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## **NONMAJOR FUNDS**

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# KITSAP COUNTY, WASHINGTON

## Nonmajor Governmental Funds

### Special Revenue Funds

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

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

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

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

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

**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.

**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.

**Kitsap County Fair** – This fund records all the sponsorships and donation t the fair as well as expenses of the fair and rodeo.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Youth Commission** – A fund used to account for activities to address at risk youth.

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

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

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

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

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

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

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

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

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

### **Capital Projects Funds**

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

**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.

**2009 KCLTGO BAN Project fund** – This fund is used to record activity associated with Bank of America Debt the county assumed on behalf of the Kitsap Consolidated Housing Authority (KCCHA). This included the sale of KCCHA properties to pay off this debt.

**2009B KCLTGO BAN Project fund** – This fund is used to record activity associated with the Key Bank Debt the county assumed on behalf of the Kitsap Consolidated Housing Authority (KCCHA). This included the sale of KCCHA properties to pay off this debt.

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

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

**Poplars Capital Project Fund** – This fund is used to record activity at the newly acquired

Poplars property.

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

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

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

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

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

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

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

**Kingston Village Greens** – Account used to track financial activity of developing the Kingston Village Greens Community Center project.

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

### **Debt Service Funds**

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

**2009 KC LTGO BAN** - This fund is the account for payment of the 2009 KC LTGO BAN, issued to pay debt of the KCCHA with Bank of America.

**KC 2009 Key Bank Line** - This fund is the account for payment of the 2009 KC LTGO BAN, issued to pay debt of the KCCHA with Key Bank

**KC2009 RSV Tree Tops** – This fund is account for the reserve account created as part of the sale of the Tree Tops property.

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

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

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

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

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

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

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

**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.



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# KITSAP COUNTY, WASHINGTON

Combining Balance sheet  
 Nonmajor Governmental Funds  
 December 31, 2012

	Special Revenue Funds				
	Cencom 103	Emergency Services 104	Law Library 105	KPREP Fund 106	Election Reserve 111
<b>ASSETS</b>					
Cash and Cash equivalents	\$ 498,094	\$ 2,290	\$ 175,194	\$ 40,809	\$ 92,902
Deposits with fiscal agents	-	-	-	-	-
Investments	2,435,462	10	-	-	-
Receivables(net)	-	-	-	-	-
Property taxes	3,533	-	-	-	-
Special assessments	-	-	-	-	-
Accounts	-	-	-	-	-
Notes/Contracts	-	-	-	-	-
Others	-	-	-	-	-
Due from other funds	27,144	-	-	-	-
Due from other governments	2,738	-	-	23,084	23,726
Interfund loan receivable	-	-	-	-	-
Prepayments	-	-	-	-	-
Advance to other funds	-	-	-	-	-
<b>Total assets</b>	<b>\$ 2,966,970</b>	<b>\$ 2,300</b>	<b>\$ 175,194</b>	<b>\$ 63,893</b>	<b>\$ 116,628</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Accounts payable	116,291	471	6,505	13,899	-
Due to other funds	56,099	34,276	-	4,432	-
Due to other governments	-	-	-	-	-
Other liabilities	236,467	15,226	-	7,319	0
Advance from other fund	-	-	-	-	-
Revenues collected in advance	-	-	-	-	-
Deferred revenue	3,533	-	-	-	-
Interfund loan payable	-	-	-	-	-
	<b>412,390</b>	<b>49,973</b>	<b>6,505</b>	<b>25,649</b>	<b>0</b>
<b>Fund balances</b>					
<b>Nonspenable</b>					
Restricted	2,554,580	(47,673)	168,689	38,245	116,628
<b>Committed</b>					
<b>Assigned</b>					
Unassigned	-	-	-	-	-
Debt services	-	-	-	-	-
Capital projects funds	-	-	-	-	-
<b>Total Fund Balance</b>	<b>2,554,580</b>	<b>(47,673)</b>	<b>168,689</b>	<b>38,245</b>	<b>116,628</b>
<b>Total liabilities &amp; fund balances</b>	<b>\$ 2,966,970</b>	<b>\$ 2,300</b>	<b>\$ 175,194</b>	<b>\$ 63,893</b>	<b>\$ 116,628</b>

## Special Revenue Funds

Aud. Doc. Preservation 112	Housing Affordability 113	Westnet 114	Boating Safety Improvement 117	Noxious Weed Control 120	Treasurer's M&O 121	Electronic Technology Excise123
\$ 379,709	\$ 2,478,686	\$ 147,446	\$ 82,440	\$ 233,240	\$ 189,130	\$ 8,956
-	-	-	-	-	-	-
-	-	612,088	114,176	-	703,728	174,241
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	14,879	-	-
-	-	-	-	-	-	-
-	-	39,412	-	-	-	-
-	-	88,001	11,860	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 379,709</u>	<u>\$ 2,478,686</u>	<u>\$ 886,947</u>	<u>\$ 208,476</u>	<u>\$ 248,119</u>	<u>\$ 892,858</u>	<u>\$ 183,197</u>
-	30,889	19,851	30	5,914	353	3,000
-	-	24,485	-	143	-	-
-	-	-	-	-	-	-
4,669	-	6,224	-	4,342	-	-
-	-	-	-	-	-	-
-	-	-	-	14,879	-	-
-	-	-	-	-	-	-
<u>4,669</u>	<u>30,889</u>	<u>50,560</u>	<u>30</u>	<u>25,277</u>	<u>353</u>	<u>3,000</u>
375,039	2,447,797	476,741	208,446	222,842	892,505	180,197
-	-	359,646	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>375,039</u>	<u>2,447,797</u>	<u>836,387</u>	<u>208,446</u>	<u>222,842</u>	<u>892,505</u>	<u>180,197</u>
<u>\$ 379,709</u>	<u>\$ 2,478,686</u>	<u>\$ 886,947</u>	<u>\$ 208,476</u>	<u>\$ 248,119</u>	<u>\$ 892,858</u>	<u>\$ 183,197</u>

# KITSAP COUNTY, WASHINGTON

Combining Balance sheet  
 Nonmajor Governmental Funds  
 December 31, 2012

	Special Revenue Funds			
	Veteran's Relief 124	Expert Witness 125	Conservation Futures Tax 129	Community Service 130
<b>ASSETS</b>				
Cash and Cash equivalents	\$ 53,774	\$ 35,416	\$ 637,110	\$ 70,718
Deposits with fiscal agents	-	-	-	-
Investments	201,390	-	374,599	-
Receivables(net)	-	-	-	-
Property taxes	14,375	-	66,290	-
Special assessments	-	-	-	-
Accounts	-	-	-	-
Notes/Contracts	-	-	-	-
Others	-	-	-	-
Due from other funds	-	-	-	12,508
Due from other governments	-	-	-	-
Interfund loan receivable	-	-	-	-
Prepayments	-	-	-	-
Advance to other funds	-	-	-	-
<b>Total assets</b>	<b>\$ 269,539</b>	<b>\$ 35,416</b>	<b>\$ 1,077,998</b>	<b>\$ 83,226</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts payable	22,522	-	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Other liabilities	1,926	-	-	5,093
Advance from other fund	-	-	-	-
Revenues collected in advance	-	-	-	-
Deferred revenue	14,375	-	66,290	-
Interfund loan payable	-	-	-	-
-	<b>38,823</b>	<b>-</b>	<b>66,290</b>	<b>5,093</b>
<b>Fund balances</b>				
<b>Nonspendable</b>				
Restricted	230,716	35,416	1,011,709	-
Committed	-	-	-	78,133
Assigned	-	-	-	-
Unassigned	-	-	-	-
Debt services	-	-	-	-
Capital projects funds	-	-	-	-
<b>Total Fund Balance</b>	<b>230,716</b>	<b>35,416</b>	<b>1,011,709</b>	<b>78,133</b>
<b>Total liabilities &amp; fund balances</b>	<b>\$ 269,539</b>	<b>\$ 35,416</b>	<b>\$ 1,077,998</b>	<b>\$ 83,226</b>

Special Revenue Funds						
County Stadium 132	County Fair 133	Prisoner Commissary 135	SIU Revenue 136	Kitsap S.A.I.V.S 139	Anti- Profiteering Revolving 141	Family Court Services 142
\$ 119,773	\$ 48,900	\$ 53,286	\$ 33,441	\$ 25,870	\$ 12,233	\$ 65,564
-	-	-	-	-	-	-
-	-	-	512,699	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	4,658	-	-	-	-
-	-	2,750	13,976	12,120	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 119,773</u>	<u>\$ 48,900</u>	<u>\$ 60,694</u>	<u>\$ 560,116</u>	<u>\$ 37,990</u>	<u>\$ 12,233</u>	<u>\$ 65,564</u>
11,500	2,000	5,518	1,101	-	-	-
-	-	-	19,155	-	-	-
-	-	-	-	639	-	-
-	-	-	(10,014)	-	-	62
-	-	-	-	-	-	-
-	-	-	-	-	2,401	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>11,500</u>	<u>2,000</u>	<u>5,518</u>	<u>10,242</u>	<u>639</u>	<u>2,401</u>	<u>62</u>
108,273	-	55,176	549,873	37,351	9,832	65,502
-	46,900	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>108,273</u>	<u>46,900</u>	<u>55,176</u>	<u>549,873</u>	<u>37,351</u>	<u>9,832</u>	<u>65,502</u>
<u>\$ 119,773</u>	<u>\$ 48,900</u>	<u>\$ 60,694</u>	<u>\$ 560,116</u>	<u>\$ 37,990</u>	<u>\$ 12,233</u>	<u>\$ 65,564</u>

# KITSAP COUNTY, WASHINGTON

Combining Balance sheet  
 Nonmajor Governmental Funds  
 December 31, 2012

	Special Revenue Funds				
	Trial Court Improvement 143	Public Defense Funding 144	Pooling Fees 145	GMA Park Impact Fees 146	GMA Trans. Impact Fees C Kitsap 148
<b>ASSETS</b>					
Cash and Cash equivalents	\$ 187,944	\$ 142,683	\$ 389,060	\$ 75,186	\$ 1,584
Deposits with fiscal agents	-	-	-	-	-
Investments	-	-	-	-	5,929
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	-	-	-	-	-
<b>Total assets</b>	<b>187,944</b>	<b>\$ 142,683</b>	<b>\$ 389,060</b>	<b>\$ 75,186</b>	<b>\$ 7,513</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Accounts payable	-	4,607	1,125	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Other liabilities	-	-	4,685	-	-
Advance from other fund	-	-	-	-	-
Revenues collected in advance	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Interfund loan payable	-	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>4,607</b>	<b>\$ 5,810</b>	<b>-</b>	<b>-</b>
<b>Fund Balances</b>					
Nonspendable	-	-	-	-	-
Restricted	187,944	138,076	383,250	75,186	7,513
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Debt services	-	-	-	-	-
Capital projects funds	-	-	-	-	-
<b>Total Fund Balance</b>	<b>187,944</b>	<b>138,076</b>	<b>383,250</b>	<b>75,186</b>	<b>7,513</b>
<b>Total Liabilities &amp; fund balnces</b>	<b>\$ 187,944</b>	<b>\$ 142,683</b>	<b>\$ 389,060</b>	<b>\$ 75,186</b>	<b>\$ 7,513</b>

Special Revenue Funds					
County Parks Acquisition & Develop 150	Pt No Point Lighthouse 155	Crime Prevention 159	Regional Septic Loans Prog 161	Recovery Center 162	Dispute Resolution Center 163
\$ 5,317	\$ 48,797	\$ 12,234	\$ 97	\$ 63,406	\$ 13,018
-	-	-	-	-	-
403,754	-	72,440	-	1,442,538	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	95,394	-
-	-	-	123,638	189,378	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 409,071</u>	<u>\$ 48,797</u>	<u>\$ 84,674</u>	<u>\$ 123,735</u>	<u>\$ 1,790,715</u>	<u>\$ 13,018</u>
17,071	451	563	123,424	25,685	2,060
8,115	-	-	214	30,650	-
-	-	-	-	-	-
2,401	-	-	-	75,167	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>27,587</u>	<u>451</u>	<u>563</u>	<u>123,638</u>	<u>131,502</u>	<u>2,060</u>
-	48,346	-	97	1,659,214	10,958
381,484	-	84,112	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>381,484</u>	<u>48,346</u>	<u>84,112</u>	<u>97</u>	<u>1,659,214</u>	<u>10,958</u>
<u>\$ 409,071</u>	<u>\$ 48,797</u>	<u>\$ 84,674</u>	<u>\$ 123,735</u>	<u>\$ 1,790,715</u>	<u>\$ 13,018</u>

# KITSAP COUNTY, WASHINGTON

Combining Balance sheet  
 Nonmajor Governmental Funds  
 December 31, 2012

	Special Revenue Funds			
	CDBG	Home	Kitsap	Community
	Entitlement 164	Entitlement 166	Abatement 167	Development 168
<b>ASSETS</b>				
Cash and Cash equivalents	\$ 22,202	\$ 33,785	\$ 145,725	\$ 947,051
Deposits with fiscal agents	-	-	-	-
Investments	8,866	10	-	-
Receivables(net)	-	-	-	-
Property taxes	-	-	-	-
Special assessments	-	-	-	-
Accounts	-	17,466	-	-
Notes/Contracts	300,000	3,496,011	-	-
Others	-	-	-	-
Due from other funds	17,761	-	-	276,459
Due from other governments	323,834	217,041	-	336,752
Interfund loan receivable	-	-	-	-
Prepayments	-	-	-	-
Advance to other funds	-	-	-	-
<b>Total assets</b>	<b>\$ 672,663</b>	<b>\$ 3,764,313</b>	<b>\$ 145,725</b>	<b>\$ 1,560,261</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts payable	254,655	202,415	-	53,998
Due to other funds	291	17,761	-	152,064
Due to other governments	-	-	-	-
Other liabilities	10,457	-	-	182,613
Advance from other fund	100,000	30,000	-	-
Revenues collected in advance	-	-	-	3,089
Deferred revenue	300,000	3,496,011	-	-
Interfund loan payable	-	-	-	1,150,000
	<b>665,402</b>	<b>3,746,187</b>	<b>-</b>	<b>1,541,764</b>
<b>Fund Balances:</b>				
<b>Nonspendable</b>				
Restricted	7,261	18,125	-	-
Committed	-	-	145,725	18,497
Assigned	-	-	-	-
Unassigned	-	-	-	-
Debt services	-	-	-	-
Capital projects funds	-	-	-	-
<b>Total Fund Balance</b>	<b>7,261</b>	<b>18,125</b>	<b>145,725</b>	<b>18,497</b>
<b>Total liabilities &amp; fund balances</b>	<b>\$ 672,663</b>	<b>\$ 3,764,313</b>	<b>\$ 145,725</b>	<b>\$ 1,560,261</b>



Special Revenue Funds					
Jail & Juvenile Sales Tax 171	Service Area 1 RD Impact Fee 173	Service Area 2 RD Impact Fee 174	Service Area 3 RD Impact Fee 175	Service Area 4 RD Impact Fee 176	Regional Service Area Impact 177
\$ 865,650	\$ 56,511	\$ 88,588	\$ 11,834	\$ 23,438	\$ 101,743
-	-	-	-	-	-
-	51,152	132,568	8,743	103,068	105,476
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>865,650</u>	<u>\$ 107,663</u>	<u>\$ 221,156</u>	<u>\$ 20,577</u>	<u>\$ 126,506</u>	<u>\$ 207,220</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>865,650</u>	<u>107,663</u>	<u>221,156</u>	<u>20,577</u>	<u>126,506</u>	<u>207,220</u>
<u>\$ 865,650</u>	<u>\$ 107,663</u>	<u>\$ 221,156</u>	<u>\$ 20,577</u>	<u>\$ 126,506</u>	<u>\$ 207,220</u>

Combining Balance sheet  
 Nonmajor Governmental Funds  
 December 31, 2012

	Special Revenue			
	PEG	Mental	Developmental	Substance
	Fund 179	Health 181	Disabilities 182	Abuse 183
<b>ASSETS</b>				
Cash and Cash equivalents	\$ 130,712	\$ 513,457	\$ 1,223,975	\$ 25,657
Deposits with fiscal agents	-	-	-	-
Investments	-	724,932	-	-
Receivables(net)	-	-	-	-
Property taxes	-	-	-	-
Special assessments	-	-	-	-
Accounts	-	-	-	-
Notes/Contracts	-	-	-	-
Others	-	-	-	-
Due from other funds	-	4,197	-	-
Due from other governments	-	-	478,009	592,839
Interfund loan receivable	-	-	-	-
Prepayments	-	-	-	-
Advance to other funds	-	-	-	-
<b>Total assets</b>	<b>\$ 130,712</b>	<b>\$ 1,242,585</b>	<b>\$ 1,701,985</b>	<b>\$ 618,496</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts payable	1,063	868	241,854	95,031
Due to other funds	-	964	3,220	98,882
Due to other governments	-	40,402	206,341	141,374
Other liabilities	-	-	8,001	14,895
Advance from other fund	-	-	-	-
Revenues collected in advance	-	-	-	-
Deferred revenue	-	-	-	-
Interfund loan payable	-	-	-	-
	<b>1,063</b>	<b>42,234</b>	<b>459,416</b>	<b>350,182</b>
<b>Fund balances</b>				
<b>Nonspendable</b>				
Restricted	-	1,200,352	1,242,569	268,314
Committed	129,649	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Debt services	-	-	-	-
Capital projects funds	-	-	-	-
<b>Total Fund Balance</b>	<b>129,649</b>	<b>1,200,352</b>	<b>1,242,569</b>	<b>268,314</b>
<b>Total liabilities &amp; fund balances</b>	<b>\$ 130,712</b>	<b>\$ 1,242,585</b>	<b>\$ 1,701,985</b>	<b>\$ 618,496</b>

Special Revenue Funds					
Youth Commission 184	Youth Services Juvenile 185	Mental Health Medicaid Mt 186	Mental Health Non-medicaid 188	Commute Trip Reduct 189	Area Agency On Aging 190
\$ 20,000	\$ 9,644	\$ 80,385	\$ 302,724	\$ 110,527	\$ 613,229
-	-	-	-	-	-
-	-	-	563,718	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	71,085	-	587,912
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 20,000</u>	<u>\$ 9,644</u>	<u>\$ 80,385</u>	<u>\$ 937,527</u>	<u>\$ 110,527</u>	<u>\$ 1,201,140</u>
-	524	-	98,421	1,574	58,831
-	-	-	3,691	31	22,606
-	-	80,385	-	-	426,915
-	-	-	-	-	99,621
20,000	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>20,000</u>	<u>524</u>	<u>80,385</u>	<u>102,112</u>	<u>1,605</u>	<u>607,973</u>
-	9,119	-	835,416	-	593,168
-	-	-	-	108,922	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>9,119</u>	<u>-</u>	<u>835,416</u>	<u>108,922</u>	<u>593,168</u>
<u>\$ 20,000</u>	<u>\$ 9,644</u>	<u>\$ 80,385</u>	<u>\$ 937,527</u>	<u>\$ 110,527</u>	<u>\$ 1,201,140</u>

# KITSAP COUNTY, WASHINGTON

Combining Balance sheet  
 Nonmajor Governmental Funds  
 December 31, 2012

	Special Revenue funds			
	JTPA	Employment	Kitsap/Regional	ARRA
	Administration 191	Traning 192	Coordinating Council 193	EECBG 195
<b>ASSETS</b>				
Cash and Cash equivalents	\$ 22,013	\$ 230,563	\$ 63,164	\$ 9,268
Deposits with fiscal agents	-	-	-	-
Investments	-	-	-	-
Receivables(net)	-	-	-	-
Property taxes	-	-	-	-
Special assessments	-	-	-	-
Accounts	-	-	-	-
Notes/Contracts	-	-	-	-
Others	-	-	-	-
Due from other funds	-	-	44,950	-
Due from other governments	254,004	116,521	9,319	85,341
Interfund loan receivable	-	-	-	-
Prepayments	-	-	-	-
Advance to other funds	-	-	-	-
<b>Total assets</b>	<b>\$ 276,017</b>	<b>\$ 347,084</b>	<b>\$ 117,433</b>	<b>\$ 94,609</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts payable	221,363	222,436	32,623	6,388
Due to other funds	7,438	566	-	38,000
Due to other governments	-	-	-	-
Other liabilities	17,215	-	-	4,382
Advance from other fund	30,000	-	-	14,418
Revenues collected in advance	-	-	-	-
Deferred revenue	-	-	-	-
Interfund loan payable	-	-	-	-
<b>Total liabilities</b>	<b>276,017</b>	<b>223,002</b>	<b>32,623</b>	<b>63,188</b>
<b>Fund balances</b>				
<b>Nonspenable</b>				
Restricted	-	124,082	-	31,421
Committed	-	-	84,810	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Debt services	-	-	-	-
Capital Projects funds	-	-	-	-
<b>Total fund balance</b>	<b>-</b>	<b>124,082</b>	<b>84,810</b>	<b>31,421</b>
<b>Total liabilities &amp; fund balances</b>	<b>\$ 276,017</b>	<b>\$ 347,084</b>	<b>\$ 117,433</b>	<b>\$ 94,609</b>

Total Special Revenues	Capital Projects Funds					
	Model Toxic Control Act 302	2009 KCLTGO BAN Projects 331	2009B KCLTGO BAN 332	Bethel Corridor Dev Proj 333	KC LTGO 2010 335	Poplars Cap Proj 336
\$ 12,076,153	\$ -	\$ 1,066	\$ -	\$ 63,558	\$ 1,763	\$ 20,989
-	-	-	-	-	-	-
8,751,585	1,504,225	-	-	-	-	-
-	-	-	-	-	-	-
84,197	-	-	-	-	-	-
-	-	-	-	-	-	-
32,345	-	-	-	-	-	7,173
3,796,011	-	44,845	-	-	-	-
-	-	-	-	-	-	-
522,482	-	-	-	-	-	-
3,563,926	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 28,826,699</u>	<u>\$ 1,504,225</u>	<u>\$ 45,911</u>	<u>\$ -</u>	<u>\$ 63,558</u>	<u>\$ 1,763</u>	<u>\$ 28,163</u>
1,906,872	-	10,813	-	-	-	534
523,081	1,504,225	-	-	-	-	-
896,056	-	-	-	-	-	-
690,751	-	-	-	-	-	-
194,418	-	-	-	-	-	-
5,489	-	-	-	-	-	-
3,895,087	-	-	-	-	-	6,637
1,150,000	-	-	-	-	-	-
<u>9,261,754</u>	<u>1,504,225</u>	<u>10,813</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,171</u>
-	-	-	-	-	-	-
18,127,066	-	35,098	-	63,558	1,763	20,992
1,437,879	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>19,564,945</u>	<u>-</u>	<u>35,098</u>	<u>-</u>	<u>63,558</u>	<u>1,763</u>	<u>20,992</u>
<u>\$ 28,826,699</u>	<u>\$ 1,504,225</u>	<u>\$ 45,911</u>	<u>\$ -</u>	<u>\$ 63,558</u>	<u>\$ 1,763</u>	<u>\$ 28,163</u>

# KITSAP COUNTY, WASHINGTON

Combining Balance sheet  
 Nonmajor Governmental Funds  
 December 31, 2012

	Juvenile Services Facility 352	Silverdale Projects 363	Parks Capital Improvement 382	Jail Construction 383
<b>ASSETS</b>				
Cash and Cash equivalents	\$ 38,864	\$ 128,363	\$ 310,862	\$ 2,831
Deposits with fiscal agents			-	-
Investments	-	-	1,927,649	3
Receivables(net)	-	-	-	-
Property taxes	-	-	-	-
Special assessments	-	-	-	-
Accounts	-	-	-	-
Notes/Contracts	-	-	2,143,466	-
Others	-	-	-	-
Due from other funds	-	18,149	-	-
Due from other governments	-	-	77,290	-
Interfund loan receivable	-	-	-	-
Prepayments	-	-	-	-
Advance to other funds	-	-	-	-
<b>Total assets</b>	<b>\$ 38,864</b>	<b>\$ 146,512</b>	<b>\$ 4,459,267</b>	<b>\$ 2,835</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts payable	(43)	-	52,348	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Other liabilities	-	-	-	-
Advance from other fund	-	-	-	-
Revenues collected in advance	-	-	-	-
Deferred revenue	-	-	2,143,466	-
Interfund loan payable	-	-	-	-
	<b>(43)</b>	<b>-</b>	<b>2,195,814</b>	<b>-</b>
<b>Fund balances</b>				
<b>Nonspendable</b>				
Restricted	38,907	146,512	2,263,453	2,835
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Debt services	-	-	-	-
Capital projects funds	-	-	-	-
<b>Total fund balance</b>	<b>38,907</b>	<b>146,512</b>	<b>2,263,453</b>	<b>2,835</b>
<b>Total liabilities &amp; fund balances</b>	<b>\$ 38,864</b>	<b>\$ 146,512</b>	<b>\$ 4,459,267</b>	<b>\$ 2,835</b>

Capital Projects funds					Total Capital Projects	Debt Service funds
KC Capital Project 2001 384	2002A Facility Project 386	Administrative Building 387	Kingston Village Greens 389	2006 LTGO Bond Project 392		Refunding Bond 1996 1996 230
\$ -	\$ 1,271	\$ 199,854	\$ -	\$ 2,711	\$ 772,132	\$ 95,147
-	-	-	-	-	-	-
210,286	25,962	160,787	-	-	3,828,913	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	7,173	-
-	-	-	-	-	2,188,311	-
-	-	-	-	-	-	-
-	-	-	-	-	18,149	-
-	-	-	-	-	77,290	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 210,286</u>	<u>\$ 27,233</u>	<u>\$ 360,641</u>	<u>\$ -</u>	<u>\$ 2,711</u>	<u>\$ 6,891,969</u>	<u>\$ 95,147</u>
-	149	6,098	-	-	69,898	-
-	-	-	-	-	1,504,225	-
-	-	-	-	-	-	-
-	13	-	-	0	13	-
-	-	-	-	-	-	-
-	-	-	-	-	2,150,103	-
-	-	-	-	-	-	-
<u>-</u>	<u>162</u>	<u>6,098</u>	<u>-</u>	<u>0</u>	<u>3,724,239</u>	<u>-</u>
210,286	27,072	354,544	-	2,711	3,167,731	95,147
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>210,286</u>	<u>27,072</u>	<u>354,544</u>	<u>-</u>	<u>2,711</u>	<u>3,167,731</u>	<u>95,147</u>
<u>\$ 210,286</u>	<u>\$ 27,233</u>	<u>\$ 360,641</u>	<u>\$ -</u>	<u>\$ 2,711</u>	<u>\$ 6,891,969</u>	<u>\$ 95,147</u>

# KITSAP COUNTY, WASHINGTON

Combining Balance sheet  
 Nonmajor Governmental Funds  
 December 31, 2012

	Debt Service funds				
	KC2009 LTGO BAN 231	KC 2009B Key Bank Line 232	KC2009 RSV Tree Tops 233	KC LTGO 2010 235	KC LTGO 2011 Refund 236
<b>ASSETS</b>					
Cash and Cash equivalents	\$ 25,000	\$ 8,291	\$ -	\$ 78,910	\$ -
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	-	-	-	-	-
<b>Total assets</b>	<b>\$ 25,000</b>	<b>\$ 8,291</b>	<b>\$ -</b>	<b>\$ 78,910</b>	<b>\$ -</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Accounts payable	-	-	-	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Other liabilities	-	1,972	-	-	-
Advance from other fund	-	-	-	-	-
Revenues collected in advance	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Interfund loan payable	-	-	-	-	-
	<u>-</u>	<u>1,972</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances</b>					
Nonspenable					
Restricted	25,000	6,319	-	78,910	-
Committed		-	-	-	-
Assigned		-	-	-	-
Unassigned		-	-	-	-
Debt services		-	-	-	-
Capital projects funds		-	-	-	-
<b>Total fund balance</b>	<b>25,000</b>	<b>6,319</b>	<b>-</b>	<b>78,910</b>	<b>-</b>
<b>Total liabilities &amp; fund balances</b>	<b>\$ 25,000</b>	<b>\$ 8,291</b>	<b>\$ -</b>	<b>\$ 78,910</b>	<b>\$ -</b>



Debt Service funds						
Special Assessments 265/266	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 2002A 286	G.O. Bond 2003 287
\$ 46,259	\$ 26,974	\$ 58,093	\$ 26,842	\$ 113,081	\$ 69,973	\$ 5,178
15,000	-	-	-	-	-	-
-	-	-	-	-	254	-
-	-	-	-	-	-	-
12,291	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	670,000	-	-	9,260,000	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 73,551</u>	<u>\$ 26,974</u>	<u>\$ 728,093</u>	<u>\$ 26,842</u>	<u>\$ 113,081</u>	<u>\$ 9,330,228</u>	<u>\$ 5,178</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
15,000	-	-	-	-	-	-
12,291	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>27,291</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
46,259	26,974	728,093	26,842	113,081	9,260,000	5,178
-	-	-	-	-	70,228	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>46,259</u>	<u>26,974</u>	<u>728,093</u>	<u>26,842</u>	<u>113,081</u>	<u>9,330,228</u>	<u>5,178</u>
<u>\$ 73,551</u>	<u>\$ 26,974</u>	<u>\$ 728,093</u>	<u>\$ 26,842</u>	<u>\$ 113,081</u>	<u>\$ 9,330,228</u>	<u>\$ 5,178</u>

**Combining Balance sheet**

Nonmajor Governmental Funds

December 31, 2012

	Debt Service funds				
	G.O. Bond	G.O. Bond	Road	G.O. Bond	G.O. Bond
	2003B 288	2004 289	Improvement Guaranty 290	2005 291	2006 292
<b>ASSETS</b>					
Cash and Cash equivalents	\$ 8,740	\$ 17,287	\$ 2,737	\$ 3,337	\$ 121
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	-	-	-	-	-
<b>Total assets</b>	<b>\$ 8,740</b>	<b>\$ 17,287</b>	<b>\$ 2,737</b>	<b>\$ 3,337</b>	<b>\$ 121</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Accounts payable	-	-	-	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Other liabilities	-	-	-	-	-
Advance from other fund	-	-	-	-	-
Revenues collected in advance	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Interfund loan payable	-	-	-	-	-
	-	-	-	-	-
<b>Fund balances</b>					
<b>Nonspendable</b>					
Restricted	8,740	17,287	2,737	3,337	121
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Debt services	-	-	-	-	-
Capital projects funds	-	-	-	-	-
<b>Total fund balance</b>	<b>8,740</b>	<b>17,287</b>	<b>2,737</b>	<b>3,337</b>	<b>121</b>
<b>Total liabilities &amp; fund balances</b>	<b>\$ 8,740</b>	<b>\$ 17,287</b>	<b>\$ 2,737</b>	<b>\$ 3,337</b>	<b>\$ 121</b>

Total Debt Service	Total Nonmajor Governmental Funds
\$ 585,969	\$ 13,434,255
15,000	15,000
254	12,580,753
-	-
-	84,197
12,291	12,291
-	39,518
9,930,000	15,914,322
-	-
-	540,631
-	3,641,216
-	-
-	-
-	-
\$ 10,543,515	\$ 46,262,184
-	1,976,770
-	2,027,306
-	896,056
1,972	692,735
-	194,418
15,000	20,489
12,291	6,057,481
-	1,150,000
29,263	13,015,256
9,260,000	9,260,000
1,254,252	22,549,049
-	1,437,879
-	-
-	-
-	-
10,514,252	33,246,928
\$ 10,543,515	\$ 46,262,184

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2012

	Special Revenue Funds				
	Cencom 103	Emergency Services 104	Law Library 105	KPREP Fund 106	Election Reserve 111
<b>REVENUES:</b>					
Property taxes	\$ 262	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	3,271,347	-	-	-	-
Other taxes	2,439,531	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	1,637,696	244,502	-	1,068,228	22,645
Charges for services	79,985	-	86,546	-	189,547
Fines & forfeits	-	-	-	-	-
Investment earnings	15,716	0	-	-	-
Miscellaneous	189,917	19,687	140	117,174	-
Total revenues	<u>7,634,453</u>	<u>264,188</u>	<u>86,686</u>	<u>1,185,403</u>	<u>212,192</u>
<b>EXPENDITURES:</b>					
Current:					
General government	-	-	-	-	229,421
Judicial Services	-	-	85,384	-	-
Public safety	7,180,234	501,274	-	1,193,064	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Health & Human Services	-	-	-	-	-
Economic Environment	-	-	-	-	-
Culture & recreation	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and other charges	80	-	-	-	-
Capital outlay	38,035	30,199	-	5,741	-
Total expenditures	<u>7,218,349</u>	<u>531,474</u>	<u>85,384</u>	<u>1,198,805</u>	<u>229,421</u>
Excess(deficiency) of revenues over expenditures	<u>416,104</u>	<u>(267,286)</u>	<u>1,301</u>	<u>(13,403)</u>	<u>(17,229)</u>
<b>OTHER FINANCING SOURCES (USES):</b>					
Proceeds from BANS	-	-	-	-	-
Proceeds from GO Bonds					
Proceeds from Refunding Bonds					
Payment to bond refunding escrow agent					
Sale of capital assets					
Transfers in	649,814	215,386	-	36,304	-
Transfers out	(502,000)	-	-	-	-
Premiums on bonds					
Total other financing sources & uses	<u>147,814</u>	<u>215,386</u>	<u>-</u>	<u>36,304</u>	<u>-</u>
<b>SPECIAL ITEMS:</b>					
Sales of pledged assets	-	-	-	-	-
Net change in fund balance	563,917	(51,901)	1,300	22,900	(17,230)
Fund balances-beginning	1,990,662	4,226	167,388	15,343	133,857
Prior period adjustment					
Fund balances-ending	<u>\$ 2,554,579</u>	<u>\$ (47,674)</u>	<u>\$ 168,688</u>	<u>\$ 38,244</u>	<u>\$ 116,627</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	Noxious Weed Control 120	Treasurer's M&O 121	Electronic Technology Excise 123	Veteran's Relief 124
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 304,780
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	420
-	-	-	-	-	-	-	-
95,624	-	121,051	104,496	470	-	-	1,044
174,615	1,447,603	-	-	213,494	143,948	-	-
-	-	225,624	-	-	-	-	-
-	-	5,620	819	1,468	5,046	1,249	1,540
-	-	113,267	-	1,652	1,494	-	11,857
<u>270,240</u>	<u>1,447,603</u>	<u>465,562</u>	<u>105,315</u>	<u>217,082</u>	<u>150,488</u>	<u>1,249</u>	<u>319,641</u>
248,255	1,271,190	-	-	-	102,838	18,225	-
-	-	-	-	-	-	-	-
-	-	461,454	35,061	-	-	-	-
-	-	-	-	177,093	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	343,508
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>248,255</u>	<u>1,271,190</u>	<u>461,454</u>	<u>35,061</u>	<u>177,093</u>	<u>102,838</u>	<u>18,225</u>	<u>343,508</u>
<u>21,985</u>	<u>176,414</u>	<u>4,108</u>	<u>70,254</u>	<u>39,989</u>	<u>47,650</u>	<u>(16,976)</u>	<u>(23,867)</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	(124,691)	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>(124,691)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
21,985	176,414	(120,582)	70,254	39,988	47,650	(16,976)	(23,869)
353,055	2,271,383	956,970	138,192	182,853	844,855	197,172	254,583
<u>\$ 375,039</u>	<u>\$ 2,447,797</u>	<u>\$ 836,387</u>	<u>\$ 208,446</u>	<u>\$ 222,841</u>	<u>\$ 892,505</u>	<u>\$ 180,197</u>	<u>\$ 230,714</u>

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2012

	Special Revenue Funds				
	Expert Witness 125	Conservation Futures Tax 129	Community Service 130	Kitsap County Stadium 132	Kitsap County Fair 133
<b>REVENUES:</b>					
Property taxes	\$ -	\$ 1,240,790	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	303,248	-
Other taxes	-	1,706	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	4,287	-	-	-
Charges for services	-	-	48,081	-	-
Fines & forfeits	26,213	-	20,816	-	-
Investment earnings	-	2,686	-	-	-
Miscellaneous	-	-	-	-	80,376
Total revenues	<u>26,213</u>	<u>1,249,469</u>	<u>68,897</u>	<u>303,248</u>	<u>80,376</u>
<b>EXPENDITURES:</b>					
Current:					
General government	-	-	-	-	-
Judicial Services	-	-	-	-	-
Public safety	-	-	-	-	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Health & Human Services	-	-	60,983	-	-
Economic Environment	-	-	-	-	-
Culture & recreation	-	-	-	257,391	50,528
Debt service	-	-	-	-	-
Principal	-	-	-	-	-
Interest and other charges	-	753	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>-</u>	<u>753</u>	<u>60,983</u>	<u>257,391</u>	<u>50,528</u>
Excess(deficiency) of revenues over expenditures	<u>26,213</u>	<u>1,248,717</u>	<u>7,914</u>	<u>45,858</u>	<u>29,848</u>
<b>OTHER FINANCING SOURCES (USES):</b>					
Proceeds from BANS	-	-	-	-	-
Proceeds from GO Bonds	-	-	-	-	-
Proceeds from Refunding Bonds	-	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	(1,087,602)	-	(21,936)	-
Premiums on bonds	-	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>(1,087,602)</u>	<u>-</u>	<u>(21,936)</u>	<u>-</u>
<b>SPECIAL ITEMS:</b>					
Sales of pledged assets	-	-	-	-	-
Net change in fund balance	<u>26,213</u>	<u>161,115</u>	<u>7,914</u>	<u>23,922</u>	<u>29,848</u>
Fund balances-beginning	9,204	850,594	70,219	84,352	17,052
Prior period adjustment	-	-	-	-	-
Fund balances-ending	<u>\$ 35,416</u>	<u>\$ 1,011,709</u>	<u>\$ 78,133</u>	<u>\$ 108,273</u>	<u>\$ 46,900</u>

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

Special Revenue Funds							
Prisoner Commissary 135	SIU Revenue 136	Kitsap SAIVS 139	Anti- Profiteering Revolving 141	Family Court Services 142	Trial Court Improvement 143	Public Defense Fd 144	Pooling Fees 145
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	14,412	-	-	-
-	13,976	46,897	-	-	95,292	270,201	-
-	-	5,783	-	-	-	-	-
-	66,217	-	3,925	-	-	-	-
-	3,677	-	-	-	-	-	303,850
175,492	(28)	1,000	-	-	-	-	-
175,492	83,841	53,680	3,925	14,412	95,292	270,201	303,850
-	-	46,949	-	-	-	-	261,091
-	-	-	-	14,049	-	197,273	-
139,734	25,673	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
139,734	25,673	46,949	-	14,049	-	197,273	261,091
35,758	58,169	6,731	3,925	363	95,292	72,928	42,759
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	(107,978)	-	-	-	-	-	-
-	(107,978)	-	-	-	-	-	-
35,758	(49,809)	6,731	3,925	363	95,292	72,928	42,759
19,418	599,683	30,620	5,907	65,139	92,652	65,148	340,491
\$ 55,176	\$ 549,873	\$ 37,351	\$ 9,832	\$ 65,502	\$ 187,944	\$ 138,076	\$ 383,250

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2012

	Special Revenue Funds			
	GMA Park Impact Fees 146	GMA Trans. Impact Fees C Kitsap 148	County Parks Acquisition & Develop. 150	Pt No Point Lighthouse 155
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	177,256	-	56,262	-
Fines & forfeits	-	-	1,037	-
Investment earnings	-	43	3,678	-
Miscellaneous	-	-	348,772	22,930
<b>Total revenues</b>	<b>177,256</b>	<b>43</b>	<b>409,748</b>	<b>22,930</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	581,488	18,684
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	11,781	-
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>593,269</b>	<b>18,684</b>
Excess(deficiency) of revenues over expenditures	177,256	43	(183,520)	4,246
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds from BANS	-	-	-	-
Proceeds from GO Bonds	-	-	-	-
Proceeds from Refunding Bonds	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	90,000	-	-	-
Transfers out	(209,446)	-	-	-
Premiums on bonds	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>(119,446)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SPECIAL ITEMS:</b>				
Sales of pledged assets				
Net change in fund balance	57,810	43	(183,520)	4,246
Fund balances-beginning	17,376	7,471	565,004	44,099
Prior period adjustment				
<b>Fund balances-ending</b>	<b>\$ 75,186</b>	<b>\$ 7,513</b>	<b>\$ 381,484</b>	<b>\$ 48,346</b>

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



Special Revenue Funds							
Crime Prevention 159	Regional Septic Loans Prog 161	Recovery Center 162	Dispute Resolution Center 163	CDBG Entitlement 164	Home Entitlement 166	Kitsap Abatement 167	Community Development 168
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
2,790	-	-	-	-	-	-	2,404,583
-	354,785	1,137,821	-	1,276,470	960,336	-	836,650
-	-	94,180	38,395	-	-	-	1,528,418
24,262	-	-	-	-	-	-	-
623	-	10,344	-	185	12,126	-	-
4,930	-	181,599	-	9,304	83,486	-	903
<u>32,604</u>	<u>354,785</u>	<u>1,423,944</u>	<u>38,395</u>	<u>1,285,960</u>	<u>1,055,948</u>	<u>-</u>	<u>4,770,554</u>
-	-	-	-	-	-	-	-
-	-	-	38,395	-	-	-	-
51,630	-	-	-	-	-	-	-
-	354,434	-	-	-	-	711	2,405,094
-	-	-	-	-	-	-	-
-	-	2,287,148	-	-	-	-	-
-	-	-	-	1,313,390	1,160,692	-	3,402,180
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	8,166
-	-	-	-	-	-	-	-
<u>51,630</u>	<u>354,434</u>	<u>2,287,148</u>	<u>38,395</u>	<u>1,313,390</u>	<u>1,160,692</u>	<u>711</u>	<u>5,815,439</u>
<u>(19,026)</u>	<u>351</u>	<u>(863,204)</u>	<u>-</u>	<u>(27,430)</u>	<u>(104,744)</u>	<u>(711)</u>	<u>(1,044,886)</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	739,862	-	-	-	-	1,471,193
-	(351)	-	-	-	-	-	-
<u>-</u>	<u>(351)</u>	<u>739,862</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,471,193</u>
<u>(19,026)</u>	<u>0</u>	<u>(123,342)</u>	<u>-</u>	<u>(27,430)</u>	<u>(104,744)</u>	<u>(711)</u>	<u>426,307</u>
<u>103,137</u>	<u>97</u>	<u>1,782,556</u>	<u>10,958</u>	<u>34,690</u>	<u>122,869</u>	<u>146,436</u>	<u>(412,654)</u>
							<u>4,844</u>
<u>\$ 84,112</u>	<u>\$ 97</u>	<u>\$ 1,659,214</u>	<u>\$ 10,958</u>	<u>\$ 7,261</u>	<u>\$ 18,125</u>	<u>\$ 145,725</u>	<u>\$ 18,497</u>

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2012

	Special Revenue Funds				
	Jail & Juvenile Sale Tax 171	Service Area 1 RD Impact Fee 173	Service Area 2 RD Impct Fee 174	Service Area 3 RD Impact Fee 175	Service Area 4 RD Impact Fee 176
<b>REVENUES:</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	3,271,712	-	-	-	-
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	59,512	102,028	15,941	27,440
Fines & forfeits	-	-	-	-	-
Investment earnings	-	1,329	1,921	480	989
Miscellaneous	-	-	-	-	-
Total revenues	<u>3,271,712</u>	<u>60,840</u>	<u>103,949</u>	<u>16,420</u>	<u>28,428</u>
<b>EXPENDITURES:</b>					
Current:					
General government	-	-	-	-	-
Judicial Services	-	-	-	-	-
Public safety	-	-	-	-	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Health & Human Services	-	-	-	-	-
Economic Environment	-	-	-	-	-
Culture & recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Principal	-	-	-	-	-
Interest and other charges	221	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>221</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess(deficiency) of revenues over expenditures	<u>3,271,491</u>	<u>60,840</u>	<u>103,949</u>	<u>16,420</u>	<u>28,428</u>
<b>OTHER FINANCING SOURCES (USES):</b>					
Proceeds from BANS	-	-	-	-	-
Proceeds from GO Bonds	-	-	-	-	-
Proceeds from Refunding Bonds	-	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	(3,154,644)	(507,000)	(650,000)	(207,000)	(256,000)
Premiums on bonds	-	-	-	-	-
Total other financing sources & uses	<u>(3,154,644)</u>	<u>(507,000)</u>	<u>(650,000)</u>	<u>(207,000)</u>	<u>(256,000)</u>
<b>SPECIAL ITEMS:</b>					
Sales of pledged assets					
Net change in fund balance	116,847	(446,160)	(546,051)	(190,580)	(227,572)
Fund balances-beginning	748,804	553,822	767,207	211,156	354,077
Prior period adjustment	-	-	-	-	-
Fund balances-ending	<u>\$ 865,650</u>	<u>\$ 107,662</u>	<u>\$ 221,156</u>	<u>\$ 20,577</u>	<u>\$ 126,506</u>

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

Special Revenue Funds							
Regional Service A. Impact 177	PEG Fund 179	Mental Health 181	Developmental Disabilities 182	Substance Abuse 183	Youth Commission 184	Youth Serv Juvenile 185	Mental Health Non-medicaid 188
\$ -	\$ -	\$ 580,505	\$ 100,000	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	2,771,021	2,107,579	24,733	-	6,627,428
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
756	-	5,198	-	-	-	-	4,042
-	118,959	-	21,857	-	-	3,148	-
<u>756</u>	<u>118,959</u>	<u>585,703</u>	<u>2,892,878</u>	<u>2,107,579</u>	<u>24,733</u>	<u>3,148</u>	<u>6,631,471</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	24,733	3,004	-
-	-	-	-	-	-	-	-
-	-	42,245	3,094,729	1,256,075	-	-	6,571,992
-	44,720	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	44,720	42,245	3,094,729	1,256,075	24,733	3,004	6,571,992
-	-	-	-	-	-	-	-
<u>756</u>	<u>74,239</u>	<u>543,459</u>	<u>(201,851)</u>	<u>851,504</u>	<u>-</u>	<u>144</u>	<u>59,479</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	18,564	-	-	7,500
-	-	(450,000)	-	(870,177)	-	-	-
-	-	-	-	-	-	-	-
-	-	<u>(450,000)</u>	<u>-</u>	<u>(851,613)</u>	<u>-</u>	<u>-</u>	<u>7,500</u>
756	74,239	93,459	(201,851)	(109)	-	144	66,979
206,463	55,410	1,106,893	1,444,420	268,423	-	8,975	768,437
<u>\$ 207,220</u>	<u>\$ 129,649</u>	<u>\$ 1,200,352</u>	<u>\$ 1,242,569</u>	<u>\$ 268,314</u>	<u>\$ -</u>	<u>\$ 9,119</u>	<u>\$ 835,416</u>

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2012

	Special Revenue Funds			
	Commute Trip Reduction 189	Area Agency On Aging 190	JTPA Admin 191	Employment Training Fund 192
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	3,298,126	2,438,699	1,360,832
Charges for services	-	-	-	-
Fines & forfeits	15	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	63,618	2,612	-	243,156
<b>Total revenues</b>	<b>63,633</b>	<b>3,300,738</b>	<b>2,438,699</b>	<b>1,603,988</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	38,443	-	-	-
Health & Human Services	-	3,269,842	2,438,699	1,606,724
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>38,443</b>	<b>3,269,842</b>	<b>2,438,699</b>	<b>1,606,724</b>
Excess(deficiency) of revenues over expenditures	25,190	30,896	-	(2,736)
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds from BANS	-	-	-	-
Proceeds from GO Bonds	-	-	-	-
Proceeds from Refunding Bonds	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	22,449	-	-
Transfers out	-	-	-	-
Premiums on bonds	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>22,449</b>	<b>-</b>	<b>-</b>
<b>SPECIAL ITEMS:</b>				
Sales of pledged assets	-	-	-	-
<b>Net change in fund balance</b>	<b>25,190</b>	<b>53,345</b>	<b>-</b>	<b>(2,736)</b>
Fund balances-beginning	83,732	539,823	-	126,819
Prior period adjustment	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 108,922</b>	<b>\$ 593,168</b>	<b>\$ -</b>	<b>\$ 124,082</b>

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

Special Revenue Funds			Capital Projects funds				
K. Regional Coordinating Council 193	ARRA EECBG 195	Total Special Revenues	Model Toxic Control Act 302	2009 KCLTGO Ban Projects 331	2009B LTGO Ban 332	Bethel Corridor Dev Project 333	KCLTGO 2010 Bond 335
\$ -	\$ -	\$ 2,226,337	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	6,846,307	-	-	-	-	-
-	-	2,441,657	-	-	-	-	-
-	-	2,421,785	-	-	-	-	-
128,761	413,428	27,463,077	-	-	-	-	-
90,871	286	4,580,188	-	-	-	-	-
-	-	368,108	-	-	-	-	-
-	-	383,385	10,787	2,710	-	-	-
3,525	37,652	1,858,478	-	-	-	-	-
<u>223,157</u>	<u>451,366</u>	<u>48,589,320</u>	<u>10,787</u>	<u>2,710</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	2,177,969	-	-	-	-	-
-	-	335,101	-	-	-	-	-
-	-	9,615,860	-	-	-	-	-
-	-	2,937,331	-	209,088	-	-	-
-	-	38,443	-	-	-	-	-
-	-	20,971,943	-	-	-	-	-
337,917	484,390	6,743,289	-	-	-	-	-
-	-	908,090	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	9,219	-	159,182	102,871	-	-
-	23,846	109,602	-	-	-	-	-
<u>337,917</u>	<u>508,236</u>	<u>43,846,848</u>	<u>-</u>	<u>368,270</u>	<u>102,871</u>	<u>-</u>	<u>-</u>
<u>(114,760)</u>	<u>(56,870)</u>	<u>4,742,472</u>	<u>10,787</u>	<u>(365,560)</u>	<u>(102,871)</u>	<u>-</u>	<u>-</u>
-	-	-	-	197,872	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
116,803	-	3,367,875	-	-	-	-	-
-	-	(8,148,824)	(1,504,225)	-	(240)	-	-
-	-	-	-	-	-	-	-
<u>116,803</u>	<u>-</u>	<u>(4,780,949)</u>	<u>(1,504,225)</u>	<u>197,872</u>	<u>(240)</u>	<u>-</u>	<u>-</u>
-	-	-	-	166,882	102,871	-	-
2,043	(56,870)	(38,485)	(1,493,438)	(806)	(240)	-	-
82,768	88,291	19,598,579	1,493,438	35,904	240	63,558	1,763
-	-	4,844	-	-	-	-	-
<u>\$ 84,810</u>	<u>\$ 31,421</u>	<u>\$ 19,564,937</u>	<u>\$ (0)</u>	<u>\$ 35,098</u>	<u>\$ -</u>	<u>\$ 63,558</u>	<u>\$ 1,763</u>

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2012

	Capital Projects Funds			
	Poplars Cap Project 336	Juvenile Services Facility 352	Silverdale Projects 363	Parks Capital Improve. 382
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	257,751
Charges for services	-	-	-	250,000
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	158,757
Miscellaneous	60,849	-	-	56,534
Total revenues	<u>60,849</u>	<u>-</u>	<u>-</u>	<u>723,042</u>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	5,452	-	-
Physical Environment	39,857	-	35,413	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	238,544
Debt service	-	-	-	-
Principal	-	-	-	56,534
Interest and other charges	-	-	-	143,466
Capital outlay	-	13,604	10,000	353,530
Total expenditures	<u>39,857</u>	<u>19,057</u>	<u>45,413</u>	<u>792,074</u>
Excess(deficiency) of revenues over expenditures	<u>20,992</u>	<u>(19,057)</u>	<u>(45,413)</u>	<u>(69,032)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds from BANS	-	-	-	-
Proceeds from GO Bonds	-	-	-	-
Proceeds from Refunding Bonds	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	18,149	-
Transfers out	-	-	-	-
Premiums on bonds	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>18,149</u>	<u>-</u>
<b>SPECIAL ITEMS:</b>				
Sales of pledged assets				
Net change in fund balance	<u>20,992</u>	<u>(19,057)</u>	<u>(27,264)</u>	<u>(69,032)</u>
Fund balances-beginning	-	57,964	173,775	2,342,768
Prior period adjustment				<u>(10,283)</u>
Fund balances-ending	<u>\$ 20,992</u>	<u>\$ 38,907</u>	<u>\$ 146,512</u>	<u>\$ 2,263,453</u>

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

Capital Projects Funds						Debt Service Fund	
Jail Construction 383	Capital Proj. 2001 384	2002A Facility Proj 386	Administrative Building 387	Kingston Village Greens 389	2006 LTGO Bond Project 392	Total Capital Projects	K.C. G.O. Refunding Bond 1996 230
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	257,751	-
-	-	-	-	-	-	250,000	-
-	-	-	-	-	-	-	-
-	1,508	360	1,153	-	-	175,275	-
0	-	-	-	-	-	117,384	-
0	1,508	360	1,153	-	-	800,410	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	5,452	-
-	-	6,937	27,211	-	-	318,506	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	599,648	-	838,192	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	56,534	-
-	-	-	-	-	-	405,519	-
-	-	20,123	(137,655)	-	-	259,603	-
-	-	27,060	(110,445)	599,648	-	1,883,805	-
0	1,508	(26,700)	111,598	(599,648)	-	(1,083,395)	-
-	-	-	-	-	-	197,872	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	566,865	-	566,865	-
-	-	-	-	-	-	18,149	-
-	-	-	-	(204,180)	-	(1,708,645)	-
-	-	-	-	-	-	-	-
-	-	-	-	362,685	-	(925,759)	-
-	-	-	-	-	-	269,753	-
0	1,508	(26,700)	111,598	(236,963)	-	(1,739,401)	-
2,834	208,778	53,771	242,946	236,963	2,713	4,917,416	95,148
						(10,283)	
\$ 2,834	\$ 210,286	\$ 27,072	\$ 354,544	\$ (0)	\$ 2,713	\$ 3,167,732	95,148

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2012

	Debt Service Funds			
	KC2009	KC2009B	KC 2010	KC 2011
	LTGO BAN 231	Key Bank 232	LTGO 235	Refunding 236
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	310,812
Investment earnings	-	-	-	-
Miscellaneous	-	-	247,802	-
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>247,802</b>	<b>310,812</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Debt service	-	-	-	-
Principal	2,260,292	1,657,680	1,445,000	915,000
Interest and other charges	294,034	77,272	230,233	641,650
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>2,554,326</b>	<b>1,734,952</b>	<b>1,675,233</b>	<b>1,556,650</b>
Excess(deficiency) of revenues over expenditures	<b>(2,554,326)</b>	<b>(1,734,952)</b>	<b>(1,427,430)</b>	<b>(1,245,838)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds from BANS	294,034	-	-	-
Proceeds from GO Bonds	-	-	-	-
Proceeds from Refunding Bonds	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	600,000	4,422	1,458,326	1,245,838
Transfers out	-	-	-	-
Premiums on bonds	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>894,034</b>	<b>4,422</b>	<b>1,458,326</b>	<b>1,245,838</b>
<b>SPECIAL ITEMS:</b>				
Sales of pledged assets	1,685,292	1,733,148	-	-
Net change in fund balance	25,000	2,616	30,896	0
Fund balances-beginning	-	3,702	48,014	-
Prior period adjustment	-	-	-	-
<b>Fund balances-ending</b>	<b>25,000</b>	<b>6,318</b>	<b>78,910</b>	<b>0</b>

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



Special Assessments 265/266	Debt Service Funds						
	GO Bond 1999 281	GO Bond 1999B 282	GO Bond Bonds 2000 283	GO Bond 2001 & Refunding 284	GO Bond 2002A 286	GO Bond 2003 287	GO Bond 2003B 288
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	241,061	-	-
-	-	-	-	-	-	-	-
963	-	20,756	-	-	265	-	-
9,483	-	-	-	61,951	-	-	-
<u>10,447</u>	<u>-</u>	<u>20,756</u>	<u>-</u>	<u>61,951</u>	<u>241,326</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	370,000	440,000
-	-	-	-	-	310,812	14,800	645,755
-	-	-	-	-	-	-	-
-	-	-	-	-	310,812	384,800	1,085,755
<u>10,447</u>	<u>-</u>	<u>20,756</u>	<u>-</u>	<u>61,951</u>	<u>(69,486)</u>	<u>(384,800)</u>	<u>(1,085,755)</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	386,464	1,085,758
-	-	(110,756)	-	-	(525,000)	-	-
-	-	-	-	-	-	-	-
-	-	<u>(110,756)</u>	<u>-</u>	<u>-</u>	<u>(525,000)</u>	<u>386,464</u>	<u>1,085,758</u>
10,446	(1)	(90,002)	-	61,951	(594,486)	1,664	3
35,813	26,975	818,093	26,842	51,130	9,924,714	3,514	8,737
-	-	-	-	-	-	-	-
<u>46,258</u>	<u>26,974</u>	<u>728,091</u>	<u>\$ 26,842</u>	<u>\$ 113,081</u>	<u>\$ 9,330,228</u>	<u>\$ 5,178</u>	<u>\$ 8,740</u>

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2012

	GO Bond 2004 289	Road Improvement Guaranty 290
<b>REVENUES:</b>		
Property taxes	\$ -	\$ -
Retail sales & use taxes	-	-
Other taxes	-	-
Licenses and permits	-	-
Intergovernmental	-	-
Charges for services	-	-
Fines & forfeits	-	-
Investment earnings	-	-
Miscellaneous	-	-
Total revenues	<u>-</u>	<u>-</u>
<b>EXPENDITURES:</b>		
Current:		
General government	-	-
Judicial Services	-	-
Public safety	-	-
Physical Environment	-	-
Transportation	-	-
Health & Human Services	-	-
Economic Environment	-	-
Culture & recreation	-	-
Debt service	-	-
Principal	485,000	-
Interest and other charges	648,823	-
Capital outlay	-	-
Total expenditures	<u>1,133,823</u>	<u>-</u>
Excess(deficiency) of revenues over expenditures	<u>(1,133,823)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES):</b>		
Proceeds from BANS	-	-
Proceeds from GO Bonds	-	-
Proceeds from Refunding Bonds	-	-
Payment to bond refunding escrow agent	-	-
Sale of capital assets	-	-
Transfers in	1,133,824	-
Transfers out	-	-
Premiums on bonds	-	-
Total other financing sources & uses	<u>1,133,824</u>	<u>-</u>
<b>SPECIAL ITEMS:</b>		
Sales of pledged assets	-	-
Net change in fund balance	1	-
Fund balances-beginning	17,285	2,737
Prior period adjustment	-	-
Fund balances-ending	<u>\$ 17,286</u>	<u>\$ 2,737</u>

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

LTGO 2005 Refunding 291	LTGO 2006 292	Total Debt Service	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ -	\$ 2,226,337
-	-	-	6,846,307
-	-	-	2,441,657
-	-	-	2,421,785
-	22,186	263,247	27,984,075
-	-	-	4,830,188
-	-	310,812	678,920
-	-	21,984	580,644
-	-	319,236	2,295,098
-	22,186	915,280	50,305,010
-	-	-	2,177,969
-	-	-	335,101
-	-	-	9,621,312
-	-	-	3,255,837
-	-	-	38,443
-	-	-	20,971,943
-	-	-	6,743,289
-	-	-	1,746,282
-	-	-	-
1,070,000	935,000	9,577,972	9,634,506
876,500	685,070	4,424,948	4,839,686
-	-	-	369,205
1,946,500	1,620,070	14,002,920	59,733,574
(1,946,500)	(1,597,884)	(13,087,641)	(9,428,564)
-	-	294,034	491,906
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	566,865
1,946,500	1,597,893	9,459,025	12,845,048
-	-	(635,756)	(10,493,225)
-	-	-	-
1,946,500	1,597,893	9,117,302	3,410,594
-	-	3,418,440	3,688,193
(1)	8	(551,906)	(2,329,777)
3,337	112	11,066,153	35,582,148
-	-	-	(5,440)
\$ 3,336	\$ 120	10,514,246	\$ 33,246,928

# KITSAP COUNTY, WASHINGTON

## Cencom Fund 103

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ 262	\$ 262
Retail sales & use taxes	3,216,906	3,216,906	3,271,347	54,441
Other taxes	2,373,046	2,373,046	2,439,531	66,485
Intergovernmental	1,638,741	1,638,741	1,637,696	(1,045)
Charges for services	77,120	77,120	79,985	2,865
Investment earnings	18,000	18,000	15,716	(2,284)
Miscellaneous	173,385	173,385	189,917	16,532
Total revenues	<u>7,497,198</u>	<u>7,497,198</u>	<u>7,634,453</u>	<u>137,255</u>
<b>EXPENDITURES:</b>				
Current:				
Public safety	8,051,425	8,051,425	7,180,234	871,191
Debt service:				
Interest and other charges			80	(80)
Capital outlay	<u>108,600</u>	<u>108,600</u>	<u>38,035</u>	<u>70,565</u>
Total expenditures	<u>8,160,025</u>	<u>8,160,025</u>	<u>7,218,349</u>	<u>941,676</u>
Excess(deficiency) of revenues over expenditures	<u>(662,827)</u>	<u>(662,827)</u>	<u>416,104</u>	<u>1,078,931</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	649,814	649,814	649,814	-
Transfers out	<u>(502,000)</u>	<u>(502,000)</u>	<u>(502,000)</u>	-
Total other financing sources & uses	<u>147,814</u>	<u>147,814</u>	<u>147,814</u>	-
Net change in fund balance	<u>(515,013)</u>	<u>(515,013)</u>	<u>563,918</u>	<u>1,078,931</u>
Fund balances-beginning	1,990,662	1,990,662	1,990,662	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 1,475,649</u>	<u>\$ 1,475,649</u>	<u>\$ 2,554,580</u>	<u>\$ 1,078,931</u>

# KITSAP COUNTY, WASHINGTON

## Emergency Services Fund 104

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	209,681	209,681	244,502	34,821
Charges for services	-	-	-	-
Investment earnings	-	-	0	0
Miscellaneous	38,000	38,000	19,687	(18,313)
Total revenues	<u>247,681</u>	<u>247,681</u>	<u>264,188</u>	<u>16,507</u>
<b>EXPENDITURES:</b>				
Current:				
Public safety	463,067	463,067	501,274	(38,207)
Capital Outlay	-	-	30,199	(30,199)
Total expenditures	<u>463,067</u>	<u>463,067</u>	<u>531,474</u>	<u>(68,407)</u>
Excess(deficiency) of revenues over expenditures	<u>(215,386)</u>	<u>(215,386)</u>	<u>(267,286)</u>	<u>(51,900)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Sale of assets	-	-	-	-
Transfers in	215,386	215,386	215,386	-
Transfers out	-	-	-	-
Total other financing sources & uses	<u>215,386</u>	<u>215,386</u>	<u>215,386</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>(51,900)</u>	<u>(51,900)</u>
Fund balances-beginning	4,226	4,226	4,226	0
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 4,226</u>	<u>\$ 4,226</u>	<u>\$ (47,673)</u>	<u>\$ (51,899)</u>

# KITSAP COUNTY, WASHINGTON

## Law Library Fund 105

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Charges for services	96,350	96,350	86,546	(9,804)
Miscellaneous	-	-	140	140
Total revenues	<u>96,350</u>	<u>96,350</u>	<u>86,686</u>	<u>(9,664)</u>
<b>EXPENDITURES:</b>				
Current:				
Judicial Services	90,182	90,182	85,384	4,798
Total expenditures	<u>90,182</u>	<u>90,182</u>	<u>85,384</u>	<u>4,798</u>
Excess(deficiency) of revenues over expenditures	<u>6,168</u>	<u>6,168</u>	<u>1,301</u>	<u>(4,867)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>6,168</u>	<u>6,168</u>	<u>1,301</u>	<u>(4,867)</u>
Fund balances-beginning	167,388	167,388	167,388	(0)
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 173,556</u>	<u>\$ 173,556</u>	<u>\$ 168,689</u>	<u>\$ (4,867)</u>

# KITSAP COUNTY, WASHINGTON

## KPREP Fund 106

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 992,322	\$ 1,192,322	\$ 1,068,228	\$ (124,094)
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	10,000	10,000	117,174	107,174
Total revenues	<u>1,002,322</u>	<u>1,202,322</u>	<u>1,185,403</u>	<u>(16,919)</u>
<b>EXPENDITURES:</b>				
Current:				
Public safety	1,002,322	1,202,322	1,193,064	9,258
Capital outlay	-	-	5,741	(5,741)
Total expenditures	<u>1,002,322</u>	<u>1,202,322</u>	<u>1,198,805</u>	<u>3,517</u>
Excess(deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>(13,403)</u>	<u>(13,403)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	36,304	36,304
Transfers out	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>36,304</u>	<u>36,304</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>22,901</u>	<u>22,901</u>
Fund balances-beginning	15,340	15,340	15,343	3
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 15,340</u>	<u>\$ 15,340</u>	<u>\$ 38,245</u>	<u>\$ 22,905</u>

# KITSAP COUNTY, WASHINGTON

## Election Reserve Fund 111

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ -	\$ -	\$ 22,645	\$ 22,645
Charges for services	220,000	220,000	189,547	(30,453)
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>220,000</u>	<u>220,000</u>	<u>212,192</u>	<u>(7,808)</u>
<b>EXPENDITURES:</b>				
Current:				
General government	219,331	219,331	229,421	(10,090)
Judicial Services	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>219,331</u>	<u>219,331</u>	<u>229,421</u>	<u>(10,090)</u>
Excess(deficiency) of revenues over expenditures	<u>669</u>	<u>669</u>	<u>(17,229)</u>	<u>(17,898)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>669</u>	<u>669</u>	<u>(17,229)</u>	<u>(17,898)</u>
Fund balances-beginning	133,857	133,857	133,857	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 134,526</u>	<u>\$ 134,526</u>	<u>\$ 116,628</u>	<u>\$ (17,898)</u>



# KITSAP COUNTY, WASHINGTON

## Auditor's Document Preservation Fund 112

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 90,000	\$ 90,000	\$ 95,624	\$ 5,624
Charges for services	151,200	151,200	174,615	23,415
Total revenues	<u>241,200</u>	<u>241,200</u>	<u>270,240</u>	<u>29,040</u>
<b>EXPENDITURES:</b>				
Current:				
General government	305,221	305,221	248,255	56,966
Total expenditures	<u>305,221</u>	<u>305,221</u>	<u>248,255</u>	<u>56,966</u>
Excess(deficiency) of revenues over expenditures	<u>(64,021)</u>	<u>(64,021)</u>	<u>21,985</u>	<u>86,006</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(64,021)</u>	<u>(64,021)</u>	<u>21,985</u>	<u>86,006</u>
Fund balances-beginning	353,054	353,054	353,055	1
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 289,033</u>	<u>\$ 289,033</u>	<u>\$ 375,039</u>	<u>\$ 86,006</u>

# KITSAP COUNTY, WASHINGTON

## Housing Affordability Fund 113

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Charges for services	1,175,000	1,175,000	1,447,603	272,603
Total revenues	<u>1,175,000</u>	<u>1,175,000</u>	<u>1,447,603</u>	<u>272,603</u>
<b>EXPENDITURES:</b>				
Current:				
General government	1,560,601	1,560,601	1,271,190	289,411
Total expenditures	1,560,601	1,560,601	1,271,190	289,411
Excess(deficiency) of revenues over expenditures	<u>(385,601)</u>	<u>(385,601)</u>	<u>176,414</u>	<u>562,015</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	<u>(385,601)</u>	<u>(385,601)</u>	<u>176,414</u>	<u>562,015</u>
Fund balances-beginning	2,271,383	2,271,383	2,271,383	0
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 1,885,782</u>	<u>\$ 1,885,782</u>	<u>\$ 2,447,797</u>	<u>\$ 562,015</u>

# KITSAP COUNTY, WASHINGTON

## Westnet Fund 114

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 225,000	\$ 225,000	\$ 121,051	\$ (103,949)
Fines & forfeits	90,000	90,000	225,624	135,624
Investment earnings	11,000	11,000	5,620	(5,380)
Miscellaneous	40,000	50,205	113,267	63,062
Total revenues	<u>366,000</u>	<u>376,205</u>	<u>465,562</u>	<u>89,357</u>
<b>EXPENDITURES:</b>				
Current:				
Public safety	794,350	804,555	461,454	343,101
Capital outlay	60,000	60,000	-	60,000
Total expenditures	<u>854,350</u>	<u>864,555</u>	<u>461,454</u>	<u>403,101</u>
Excess(deficiency) of revenues over expenditures	<u>(488,350)</u>	<u>(488,350)</u>	<u>4,108</u>	<u>492,458</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	50,000	50,000	-	(50,000)
Transfers out	(180,000)	(180,000)	(124,691)	55,310
Total other financing sources & uses	<u>(130,000)</u>	<u>(130,000)</u>	<u>(124,691)</u>	<u>5,310</u>
Net change in fund balance	<u>(618,350)</u>	<u>(618,350)</u>	<u>(120,582)</u>	<u>497,768</u>
Fund balances-beginning	956,968	956,968	956,970	2
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 338,618</u>	<u>\$ 338,618</u>	<u>\$ 836,387</u>	<u>\$ 497,769</u>

# KITSAP COUNTY, WASHINGTON

## Boating Safety Improvement Fund 117

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 81,438	\$ 81,438	\$ 104,496	\$ 23,058
Investment earnings	1,000	1,000	819	(181)
Total revenues	<u>82,438</u>	<u>82,438</u>	<u>105,315</u>	<u>22,877</u>
<b>EXPENDITURES:</b>				
Current:				
Public safety	63,500	63,500	35,061	28,439
Capital Outlay	10,000	10,000	-	10,000
Total expenditures	<u>73,500</u>	<u>73,500</u>	<u>35,061</u>	<u>38,439</u>
Excess(deficiency) of revenues over expenditures	<u>8,938</u>	<u>8,938</u>	<u>70,254</u>	<u>61,316</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Sale of capital assets	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>8,938</u>	<u>8,938</u>	<u>70,254</u>	<u>61,316</u>
Fund balances-beginning	138,192	138,192	138,192	0
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 147,130</u>	<u>\$ 147,130</u>	<u>\$ 208,446</u>	<u>\$ 61,316</u>

# KITSAP COUNTY, WASHINGTON

## Noxious Weed Control Fund 120

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ -	\$ -	\$ 470	\$ 470
Charges for services	210,080	210,080	213,494	3,414
Investment earnings	-	-	1,468	1,468
Miscellaneous	-	-	1,652	1,652
Total revenues	<u>210,080</u>	<u>210,080</u>	<u>217,082</u>	<u>7,002</u>
<b>EXPENDITURES:</b>				
Current:				
Physical Environment	<u>225,798</u>	<u>225,798</u>	<u>177,093</u>	<u>48,705</u>
Total expenditures	<u>225,798</u>	<u>225,798</u>	<u>177,093</u>	<u>48,705</u>
Excess(deficiency) of revenues over expenditures	<u>(15,718)</u>	<u>(15,718)</u>	<u>39,989</u>	<u>55,707</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	<u>(15,718)</u>	<u>(15,718)</u>	<u>39,989</u>	<u>55,707</u>
Fund balances-beginning	182,853	182,853	182,853	(0)
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 167,135</u>	<u>\$ 167,135</u>	<u>\$ 222,842</u>	<u>\$ 55,707</u>

# KITSAP COUNTY, WASHINGTON

## Treasurer's M&O 121

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Charges for services	\$ 80,000	\$ 80,000	\$ 143,948	\$ 63,948
Investment earnings	9,700	9,700	5,046	(4,654)
Miscellaneous	1,200	1,200	1,494	294
Total revenues	<u>90,900</u>	<u>90,900</u>	<u>150,488</u>	<u>59,588</u>
<b>EXPENDITURES:</b>				
Current:				
General government	87,185	87,185	102,838	(15,653)
Total expenditures	<u>87,185</u>	<u>87,185</u>	<u>102,838</u>	<u>(15,653)</u>
Excess(deficiency) of revenues over expenditures	<u>3,715</u>	<u>3,715</u>	<u>47,650</u>	<u>43,935</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>3,715</u>	<u>3,715</u>	<u>47,650</u>	<u>43,935</u>
Fund balances-beginning	844,855	844,855	844,855	(0)
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 848,570</u>	<u>\$ 848,570</u>	<u>\$ 892,505</u>	<u>\$ 43,935</u>

# 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, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	2,400	2,400	1,249	(1,151)
Total revenues	<u>2,400</u>	<u>2,400</u>	<u>1,249</u>	<u>(1,151)</u>
<b>EXPENDITURES:</b>				
Current:				
General government	197,400	197,400	18,225	179,175
Total expenditures	<u>197,400</u>	<u>197,400</u>	<u>18,225</u>	<u>179,175</u>
Excess(deficiency) of revenues over expenditures	<u>(195,000)</u>	<u>(195,000)</u>	<u>(16,976)</u>	<u>178,024</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(195,000)</u>	<u>(195,000)</u>	<u>(16,976)</u>	<u>178,024</u>
Fund balances-beginning	197,171	197,171	197,172	1
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 2,171</u>	<u>\$ 2,171</u>	<u>\$ 180,197</u>	<u>\$ 178,026</u>

# KITSAP COUNTY, WASHINGTON

## Veteran's Relief Fund 124

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ 320,000	\$ 320,000	\$ 304,780	\$ (15,220)
Other taxes	-	-	420	420
Intergovernmental	-	-	1,044	1,044
Investment earnings	5,000	5,000	1,540	(3,460)
Miscellaneous			11,857	11,857
Total revenues	<u>325,000</u>	<u>325,000</u>	<u>319,641</u>	<u>(5,359)</u>
<b>EXPENDITURES:</b>				
Current:				
Health & Human Services	<u>385,000</u>	<u>385,000</u>	<u>343,508</u>	<u>41,492</u>
Total expenditures	<u>385,000</u>	<u>385,000</u>	<u>343,508</u>	<u>41,492</u>
Excess(deficiency) of revenues over expenditures	<u>(60,000)</u>	<u>(60,000)</u>	<u>(23,867)</u>	<u>36,133</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	<u>(60,000)</u>	<u>(60,000)</u>	<u>(23,867)</u>	<u>36,133</u>
Fund balances-beginning	254,583	254,583	254,583	0
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 194,583</u>	<u>\$ 194,583</u>	<u>\$ 230,716</u>	<u>\$ 36,133</u>



# KITSAP COUNTY, WASHINGTON

## Expert Witness Fund 125

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Fines & forfeits	\$ 22,000	\$ 22,000	\$ 26,213	\$ 4,213
Total revenues	<u>22,000</u>	<u>22,000</u>	<u>26,213</u>	<u>4,213</u>
<b>EXPENDITURES:</b>				
Current:				
General government	22,000	22,000	-	22,000
Total expenditures	<u>22,000</u>	<u>22,000</u>	<u>-</u>	<u>22,000</u>
Excess(deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>26,213</u>	<u>26,213</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>26,213</u>	<u>26,213</u>
Fund balances-beginning	9,204	9,204	9,204	(0)
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 9,204</u>	<u>\$ 9,204</u>	<u>\$ 35,416</u>	<u>\$ 26,212</u>

# 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, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ 1,200,667	\$ 1,200,667	\$ 1,240,790	\$ 40,123
Other taxes	2,000	2,000	1,706	(294)
Intergovernmental	3,025	3,025	4,287	1,262
Investment earnings	2,401	2,401	2,686	285
Total revenues	<u>1,208,093</u>	<u>1,208,093</u>	<u>1,249,469</u>	<u>41,376</u>
<b>EXPENDITURES:</b>				
Interest and other charges	-	-	753	(753)
Total expenditures	-	-	753	(753)
Excess(deficiency) of revenues over expenditures	<u>1,208,093</u>	<u>1,208,093</u>	<u>1,248,717</u>	<u>40,624</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	(1,087,602)	(1,087,602)	(1,087,602)	-
Total other financing sources & uses	<u>(1,087,602)</u>	<u>(1,087,602)</u>	<u>(1,087,602)</u>	<u>-</u>
Net change in fund balance	120,491	120,491	161,115	40,624
Fund balances-beginning	850,595	850,595	850,594	(1)
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 971,086</u>	<u>\$ 971,086</u>	<u>\$ 1,011,709</u>	<u>\$ 40,623</u>

# KITSAP COUNTY, WASHINGTON

## Community Service Fund 130

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Charges for services	\$ 47,000	\$ 47,000	\$ 48,081	\$ 1,081
Fines & forfeits	24,000	24,000	20,816	(3,184)
Total revenues	<u>71,000</u>	<u>71,000</u>	<u>68,897</u>	<u>(2,103)</u>
<b>EXPENDITURES:</b>				
Current:				
Health & Human Services	68,645	68,645	60,983	7,662
Total expenditures	68,645	68,645	60,983	7,662
Excess(deficiency) of revenues over expenditures	<u>2,355</u>	<u>2,355</u>	<u>7,914</u>	<u>5,559</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	<u>2,355</u>	<u>2,355</u>	<u>7,914</u>	<u>5,559</u>
Fund balances-beginning	70,220	70,220	70,219	(1)
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 72,575</u>	<u>\$ 72,575</u>	<u>\$ 78,133</u>	<u>\$ 5,558</u>

# KITSAP COUNTY, WASHINGTON

## Kitsap County Stadium Fund 132

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Retail sales & use taxes	\$ 275,000	\$ 275,000	\$ 303,248	\$ 28,248
Total revenues	<u>275,000</u>	<u>275,000</u>	<u>303,248</u>	<u>28,248</u>
<b>EXPENDITURES:</b>				
Current:				
Culture & recreation	253,064	253,064	257,391	(4,327)
Total expenditures	<u>253,064</u>	<u>253,064</u>	<u>257,391</u>	<u>(4,327)</u>
Excess(deficiency) of revenues over expenditures	<u>21,936</u>	<u>21,936</u>	<u>45,858</u>	<u>23,922</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	(21,936)	(21,936)	(21,936)	
Total other financing sources & uses	<u>(21,936)</u>	<u>(21,936)</u>	<u>(21,936)</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>23,922</u>	<u>23,922</u>
Fund balances-beginning	84,352	84,352	84,352	(0)
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 84,352</u>	<u>\$ 84,352</u>	<u>\$ 108,273</u>	<u>\$ 23,921</u>

# KITSAP COUNTY, WASHINGTON

## Kitsap County Fair Fund 133

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Charges for services	\$ -	\$ -	\$ -	\$ -
Miscellaneous	160,500	160,500	80,376	(80,124)
Total revenues	160,500	160,500	80,376	(80,124)
<b>EXPENDITURES:</b>				
Current:				
Culture & recreation	130,500	130,500	50,528	79,972
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	130,500	130,500	50,528	79,972
Excess(deficiency) of revenues over expenditures	30,000	30,000	29,848	(152)
<b>OTHER FINANCING SOURCES (USES):</b>				
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	30,000	30,000	29,848	(152)
Fund balances-beginning	17,052	17,052	17,052	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 47,052	\$ 47,052	\$ 46,900	\$ (152)

# 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, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Miscellaneous	165,000	165,000	175,492	10,492
Total revenues	165,000	165,000	175,492	10,492
<b>EXPENDITURES:</b>				
Public safety	139,800	139,800	139,734	66
Total expenditures	139,800	139,800	139,734	66
Excess(deficiency) of revenues over expenditures	25,200	25,200	35,758	10,558
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	(22,915)	(22,915)	-	22,915
Total other financing sources & uses	-	-	-	-
Net change in fund balance	25,200	25,200	35,758	10,558
Fund balances-beginning	19,418	19,418	19,418	0
Fund balances-ending	\$ 44,618	\$ 44,618	\$ 55,176	\$ 10,558

# 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, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ -	\$ -	\$ 13,976	\$ 13,976
Fines & forfeits	55,000	55,000	66,217	11,217
Investment earnings	5,000	5,000	3,677	(1,323)
Miscellaneous	-	-	(28)	(28)
Total revenues	<u>60,000</u>	<u>60,000</u>	<u>83,841</u>	<u>23,841</u>
<b>EXPENDITURES:</b>				
Current:				
Public safety	60,700	60,700	25,673	35,027
Capital outlay	10,000	10,000	-	10,000
Total expenditures	<u>70,700</u>	<u>70,700</u>	<u>25,673</u>	<u>45,027</u>
Excess(deficiency) of revenues over expenditures	<u>(10,700)</u>	<u>(10,700)</u>	<u>58,169</u>	<u>68,869</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	50,000	50,000	-	(50,000)
Transfers out	(200,000)	(200,000)	(107,978)	92,022
Total other financing sources & uses	<u>(150,000)</u>	<u>(150,000)</u>	<u>(107,978)</u>	<u>42,022</u>
Net change in fund balance	<u>(160,700)</u>	<u>(160,700)</u>	<u>(49,809)</u>	<u>110,891</u>
Fund balances-beginning	599,683	599,683	599,683	(0)
	-	-	-	-
Fund balances-ending	<u>\$ 438,983</u>	<u>\$ 438,983</u>	<u>\$ 549,873</u>	<u>\$ 110,890</u>

# KITSAP COUNTY, WASHINGTON

## Kitsap SAIVS Fund 139

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ -	\$ 45,280	\$ 46,897	\$ 1,617
Charges for services	6,500	6,500	5,783	(717)
Interest earnings	-	-	1,000	1,000
Total revenues	<u>6,500</u>	<u>51,780</u>	<u>53,680</u>	<u>1,900</u>
<b>EXPENDITURES:</b>				
Current:				
General government	21,346	66,626	46,949	19,677
Total Expenditures	<u>21,346</u>	<u>66,626</u>	<u>46,949</u>	<u>19,677</u>
Excess(deficiency) of revenues over expenditures	<u>(14,846)</u>	<u>(14,846)</u>	<u>6,731</u>	<u>21,577</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Capital -related debt issued	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(14,846)</u>	<u>(14,846)</u>	<u>6,731</u>	<u>21,577</u>
Fund balances-beginning	30,621	30,621	30,620	(1)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances-ending	<u>\$ 15,775</u>	<u>\$ 15,775</u>	<u>\$ 37,351</u>	<u>\$ 21,576</u>



# 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, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Fines & forfeits	\$ 2,000	\$ 2,000	\$ 3,925	\$ 1,925
Total revenues	<u>2,000</u>	<u>2,000</u>	<u>3,925</u>	<u>1,925</u>
<b>EXPENDITURES:</b>				
Current:				
General government	2,000	2,000	-	2,000
Total expenditures	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Excess(deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>3,925</u>	<u>3,925</u>
<b>OTHER FINANCING SOURCES (USES)</b>	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>3,925</u>	<u>3,925</u>
Fund balances-beginning	5,907	5,907	5,907	0
	-	-	-	-
Fund balances-ending	<u>\$ 5,907</u>	<u>\$ 5,907</u>	<u>\$ 9,832</u>	<u>\$ 3,925</u>

# 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, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Licenses and permits	\$ 12,800	\$ 12,800	\$ 14,412	\$ 1,612
Total revenues	<u>12,800</u>	<u>12,800</u>	<u>14,412</u>	<u>1,612</u>
<b>EXPENDITURES:</b>				
Current:				
Judicial Services	15,706	15,706	14,049	1,657
Total expenditures	<u>15,706</u>	<u>15,706</u>	<u>14,049</u>	<u>1,657</u>
Excess(deficiency) of revenues over expenditures	<u>(2,906)</u>	<u>(2,906)</u>	<u>363</u>	<u>3,269</u>
<b>OTHER FINANCING SOURCES (USES)</b>	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(2,906)</u>	<u>(2,906)</u>	<u>363</u>	<u>3,269</u>
Fund balances-beginning	65,140	65,140	65,139	(1)
	-	-	-	-
Fund balances-ending	<u>\$ 62,234</u>	<u>\$ 62,234</u>	<u>\$ 65,502</u>	<u>\$ 3,268</u>

# 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, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 99,000	\$ 99,000	\$ 95,292	\$ (3,708)
Total revenues	99,000	99,000	95,292	(3,708)
<b>EXPENDITURES:</b>				
Judicial Services	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	99,000	99,000	95,292	(3,708)
<b>OTHER FINANCING SOURCES (USES)</b>				
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	(99,000)	(99,000)	-	99,000
Transfers in	-	-	-	-
Transfers out	(99,000)	(99,000)	-	99,000
Total other financing sources & uses	(99,000)	(99,000)	-	99,000
Net change in fund balance	-	-	95,292	95,292
Fund balances-beginning	92,652	92,652	92,652	(0)
Fund balances-ending	\$ 92,652	\$ 92,652	\$ 187,944	\$ 95,292

# 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, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 173,425	\$ 173,425	\$ 270,201	\$ 96,776
Total revenues	<u>173,425</u>	<u>173,425</u>	<u>270,201</u>	<u>96,776</u>
<b>EXPENDITURES:</b>				
Current:				
Judicial Services	233,537	233,537	197,273	36,264
Total expenditures	<u>233,537</u>	<u>233,537</u>	<u>197,273</u>	<u>36,264</u>
Excess(deficiency) of revenues over expenditures	<u>(60,112)</u>	<u>(60,112)</u>	<u>72,928</u>	<u>133,040</u>
<b>OTHER FINANCING SOURCES (USES)</b>	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(60,112)</u>	<u>(60,112)</u>	<u>72,928</u>	<u>133,040</u>
Fund balances-beginning	65,148	65,148	65,148	0
	-	-	-	-
Fund balances-ending	<u>\$ 5,036</u>	<u>\$ 5,036</u>	<u>\$ 138,076</u>	<u>\$ 133,040</u>

# KITSAP COUNTY, WASHINGTON

## Pooling Fees Fund 145

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Investment earnings	\$ 288,000	\$ 288,000	\$ 303,850	\$ 15,850
Total revenues	<u>288,000</u>	<u>288,000</u>	<u>303,850</u>	<u>15,850</u>
<b>EXPENDITURES:</b>				
Current:				
General government	272,523	272,523	261,091	11,432
Total expenditures	<u>272,523</u>	<u>272,523</u>	<u>261,091</u>	<u>11,432</u>
Excess(deficiency) of revenues over expenditures	<u>15,477</u>	<u>15,477</u>	<u>42,759</u>	<u>27,282</u>
	-	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>				
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>15,477</u>	<u>15,477</u>	<u>42,759</u>	<u>27,282</u>
Fund balances-beginning	<u>340,491</u>	<u>340,491</u>	<u>340,491</u>	<u>-</u>
	-	-	-	-
Fund balances-ending	<u>\$ 355,968</u>	<u>\$ 355,968</u>	<u>\$ 383,250</u>	<u>\$ 27,282</u>

# KITSAP COUNTY, WASHINGTON

## GMA Park Impact Fees Fund 146

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

For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Charges for services	\$ 110,000	\$ 110,000	\$ 177,256	\$ 67,256
Investment earnings	208	208	-	(208)
Total revenues	<u>110,208</u>	<u>110,208</u>	<u>177,256</u>	<u>67,048</u>
<b>EXPENDITURES:</b>				
General government	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	<u>110,208</u>	<u>110,208</u>	<u>177,256</u>	<u>67,048</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	90,000	90,000	90,000	-
Transfers out	(209,446)	(209,446)	(209,446)	-
Total other financing sources & uses	<u>(119,446)</u>	<u>(119,446)</u>	<u>(119,446)</u>	-
Net change in fund balance	<u>(9,238)</u>	<u>(9,238)</u>	<u>57,810</u>	<u>67,048</u>
Fund balances-beginning	17,376	17,376	17,376	0
	-	-	-	-
Fund balances-ending	<u>\$ 8,138</u>	<u>\$ 8,138</u>	<u>\$ 75,186</u>	<u>\$ 67,048</u>

# KITSAP COUNTY, WASHINGTON

## County Parks Acquisition & Development Fund 150

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

For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Charges for services	\$ 35,500	\$ 35,500	\$ 56,262	\$ 20,762
Fines & forfeits			1,037	1,037
Investment earnings	8,200	8,200	3,678	(4,522)
Miscellaneous	409,150	409,150	348,772	(60,378)
Total revenues	<u>452,850</u>	<u>452,850</u>	<u>409,748</u>	<u>(43,102)</u>
<b>EXPENDITURES:</b>				
Current:				
Culture & recreation	678,984	746,417	581,488	164,929
Capital outlay	-	-	11,781	(11,781)
Total expenditures	<u>678,984</u>	<u>746,417</u>	<u>593,269</u>	<u>153,148</u>
Excess(deficiency) of revenues over expenditures	<u>(226,134)</u>	<u>(293,567)</u>	<u>(183,520)</u>	<u>110,047</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(226,134)</u>	<u>(293,567)</u>	<u>(183,520)</u>	<u>110,047</u>
Fund balances-beginning	565,003	565,003	565,004	1
	-	-	-	-
Fund balances-ending	<u>\$ 338,869</u>	<u>\$ 271,436</u>	<u>\$ 381,484</u>	<u>\$ 110,048</u>

# KITSAP COUNTY, WASHINGTON

## Point No Point Lighthouse Fund 155

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

For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Miscellaneous	\$ 35,000	\$ 35,000	\$ 22,930	\$ (12,070)
Total revenues	<u>35,000</u>	<u>35,000</u>	<u>22,930</u>	<u>(12,070)</u>
<b>EXPENDITURES:</b>				
Current:				
Culture & recreation	16,750	16,750	18,684	(1,934)
Total expenditures	<u>16,750</u>	<u>16,750</u>	<u>18,684</u>	<u>(1,934)</u>
Excess(deficiency) of revenues over expenditures	<u>18,250</u>	<u>18,250</u>	<u>4,246</u>	<u>(14,004)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>18,250</u>	<u>18,250</u>	<u>4,246</u>	<u>(14,004)</u>
Fund balances-beginning	44,099	44,099	44,099	0
	-	-	-	-
Fund balances-ending	<u>\$ 62,349</u>	<u>\$ 62,349</u>	<u>\$ 48,346</u>	<u>\$ (14,003)</u>



# KITSAP COUNTY, WASHINGTON

## Crime Prevention Fund 159

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Licenses and permits	\$ 3,000	\$ 3,000	\$ 2,790	\$ (210)
Fines & forfeits	25,000	25,000	24,262	(738)
Investment earnings	1,000	1,000	623	(377)
Miscellaneous	1,000	2,606	4,930	2,324
Total revenues	<u>30,000</u>	<u>31,606</u>	<u>32,604</u>	<u>998</u>
<b>EXPENDITURES:</b>				
Current:				
Public safety	49,650	66,256	51,630	14,626
Total expenditures	<u>49,650</u>	<u>66,256</u>	<u>51,630</u>	<u>14,626</u>
Excess(deficiency) of revenues over expenditures	<u>(19,650)</u>	<u>(34,650)</u>	<u>(19,026)</u>	<u>15,624</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	(55,000)	(55,000)	-	55,000
Total other financing sources & uses	<u>(55,000)</u>	<u>(55,000)</u>	<u>-</u>	<u>55,000</u>
Net change in fund balance	<u>(74,650)</u>	<u>(89,650)</u>	<u>(19,026)</u>	<u>70,624</u>
Fund balances-beginning	103,137	103,137	103,137	0
	-	-	-	-
Fund balances-ending	<u>\$ 28,487</u>	<u>\$ 13,487</u>	<u>\$ 84,112</u>	<u>\$ 70,625</u>

# KITSAP COUNTY, WASHINGTON

## Regional Septic Loan Fund 161

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

For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 750,000	\$ 750,000	\$ 354,785	\$ (395,215)
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>750,000</u>	<u>750,000</u>	<u>354,785</u>	<u>(395,215)</u>
<b>EXPENDITURES:</b>				
Current:				
Physical environment	745,765	745,765	354,434	391,331
Total expenditures	<u>745,765</u>	<u>745,765</u>	<u>354,434</u>	<u>391,331</u>
Excess(deficiency) of revenues over expenditures	<u>4,235</u>	<u>4,235</u>	<u>351</u>	<u>(3,884)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	-	-	(351)	(351)
Total other financing sources & uses	-	-	(351)	(351)
Net change in fund balance	<u>4,235</u>	<u>4,235</u>	<u>0</u>	<u>(4,235)</u>
Fund balances-beginning	-	-	97	97
	-	-	-	-
Fund balances-ending	<u>\$ 4,235</u>	<u>\$ 4,235</u>	<u>\$ 97</u>	<u>\$ (4,138)</u>

# KITSAP COUNTY, WASHINGTON

## Recovery Center Fund 162

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

For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 1,150,000	\$ 1,150,000	\$ 1,137,821	\$ (12,179)
Charges for services	400,000	400,000	94,180	(305,820)
Investment earnings	15,000	15,000	10,344	(4,656)
Miscellaneous	250,000	250,000	181,599	(68,401)
Total revenues	<u>1,815,000</u>	<u>1,815,000</u>	<u>1,423,944</u>	<u>(391,056)</u>
<b>EXPENDITURES:</b>				
Current:				
Health & Human Services	2,675,001	2,675,001	2,287,148	387,853
Capital outlay	10,000	10,000	-	10,000
Total expenditures	<u>2,685,001</u>	<u>2,685,001</u>	<u>2,287,148</u>	<u>397,853</u>
Excess(deficiency) of revenues over expenditures	<u>(870,001)</u>	<u>(870,001)</u>	<u>(863,204)</u>	<u>6,797</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	870,000	870,000	739,862	(130,138)
Total other financing sources & uses	<u>870,000</u>	<u>870,000</u>	<u>739,862</u>	<u>(130,138)</u>
Net change in fund balance	<u>(1)</u>	<u>(1)</u>	<u>(123,342)</u>	<u>(123,341)</u>
Fund balances-beginning	1,782,557	1,782,557	1,782,556	(1)
	-	-	-	-
Fund balances-ending	<u>\$ 1,782,556</u>	<u>\$ 1,782,556</u>	<u>\$ 1,659,214</u>	<u>\$ (123,342)</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, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Charges for services	\$ 50,000	\$ 50,000	\$ 38,395	\$ (11,605)
Total revenues	<u>50,000</u>	<u>50,000</u>	<u>38,395</u>	<u>(11,605)</u>
<b>EXPENDITURES:</b>				
Current:				
Judicial Services	50,000	50,000	38,395	11,605
Total expenditures	<u>50,000</u>	<u>50,000</u>	<u>38,395</u>	<u>11,605</u>
Excess(deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Other adjustments	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances-beginning	10,958	10,958	10,958	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 10,958</u>	<u>\$ 10,958</u>	<u>\$ 10,958</u>	<u>\$ -</u>

# 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, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 1,384,509	\$ 1,384,509	\$ 1,276,470	\$ (108,039)
Investment earnings			185	185
Miscellaneous			9,304	9,304
Total revenues	<u>1,384,509</u>	<u>1,384,509</u>	<u>1,285,960</u>	<u>(98,549)</u>
<b>EXPENDITURES:</b>				
Current:				
Economic Environment	<u>1,494,509</u>	<u>1,494,509</u>	<u>1,313,390</u>	<u>181,119</u>
Total expenditures	<u>1,494,509</u>	<u>1,494,509</u>	<u>1,313,390</u>	<u>181,119</u>
Excess(deficiency) of revenues over expenditures	<u>(110,000)</u>	<u>(110,000)</u>	<u>(27,430)</u>	<u>82,570</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(110,000)</u>	<u>(110,000)</u>	<u>(27,430)</u>	<u>82,570</u>
Fund balances-beginning	<u>34,690</u>	<u>34,690</u>	<u>34,690</u>	<u>0</u>
Prior period adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances-ending	<u>\$ (75,310)</u>	<u>\$ (75,310)</u>	<u>\$ 7,261</u>	<u>\$ 82,571</u>

# KITSAP COUNTY, WASHINGTON

## Home Entitlement Fund 166

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

For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 2,563,289	\$ 2,563,289	\$ 960,336	\$ (1,602,953)
Investment earnings			12,126	12,126
Miscellaneous	177,000	177,000	83,486	(93,514)
Total revenues	<u>2,740,289</u>	<u>2,740,289</u>	<u>1,055,948</u>	<u>(1,684,341)</u>
<b>EXPENDITURES:</b>				
Current:				
Health & Human Services	-	-	-	-
Economic Environment	2,741,289	2,741,289	1,160,692	1,580,597
Total Expenditures	<u>2,741,289</u>	<u>2,741,289</u>	<u>1,160,692</u>	<u>1,580,597</u>
Excess(deficiency) of revenues over expenditures	<u>(1,000)</u>	<u>(1,000)</u>	<u>(104,744)</u>	<u>(103,744)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(1,000)</u>	<u>(1,000)</u>	<u>(104,744)</u>	<u>(103,744)</u>
Fund balances-beginning	122,869	122,869	122,869	(0)
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 121,869</u>	<u>\$ 121,869</u>	<u>\$ 18,125</u>	<u>\$ (103,744)</u>

# KITSAP COUNTY, WASHINGTON

## Kitsap Abatement 167

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

For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Miscellaneous	50,000	50,000	-	(50,000)
Total revenues	50,000	50,000	-	(50,000)
<b>EXPENDITURES:</b>				
Current:				
Physical Environment	50,000	50,000	711	49,289
Total expenditures	50,000	50,000	711	49,289
Excess(deficiency) of revenues over expenditures	-	-	(711)	(711)
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	-	-
T Net change in fund balance	-	-	-	-
	-	-	(711)	(711)
Fund balances-beginning	146,435	146,435	146,436	1
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 146,435	\$ 146,435	\$ 145,725	\$ (710)

# KITSAP COUNTY, WASHINGTON

## Community Development 168

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

For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Licenses and permits	\$ 2,333,318	\$ 2,661,617	\$ 2,404,583	\$ (257,034)
Intergovernmental	629,287	1,286,521	836,650	(449,871)
Charges for services	1,395,270	1,410,940	1,528,418	117,478
Miscellaneous	41,044	41,044	903	(40,141)
Total revenues	<u>4,398,919</u>	<u>5,400,122</u>	<u>4,770,554</u>	<u>(629,568)</u>
<b>EXPENDITURES:</b>				
Current:				
Physical Environment	\$ 2,274,673	\$ 2,787,087	\$ 2,405,094	\$ 381,994
Economic Environment	3,603,493	3,603,493	3,402,180	201,313
Debt service:				
Principal	20,000	20,000	8,166	11,834
Interest and other charges			-	
Total expenditures	<u>5,898,166</u>	<u>6,410,580</u>	<u>5,815,439</u>	<u>595,141</u>
Excess(deficiency) of revenues over expenditures	<u>(1,499,247)</u>	<u>(1,010,458)</u>	<u>(1,044,886)</u>	<u>(34,428)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	1,471,193	1,471,193	1,471,193	-
Total other financing sources & uses	<u>1,471,193</u>	<u>1,471,193</u>	<u>1,471,193</u>	<u>-</u>
Net change in fund balance	<u>(28,054)</u>	<u>460,735</u>	<u>426,307</u>	<u>(34,428)</u>
Fund balances-beginning	(412,653)	(412,653)	(412,654)	(1)
Prior period adjustments	-	-	4,844	4,844
Fund balances-ending	<u>\$ (440,707)</u>	<u>\$ 48,082</u>	<u>\$ 18,497</u>	<u>\$ (29,585)</u>



# KITSAP COUNTY, WASHINGTON

## Jail & Juvenile Sales Tax Fund 171

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

For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Retail sales & use taxes	\$ 3,121,821	\$ 3,121,821	\$ 3,271,712	\$ 149,891
Investment earnings	-	-	-	-
Total revenues	<u>3,121,821</u>	<u>3,121,821</u>	<u>3,271,712</u>	<u>149,891</u>
<b>EXPENDITURES:</b>				
Current:				
Interest and other charges	-	-	221	(221)
Total expenditures	-	-	221	(221)
Excess(deficiency) of revenues over expenditures	<u>3,121,821</u>	<u>3,121,821</u>	<u>3,271,491</u>	<u>149,670</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	(3,193,744)	(2,890,441)	(3,154,644)	(264,203)
Total other financing sources & uses	<u>(3,193,744)</u>	<u>(2,890,441)</u>	<u>(3,154,644)</u>	<u>(264,203)</u>
Net change in fund balance	<u>(71,923)</u>	<u>231,380</u>	<u>116,847</u>	<u>(114,533)</u>
Fund balances-beginning	748,802	748,802	748,804	2
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 676,879</u>	<u>\$ 980,182</u>	<u>\$ 865,650</u>	<u>\$ (114,532)</u>

# KITSAP COUNTY, WASHINGTON

## Service Area 1 Road Impact Fee Fund 173

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

For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Charges for Services	\$ 3,000	\$ 3,000	\$ 59,512	\$ 56,512
Investment earnings	1,000	1,000	1,329	329
Total revenues	<u>4,000</u>	<u>4,000</u>	<u>60,840</u>	<u>56,840</u>
<b>EXPENDITURES:</b>				
Current:				
Interest and other charges	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	<u>4,000</u>	<u>4,000</u>	<u>60,840</u>	<u>56,840</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	(507,000)	(507,000)	(507,000)	-
Total other financing sources & uses	<u>(507,000)</u>	<u>(507,000)</u>	<u>(507,000)</u>	-
Net change in fund balance	<u>(503,000)</u>	<u>(503,000)</u>	<u>(446,160)</u>	<u>56,840</u>
Fund balances-beginning	553,822	553,822	553,822	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 50,822</u>	<u>\$ 50,822</u>	<u>\$ 107,662</u>	<u>\$ 56,840</u>

# KITSAP COUNTY, WASHINGTON

## Service Area 2 Road Impact Fee Fund 174

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

For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Charges for Services	\$ 115,000	\$ 115,000	\$ 102,028	\$ (12,972)
Investment earnings	1,500	1,500	1,921	421
Total revenues	<u>116,500</u>	<u>116,500</u>	<u>103,949</u>	<u>(12,551)</u>
<b>EXPENDITURES:</b>				
Current:				
Interest and other charges	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	<u>116,500</u>	<u>116,500</u>	<u>103,949</u>	<u>(12,551)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	(650,000)	(650,000)	(650,000)	-
Total other financing sources & uses	(650,000)	(650,000)	(650,000)	-
Net change in fund balance	<u>(533,500)</u>	<u>(533,500)</u>	<u>(546,051)</u>	<u>(12,551)</u>
Fund balances-beginning	767,207	767,207	767,207	0
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 233,707</u>	<u>\$ 233,707</u>	<u>\$ 221,156</u>	<u>\$ (12,551)</u>

# KITSAP COUNTY, WASHINGTON

## Service Area 3 Road Impact Fee Fund 175

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

For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Charges for Services	\$ 10,000	\$ 10,000	\$ 15,941	\$ 5,941
Investment earnings	1,000	1,000	480	(520)
Total revenues	<u>11,000</u>	<u>11,000</u>	<u>16,420</u>	<u>5,420</u>
<b>EXPENDITURES:</b>				
Current:				
Interest and other charges	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	<u>11,000</u>	<u>11,000</u>	<u>16,420</u>	<u>5,420</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	(207,000)	(207,000)	(207,000)	-
Total other financing sources & uses	<u>(207,000)</u>	<u>(207,000)</u>	<u>(207,000)</u>	<u>-</u>
Net change in fund balance	<u>(196,000)</u>	<u>(196,000)</u>	<u>(190,580)</u>	<u>5,420</u>
Fund balances-beginning	211,156	211,156	211,156	0
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 15,156</u>	<u>\$ 15,156</u>	<u>\$ 20,577</u>	<u>\$ 5,421</u>

# KITSAP COUNTY, WASHINGTON

## Service Area 4 Road Impact Fee Fund 176

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

For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Charges for Services	\$ 76,000	\$ 76,000	\$ 27,440	\$ (48,560)
Investment earnings	1,000	1,000	989	(11)
Total revenues	<u>77,000</u>	<u>77,000</u>	<u>28,428</u>	<u>(48,572)</u>
<b>EXPENDITURES:</b>				
Current:				
Interest and other charges	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	<u>77,000</u>	<u>77,000</u>	<u>28,428</u>	<u>(48,572)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	(256,000)	(256,000)	(256,000)	-
Total other financing sources & uses	(256,000)	(256,000)	(256,000)	-
Net change in fund balance	<u>(179,000)</u>	<u>(179,000)</u>	<u>(227,572)</u>	<u>(48,572)</u>
Fund balances-beginning	354,077	354,077	354,077	0
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 175,077</u>	<u>\$ 175,077</u>	<u>\$ 126,506</u>	<u>\$ (48,571)</u>

# 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, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Charges for Services	\$ 21,094	\$ 21,094	\$ -	\$ (21,094)
Investment earnings	1,000	1,000	756	(244)
Total revenues	<u>22,094</u>	<u>22,094</u>	<u>756</u>	<u>(21,338)</u>
<b>EXPENDITURES:</b>				
Current:				
Interest and other charges	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	<u>22,094</u>	<u>22,094</u>	<u>756</u>	<u>(21,338)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	(207,000)	(207,000)	-	207,000
Total other financing sources & uses	<u>(207,000)</u>	<u>(207,000)</u>	<u>-</u>	<u>207,000</u>
Net change in fund balance	<u>(184,906)</u>	<u>(184,906)</u>	<u>756</u>	<u>185,662</u>
Fund balances-beginning	206,464	206,464	206,463	(1)
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 21,558</u>	<u>\$ 21,558</u>	<u>\$ 207,220</u>	<u>\$ 185,662</u>

# KITSAP COUNTY, WASHINGTON

## PEG Fund 179

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Miscellaneous	\$ 83,766	\$ 83,766	\$ 118,959	\$ 35,193
Total revenues	83,766	83,766	118,959	35,193
	6			
<b>EXPENDITURES:</b>				
Current:				
Economic Environment	45,000	45,000	44,720	280
Capital outlay	45,000	45,000	-	45,000
Total expenditures	90,000	90,000	44,720	45,280
Excess(deficiency) of revenues over expenditures	(6,234)	(6,234)	74,239	80,473
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(6,234)	(6,234)	74,239	80,473
Fund balances-beginning	55,411	55,411	55,410	(1)
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 49,177	\$ 49,177	\$ 129,649	\$ 80,472

# 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, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ 700,000	\$ 700,000	\$ 580,505	\$ (119,495)
Investment earnings	-	-	5,198	5,198
Miscellaneous	-	-	-	-
Total revenues	<u>700,000</u>	<u>700,000</u>	<u>585,703</u>	<u>(114,297)</u>
<b>EXPENDITURES:</b>				
Current:				
Health & Human Services	<u>250,000</u>	<u>250,000</u>	<u>42,245</u>	<u>207,756</u>
Total expenditures	<u>250,000</u>	<u>250,000</u>	<u>42,245</u>	<u>207,756</u>
Excess(deficiency) of revenues over expenditures	<u>450,000</u>	<u>450,000</u>	<u>543,459</u>	<u>93,459</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	<u>(450,000)</u>	<u>(450,000)</u>	<u>(450,000)</u>	<u>-</u>
Total other financing sources & uses	<u>(450,000)</u>	<u>(450,000)</u>	<u>(450,000)</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>93,459</u>	<u>93,459</u>
Fund balances-beginning	1,106,892	1,106,892	1,106,893	1
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 1,106,892</u>	<u>\$ 1,106,892</u>	<u>\$ 1,200,352</u>	<u>\$ 93,460</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, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
Intergovernmental	2,985,000	3,220,000	2,771,021	(448,979)
Miscellaneous	-	-	21,857	21,857
Total revenues	<u>3,085,000</u>	<u>3,320,000</u>	<u>2,892,878</u>	<u>(427,122)</u>
<b>EXPENDITURES:</b>				
Current:				
Health & Human Services	3,085,000	3,320,000	3,094,729	225,271
Total expenditures	<u>3,085,000</u>	<u>3,320,000</u>	<u>3,094,729</u>	<u>225,271</u>
Excess(deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>(201,851)</u>	<u>(201,851)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>(201,851)</u>	<u>(201,851)</u>
Fund balances-beginning	1,444,419	1,444,419	1,444,420	1
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 1,444,419</u>	<u>\$ 1,444,419</u>	<u>\$ 1,242,569</u>	<u>\$ (201,850)</u>

# KITSAP COUNTY, WASHINGTON

## Substance Abuse 183

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

For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 2,425,436	\$ 2,425,436	\$ 2,107,579	\$ (317,857)
Investment earnings			-	
Total revenues	<u>2,425,436</u>	<u>2,425,436</u>	<u>2,107,579</u>	<u>(317,857)</u>
<b>EXPENDITURES:</b>				
Current:				
Health & Human Services	<u>1,429,000</u>	<u>1,518,000</u>	<u>1,256,075</u>	<u>261,925</u>
Total expenditures	<u>1,429,000</u>	<u>1,518,000</u>	<u>1,256,075</u>	<u>261,925</u>
Excess(deficiency) of revenues over expenditures	<u>996,436</u>	<u>907,436</u>	<u>851,504</u>	<u>(55,932)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	18,564	18,564	18,564	-
Transfers out	<u>(1,015,000)</u>	<u>(877,000)</u>	<u>(870,177)</u>	<u>6,823</u>
Total other financing sources & uses	<u>(996,436)</u>	<u>(858,436)</u>	<u>(851,613)</u>	<u>6,823</u>
Net change in fund balance	-	49,000	(109)	(49,109)
Fund balances-beginning	268,423	268,423	268,423	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 268,423</u>	<u>\$ 317,423</u>	<u>\$ 268,314</u>	<u>\$ (49,109)</u>

# KITSAP COUNTY, WASHINGTON

## Youth Commission 184

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 50,000	\$ 50,000	\$ 24,733	\$ (25,267)
Miscellaneous	-	-	-	-
Total revenues	<u>50,000</u>	<u>50,000</u>	<u>24,733</u>	<u>(25,267)</u>
<b>EXPENDITURES:</b>				
Current:				
Public Safety	50,000	50,000	24,733	25,267
Total expenditures	<u>50,000</u>	<u>50,000</u>	<u>24,733</u>	<u>25,267</u>
Excess(deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances-beginning	-	-	-	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# KITSAP COUNTY, WASHINGTON

## Youth Services Juvenile 185

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

For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Miscellaneous	\$ 5,400	\$ 5,400	\$ 3,148	\$ (2,252)
Total revenues	<u>5,400</u>	<u>5,400</u>	<u>3,148</u>	<u>(2,252)</u>
<b>EXPENDITURES:</b>				
Current:				
Public safety	5,400	5,400	3,004	2,396
Total expenditures	<u>5,400</u>	<u>5,400</u>	<u>3,004</u>	<u>2,396</u>
Excess(deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>144</u>	<u>144</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>144</u>	<u>144</u>
Fund balances-beginning	8,976	8,976	8,975	(1)
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 8,976</u>	<u>\$ 8,976</u>	<u>\$ 9,119</u>	<u>\$ 143</u>

# KITSAP COUNTY, WASHINGTON

## Mental Health Non-medicaid Fund 188

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

For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 7,285,000	\$ 7,285,000	\$ 6,627,428	\$ (657,572)
Investment earnings	-	-	4,042	4,042
Miscellaneous	-	-	-	-
Total revenues	<u>7,285,000</u>	<u>7,285,000</u>	<u>6,631,471</u>	<u>(653,529)</u>
<b>EXPENDITURES:</b>				
Current:				
Health and human services	7,292,500	7,292,500	6,571,992	720,508
Total expenditures	<u>7,292,500</u>	<u>7,292,500</u>	<u>6,571,992</u>	<u>720,508</u>
Excess(deficiency) of revenues over expenditures	<u>(7,500)</u>	<u>(7,500)</u>	<u>59,479</u>	<u>66,979</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	7,500	7,500	7,500	-
Total other financing sources & uses	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>	<u>-</u>
Net change in fund balance	-	-	66,979	66,979
Fund balances-beginning	768,436	768,436	768,437	1
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 768,436</u>	<u>\$ 768,436</u>	<u>\$ 835,416</u>	<u>\$ 66,980</u>

# KITSAP COUNTY, WASHINGTON

## Commute Trip Reduction Fund 189

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

For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Fines & forfeits	\$ -	\$ -	\$ 15	\$ -
Miscellaneous	\$ 56,000	\$ 56,000	\$ 63,618	\$ 7,618
Total revenues	<u>56,000</u>	<u>56,000</u>	<u>63,633</u>	<u>7,618</u>
<b>EXPENDITURES:</b>				
Current:				
Transportation	<u>58,609</u>	<u>58,609</u>	<u>38,443</u>	<u>20,166</u>
Total expenditures	<u>58,609</u>	<u>58,609</u>	<u>38,443</u>	<u>20,166</u>
Excess(deficiency) of revenues over expenditures	<u>(2,609)</u>	<u>(2,609)</u>	<u>25,190</u>	<u>27,799</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Other adjustments	-	-	-	-
T Net change in fund balance	<u>(2,609)</u>	<u>(2,609)</u>	<u>25,190</u>	<u>27,799</u>
Fund balances-beginning	83,732	83,732	83,732	0
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 81,123</u>	<u>\$ 81,123</u>	<u>\$ 108,922</u>	<u>\$ 27,799</u>

# KITSAP COUNTY, WASHINGTON

## Area Agency on Aging Fund 190

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

For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 5,104,312	\$ 5,104,312	\$ 3,298,126	\$ (1,806,186)
Miscellaneous	4,000	4,000	2,612	(1,388)
Total revenues	<u>5,108,312</u>	<u>5,108,312</u>	<u>3,300,738</u>	<u>(1,807,574)</u>
<b>EXPENDITURES:</b>				
Current:				
Health & Human Services	5,130,761	5,130,761	3,269,842	1,860,919
Total expenditures	<u>5,130,761</u>	<u>5,130,761</u>	<u>3,269,842</u>	<u>1,860,919</u>
Excess(deficiency) of revenues over expenditures	<u>(22,449)</u>	<u>(22,449)</u>	<u>30,896</u>	<u>53,345</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	22,449	22,449	22,449	-
Total other financing sources & uses	<u>22,449</u>	<u>22,449</u>	<u>22,449</u>	<u>-</u>
Net change in fund balance	-	-	53,345	53,345
Fund balances-beginning	539,823	539,823	539,823	(0)
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 539,823</u>	<u>\$ 539,823</u>	<u>\$ 593,168</u>	<u>\$ 53,345</u>

# KITSAP COUNTY, WASHINGTON

## JTPA Admin Fund 191

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 2,067,000	\$ 2,829,000	\$ 2,438,699	\$ (390,301)
Miscellaneous	-	-	-	-
Total revenues	<u>2,067,000</u>	<u>2,829,000</u>	<u>2,438,699</u>	<u>(390,301)</u>
<b>EXPENDITURES:</b>				
Current:				
Health & Human Services	2,067,000	2,829,000	2,438,699	390,301
Total expenditures	<u>2,067,000</u>	<u>2,829,000</u>	<u>2,438,699</u>	<u>390,301</u>
Excess(deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances-beginning	-	-	-	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



# KITSAP COUNTY, WASHINGTON

## Employment Training Fund 192

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

For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 1,430,000	\$ 1,671,000	\$ 1,360,832	\$ (310,168)
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	190,000	190,000	243,156	53,156
Total revenues	<u>1,620,000</u>	<u>1,861,000</u>	<u>1,603,988</u>	<u>(257,012)</u>
<b>EXPENDITURES:</b>				
Current:				
Health & Human Services	1,620,000	1,861,000	1,606,724	254,276
Total expenditures	<u>1,620,000</u>	<u>1,861,000</u>	<u>1,606,724</u>	<u>254,276</u>
Excess(deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>(2,736)</u>	<u>(2,736)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>(2,736)</u>	<u>(2,736)</u>
Fund balances-beginning	126,819	126,819	126,819	(0)
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 126,819</u>	<u>\$ 126,819</u>	<u>\$ 124,082</u>	<u>\$ (2,737)</u>

# KITSAP COUNTY, WASHINGTON

## Kitsap/Regional Coordinating Council Fund 193

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

For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 293,890	\$ 293,890	\$ 128,761	\$ (165,129)
Charges for services	50,000	50,000	90,871	40,871
Miscellaneous	7,000	7,000	3,525	(3,475)
Total revenues	<u>350,890</u>	<u>350,890</u>	<u>223,157</u>	<u>(127,733)</u>
<b>EXPENDITURES:</b>				
Current:				
Economic Environment	509,220	509,220	337,917	171,303
Total expenditures	<u>509,220</u>	<u>509,220</u>	<u>337,917</u>	<u>171,303</u>
Excess(deficiency) of revenues over expenditures	<u>(158,330)</u>	<u>(158,330)</u>	<u>(114,760)</u>	<u>43,570</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	116,803	116,803	116,803	-
Total other financing sources & uses	<u>116,803</u>	<u>116,803</u>	<u>116,803</u>	<u>-</u>
Net change in fund balance	<u>(41,527)</u>	<u>(41,527)</u>	<u>2,043</u>	<u>43,570</u>
Fund balances-beginning	82,766	82,766	82,768	2
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 41,239</u>	<u>\$ 41,239</u>	<u>\$ 84,810</u>	<u>\$ 43,571</u>

# KITSAP COUNTY, WASHINGTON

## ARRA EECBG Fund 195

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

For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 150,587	\$ 512,301	\$ 413,428	\$ (98,873)
Charges for services	-	\$ -	\$ 286	\$ 286
Miscellaneous	-	-	37,652	37,652
Total revenues	<u>150,587</u>	<u>512,301</u>	<u>451,366</u>	<u>(60,935)</u>
<b>EXPENDITURES:</b>				
Current:				
Economic Environment	143,938	505,652	484,390	21,262
Capital Outlay	-	-	23,846	(23,846)
Total expenditures	<u>143,938</u>	<u>505,652</u>	<u>508,236</u>	<u>(2,584)</u>
Excess(deficiency) of revenues over expenditures	<u>6,649</u>	<u>6,649</u>	<u>(56,870)</u>	<u>(63,519)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>6,649</u>	<u>6,649</u>	<u>(56,870)</u>	<u>(63,519)</u>
Fund balances-beginning	88,290	88,290	88,291	1
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 94,939</u>	<u>\$ 94,939</u>	<u>\$ 31,421</u>	<u>\$ (63,518)</u>

# KITSAP COUNTY, WASHINGTON

## 2009 KC LTGO BAN Project 331

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

For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Investment earnings	\$ -	\$ -	\$ 2,710	\$ 2,710
Miscellaneous	-	-	-	\$ -
Total revenues	-	-	2,710	2,710
<b>EXPENDITURES:</b>				
Physical Environment	-	150,000	209,088	(59,088)
Interest and other charges	-	271,638	159,182	112,456
Total expenditures	-	421,638	368,270	53,368
Excess(deficiency) of revenues over expenditures	-	(421,638)	(365,560)	56,078
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds from BANS	-	170,000	197,872	27,872
Payment of assumed debt	-	-	-	-
Total other financing sources & uses	-	170,000	197,872	27,872
<b>SPECIAL ITEMS:</b>				
Sales of pledged assets	-	251,638	166,882	(84,756)
Net change in fund balance	-	-	(806)	(806)
Fund balances-beginning	35,904	35,904	35,904	(0)
Fund balances-ending	\$ 35,904	\$ 287,542	\$ 35,098	\$ (252,444)

# KITSAP COUNTY, WASHINGTON

## Juvenile Services Facility Fund 352

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

For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Investment earnings	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
<b>EXPENDITURES:</b>				
Current:				
Physical safety	57,500	57,500	5,452	52,048
Interest and other charges	-	-	-	-
Capital outlay	-	-	13,604	(13,604)
Total expenditures	57,500	57,500	19,057	38,443
Excess(deficiency) of revenues over expenditures	(57,500)	(57,500)	(19,057)	38,443
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(57,500)	(57,500)	(19,057)	38,443
Fund balances-beginning	57,964	57,964	57,964	(0)
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 464	\$ 464	\$ 38,907	\$ 38,443

# KITSAP COUNTY, WASHINGTON

## Silverdale Projects 363

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
<b>EXPENDITURES:</b>				
Current:				
Physical Environment	-	71,149	35,413	35,736
Capital outlay	-	10,000	10,000	-
Total Expenditures	-	81,149	45,413	35,736
Excess(deficiency) of revenues over expenditures	-	(81,149)	(45,413)	35,736
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	18,149	18,149	-
Transfers out	-	-	-	-
Total other financing sources & uses	-	18,149	18,149	-
Net change in fund balance	-	(63,000)	(27,264)	35,736
Fund balances-beginning	173,775	173,775	173,775	0
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 173,775	\$ 110,775	\$ 146,512	\$ 35,737

# 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, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 1,957,150	\$ 1,957,150	\$ 257,751	\$ (1,699,399)
Charges for services	90,000	90,000	250,000	160,000
Investment earnings	25,000	25,000	158,757	133,757
Miscellaneous	200,000	200,000	56,534	(143,466)
Total revenues	<u>2,272,150</u>	<u>2,272,150</u>	<u>723,042</u>	<u>(1,549,108)</u>
<b>EXPENDITURES:</b>				
Current:				
Culture & recreation	459,900	459,900	238,544	221,356
Debt service:				
Principal			56,534	
Interest and other charges			143,466	
Capital outlay	<u>2,681,300</u>	<u>2,681,300</u>	<u>353,530</u>	<u>2,327,770</u>
Total expenditures	<u>3,141,200</u>	<u>3,141,200</u>	<u>792,074</u>	<u>2,549,126</u>
Excess(deficiency) of revenues over expenditures	<u>(869,050)</u>	<u>(869,050)</u>	<u>(69,032)</u>	<u>800,018</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	<u>(869,050)</u>	<u>(869,050)</u>	<u>(69,032)</u>	<u>800,018</u>
Fund balances-beginning	<u>2,342,769</u>	<u>2,343,769</u>	<u>2,342,768</u>	<u>(1,001)</u>
Prior period adjustments	-	-	(10,283)	(10,283)
Fund balances-ending	<u>\$ 1,473,719</u>	<u>\$ 1,474,719</u>	<u>\$ 2,263,453</u>	<u>\$ 788,734</u>

# 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, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Investment earnings	\$ 1,000	\$ 1,000	\$ 360	\$ (640)
Total revenues	1,000	1,000	360	(640)
<b>EXPENDITURES:</b>				
Current:				
Physical Environment	13,500	13,500	6,937	6,563
Interest and other charges	-	-	-	-
Capital outlay	25,000	25,000	20,123	4,877
Total expenditures	38,500	38,500	27,060	11,440
Excess(deficiency) of revenues over expenditures	(37,500)	(37,500)	(26,700)	10,800
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(37,500)	(37,500)	(26,700)	10,800
Fund balances-beginning	53,774	53,774	53,771	(3)
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 16,274	\$ 16,274	\$ 27,072	\$ 10,798



# KITSAP COUNTY, WASHINGTON

## Administrative Building 387

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	1,153	1,153
Total revenues	-	-	1,153	1,153
<b>EXPENDITURES:</b>				
Current:				
Physical Environment	-	-	27,211	(27,211)
Capital outlay	55,000	55,000	(137,655)	192,655
Total expenditures	55,000	55,000	(110,445)	165,445
Excess(deficiency) of revenues over expenditures	(55,000)	(55,000)	111,598	166,598
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(55,000)	(55,000)	111,598	166,598
Fund balances-beginning	242,945	242,945	242,946	1
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 187,945	\$ 187,945	\$ 354,544	\$ 166,599

# KITSAP COUNTY, WASHINGTON

## Kingston Village Greens Comm 389

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	-	-
Total revenues	-	-	-	-
<b>EXPENDITURES:</b>				
Current:				
Culture & Recreation	-	720,000	599,648	120,352
Capital outlay	-	-	-	-
Total expenditures	-	720,000	599,648	120,352
Excess(deficiency) of revenues over expenditures	-	(720,000)	(599,648)	120,352
<b>OTHER FINANCING SOURCES (USES):</b>				
Sales of capital assets	-	-	566,865	566,865
Transfers in	-	-	-	-
Transfer out	-	-	(204,180)	(204,180)
Total other financing sources & uses	-	-	362,685	362,685
Net change in fund balance	-	(720,000)	(236,963)	483,037
Fund balances-beginning	-	-	236,963	236,963
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ (720,000)	(0)	\$ 720,000

# KITSAP COUNTY, WASHINGTON

## KC2009 LTGO BAN 231

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Investment earnings	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
<b>EXPENDITURES:</b>				
Current:				
Principal	-	3,113,125	2,260,292	852,833
Interest and other charges	600,000	824,398	294,034	530,364
Total expenditures	600,000	3,937,523	2,554,326	1,383,197
Excess(deficiency) of revenues over expenditures	(600,000)	(3,937,523)	(2,554,326)	1,383,197
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds from BANS	-	224,398	294,034	69,636
Transfers in	600,000	600,000	600,000	-
Total other financing sources & uses	600,000	824,398	894,034	69,636
<b>SPECIAL ITEM:</b>				
Sales of pledged assets	-	3,113,125	1,685,292	(1,427,833)
Net change in fund balance	-	-	25,000	25,000
Fund balances-beginning	-	-	-	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ -	\$ 25,000	\$ 25,000

# KITSAP COUNTY, WASHINGTON

## KC2009B Key Bank Line 232

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
<b>EXPENDITURES:</b>				
Current:				
Debt service	-	-	-	-
Principal	-	1,964,280	1,657,680	306,600
Interest and other charges	-	98,800	77,272	21,528
Capital outlay	-	-	-	-
Total expenditures	-	2,063,080	1,734,952	328,128
Excess(deficiency) of revenues over expenditures	-	(2,063,080)	(1,734,952)	328,128
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	98,800	98,800	4,422	(94,378)
Total other financing sources & uses	98,800	98,800	4,422	(94,378)
<b>SPECIAL ITEM:</b>				
Sales of Pledged assets			1,733,148	1,733,148
Net change in fund balance	98,800	(1,964,280)	2,617	1,966,897
Fund balances-beginning	-	-	3,701	3,701
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 98,800	\$ (1,964,280)	6,319	\$ 1,970,598

# KITSAP COUNTY, WASHINGTON

## KC2010 LTGO 235

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Investment earnings	\$ -	\$ -	\$ -	\$ -
Miscellaneous	216,300	216,300	247,802	31,502
Total revenues	<u>216,300</u>	<u>216,300</u>	<u>247,802</u>	<u>31,502</u>
<b>EXPENDITURES:</b>				
Current:				
Physical Environment	-	-	-	-
Principal	1,445,000	1,445,000	1,445,000	-
Interest and other charges	229,626	229,626	230,233	(607)
Total expenditures	<u>1,674,626</u>	<u>1,674,626</u>	<u>1,675,233</u>	<u>(607)</u>
Excess(deficiency) of revenues over expenditures	<u>(1,458,326)</u>	<u>(1,458,326)</u>	<u>(1,427,430)</u>	<u>30,896</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	1,458,326	1,458,326	1,458,326	-
Total other financing sources & uses	<u>1,458,326</u>	<u>1,458,326</u>	<u>1,458,326</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>30,896</u>	<u>30,896</u>
Fund balances-beginning	48,014	48,014	48,014	(0)
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 48,014</u>	<u>\$ 48,014</u>	<u>\$ 78,910</u>	<u>\$ 30,896</u>

# KITSAP COUNTY, WASHINGTON

## KC2011 LTGO 236

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ -	\$ -	\$ 310,812	\$ 310,812
Total revenues	-	-	310,812	310,812
<b>EXPENDITURES:</b>				
Current:				
Principal	-	-	915,000	(915,000)
Interest and other charges	-	641,648	641,650	(2)
Total expenditures	-	641,648	1,556,650	(915,002)
Excess(deficiency) of revenues over expenditures	-	(641,648)	(1,245,838)	(604,190)
<b>OTHER FINANCING SOURCES (USES):</b>				
G O Bond Proceeds		-	-	-
Proceeds of Other LT Debt		-	-	-
Proceeds Refunding Gen LT Debt		-	-	-
Amt Remitted to Refunding Trustee		-	-	-
Transfers in	-	610,088	1,245,838	635,750
Total other financing sources & uses	-	610,088	1,245,838	635,750
Net change in fund balance	-	(31,560)	0	31,560
Fund balances-beginning	-	-	-	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ (31,560)	\$ 0	\$ 31,560

# 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, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Investment earnings	\$ -	\$ -	\$ 963	\$ 963
Miscellaneous	5,268	5,268	9,483	4,215
Total revenues	<u>5,268</u>	<u>5,268</u>	<u>10,447</u>	<u>5,179</u>
<b>EXPENDITURES:</b>				
Current:				
Principal	5,000	5,000	-	5,000
Interest and other charges	268	268	-	268
Total expenditures	<u>5,268</u>	<u>5,268</u>	<u>-</u>	<u>5,268</u>
Excess(deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>10,447</u>	<u>10,447</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers out	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>10,447</u>	<u>10,447</u>
Fund balances-beginning	35,813	35,813	35,813	(1)
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 35,813</u>	<u>\$ 35,813</u>	<u>\$ 46,259</u>	<u>\$ 10,446</u>

# 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, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Investment earnings	\$ -	\$ -	\$ 20,756	\$ 20,756
Miscellaneous	120,163	120,163	-	(120,163)
Total revenues	<u>120,163</u>	<u>120,163</u>	<u>20,756</u>	<u>(99,407)</u>
<b>EXPENDITURES:</b>				
Current:				
Principal	80,000	80,000	-	80,000
Interest and other charges	40,163	40,163	-	40,163
Capital outlay	-	-	-	-
Total expenditures	<u>120,163</u>	<u>120,163</u>	<u>-</u>	<u>120,163</u>
Excess(deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>20,756</u>	<u>20,756</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds from refunding bonds	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Transfers out	-	-	(110,756)	(110,756)
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>(110,756)</u>	<u>(110,756)</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>(90,000)</u>	<u>(90,000)</u>
Fund balances-beginning	818,093	818,093	818,093	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 818,093</u>	<u>\$ 818,093</u>	<u>\$ 728,093</u>	<u>\$ (90,000)</u>



# 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, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Miscellaneous	\$ -	\$ -	\$ 61,951	\$ 61,950.56
Total revenues	-	-	61,951	61,951
<b>EXPENDITURES:</b>				
Current:				
Principal	245,000	245,000	-	245,000
Interest and other charges	133,450	133,450	-	133,450
Total expenditures	378,450	378,450	-	378,450
Excess(deficiency) of revenues over expenditures	(378,450)	(378,450)	61,951	440,401
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds from refunding bonds			-	-
Payment to bond refunding escrow agent			-	-
Premiums on bonds			-	-
Transfers in	378,450	378,450	-	(378,450)
Total other financing sources & uses	378,450	378,450	-	(378,450)
Net change in fund balance	-	-	61,951	61,951
Fund balances-beginning	51,131	51,131	51,130	(1)
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 51,131	\$ 51,131	\$ 113,081	\$ 61,950

# 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, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 954,809	\$ 954,809	\$ 241,061	\$ (713,748)
Investment earnings	-	-	265	265
Total revenues	<u>954,809</u>	<u>954,809</u>	<u>241,326</u>	<u>(713,483)</u>
<b>EXPENDITURES:</b>				
Current:				
Principal	450,000	450,000	-	450,000
Interest and other charges	504,809	504,809	310,812	193,997
Capital outlay	-	-	-	-
Total expenditures	<u>954,809</u>	<u>954,809</u>	<u>310,812</u>	<u>643,997</u>
Excess(deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>(69,486)</u>	<u>(69,486)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds from refunding bonds	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Premiums on bonds	-	-	-	-
Transfers out	-	-	(525,000)	(525,000)
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>(525,000)</u>	<u>(525,000)</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>(594,486)</u>	<u>(594,486)</u>
Fund balances-beginning	9,924,713	9,924,713	9,924,714	1
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 9,924,713</u>	<u>\$ 9,924,713</u>	<u>\$ 9,330,228</u>	<u>\$ (594,485)</u>

# 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, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
<b>EXPENDITURES:</b>				
Current:				
Principal	370,000	370,000	370,000	-
Interest and other charges	339,615	339,615	14,800	324,815
Total expenditures	709,615	709,615	384,800	324,815
Excess(deficiency) of revenues over expenditures	(709,615)	(709,615)	(384,800)	324,815
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds from refunding bonds		-	-	-
Payment to bond refunding escrow agent		-	-	-
Premiums on bonds		-	-	-
Transfers in	709,615	709,615	386,464	(323,151)
Transfers out		-	-	-
Total other financing sources & uses	709,615	709,615	386,464	(323,151)
Net change in fund balance	-	-	1,664	1,664
Fund balances-beginning	3,515	3,515	3,514	(1)
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 3,515	\$ 3,515	\$ 5,178	\$ 1,663

# 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, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
<b>EXPENDITURES:</b>				
Current:				
Principal	440,000	440,000	440,000	-
Interest and other charges	645,758	645,758	645,755	3
Total expenditures	1,085,758	1,085,758	1,085,755	3
Excess(deficiency) of revenues over expenditures	(1,085,758)	(1,085,758)	(1,085,755)	3
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	1,085,758	1,085,758	1,085,758	-
Total other financing sources & uses	1,085,758	1,085,758	1,085,758	-
Net change in fund balance	-	-	3	3
Fund balances-beginning	8,737	8,737	8,737	0
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 8,737	\$ 8,737	\$ 8,740	\$ 3

# 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, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
<b>EXPENDITURES:</b>				
Current:				
Principal	485,000	485,000	485,000	-
Interest and other charges	648,824	648,824	648,823	2
Capital outlay	-	-	-	-
Total expenditures	1,133,824	1,133,824	1,133,823	2
Excess(deficiency) of revenues over expenditures	(1,133,824)	(1,133,824)	(1,133,823)	2
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	1,133,824	1,133,824	1,133,824	-
Total other financing sources & uses	1,133,824	1,133,824	1,133,824	-
Net change in fund balance	-	-	2	2
Fund balances-beginning	17,286	17,286	17,285	(1)
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 17,286	\$ 17,286	\$ 17,287	\$ 1

# 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, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
<b>EXPENDITURES:</b>				
Current:				
Principal	1,070,000	1,070,000	1,070,000	-
Interest and other charges	876,500	876,500	876,500	-
Total expenditures	1,946,500	1,946,500	1,946,500	-
Excess(deficiency) of revenues over expenditures	(1,946,500)	(1,946,500)	(1,946,500)	-
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	1,946,500	1,946,500	1,946,500	-
Total other financing sources & uses	1,946,500	1,946,500	1,946,500	-
Net change in fund balance	-	-	-	-
Fund balances-beginning	3,337	3,337	3,337	0
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 3,337	\$ 3,337	\$ 3,337	\$ 0

# KITSAP COUNTY, WASHINGTON

LTGO 2006 292

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2012

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Intergovernmental	\$ 22,176	\$ 22,176	\$ 22,186	\$ 10
Total revenues	22,176	22,176	22,186	10
<b>EXPENDITURES:</b>				
Current:				
Principal	935,000	935,000	935,000	-
Interest and other charges	685,070	685,070	685,070	-
Total expenditures	1,620,070	1,620,070	1,620,070	-
Excess(deficiency) of revenues over expenditures	(1,597,894)	(1,597,894)	(1,597,884)	10
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfers in	1,597,894	1,597,894	1,597,893	(1)
Total other financing sources & uses	1,597,894	1,597,894	1,597,893	(1)
Net change in fund balance	-	-	9	9
Fund balances-beginning	112	112	112	(0)
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 112	\$ 112	\$ 121	\$ 9

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# **KITSAP COUNTY, WASHINGTON**

## **COMPONENT UNIT**

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

# KITSAP COUNTY, WASHINGTON

## Balance Sheet

Component Unit

December 31, 2012

	<u>Public Facilities District</u>
<b>ASSETS</b>	
Current assets:	
Cash and Cash equivalents	\$ 103,494
Deposits with fiscal agents	-
Investments	783,243
Total current assets	<u>886,737</u>
Total assets	<u>886,737</u>
<b>LIABILITIES AND FUND BALANCES</b>	
<b>LIABILITIES</b>	
Notes/Contracts	<u>9,260,000</u>
Total liabilities	<u>9,260,000</u>
<b>FUND BALANCES</b>	
Invested in capital assets, net of related debt	-
Unrestricted	<u>(8,373,263)</u>
Total fund balance	<u>(8,373,263)</u>
Total liabilities and fund balances	<u>\$ 886,737</u>

# KITSAP COUNTY, WASHINGTON

Statement of Revenues, Expenditures and Changes in Fund Balances  
Component Unit - Public Facilities District  
For the Year Ended December 31, 2012

	<u>Public Facilities</u> <u>District</u>
REVENUES:	
Retail sales & use taxes	\$ 1,088,478
Interest earnings	5,721
Miscellaneous	385
Total revenues	<u>1,094,585</u>
EXPENDITURES:	
Current:	
Physical environment	603,286
Total expenditures	<u>603,286</u>
Excess(deficiency) of revenues over expenditures	<u>491,299</u>
OTHER FINANCING SOURCES (USES):	
Transfers out	-
Total other financing sources & uses	-
Net change in fund balance	491,299
Fund balances-beginning	(8,864,562)
Prior period adjustments	
Fund balances-ending	<u>\$ (8,373,263)</u>

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# KITSAP COUNTY, WASHINGTON

## Internal Service Funds

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

A description of each fund follows:

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

**Building Repair and Replacements** – A fund used to account for operation of County Maintenance and Building repairs

**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.

**Elections Services** – A fund used to account for the elections operation to the County and other outside government agencies.

**Employer Benefits Fund** - Accounts for the activities of employer medical, dental, vision, life, accidental death and dismemberment, and long-term disability benefit programs and will account for future modifications to existing benefits or additions of new employee benefits.

**KITSAP COUNTY, WASHINGTON**

Page 1 of 2

**Combining Statement of Net Position**

Internal Service Funds

December 31, 2012

	Equipment Rental and Revolving	Building Repair and Replacement	Employer Benefits	Self Insurance	Elections
<b>ASSETS</b>					
Current assets:					
Cash and Cash equivalents	\$ 14,372,196	\$ -	\$ 1,452,659	\$ 8,795,737	\$ (114,937)
Deposits with fiscal agents	-	-	-	-	-
Due from other funds	194,334	-	-	534,975	-
Due from other governments	-	-	-	-	122,815
Prepayments	-	-	-	109,308	-
Inventories	1,618,677	-	-	-	-
Total current assets	<u>16,185,207</u>	<u>-</u>	<u>1,452,659</u>	<u>9,440,020</u>	<u>7,878</u>
Noncurrent assets:					
Machinery & Equipment	27,436,315	-	-	4,222	387,962
Construction In Progress	-	-	-	-	-
Less accumulated depreciation	(16,753,410)	-	-	(4,222)	(337,876)
Total noncurrent assets	<u>10,682,905</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,086</u>
Total assets	<u>\$ 26,868,112</u>	<u>\$ -</u>	<u>\$ 1,452,659</u>	<u>\$ 9,440,020</u>	<u>\$ 57,964</u>
<b>LIABILITIES</b>					
Current liabilities:					
Accounts payable	114,829	-	742	29,990	135
Due to other funds	43,206	-	-	4,111	1,688
Due to other governments	-	-	-	-	-
Other liabilities	57,010	-	1,547,350	8,755,358	27,388
Total current liabilities	<u>215,045</u>	<u>-</u>	<u>1,548,092</u>	<u>8,789,459</u>	<u>29,211</u>
Non current Liabilities (Note 2):					
Due within one year	-	-	-	-	-
Due in more than one year	64,829	-	-	13,471	102,716
Total noncurrent liabilities	<u>64,829</u>	<u>-</u>	<u>-</u>	<u>13,471</u>	<u>102,716</u>
Total liabilities	<u>279,874</u>	<u>-</u>	<u>1,548,092</u>	<u>8,802,930</u>	<u>131,927</u>
<b>NET POSITION</b>					
Invested in capital assets, net of related debt	10,682,905	-	-	-	50,086
Restricted:					
Debt service	-	-	-	-	-
Unrestricted	15,905,333	-	(95,433)	637,090	(124,049)
Total net position	<u>26,588,238</u>	<u>-</u>	<u>(95,433)</u>	<u>637,090</u>	<u>(73,963)</u>

Information Services	Total
\$ 1,992,767	\$ 26,498,422
-	-
-	729,309
-	122,815
-	109,308
-	1,618,677
<u>1,992,767</u>	<u>29,078,531</u>
4,183,362	32,011,861
-	-
(3,341,260)	(20,436,768)
<u>842,102</u>	<u>11,575,093</u>
<u>\$ 2,834,869</u>	<u>\$ 40,653,624</u>
121,116	266,812
33,410	82,415
-	-
<u>146,492</u>	<u>10,533,598</u>
<u>301,018</u>	<u>10,882,825</u>
-	-
<u>221,825</u>	<u>402,841</u>
<u>221,825</u>	<u>402,841</u>
<u>522,843</u>	<u>11,285,666</u>
842,102	11,575,093
-	-
<u>1,469,924</u>	<u>17,792,865</u>
<u>2,312,026</u>	<u>29,367,958</u>

# KITSAP COUNTY, WASHINGTON

Page 1 of 2

Combining Statement of Revenues, Expenses, and Changes in Fund Net Position  
 Internal Service Funds  
 For the Year Ended December 31, 2012

	Equipment Rental and Revolving	Building Repair and Replacement	Employer Benefits	Self Insurance	Elections
Operating revenues:					
Charges for services	\$ 6,609,241	\$ -	\$ -	\$ 3,928,098	\$ 1,297,132
Miscellaneous	42,242	-	3,625	43,131	30
Total operating revenues	<u>6,651,483</u>	<u>-</u>	<u>3,625</u>	<u>3,971,229</u>	<u>1,297,162</u>
Operating expenses:					
Personal services	1,190,763	-	-	1,052,651	784,971
Contractual services	242,069	-	-	1,066,356	49,936
Utilities	23,298	-	98,859	-	-
Repair and maintenance	147,716	34,457	-	-	-
Other supplies and expenses	2,147,223	2,160	-	36,215	559,504
Ins. claims and expenses	7,572	-	199	2,256,906	4,572
Depreciation	1,842,717	-	-	-	31,682
Total operating expenses	<u>5,601,358</u>	<u>36,617</u>	<u>99,058</u>	<u>4,412,128</u>	<u>1,430,665</u>
Operating income	<u>1,050,125</u>	<u>(36,617)</u>	<u>(95,433)</u>	<u>(440,899)</u>	<u>(133,503)</u>
Nonoperating revenue (expenses)					
Interest revenue	-	-	-	-	-
Miscellaneous revenue	-	-	-	-	-
Interest expense	-	-	-	-	-
Miscellaneous expense	-	-	-	-	-
Total nonoperating exp.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Income (loss) before contributions & transfers	1,050,125	(36,617)	(95,433)	(440,899)	(133,503)
Capital contributions	78,148	-	-	-	75,432
Transfers in*	-	36,617	-	-	-
Transfers out	(53,461)	-	-	-	-
Change in Net Position	1,074,812	-	(95,433)	(440,899)	(58,071)
Total net position - beginning	25,513,426	-	-	1,077,989	(15,892)
Prior Period Adjustments					
Total net position - ending	<u>\$ 26,588,238</u>	<u>\$ -</u>	<u>\$ (95,433)</u>	<u>\$ 637,090</u>	<u>\$ (73,963)</u>



Information Services	Total
\$ 5,990,383	\$ 17,824,854
130	\$ 89,158
5,990,513	17,914,012
3,303,858	6,332,243
161,791	1,520,152
20,340	142,497
863,424	1,045,597
2,053,122	4,798,224
13,753	2,283,002
318,853	2,193,252
6,735,141	18,314,967
(744,628)	(400,955)
-	-
-	-
-	-
-	-
-	-
-	-
(744,628)	(400,955)
-	153,580
110,000	146,617
-	(53,461)
(634,628)	(154,219)
2,946,654	29,522,177
-	-
\$ 2,312,026	\$ 29,367,958

## KITSAP COUNTY, WASHINGTON

### Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended December 31, 2012

	Equipment Rental and Revolving	Building Repair and Replacement	Employer Benefits	Self Insurance	Elections
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Receipts from customers	\$ 6,834,268		\$ 1,710,492	\$ 3,436,254	\$ 1,453,125
Payments to suppliers	(4,005,381)	(36,617)	(257,833.00)	(2,033,341)	(667,570)
Payments to employees	(1,171,374)		-	(1,054,265)	(779,994)
Provided by operating activities	<u>1,657,513</u>	<u>(36,617)</u>	<u>1,452,659</u>	<u>348,648</u>	<u>5,561</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>					
Operating grants received	-		-	-	-
Operating transfer in		36,617	-	-	-
Operating transfer out	(53,461)		-	-	-
Net cash provided by noncapital activities	<u>(53,461)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Capital contributions	-		-	-	-
Proceeds from sales and maturities of investment	-		-	-	-
Purchases of capital assets	(3,288,748)		-	-	-
Principal paid on capital debt	-		-	-	-
Interest paid on capital debt	-		-	-	-
Net cash from related financing activities	<u>(3,288,748)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
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>	<u>-</u>
Net (decrease) in cash and cash equivalents	(1,684,696)		1,452,659	348,648	5,561
Balances - beginning of the year	16,056,892		-	8,447,089	(120,498)
Balances - end of the year	<u>\$ 14,372,196</u>	<u>\$ -</u>	<u>\$ 1,452,659</u>	<u>\$ 8,795,737</u>	<u>\$ (114,937)</u>

#### Reconciliation of operating income (loss) to net cash provided (used) by operating activities:

Operating income (loss)	1,050,125	(36,617)	(95,433.00)	(440,899)	(133,503)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:					
Depreciation expense	1,842,717		-	-	31,682
Change in assets and liabilities:					
Receivables, net	-		-	-	-
DFOF	182,785		1,706,867	(534,975)	-
DFOG	-		-	-	155,960
Prepayments			-	(7,863)	-
Inventories	(196,858)		-	-	-
Accounts and other payables	(33,840)		66.00	(25,158)	(3,239)
DTOF	(1,216,866)		-	(18,770)	1,390
DTOG	-		-	-	-
Accrued expenses	10,061		(158,841)	1,377,927	(51,706)
Employee Leave Benefits	19,389		-	(1,614)	4,977
Net cash provided by operating activities	<u>\$ 1,657,513</u>	<u>\$ (36,617)</u>	<u>\$ 1,452,659</u>	<u>\$ 348,648</u>	<u>\$ 5,561</u>

#### Noncash investing, capital and financing Activities

Contribution of capital assets	78,149				75,432
--------------------------------	--------	--	--	--	--------

Information	
Services	Total
\$ 5,990,513	19,424,652
(3,166,582)	(10,167,324)
(3,283,581)	(6,289,214)
(459,650)	2,968,114
-	-
110,000	146,617
-	(53,461)
110,000	93,156
-	-
-	-
(102,198)	(3,390,946)
-	-
-	-
(102,198)	(3,390,946)
-	-
-	-
-	-
(451,848)	(329,676)
2,444,615	26,828,098
\$ 1,992,767	\$ 26,498,422
(744,628)	(400,955)
-	-
-	-
318,853	2,193,252
-	-
-	-
-	1,354,677
-	155,960
-	(7,863)
-	(196,858)
(104,496)	(166,667)
22,413	(1,211,833)
-	-
27,931	1,205,372
20,277	43,029
\$ (459,650)	\$ 2,968,114

153,581

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# **KITSAP COUNTY, WASHINGTON**

## **AGENCY FUNDS**

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

# KITSAP COUNTY, WASHINGTON

## Combining Statement of Fiduciary Net Position

### Agency Funds

December 31, 2012

	State Schools	Treasurer's Suspense	School Districts	P.U.D.'s	Recreation Districts	Public Health
<b>ASSETS</b>						
Cash	\$ 408,350	\$ 1,495,310	\$ 11,251,116	\$ 1,332,958	\$ 1,169,622	\$ 338,516
Deposits with Fiscal Agents	-	-	180,000	-	-	-
Investments	-	35,827	87,097,087	4,082,640	2,326,028	2,109,869
Taxes Receivable	3,191,134	(106,900)	2,899,401	114,182	168,992	-
Other Current Receivables	-	8,898	-	-	-	-
Due From Other Funds	-	4,659	-	-	-	-
Due From Other Governments	-	-	-	-	-	77,632
Total Assets	<u>3,599,484</u>	<u>1,437,794</u>	<u>101,427,604</u>	<u>5,529,780</u>	<u>3,664,642</u>	<u>2,526,017</u>
<b>LIABILITIES</b>						
Warrants Payable	-	-	-	-	-	-
Accounts Payable	-	-	-	-	-	-
Sales Tax Payable	-	-	-	-	-	-
Interfund loan payable	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-
Due to Other Governments	-	500	-	-	-	-
Custodial Account	3,599,484	1,437,294	101,427,604	5,529,780	3,664,642	2,526,017
Total Liabilities	<u>3,599,484</u>	<u>1,437,794</u>	<u>101,427,604</u>	<u>5,529,780</u>	<u>3,664,642</u>	<u>2,526,017</u>

Regional Library	Cities & Towns	Ports	Water Districts	Fire Districts	Sewer Districts	Public Transportation
\$ 36,728	\$ 221,555	\$ 772,085	\$ 393,440	\$ 1,049,818	\$ 364,456	\$ 2,494,689
-	-	-	20,000	-	-	-
4,070,122	22,329,063	10,126,359	8,111,313	35,026,089	7,457,563	6,536,077
524,405	1,166,654	606,034	154	2,278,322	-	-
-	131,206	-	-	185,557	-	-
-	-	-	-	-	-	-
-	-	-	2,000	-	-	-
<u>4,631,255</u>	<u>23,848,479</u>	<u>11,504,479</u>	<u>8,526,907</u>	<u>38,539,786</u>	<u>7,822,019</u>	<u>9,030,766</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
4,631,255	23,848,479	11,504,479	8,526,907	38,539,786	7,822,019	9,030,766
<u>4,631,255</u>	<u>23,848,479</u>	<u>11,504,479</u>	<u>8,526,907</u>	<u>38,539,786</u>	<u>7,822,019</u>	<u>9,030,766</u>

# KITSAP COUNTY, WASHINGTON

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## Combining Statement of Fiduciary Net Position

### Agency Funds

December 31, 2012

	Pass- Thru	Clearing Funds	Totals 2011
<b>ASSETS</b>			
Cash	\$ 74,742	\$ 2,863,392	\$ 24,266,777
Deposits with Fiscal Agents	-	-	200,000
Investments	730,488	-	190,038,526
Taxes Receivable	-	-	10,842,379
Other Current Receivables	-	-	325,662
Due From Other Funds	-	-	4,659
Due From Other Governments	-	-	79,632
Total Assets	<u>805,230</u>	<u>2,863,392</u>	<u>225,757,634</u>
<b>LIABILITIES</b>			
Warrants Payable	7,717	2,863,392	2,871,108
Accounts Payable	-	-	-
Sales Tax Payable	-	-	-
Interfund loan payable	-	-	-
Due to Other Funds	39,412	-	39,412
Due to Other Governments	-	-	500
Custodial Account	<u>758,101</u>	<u>-</u>	<u>222,846,613</u>
Total Liabilities	<u>805,230</u>	<u>2,863,392</u>	<u>225,757,634</u>



# KITSAP COUNTY, WASHINGTON

## Statement of Changes in Assets and Liabilities Agency Funds For the Fiscal Year Ended December 31, 2012

	Balance January 1	Additions	Deletions	Balance December 31
<b>State Schools</b>				
<b>Assets</b>				
Cash	\$ 271,149	\$ 67,947,122	\$ 67,809,921	\$ 408,350
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	-	-	-	-
Taxes Receivable	3,468,860	-	277,726	3,191,134
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 3,740,009</u>	<u>\$ 67,947,122</u>	<u>\$ 68,087,647</u>	<u>\$ 3,599,484</u>
<b>Liabilities:</b>				
Warrants Payable	-	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	3,740,009	67,947,122	68,087,647	3,599,484
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 3,740,009</u>	<u>\$ 67,947,122</u>	<u>\$ 68,087,647</u>	<u>\$ 3,599,484</u>

	Balance January 1	Additions	Deletions	Balance December 31
<b>Treasurer's Suspense</b>				
<b>Assets</b>				
Cash	\$ 2,711,506	\$ 164,080,802	\$ 165,296,998	\$ 1,495,310
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	35,570	257	-	35,827
Taxes Receivable	(40,036)	-	66,864	(106,900)
Other Current Receivables	8,407	491	-	8,898
Due From Other Funds	-	4,659	-	4,659
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 2,715,447</u>	<u>\$ 164,086,208</u>	<u>\$ 165,363,861</u>	<u>\$ 1,437,794</u>
<b>Liabilities:</b>				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	858	-	858	-
Sales Tax Payable	-	-	-	-
Interfund Loan Payable	50,000	-	-	50,000
Due to Other Funds	469,828	1,827,865	590,827	1,706,867
Custodial Account	2,663,589	162,258,343	165,363,003	(320,073)
Due to Other Governmental Units	1,000	-	-	1,000
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 3,185,275</u>	<u>\$ 164,086,208</u>	<u>\$ 165,954,688</u>	<u>\$ 1,437,794</u>

# KITSAP COUNTY, WASHINGTON

## Statement of Changes in Assets and Liabilities Agency Funds For the Fiscal Year Ended December 31, 2012

	Balance January 1	Additions	Deletions	Balance December 31
<b>School Districts</b>				
<b>Assets</b>				
Cash	\$ 11,048,098	\$ 532,680,643	\$ 532,477,324	\$ 11,251,116
Deposits with Fiscal Agents/Trustees	-	19,336,102	19,156,102	180,000
Investments	100,050,907	102,246,166	115,199,986	87,097,087
Taxes Receivable	2,995,438	308,791	404,827	2,899,401
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 114,094,442</u>	<u>\$ 654,571,701</u>	<u>\$ 667,238,239</u>	<u>\$ 101,427,604</u>
<b>Liabilities:</b>				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	114,094,442	654,571,701	667,238,239	101,427,604
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 114,094,442</u>	<u>\$ 654,571,701</u>	<u>\$ 667,238,239</u>	<u>\$ 101,427,604</u>

	Balance January 1	Additions	Deletions	Balance December 31
<b>P.U.D.'s</b>				
<b>Assets</b>				
Cash	\$ 750,665	\$ 24,414,624	\$ 23,832,331	\$ 1,332,958
Deposits with Fiscal Agents/Trustees	-	1,997,146	1,997,146	-
Investments	6,061,602	3,898,950	5,877,911	4,082,640
Taxes Receivable	123,183	-	9,001	114,182
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 6,935,449</u>	<u>\$ 30,310,720</u>	<u>\$ 31,716,389</u>	<u>\$ 5,529,780</u>
<b>Liabilities:</b>				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	6,935,449	30,310,720	31,716,389	5,529,780
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 6,935,449</u>	<u>\$ 30,310,720</u>	<u>\$ 31,716,389</u>	<u>\$ 5,529,780</u>

# KITSAP COUNTY, WASHINGTON

## Statement of Changes in Assets and Liabilities Agency Funds For the Fiscal Year Ended December 31, 2012

	Balance January 1	Additions	Deletions	Balance December 31
<b>Recreation Districts</b>				
<b>Assets</b>				
Cash	\$ 1,141,320	\$ 12,757,377	\$ 12,729,075	\$ 1,169,622
Deposits with Fiscal Agents/Trustees	-	406,566	406,566	-
Investments	2,591,318	2,613,631	2,878,921	2,326,028
Taxes Receivable	202,555	8,973	42,536	168,992
Interest Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 3,935,193</u>	<u>\$ 15,786,548</u>	<u>\$ 16,057,098</u>	<u>\$ 3,664,642</u>
<b>Liabilities:</b>				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Interfund Loans Payable	-	-	-	-
Custodial Account	3,935,193	15,786,548	16,057,098	3,664,642
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 3,935,193</u>	<u>\$ 15,786,548</u>	<u>\$ 16,057,098</u>	<u>\$ 3,664,642</u>

	Balance January 1	Additions	Deletions	Balance December 31
<b>Public Health</b>				
<b>Assets</b>				
Cash	\$ 193,506	\$ 15,532,391	\$ 15,387,381	\$ 338,516
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	1,818,044	5,791,825	5,500,000	2,109,869
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	208,744	77,652	208,764	77,632
Total Assets	<u>\$ 2,220,294</u>	<u>\$ 21,401,869</u>	<u>\$ 21,096,145</u>	<u>\$ 2,526,017</u>
<b>Liabilities:</b>				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	2,220,294	21,401,869	21,096,145	2,526,017
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 2,220,294</u>	<u>\$ 21,401,869</u>	<u>\$ 21,096,145</u>	<u>\$ 2,526,017</u>

# KITSAP COUNTY, WASHINGTON

## Statement of Changes in Assets and Liabilities Agency Funds For the Fiscal Year Ended December 31, 2012

	Balance January 1	Additions	Deletions	Balance December 31
<b>Regional Library</b>				
<b>Assets</b>				
Cash	\$ 20,061	\$ 17,652,094	\$ 17,635,427	\$ 36,728
Deposits with Fiscal Agents/Trustees	-	154,118	154,118	-
Investments	4,029,182	6,740,940	6,700,000	4,070,122
Taxes Receivable	550,832	-	26,427	524,405
Interest Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
<b>Total Assets</b>	<b>\$ 4,600,075</b>	<b>\$ 24,547,152</b>	<b>\$ 24,515,972</b>	<b>\$ 4,631,255</b>
<b>Liabilities:</b>				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	4,600,075	24,547,152	24,515,972	4,631,255
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
<b>Total Liabilities</b>	<b>\$ 4,600,075</b>	<b>\$ 24,547,152</b>	<b>\$ 24,515,972</b>	<b>\$ 4,631,255</b>

	Balance January 1	Additions	Deletions	Balance December 31
<b>Cities &amp; Towns</b>				
<b>Assets</b>				
Cash	\$ 132,862	\$ 35,240,581	\$ 35,151,888	\$ 221,555
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	18,386,162	14,087,272	10,144,371	22,329,063
Taxes Receivable	1,288,724	11,164	133,234	1,166,654
Other Current Receivables	158,672	-	27,466	131,206
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
<b>Total Assets</b>	<b>\$ 19,966,420</b>	<b>\$ 49,339,017</b>	<b>\$ 45,456,958</b>	<b>\$ 23,848,479</b>
<b>Liabilities:</b>				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	19,966,420	49,339,017	45,456,958	23,848,479
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
<b>Total Liabilities</b>	<b>\$ 19,966,420</b>	<b>\$ 49,339,017</b>	<b>\$ 45,456,958</b>	<b>\$ 23,848,479</b>

# KITSAP COUNTY, WASHINGTON

## Statement of Changes in Assets and Liabilities Agency Funds For the Fiscal Year Ended December 31, 2012

	Balance January 1	Additions	Deletions	Balance December 31
<b>Ports</b>				
<b>Assets</b>				
Cash	\$ 809,977	\$ 20,099,590	\$ 20,137,481	772,085
Deposits with Fiscal Agents/Trustees	-	406,693	406,693	-
Investments	8,350,743	3,851,746	2,076,130	10,126,359
Taxes Receivable	624,075	2,338	20,378	606,034
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 9,784,794</u>	<u>\$ 24,360,366</u>	<u>\$ 22,640,681</u>	<u>\$ 11,504,479</u>
<b>Liabilities:</b>				
Warrants Payable	-	-	-	\$ -
Accounts Payable	-	-	-	0
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	9,784,794	24,360,366	22,640,681	11,504,479
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 9,784,794</u>	<u>\$ 24,360,366</u>	<u>\$ 22,640,681</u>	<u>\$ 11,504,479</u>

	Balance January 1	Additions	Deletions	Balance December 31
<b>Water Districts</b>				
<b>Assets</b>				
Cash	\$ 390,491	\$ 17,978,501	\$ 17,975,552	\$ 393,440
Deposits with Fiscal Agents/Trustees	25,000	971,430	976,430	20,000
Investments	8,282,221	5,314,010	5,484,919	8,111,313
Taxes Receivable	2,002	-	1,847	154
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	2,000	165,720	165,720	2,000
Total Assets	<u>\$ 8,701,714</u>	<u>\$ 24,429,661</u>	<u>\$ 24,604,468</u>	<u>\$ 8,526,907</u>
<b>Liabilities:</b>				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	8,701,714	24,429,661	24,604,468	8,526,907
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 8,701,714</u>	<u>\$ 24,429,661</u>	<u>\$ 24,604,468</u>	<u>\$ 8,526,907</u>

# KITSAP COUNTY, WASHINGTON

## Statement of Changes in Assets and Liabilities Agency Funds For the Fiscal Year Ended December 31, 2012

	Balance January 1	Additions	Deletions	Balance December 31
<b>Fire Districts</b>				
<b>Assets</b>				
Cash	\$ 648,510	\$ 86,994,677	\$ 86,593,368	\$ 1,049,818
Deposits with Fiscal Agents/Trustees	-	1,044,257	1,044,257	-
Investments	32,664,734	33,228,689	30,867,334	35,026,089
Taxes Receivable	2,470,885	39,335	231,898	2,278,322
Other Current Receivables	-	250,000	64,443	185,557
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 35,784,129</u>	<u>\$ 121,556,958</u>	<u>\$ 118,801,301</u>	<u>\$ 38,539,786</u>
<b>Liabilities:</b>				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	35,784,129	121,556,958	118,801,301	38,539,786
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 35,784,129</u>	<u>\$ 121,556,958</u>	<u>\$ 118,801,301</u>	<u>\$ 38,539,786</u>
	Balance January 1	Additions	Deletions	Balance December 31
<b>Sewer Districts</b>				
<b>Assets</b>				
Cash	\$ 767,500	\$ 24,114,569	\$ 24,517,612	\$ 364,456
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	6,578,518	8,384,109	7,505,064	7,457,563
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 7,346,018</u>	<u>\$ 32,498,678</u>	<u>\$ 32,022,677</u>	<u>\$ 7,822,019</u>
<b>Liabilities:</b>				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	7,346,018	32,498,678	32,022,677	7,822,019
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 7,346,018</u>	<u>\$ 32,498,678</u>	<u>\$ 32,022,677</u>	<u>\$ 7,822,019</u>

# KITSAP COUNTY, WASHINGTON

## Statement of Changes in Assets and Liabilities Agency Funds For the Fiscal Year Ended December 31, 2012

	Balance January 1	Additions	Deletions	Balance December 31
<b>Public Transportation</b>				
<b>Assets</b>				
Cash	\$ 1,679,000	\$ 71,103,286	\$ 70,287,598	\$ 2,494,689
Deposits with Fiscal Agents/Trustees	-	2,847,857	2,847,857	-
Investments	8,196,875	24,679,524	26,340,321	6,536,077
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 9,875,875</u>	<u>\$ 98,630,667</u>	<u>\$ 99,475,777</u>	<u>\$ 9,030,766</u>

<b>Liabilities:</b>				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Interfund Loans Payable	-	-	-	-
Custodial Account	9,875,875	98,630,667	99,475,777	9,030,766
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 9,875,875</u>	<u>\$ 98,630,667</u>	<u>\$ 99,475,777</u>	<u>\$ 9,030,766</u>

	Balance January 1	Additions	Deletions	Balance December 31
<b>Pass-Thru</b>				
<b>Assets</b>				
Cash	\$ 132,499	\$ 735,076	\$ 792,833	\$ 74,742
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	1,020,709	6,796	297,017	730,488
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 1,153,208</u>	<u>\$ 741,872</u>	<u>\$ 1,089,850</u>	<u>\$ 805,230</u>

<b>Liabilities:</b>				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	1,153,208	741,872	1,089,850	805,230
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 1,153,208</u>	<u>\$ 741,872</u>	<u>\$ 1,089,850</u>	<u>\$ 805,230</u>

**KITSAP COUNTY, WASHINGTON**
**Statement of Changes in Assets and Liabilities**  
**Agency Funds**  
**For the Fiscal Year Ended December 31, 2012**

	Balance January 1	Additions	Deletions	Balance December 31
<b>Clearing Funds</b>				
<b>Assets</b>				
Cash	\$ 2,838,495	\$ 117,207,611	\$ 117,182,715	\$ 2,863,392
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	-	-	-	-
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 2,838,495</u>	<u>\$ 117,207,611</u>	<u>\$ 117,182,715</u>	<u>\$ 2,863,392</u>
<b>Liabilities:</b>				
Warrants Payable	\$ 2,838,495	\$ 117,207,611	\$ 117,182,715	\$ 2,863,392
Accounts Payable	-	-	-	-
Due to Other Funds	-	-	-	-
Interfund Loans Payable	-	-	-	-
Custodial Account	-	-	-	-
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 2,838,495</u>	<u>\$ 117,207,611</u>	<u>\$ 117,182,715</u>	<u>\$ 2,863,392</u>