u>
LIABILITIES				
Current liabilities:				
Accounts payable	162,179	82,628	212,273	457,080
Due to other funds	195,342	400	916	196,658
Due to other governments	-	-	-	-
Other liabilities	58,137	4,888,923	101,182	5,048,242
Total current liabilities	<u>415,658</u>	<u>4,971,951</u>	<u>314,371</u>	<u>5,701,980</u>
Non current Liabilities (Note 2):				
Due within one year	-	-	-	-
Due in more than one year	37,382	24,287	165,978	227,647
Total noncurrent liabilities	<u>37,382</u>	<u>24,287</u>	<u>165,978</u>	<u>227,647</u>
Total liabilities	<u>453,040</u>	<u>4,996,238</u>	<u>480,349</u>	<u>5,929,627</u>
NET ASSETS				
Invested in capital assets, net of i	10,467,799	-	1,247,403	11,715,202
Restricted:				
Debt service	-	-	-	-
Unrestricted	15,897,146	1,823,850	1,656,808	19,377,804
Total net assets	<u>26,364,945</u>	<u>1,823,850</u>	<u>2,904,211</u>	<u>31,093,006</u>
	<u>\$ 26,817,985</u>	<u>\$ 6,820,088</u>	<u>\$ 3,384,560</u>	<u>\$ 37,022,633</u>

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

KITSAP COUNTY, WASHINGTON

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

Internal Service Funds

For the Year Ended December 31, 2008

	Equipment Rental and Revolving	Self Insurance	Information Services	Total
Operating revenues:				
Charges for services	\$ 9,533,944	\$ 4,041,272	\$ 5,099,462	\$ 18,674,678
Miscellaneous	16,749	63,345	-	80,094
Total operating revenues	<u>9,550,693</u>	<u>4,104,617</u>	<u>5,099,462</u>	<u>18,754,772</u>
Operating expenses:				
Personal services	1,171,037	1,303,759	2,678,451	5,153,247
Contractual services	279,623	714,398	230,661	1,224,682
Utilities	32,807	-	-	32,807
Repair and maintenance	204,668	321	812,820	1,017,809
Other supplies and expenses	5,137,874	57,199	1,153,125	6,348,198
Ins. claims and expenses	9,648	1,428,056	17,488	1,455,192
Depreciation	1,016,314	-	421,302	1,437,616
Total operating expenses	<u>7,851,971</u>	<u>3,503,733</u>	<u>5,313,847</u>	<u>16,669,551</u>
Operating income	<u>1,698,722</u>	<u>600,884</u>	<u>(214,385)</u>	<u>2,085,221</u>
Nonoperating revenue (expenses)				
Interest revenue	-	-	-	-
Miscellaneous revenue	-	-	-	-
Interest expense	-	-	-	-
Miscellaneous expense	-	-	-	-
Total nonoperating exp.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Income (loss) before contributions & transfers	1,698,722	600,884	(214,385)	2,085,221
Capital contributions	78,804	-	-	78,804
Transfers in*	-	-	385,000	385,000
Transfers out	(148,603)	-	(75,000)	(223,603)
Change in Net Assets	<u>1,628,923</u>	<u>600,884</u>	<u>95,615</u>	<u>2,325,422</u>
Total net assets - beginning	24,736,022	1,222,966	2,808,596	28,767,584
Prior Period Adjustments	-	-	-	-
Total net assets - ending	<u>\$ 26,364,945</u>	<u>\$ 1,823,850</u>	<u>\$ 2,904,211</u>	<u>\$ 31,093,006</u>

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

KITSAP COUNTY, WASHINGTON

Combining Statement of Cash Flows Internal Service Funds For the Year Ended December 31,2008

	Equipment Rental and Revolving	Self Insurance	Information Services	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	\$ 10,020,457	\$ 4,104,617	\$ 5,099,619	19,224,693
Payments to suppliers	(5,752,588)	(2,097,536)	(2,161,220)	(10,011,344)
Payments to employees	(1,162,833)	(1,300,512)	(2,642,917)	(5,106,262)
Provided by operating activities	<u>3,105,036</u>	<u>706,569</u>	<u>295,482</u>	<u>4,107,087</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Operating grants received				-
Operating transfer out	(148,603)	-	310,000	161,397
Net cash provided by noncapital activities	<u>(148,603)</u>	<u>-</u>	<u>310,000</u>	<u>161,397</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Capital contributions	78,802	-	-	78,802
Proceeds from sales and maturities of investments	-	-	-	-
Purchases of capital assets	(817,026)	-	(195,108)	(1,012,134)
Principal paid on capital debt	-	-	-	-
Interest paid on capital debt	-	-	-	-
Net cash from related financing activities	<u>(738,224)</u>	<u>-</u>	<u>(195,108)</u>	<u>(933,332)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Proceeds from sales and maturities of investments				-
Purchase of Investment				-
Interest and dividends				-
Net cash provided by investing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net (decrease) in cash and cash equivalents	2,218,209	706,569	410,374	3,335,152
Balances - beginning of the year	12,413,135	5,809,182	1,726,783	19,949,100
Balances - end of the year	<u>\$ 14,631,344</u>	<u>\$ 6,515,751</u>	<u>\$ 2,137,157</u>	<u>\$ 23,284,252</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	1,698,722	600,884	(214,385)	2,085,221
Adjustments to reconcile operating income to net cash provided (used) by operating activities:				
Depreciation expense	1,016,314	-	421,302	1,437,616
Change in assets and liabilities:				
Receivables, net	-	(4,777)	-	(4,777)
DFOF	469,762	-	157	469,919
DFOG	-	-	-	-
Inventories	161,566	-	-	161,566
Accounts and other payables	(373,952)	57,482	16,465	(300,005)
DTOF	93,436	400	(326)	93,510
DTOG	-	-	-	-
Accrued expenses	30,984	49,333	36,735	117,052
Employee Leave Benefits	8,204	3,247	35,534	46,985
Net cash provided by operating activities	<u>\$ 3,105,036</u>	<u>\$ 706,569</u>	<u>\$ 295,482</u>	<u>\$ 4,107,087</u>

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

KITSAP COUNTY, WASHINGTON

AGENCY FUNDS

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

KITSAP COUNTY, WASHINGTON

Statement of Fiduciary Net Assets

Agency Funds

December 31, 2008

With Comparative Totals For December 31, 2007

	State Schools	Treasurer's Suspense	School Districts	P.U.D.'s	Recreation Districts	Public Health
ASSETS						
Cash	\$ 306,673	\$ 895,671	\$ 15,740,978	\$ 263,797	\$ 241,810	\$ 265,723
Deposits with Fiscal Agents	-	-	30,000	-	-	-
Investments	-	34,085	78,633,159	4,505,269	1,197,116	1,413,854
Taxes Receivable	3,060,637	-	2,220,612	100,446	151,695	-
Other Current Receivables	-	7,763	-	-	-	-
Due From Other Funds	-	-	-	-	-	-
Due From Other Governments	-	-	-	-	-	81,627
Total Assets	<u>3,367,310</u>	<u>937,519</u>	<u>96,624,750</u>	<u>4,869,512</u>	<u>1,590,621</u>	<u>1,761,204</u>
LIABILITIES						
Warrants Payable	-	-	-	-	-	-
Accounts Payable	-	-	-	-	-	-
Sales Tax Payable	-	-	-	-	-	-
Other Accrued Liabilities	-	-	-	-	-	-
Due to Other Funds	-	1,536	-	-	-	-
Due to Other Governments	-	1,750	-	-	-	-
Custodial Account	<u>3,367,310</u>	<u>934,233</u>	<u>96,624,750</u>	<u>4,869,512</u>	<u>1,590,621</u>	<u>1,761,204</u>
Total Liabilities	<u>3,367,310</u>	<u>937,519</u>	<u>96,624,750</u>	<u>4,869,512</u>	<u>1,590,621</u>	<u>1,761,204</u>

Regional Library	Cities & Towns	Ports	Water Districts	Fire Districts	Sewer Districts	Public Transportation
\$ 37,127	\$ 143,888	\$ 995,404	\$ 410,314	\$ 663,581	\$ 197,759	\$ 3,175,142
-	-	25,000	15,000	15,000	-	-
2,973,949	6,101,256	8,371,133	11,879,451	23,818,174	6,266,691	3,044,388
444,110	932,737	493,793	3,177	1,805,602	-	-
-	147,080	15	-	-	-	-
-	-	-	-	-	-	-
-	-	-	2,000	-	-	-
<u>3,455,186</u>	<u>7,324,961</u>	<u>9,885,345</u>	<u>12,309,942</u>	<u>26,302,358</u>	<u>6,464,451</u>	<u>6,219,530</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
3,455,186	7,324,961	9,885,345	12,309,942	26,302,358	6,464,451	6,219,530
<u>3,455,186</u>	<u>7,324,961</u>	<u>9,885,345</u>	<u>12,309,942</u>	<u>26,302,358</u>	<u>6,464,451</u>	<u>6,219,530</u>

KITSAP COUNTY, WASHINGTON

Statement of Fiduciary Net Assets

Agency Funds

December 31, 2008

With Comparative Totals For December 31, 2007

	Pass- Thru	Fiscal Agent	Clearing Funds	Totals	
				2008	2007
ASSETS					
Cash	\$ 164,451	\$ 125,000	\$ 5,789,073	\$ 29,416,391	\$ 26,040,273
Deposits with Fiscal Agents	-	-	-	85,000	95,000
Investments	1,064,071	-	-	149,302,598	188,340,340
Taxes Receivable	-	-	-	9,212,810	7,040,589
Other Current Receivables	-	-	-	154,858	43,641
Due From Other Funds	-	-	-	-	-
Due From Other Governments	-	-	-	83,627	123,719
Total Assets	<u>1,228,522</u>	<u>125,000</u>	<u>5,789,073</u>	<u>188,255,284</u>	<u>221,683,562</u>
LIABILITIES					
Warrants Payable	-	-	5,789,073	5,789,073	5,193,850
Accounts Payable	-	-	-	-	-
Sales Tax Payable	-	-	-	-	-
Other Accrued Liabilities	-	-	-	-	-
Due to Other Funds	-	-	-	1,536	-
Due to Other Governments	-	-	-	1,750	1,250
Custodial Account	<u>1,228,522</u>	<u>125,000</u>	<u>-</u>	<u>182,462,925</u>	<u>216,488,462</u>
Total Liabilities	<u>1,228,522</u>	<u>125,000</u>	<u>5,789,073</u>	<u>188,255,284</u>	<u>221,683,562</u>

KITSAP COUNTY, WASHINGTON

Statement of Changes in Assets and Liabilities Agency Funds For the Fiscal Year Ended December 31, 2008

	Balance January 1	Additions	Deletions	Balance December 31
State Schools				
Assets				
Cash	\$ 328,286	\$ 65,832,423	\$ 65,854,037	\$ 306,673
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	-	-	-	-
Taxes Receivable	2,506,281	554,356	-	3,060,637
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 2,834,567</u>	<u>\$ 66,386,780</u>	<u>\$ 65,854,037</u>	<u>\$ 3,367,310</u>
Liabilities:				
Warrants Payable	-	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	2,834,567	66,386,780	65,854,037	3,367,310
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 2,834,567</u>	<u>\$ 66,386,780</u>	<u>\$ 65,854,037</u>	<u>\$ 3,367,310</u>

	Balance January 1	Additions	Deletions	Balance December 31
Treasurer's Suspense				
Assets				
Cash	\$ 1,350,449	\$ 269,378,887	\$ 269,833,665	\$ 895,671
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	32,938	1,147	-	34,085
Taxes Receivable	-	-	-	-
Other Current Receivables	5,453	2,310	-	7,763
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 1,388,840</u>	<u>\$ 269,382,344</u>	<u>\$ 269,833,665</u>	<u>\$ 937,519</u>
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	1,536	-	1,536
Custodial Account	1,388,090	269,380,808	269,822,665	934,233
Due to Other Governmental Units	1,750	-	-	1,750
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 1,389,840</u>	<u>\$ 269,382,344</u>	<u>\$ 269,822,665</u>	<u>\$ 937,519</u>

KITSAP COUNTY, WASHINGTON

Statement of Changes in Assets and Liabilities Agency Funds For the Fiscal Year Ended December 31, 2008

	Balance January 1	Additions	Deletions	Balance December 31
School Districts				
Assets				
Cash	\$ 10,323,761	\$ 575,870,337	\$ 570,452,519	\$ 15,740,978
Deposits with Fiscal Agents/Trustees	85,000	29,884,797	29,939,797	30,000
Investments	114,252,200	110,656,486	146,275,527	78,633,159
Taxes Receivable	1,435,522	785,480	389	2,220,612
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 126,096,483</u>	<u>\$ 717,197,100</u>	<u>\$ 746,668,233</u>	<u>\$ 96,624,750</u>

Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	126,096,483	717,201,590	746,673,323	96,624,750
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 126,096,483</u>	<u>\$ 717,201,590</u>	<u>\$ 746,673,323</u>	<u>\$ 96,624,750</u>

	Balance January 1	Additions	Deletions	Balance December 31
P.U.D.'s				
Assets				
Cash	\$ 408,370	\$ 18,949,800	\$ 19,094,373	\$ 263,797
Deposits with Fiscal Agents/Trustees	-	1,681,268	1,681,268	-
Investments	4,711,513	3,330,331	3,536,575	4,505,269
Taxes Receivable	83,129	17,317	-	100,446
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 5,203,012</u>	<u>\$ 23,978,715</u>	<u>\$ 24,312,216</u>	<u>\$ 4,869,512</u>

Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	5,203,012	23,978,715	24,312,216	4,869,512
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 5,203,012</u>	<u>\$ 23,978,715</u>	<u>\$ 24,312,216</u>	<u>\$ 4,869,512</u>

KITSAP COUNTY, WASHINGTON

Statement of Changes in Assets and Liabilities Agency Funds For the Fiscal Year Ended December 31, 2008

	Balance January 1	Additions	Deletions	Balance December 31
Recreation Districts				
Assets				
Cash	\$ 245,214	\$ 12,746,423	\$ 12,749,827	\$ 241,810
Deposits with Fiscal Agents/Trustees	-	954,326	954,326	-
Investments	641,364	2,577,242	2,021,489	1,197,116
Taxes Receivable	89,098	62,597	-	151,695
Interest Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	\$ 975,676	\$ 16,340,588	\$ 15,725,642	\$ 1,590,621

Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Interfund Loans Payable	-	-	-	-
Custodial Account	975,676	16,340,588	15,725,642	1,590,621
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	\$ 975,676	\$ 16,340,588	\$ 15,725,642	\$ 1,590,621

	Balance January 1	Additions	Deletions	Balance December 31
Public Health				
Assets				
Cash	\$ 62,780	\$ 15,913,492	\$ 15,710,548	\$ 265,723
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	656,239	4,154,615	3,397,000	1,413,854
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	193,074	81,627	193,074	81,627
Total Assets	\$ 912,093	\$ 20,149,734	\$ 19,300,623	\$ 1,761,204

Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	912,093	20,149,734	19,300,623	1,761,204
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	\$ 912,093	\$ 20,149,734	\$ 19,300,623	\$ 1,761,204

KITSAP COUNTY, WASHINGTON

Statement of Changes in Assets and Liabilities Agency Funds For the Fiscal Year Ended December 31, 2008

	Balance January 1	Additions	Deletions	Balance December 31
Regional Library				
Assets				
Cash	\$ 164,358	\$ 18,678,967	\$ 18,806,198	\$ 37,127
Deposits with Fiscal Agents/Trustees	-	150,145	150,145	-
Investments	3,009,497	7,390,446	7,425,993	2,973,949
Taxes Receivable	369,120	74,989	-	444,110
Interest Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 3,542,975</u>	<u>\$ 26,294,547</u>	<u>\$ 26,382,336</u>	<u>\$ 3,455,186</u>
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	3,542,975	26,294,547	26,382,336	3,455,186
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 3,542,975</u>	<u>\$ 26,294,547</u>	<u>\$ 26,382,336</u>	<u>\$ 3,455,186</u>

	Balance January 1	Additions	Deletions	Balance December 31
Cities & Towns				
Assets				
Cash	\$ 207,565	\$ 42,625,994	\$ 42,689,670	\$ 143,888
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	5,389,993	17,070,059	16,358,795	6,101,256
Taxes Receivable	721,854	210,883	-	932,737
Other Current Receivables	33,430	113,651	-	147,080
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 6,352,841</u>	<u>\$ 60,020,587</u>	<u>\$ 59,048,466</u>	<u>\$ 7,324,961</u>
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	6,352,841	60,020,587	59,048,466	7,324,961
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 6,352,841</u>	<u>\$ 60,020,587</u>	<u>\$ 59,048,466</u>	<u>\$ 7,324,961</u>

KITSAP COUNTY, WASHINGTON

Statement of Changes in Assets and Liabilities Agency Funds For the Fiscal Year Ended December 31, 2008

	Balance January 1	Additions	Deletions	Balance December 31
Ports				
Assets				
Cash	\$ 746,555	\$ 16,154,904	\$ 15,906,055	995,404
Deposits with Fiscal Agents/Trustees	20,000	232,630	227,630	25,000
Investments	7,424,297	1,717,035	770,199	8,371,133
Taxes Receivable	368,606	125,243	56	493,793
Other Current Receivables	15	-	-	15
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	\$ 8,559,473	\$ 18,229,813	\$ 16,903,941	\$ 9,885,345
Liabilities:				
Warrants Payable	-	-	-	\$ -
Accounts Payable	-	-	-	0
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	8,559,473	18,229,813	16,903,941	9,885,345
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	\$ 8,559,473	\$ 18,229,813	\$ 16,903,941	\$ 9,885,345

	Balance January 1	Additions	Deletions	Balance December 31
Water Districts				
Assets				
Cash	\$ 510,025	\$ 20,829,714	\$ 20,929,424	\$ 410,314
Deposits with Fiscal Agents/Trustees	15,000	966,125	966,125	15,000
Investments	11,085,470	8,271,395	7,477,414	11,879,451
Taxes Receivable	2,660	517	-	3,177
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	2,000	135,212	135,212	2,000
Total Assets	\$ 11,615,155	\$ 30,202,963	\$ 29,508,175	\$ 12,309,942
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	11,615,155	30,202,963	29,508,175	12,309,942
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	\$ 11,615,155	\$ 30,202,963	\$ 29,508,175	\$ 12,309,942

KITSAP COUNTY, WASHINGTON

Statement of Changes in Assets and Liabilities Agency Funds For the Fiscal Year Ended December 31, 2008

	Balance January 1	Additions	Deletions	Balance December 31
Fire Districts				
Assets				
Cash	\$ 476,051	\$ 88,203,892	\$ 88,016,361	\$ 663,581
Deposits with Fiscal Agents/Trustees	5,000	1,620,039	1,610,039	15,000
Investments	22,235,196	35,554,990	33,972,012	23,818,174
Taxes Receivable	1,436,732	368,961	91	1,805,602
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 24,152,979</u>	<u>\$ 125,747,882</u>	<u>\$ 123,598,502</u>	<u>\$ 26,302,358</u>
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	24,152,979	125,747,882	123,598,502	26,302,358
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 24,152,979</u>	<u>\$ 125,747,882</u>	<u>\$ 123,598,502</u>	<u>\$ 26,302,358</u>
Sewer Districts				
Assets				
Cash	\$ 342,718	\$ 17,936,347	\$ 18,081,305	\$ 197,759
Deposits with Fiscal Agents/Trustees	-	348,108	348,108	-
Investments	3,955,942	5,918,556	3,607,807	6,266,691
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 4,298,660</u>	<u>\$ 24,203,011</u>	<u>\$ 22,037,221</u>	<u>\$ 6,464,451</u>
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	4,298,660	24,203,011	22,037,221	6,464,451
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 4,298,660</u>	<u>\$ 24,203,011</u>	<u>\$ 22,037,221</u>	<u>\$ 6,464,451</u>

KITSAP COUNTY, WASHINGTON

Statement of Changes in Assets and Liabilities Agency Funds For the Fiscal Year Ended December 31, 2008

	Balance January 1	Additions	Deletions	Balance December 31
Public Transpostation				
Assets				
Cash	\$ 2,814,006	\$ 72,652,143	\$ 72,291,007	\$ 3,175,142
Deposits with Fiscal Agents/Trustees	-	2,808,122	2,808,122	-
Investments	6,320,583	23,070,608	26,346,803	3,044,388
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 9,134,590</u>	<u>\$ 98,530,873</u>	<u>\$ 101,445,932</u>	<u>\$ 6,219,530</u>

Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Interfund Loans Payable	-	-	-	-
Custodial Account	9,134,590	98,530,873	101,445,932	6,219,530
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 9,134,590</u>	<u>\$ 98,530,873</u>	<u>\$ 101,445,932</u>	<u>\$ 6,219,530</u>

	Balance January 1	Additions	Deletions	Balance December 31
Pass-Thru				
Assets				
Cash	\$ 107,584	\$ 2,909,909	\$ 2,853,042	\$ 164,451
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	3,069,434	383,823	2,389,186	1,064,071
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 3,177,018</u>	<u>\$ 3,293,732</u>	<u>\$ 5,242,228</u>	<u>\$ 1,228,522</u>

Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	3,177,018	3,293,732	5,242,228	1,228,522
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 3,177,018</u>	<u>\$ 3,293,732</u>	<u>\$ 5,242,228</u>	<u>\$ 1,228,522</u>

KITSAP COUNTY, WASHINGTON

Statement of Changes in Assets and Liabilities Agency Funds For the Fiscal Year Ended December 31, 2008

Fiscal Agent	Balance January 1	Additions	Deletions	Balance December 31
Assets				
Cash	\$ 150,000	\$ 52,404,839	\$ 52,429,839	\$ 125,000
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	-	-	-	-
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 150,000</u>	<u>\$ 52,404,839</u>	<u>\$ 52,429,839</u>	<u>\$ 125,000</u>
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Interfund Loans Payable	-	-	-	-
Custodial Account	150,000	52,404,839	52,429,839	125,000
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 150,000</u>	<u>\$ 52,404,839</u>	<u>\$ 52,429,839</u>	<u>\$ 125,000</u>
Clearing Funds	Balance January 1	Additions	Deletions	Balance December 31
Assets				
Cash	\$ 6,502,576	\$ 185,436,834	\$ 186,150,337	\$ 5,789,073
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	-	-	-	-
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 6,502,576</u>	<u>\$ 185,436,834</u>	<u>\$ 186,150,337</u>	<u>\$ 5,789,073</u>
Liabilities:				
Warrants Payable	\$ 6,502,576	\$ 185,436,834	\$ 186,150,337	\$ 5,789,073
Accounts Payable	-	-	-	-
Due to Other Funds	-	-	-	-
Interfund Loans Payable	-	-	-	-
Custodial Account	-	-	-	-
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 6,502,576</u>	<u>\$ 185,436,834</u>	<u>\$ 186,150,337</u>	<u>\$ 5,789,073</u>