

KITSAP COUNTY, WASHINGTON

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2001

Program Title	BARS Account Number	Federal CFDA Number	Other Identification Number	Current Year Expenditures	Ref #
Dept of Housing & Urban Development					
School Lunch Program - Juvenile Detention	3310	10.555	18-402-9717	54,535	
CDBG Entitlement Program Income	3310	14.218	B01-UC-53-0005	1,001,540	Note 3
CDBG Entitlement - 1997 Disaster	3310	14.218	B98-UC-53-0005	52,257	
				1,457	
<u>Total CFDA #14.218</u>				<u>1,055,254</u>	
HOME Entitlement	3310	14.239	M97-DC-53-0205	58,910	
HOME Entitlement	3310	14.239	M98-DC-53-0205	4,237	
HOME Entitlement	3310	14.239	M99-DC-53-0205	48	
HOME Entitlement	3310	14.239	M00-DC-53-0205	29,079	
HOME Entitlement Program Income	3310	14.239	M01-DC-53-0205	366,230	
				5,307	Note 3
<u>Total CFDA #14.239</u>				<u>463,811</u>	
<u>Total Dept of Housing & Urban Development</u>				<u>1,519,065</u>	
Department of Justice					
(JUMP) Juvenile Mentoring Program	3310	16.541	99.JG.FX.0017	10,916	
(JUMP) Juvenile Mentoring Program	3310	16.541	99.JG.FX.0017	27,935	
Drug Control & System Improvement-Westnet	3310	16.579	F01.67401009	33,818	
Substance Abuse - Drug Court	3310	16.585	98.DC.VX.0093	117,657	
Substance Abuse - Drug Court Enhancement	3310	16.585	1999.DC.VX.0140	55,148	
Local Law Enforcement Block Grant	3310	16.592	2001.LB.VX.2235	131,861	
Cops - MORE	3310	16.710	1999.CL.WX..0238	332,507	
Cops - Universal Hiring Grant	3310	16.710	95-CC-WX-0296	84,718	
<u>Total Department of Justice</u>				<u>794,560</u>	
Environmental Protection Agency <u>DCD-Brownfields Pilot Project</u>	3310	66.811	N/A	26,507	Note 5
<u>Total Environmental Protection Agency</u>				<u>26,507</u>	
Emergency Management Agency FEMA	3310	83.551	EMS32000.GR.3053	213,712	
<u>Total Emergency Management Agency</u>				<u>213,712</u>	
Human Health Services Substance Abuse-Take Time	3310	93.224	90-CA-1609/03	37,843	
<u>Total Human Health Services</u>				<u>37,843</u>	
TOTAL FEDERAL DIRECT ASSISTANCE				<u><u>2,646,222</u></u>	

KITSAP COUNTY, WASHINGTON

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2001

Program Title	BARS Account Number	Federal CFDA Number	Other Identification Number	Current Year Expenditures	Ref #
FEDERAL INDIRECT ASSISTANCE (Passed-Through State)					
Department of Commerce					
CZM Administration Laser Airborne Depth Sounder	3330	11.419	C0100222	9,000	
<u>Total Department of Commerce & CFDA #11.419</u>				<u>9,000</u>	
Department of Transportation					
Lindvog Road Extention	3330	20.205	LA-4072	33,735	
SE Mile Hill Drive	3330	20.205	LA-5050	8,075	
<u>Total CFDA #20.205</u>				<u>41,810</u>	
Traffic Safety Commission-Teaching Life's Conseq.	3330	20.600	J.801.09	5,336	
Traffic Safety Commission	3330	20.601	N/A	26,206	Note 5
Traffic Safety Commission	3330	20.601	N/A	4,219	Note 5
Traffic Safety Commission	3330	20.601	N/A	6,702	Note 5
<u>Total CFDA #20.601</u>				<u>37,127</u>	
<u>Total Dept of Transportation</u>				<u>84,273</u>	
Emergency Management Agency					
Emergency Management	3330	16.007	EM-010415	3,000	
Emergency Management	3330	83.534	EM-010.448	25,000	
Emergency Management	3330	83.534	EM-010.448	16,335	
Emergency Management	3330	83.544	N/A	3,444	Note 5
Emergency Management	3330	83.544	EM 010481.049	39,300	
<u>Total Emergency Management Agency</u>				<u>87,079</u>	
Department of Justice					
Edward J Byrne Memorial - Substance Abuse	3330	16.579	7375-1	67,502	
Edward J Byrne Memorial - Substance Abuse	3330	16.579	8037-0	45,893	
Narcotics Task Force Program Program Income	3330	16.579	F01.67401009	109,404 118,693	Note 3
Narcotics Task Force Program Program Income	3330	16.579	F00-67420009	77,200 49,651	Note 3
<u>Total Dept of Justice & CFDA #16.579</u>				<u>468,343</u>	
Department of Labor					
JTPA-Boeing	3330	17.246	20.98.5487	33,660	
JTPA-Timber 6	3330	17.246	20.98.5366	215,811	
<u>Total Dept of Labor & CFDA #17.246</u>				<u>249,471</u>	

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**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2001**

Program Title	BARS Account Number	Federal CFDA Number	Other Identification Number	Current Year Expenditures	Ref #
Department of Labor					
JTPA-Community Jobs	3330	17.250	F99.16000.014	648,585	
<u>Total Dept of Labor & CFDA #17.250</u>				<u>648,585</u>	
JTPA-Welfare to Work	3330	17.253	20.99.5471	621,830	
JTPA-Welfare to Work Match	3330	17.253	20.00.2443	73,113	
<u>Total Dept of Labor & CFDA #17.253</u>				<u>694,943</u>	
JTPA-Admin Cost Pool	3330	17.255	20.00.5010	76,513	
WIA-Youth	3330	17.255	20.00.5014	201,827	
WIA-Youth	3330	17.255	20.00.7010	520,552	
WIA-Dislocated Worker	3330	17.255	20.00.5018	120,915	
WIA-Adult	3330	17.255	20.00.7011	17,031	
WIA-Dislocated Worker	3330	17.255	20.00.7012	59,545	
WIA-Admin Cost Pool	3330	17.255	20.00.7013	142,370	
WIA-Admin Cost Pool	3330	17.255	20.01.1013	46,885	
WIA-Adult	3330	17.255	20.00.5011	220,874	
<u>Total CFDA #17.255</u>				<u>1,406,512</u>	
WIA-Adult	3330	17.258	20.01.1011	557,036	
WIA-Adult	3330	17.258	20.02.1011	10,381	
<u>Total CFDA #17.258</u>				<u>567,417</u>	
WIA-Youth	3330	17.259	20.01.7019	<u>131,356</u>	
WIA-Dislocated Worker	3330	17.260	20.01.1012	540,552	
WIA-Dislocated Worker	3330	17.260	20.02.1012	32,699	
<u>Total CFDA #17.260</u>				<u>573,251</u>	
JTPA-Workforce Investment Act-Community Jobs	3330	93.558	S02.16000.009	<u>433,941</u>	
<u>Total CFDA #93.558</u>				<u>433,941</u>	
Total Dept of Labor				<u>4,705,476</u>	
-					
Substance Abuse-Community Mobilization-Federal	3330	84.186	M01-67001-016	14,196	
Substance Abuse-Community Mobilization-Federal	3330	84.186	M00-67020-116	27,771	
<u>Total CFDA #84.186</u>				<u>41,967</u>	

KITSAP COUNTY, WASHINGTON

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2001

Program Title	BARS Account Number	Federal CFDA Number	Other Identification Number	Current Year Expenditures	Ref #
Department of Social and Health Services					
Juvenile Accountability Incentive Blk Grant (JAIBG/MST)	3330	16.523	0163-04884	66,749	
Juvenile Accountability Incentive Blk Grant (JAIBG/PA)	3330	16.523	0063.44471	12,473	
Juvenile Accountability Incentive Blk Grant (JAIBG/PA)	3330	16.523	0163-03421	39,958	
Juvenile Accountability Incentive Blk Grant (JAIBG/MST)	3330	16.523	1063.44213	<u>22,262</u>	
<u>Total CFDA #16.523</u>				<u>141,442</u>	
Governor's Juvenile Justice Advisory Committee	3330	16.549	1-600-01003	<u>4,206</u>	
Child Support - IV-D- (Prosec)	3330	93.563	2110.80671	658,766	
Child Support - IV-D- (Clerk)	3330	93.563	2110-80671	<u>85,859</u>	
<u>Total CFDA #93.563</u>				<u>744,625</u>	
Mental Health-Federal Block Grant	3330	93.958	0169.00340	3,258,675	
Mental Health-Federal Block Grant	3330	93.958	0069.44109	58,526	
Mental Health-Federal Block Grant	3330	93.958	9969.41433	<u>5,838,890</u>	
<u>Total CFDA #93.958</u>				<u>9,156,091</u>	
Youth Commission - Juvenile Justice	3330	16.540	1-100-00700	5,000	
Youth Commission - Juvenile Justice	3330	16.540	1-100-01301	<u>5,000</u>	
<u>Total CFDA #16.540</u>				<u>10,000</u>	
Aging-USDA Nutrition	3330	10.570	0063-43214	23,461	
Aging-USDA Nutrition	3330	10.570	01155-02080	<u>31,345</u>	
<u>Total CFDA #10.570</u>				<u>54,806</u>	
AAA-Title V	3330	17.235	0063-43214	53,831	
AAA-Title V	3330	17.235	0115-02080	<u>42,746</u>	
<u>Total CFDA #17.235</u>				<u>96,577</u>	
AAA-Title XIX - Elder Abuse	3330	93.041	0163.45102	<u>2,573</u>	
AAA- Title III-D	3330	93.043	0163.45102	<u>6,392</u>	
AAA-Title III-B	3330	93.044	0163.45102	<u>248,174</u>	
AAA- Title III C-1	3330	93.045	0163.45102	141,759	
AAA- Title III C-2	3330	93.045	0163.45102	<u>103,425</u>	
<u>Total CFDA #93.045</u>				<u>245,184</u>	
AAA-Family Caregiver-NFCSP	3330	93.052	0163-45102	<u>9,239</u>	
AAA - Chore Services-SSBG	3330	93.667	0063-43215	28,050	
AAA - Chore Services-SSBG	3330	93.667	0115-02080	18,926	
AAA - Chore Services-Chore-Caregiver Training	3330	93.667	0115-01672	202	
AAA - Chore Services-Basic Health	3330	93.667	21120181	<u>852</u>	
<u>Total CFDA #93.667</u>				<u>48,030</u>	

KITSAP COUNTY, WASHINGTON

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2001**

Program Title	BARS Account Number	Federal CFDA Number	Other Identification Number	Current Year Expenditures	Ref #
AAA - DDD-Nurse Oversight	3330	93.778	9963-41668	24,970	
AAA - DDD-Nurse Oversight	3330	93.778	0163-00968	21,840	
AAA-XIX-DCFS	3330	93.778	0063-43214	279	
AAA-XIX-DCFS	3330	93.778	0115-02080	311	
AAA-XIX-MPC	3330	93.778	0115-02080	2,119,130	
AAA-XIX-MPC-Caregiver Training	3330	93.778	0115-01672	31,364	
AAA-XIX-MPC-Basic Health	3330	93.778	21120181	71,311	
AAA-XIX-MPC	3330	93.778	0063-43215	2,075,141	
AAA - DDD-Medical Assistance	3330	93.778	0063-43858	43,620	
Recovery-XIX-Federal Medicaid	3330	93.778	7605-0	17,800	
Recovery-XIX-Federal Medicaid	3330	93.778	6836-0	20,014	
Total CFDA #93.778				4,425,780	
Recovery-Substance Abuse -Federal-Prevention	3330	93.959	7741-0	380,708	
Substance Abuse -Federal	3330	93.959	6810	127,951	
Substance Abuse -Prrevention -Federal	3330	93.959	7529-0	59,718	
Substance Abuse -Federal	3330	93.959	7529-0	169,098	
Substance Abuse -Federal-Prevention	3330	93.959	6810	77,695	
Total CFDA #93.959				815,170	
Total Dept of Social Health Services				16,008,289	
Environment Protection Agency					
EPAClean Water Act Sect. 319-Benthic Invertebrate	3330	66.460	G0100191	7,500	
EPAPWW System Expansion & Admin-Wtr Pollution Control Re	3330	66.458	L9900039	28,201	Note 4
Total Environment Protection Agency				35,701	
TOTAL FEDERAL INDIRECT ASSISTANCE				21,440,128	

KITSAP COUNTY, WASHINGTON

SCHEDULE OF STATE FINANCIAL ASSISTANCE For the Year Ended December 31, 2001

Program Title	BARS Account Number	Federal CFDA Number	Other Identification Number	Current Year Expenditures	Ref #
Department of Community Trade and Economic					
Growth Management	3340	State	S01-62900-026	12,325	
Waste Water-Kingston Outfall	3340	State	PW01-691-036	390,750	
Buildable Lands	3340	State	S01-62500-003	72,844	
Total Community Trade & Economic Department				<u>475,919</u>	
Department of Social and Health Services					
Food Stamp Fraud - Prosecutor	3340	State	9912.80614	21,863	
Child Support Enforcement - Prosecutor	3340	State	2110.80671	319,074	
Child Support - IV-D - Clerk's	3340	State	2110-80671	41,470	
Commissioner's Court Time for Child Support-Superior Cr	3340	State	2110-80671	32,817	
Kitsap Recovery Center - Inpatient	3340	State	6864-0	406,501	
Mental Health - State	3340	State	9969.41433	5,962,553	
Mental Health - State	3340	State	0169.00340	2,717,186	
Developmental Disabilities - Grant in Aid	3340	State	0163.03119	948,570	
Developmental Disabilities - Grant in Aid	3340	State	State	1,080,988	
Developmental Disabilities - Francis Haddon Morgan	3340	State	0163.00462	182,720	
Developmental Disabilities - Francis Haddon Morgan	3340	State	State	182,795	
Developmental Disabilities - Family Support	3340	State	State	47,077	
BECCA	3340	State	9963-43563(2)	74,398	
BECCA	3340	State	0163-01617	118,500	
Juvenile - Guardian ad Litem (CASA/GAL)	3340	State	CSC-2000-376	6,467	
Juvenile - Guardian ad Litem (CASA/GAL)	3340	State	ICA-2002-026	22,885	
Juvenile - JRA Diagnostic & Parole Services	3340	State	9963.40134(1)	6,430	
Juvenile - JRA Diagnostic & Parole Services	3340	State	0163-02233	3,843	
Juvenile - JRA Diagnostic	3340	State	0163-02233	36,105	
Juvenile - JRA Diagnostic	3340	State	9963-40134	17,198	
Juvenile - CJS - At Risk	3340	State	0063-43249	92,232	
Juvenile - CJS - At Risk	3340	State	N/A	203,954	
Juvenile-JRA _EHB 3900 Implementation	3340	State	0163-02233	66,845	
Juvenile-JRA _EHB 3900 Implementation	3340	State	9963.41034(1)	50,525	
Juvenile - CJAA Community Juvenile Accountability Act	3340	State	0063-43249	43,286	
Juvenile - CJAA Community Juvenile Accountability Act	3340	State	N/A	75,490	
Juvenile - CDDA-Chemical Dependency Disposition Alt	3340	State	0063-43249	46,674	
Juvenile - CDDA-Chemical Dependency Disposition Alt	3340	State	N/A	33,363	
Juvenile - CJS - SSODA	3340	State	0063-43249	55,982	
Juvenile - CJS - SSODA	3340	State	N/A	66,421	
Juvenile - CRC - Secure Crisis Residential Center	3340	State	20791	201,066	
Juvenile - CRC - Secure Crisis Residential Center	3340	State	20791(4)	406,859	
AAA - SCSA	3340	State	0063.43215	231,849	
AAA - Respite Services	3340	State	0063.43215	28,039	
AAA - SCSA	3340	State	0115.02080	47,207	
AAA - Respite Services	3340	State	0115.02080	37,284	
AAA - Ombudsman	3340	State	99.32799.001	16,313	
AAA - Ombudsman	3340	State		14,981	
AAA - State Family Caregiver	3340	State	0063.44733	18,195	
AAA - State Family Caregiver	3340	State	0115.02080	3,491	
Substance Abuse-Community Mobilization-State	3340	State	M01.67001016	18,648	
Substance Abuse-Community Mobilization-State	3340	State	M00-67020-116	14,787	
Youth Commission-Family Policy	3340	State	0074-44312	182,241	
Youth Commission-Family Policy	3340	State	0174.01398	11,785	
Substance Abuse-State	3340	State	6810	581,383	
Substance Abuse-State	3340	State	7529.0	513,558	
WIA-Skills Gap Grant	3340	State	01.NXL(012)	47,875	
Total Dept of Social Health Services				<u>15,339,773</u>	

KITSAP COUNTY, WASHINGTON

SCHEDULE OF STATE FINANCIAL ASSISTANCE For the Year Ended December 31, 2001

Program Title	BARS Account Number	Federal CFDA Number	Other Identification Number	Current Year Expenditures	Ref #
Department of Ecology					
CCWF-SSWMP Dyes Inlet	3340	State	G9600217	25,193	
Comm Service-Waste Reduction,Recycling,Litter Control	3340	State	C0200052	20,617	
Comm Service-Waste Reduction,Recycling,Litter Control	3340	State	C0000132	29,289	
Comm Service-Waste Reduction,Recycling,Litter Control	3340	State	C0000133	4,141	
LTC-Local Toxics Control Account	3340	State	G0000133	173,988	
LTC-Local Toxics Control-Bainbridge Island MTCA	3340	State	G9900197	144,732	
LTC-Local Toxics Control-Bainbridge Island MTCA Constr	3340	State	G0200100	1,989,259	
LTC-Local Toxics Control-Hansville RI/FS MTCA	3340	State	G9900215	14,432	
Surface Water-PIE 0T00-14	3340	State	22-94/PSAG	7,703	
WRIA-15 - Kitsap Watershed Planning	3340	State	G0000106	20,247	
Water Quality-SSWM Public Education & Outreach	3340	State	G0000125	18,714	
KPREP Earthquake/Tsunami Hazards Assessment	3340	State	C0100205	17,927	
Total Dept of Ecology				<u>2,466,242</u>	
Governor's Office					
Witness Fees	3340	State	State	0	
1/2 Prosecutor's Salary	3340	State	State	50,497	
Commute Trip Reduction	3340	State	State	74,468	
Death Investigations	3340	State	State	63,519	
Total State				<u>188,484</u>	
Department of Transportation					
County Arterial Preservation Program (CAPP)	3340	State	State	338,317	
County Road Construction-TIB SR 3 & SR 303	3340	State	TIB #90-018(001)-1	35,015	
PWTF-WW Anderson Hill Road Culvert	3340	State	PW.01.791.037	134,672	
Rural Arterial Program - West Kingston.(RAP)	3340	State	1895.01	160,892	
Rural Arterial Program - Little Boston Rd NE (RAP)	3340	State	1899.01	21,283	
Rural Arterial Program - Glenwood Road SE #3 (RAP)	3340	State	1899.02	25,681	
Rural Arterial Program - Glenwood Road SW #4 (RAP)	3340	State	1899.03	16,235	
Total Dept of Transportation				<u>732,095</u>	
Department of Fish and Wildlife					
Salmon Recovery Lead Entity WRIA-15	3340	State	8100513/(99-1207E	45,664	
Salmon Recovery Lead Entity WRIA-15	3340	State	38020213	18,073	
Total Dept of Washington State Fish & Wildlife				<u>63,737</u>	
Public Assistance - Earthquake	3340	State	EM 010481.049	6,550	
Total Dept. of WA State Military-Emergency				<u>6,550</u>	
Dept of Agriculture	3340	State	State	47,706	
Total Dept of Agriculture				<u>47,706</u>	
Superior Court-Computer Equipment	3340	State	ICA.2001.260	37,351	
Total Office of the Administrator for the Courts				<u>37,351</u>	
Department of Interagency Committee for Outdoor Recreation					
Parks-Clear Creek Trail	3340	State	98.1208D	32,309	
Parks-Carpenter Creek	3340	State	00-1444A	144,662	
Total Dept of Interagency Committee for Outdoor Recreation				<u>176,971</u>	
TOTAL STATE ASSISTANCE				<u><u>19,534,828</u></u>	

KITSAP COUNTY, WASHINGTON

NOTES TO THE SCHEDULE OF FINANCIAL ASSISTANCE

NOTE 1-BASIS OF ACCOUNTING

The Schedule of Financial Assistance is prepared on the same basis of accounting as the County's financial statements. The County uses the modified accrual basis of accounting.

NOTE 2-PROGRAM COSTS

The amounts shown as current year expenditures represent only the state or federal portion of the program costs. Actual program costs, including the County's portion, may be more than shown.

NOTE 3-PROGRAM INCOME

The Federal Department of Housing and Urban Development (HUD) HOME Program in Kitsap County's Department of Community Development received program income in the amount of \$5,307 in 2001. Under contract #KC382-95, the county received a payment of \$5,000 for principle and interest plus investment interest. At year-end 2001, accrued interest in the amount of \$2,040 is not available to the County until the annual payment due date of April 1, 2002. The (HUD) Community Development Block Grant Program (CDBG) received program income of \$53,035 under contract #KC162-01 and KC502-00 for the Kitsap County Consolidated Housing Authority.

The County Sheriff's Department has an indirect Federal Department of Justice Grant through the Bureau of Justice program. The purpose of the program is to reduce and prevent illegal drug activity, crime, and violence and to improve the functioning of the criminal justice system. Through this program, the County's drug/narcotic enforcement special unit investigations have generated program income from seizures, forfeitures, and court levied fines per RCW 69.50.505.

NOTE 4-REVOLVING LOANS

The County also has a prior year federal indirect loan from Environmental Protection Agency for the Gorst Sewer System with an outstanding balance of \$42,965 as of 12/31/01.

NOTE 5-NOT AVAILABLE (N/A)

The County was unable to obtain an identification number.

KITSAP COUNTY, WASHINGTON

Special Revenue Funds

Road Department - A fund used to account for the maintenance of county roads and bridges.

County Road Construction Fund - A fund used to account for county road construction projects.

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.

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

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

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

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

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

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

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

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

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

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

Veteran's Relief Fund - 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 Fund - A fund used to account for the collection of court fines which are used to support the community service program.

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

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

Prisoner Commissary Fund - A fund used to account for the monies from the Jail Commissary.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Mental Health - A fund used to account for the funding and operation of the County's mental health program.

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.

Juvenile Services - A fund used to account for the funding and uses of the juvenile services program.

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

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

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

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

Combining Statement of Net Assets
Governmental-Special Revenue
December 31,2001

	County Road Department	County Road Construction	Cencom	Emergency Services
ASSETS				
Cash and Cash equivalents	\$ 9,470,355	\$ 3,542,710	\$ 266,973	\$ 15,660
Deposits with fiscal agents	-	-	-	-
Investments	530,000	137,661	201,448	79,278
Receivables(net)				
Property taxes	1,129,497	-	-	-
Special assessments	-	89,432	-	-
Accounts	70,550	-	423	-
Notes/Contracts	-	-	-	-
Others	-	-	-	-
Due from other funds	400,253	-	203,245	-
Due from other governments	270,000	252,468	-	-
Interfund loan receivable	-	-	-	-
Prepayments	-	-	-	-
Advance to other funds	-	-	-	-
Inventories	-	-	-	-
Capital assets, net (Note1)				
Land	-	-	-	-
Buildings	-	-	-	-
Improvements & Other Buildings	-	-	-	-
Machinery & Equipments	-	-	-	-
Construction In Progress	-	-	-	-
Total assets	<u>11,870,655</u>	<u>4,022,271</u>	<u>672,089</u>	<u>94,938</u>
LIABILITIES				
Accounts payable and accrued expenses	125,409	213,662	68,389	11,821
Due to other funds	572,360	353,152	1,295	2,178
Due to other governments	-	-	-	-
Other liabilities	254,333	-	5,246	572
Advance from other fund				
Revenues collected in advance	-	-	-	-
Deferred revenue	1,129,497	89,432	-	-
Non current Liabilities (Note 2):				
Due within one year	-	-	-	-
Due in more than one year	-	-	-	-
Total liabilities	<u>2,081,599</u>	<u>656,246</u>	<u>74,930</u>	<u>14,571</u>
NET ASSETS				
Invested in capital assets, net of related debt	-	-	-	-
Reserved:				
Advances	-	-	-	-
Prepaid & Petty cash	-	-	-	-
Debt service	-	-	-	-
Unreserved	9,789,056	3,366,024	597,159	80,367
Total net assets	<u>\$ 9,789,056</u>	<u>3,366,024</u>	<u>597,159</u>	<u>80,367</u>

See accompanying notes to financial statements

Law Library	KPREP Fund	Human Resources Board	Election Reserve	Auditor's Document Preservation	Westnet	Boating Safety Improvement
\$ 25,802	\$ 5,616	\$ 38,569	\$ 175,352	\$ 195,900	\$ 145,310	\$ 123,171
-	-	-	-	-	-	-
-	255,335	-	-	-	264,348	-
-	-	22,852	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	4,426	-	1,996	-
-	58,143	-	18,141	-	34,294	41,488
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>25,802</u>	<u>319,094</u>	<u>61,421</u>	<u>197,919</u>	<u>195,900</u>	<u>445,948</u>	<u>164,659</u>
-	4,890.00	-	-	-	9,875	49
-	-	2,558	8,335	-	2,683	-
-	-	-	-	-	-	-
-	1,763.00	-	-	860	-	503
-	-	-	-	-	-	-
-	-	22,852	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>6,653</u>	<u>25,410</u>	<u>8,335</u>	<u>860</u>	<u>12,558</u>	<u>552</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
25,802	312,441	36,011	189,584	195,040	433,390	164,107
<u>25,802</u>	<u>312,441</u>	<u>36,011</u>	<u>189,584</u>	<u>195,040</u>	<u>433,390</u>	<u>164,107</u>

Combining Statement of Net Assets
Governmental-Special Revenue
December 31,2001

	Special Purpose Path	Treasurer's M&O	Veteran's Relief	Expert Witness
Cash and Cash equivalents	\$ 14,245	\$ 6,647	\$ 403,988	\$ 17,592
Deposits with fiscal agents	-	-	-	-
Investments	33,030	184,983	-	-
Receivables(net)				
Property taxes	-	-	13,259	-
Special assessments	-	-	-	-
Accounts	-	-	-	-
Notes/Contracts	-	-	-	-
Others	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	1,995	-	-	-
Interfund loan receivable	-	-	-	-
Prepayments	-	-	-	-
Advance to other funds	-	-	-	-
Inventories	-	-	-	-
Capital assets, net (Note 1)				
Land	-	-	-	-
Buildings	-	-	-	-
Improvements & Other Buildings	-	-	-	-
Machinery & Equipments	-	-	-	-
Construction In Progress	-	-	-	-
Total assets	<u>49,270</u>	<u>191,630</u>	<u>417,247</u>	<u>17,592</u>
LIABILITIES				
Accounts payable and accrued expenses	-	2,224	-	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Other liabilities	-	13	-	-
Revenues collected in advance	-	-	40,000	-
Deferred revenue	-	-	13,259	-
Non current Liabilities (Note 2):				
Due within one year	-	-	-	-
Due in more than one year	-	-	-	-
Total liabilities	<u>0</u>	<u>2,237</u>	<u>53,259</u>	<u>0</u>
NET ASSETS				
Invested in capital assets, net of related debt	-	-	-	-
Reserved:				
Advances	-	-	-	-
Prepaid & Petty cash	-	-	-	-
Debt service	-	-	-	-
Unreserved	49,270	189,393	363,988	17,592
Total net assets	<u>\$ 49,270</u>	<u>\$ 189,393</u>	<u>\$ 363,988</u>	<u>\$ 17,592</u>

See accompanying notes to financial statements

Conservation Futures Tax	Community Service Fund	Real Estate Excise Tax	Kitsap County Stadium	Prisoner Commissary	SIU Revenue	Cumulative Reserve
\$ 3,186	\$ 38,590	\$ 474,717	\$ 22,962	\$ 22,109	\$ 107,780	\$ 1,983,379
-	-	-	-	-	-	-
1,017,322	-	10,927,195	-	-	471,699	17,632
58,462	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	11,228	-	-	-	2,681	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,078,970</u>	<u>49,818</u>	<u>11,401,912</u>	<u>22,962</u>	<u>22,109</u>	<u>582,160</u>	<u>2,001,011</u>
-	-	400	-	3,611	-	-
-	-	-	-	-	-	-
-	1,171	-	-	118	2,399	-
-	-	-	-	-	-	-
58,462	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>58,462</u>	<u>1,171</u>	<u>400</u>	<u>0</u>	<u>3,729</u>	<u>2,399</u>	<u>0</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,020,508	48,647	11,401,512	22,962	18,380	579,761	2,001,011
<u>\$ 1,020,508</u>	<u>\$ 48,647</u>	<u>\$ 11,401,512</u>	<u>\$ 22,962</u>	<u>\$ 18,380</u>	<u>\$ 579,761</u>	<u>\$ 2,001,011</u>

Combining Statement of Net Assets
Governmental-Special Revenue
December 31,2001

	<u>Drug Forfeiture Enforcement</u>	<u>Anti- Profiteering Revolving</u>	<u>Family Court Services</u>	<u>Pooling Fees</u>
Cash and Cash equivalents	\$ 1,287	\$ 175,954	\$ 35,973	\$ 481,274
Deposits with fiscal agents	-	-	-	-
Investments	-	162,164	-	-
Receivables(net)	-	-	-	-
Property taxes	-	-	-	-
Special assessments	-	-	-	-
Accounts	-	-	-	-
Notes/Contracts	-	-	-	-
Others	-	-	-	-
Due from other funds	-	-	-	1,312
Due from other governments	-	-	-	-
Interfund loan receivable	-	-	-	-
Prepayments	-	-	-	-
Advance to other funds	-	-	-	-
Inventories	-	-	-	-
Capital assets, net (Note1)	-	-	-	-
Land	-	-	-	-
Buildings	-	-	-	-
Improvements & Other Buildings	-	-	-	-
Machinery & Equipments	-	-	-	-
Construction In Progress	-	-	-	-
Total assets	<u>1,287</u>	<u>338,118</u>	<u>35,973</u>	<u>482,586</u>
LIABILITIES				
Accounts payable and accrued expenses	-	-	222	-
Due to other funds	-	42,125	-	668
Due to other governments	-	-	-	-
Other liabilities	-	-	329	50
Advance from other fund	-	-	-	-
Revenues collected in advance	-	-	-	-
Deferred revenue	-	-	-	-
Non current Liabilities (Note 2):	-	-	-	-
Due within one year	-	-	-	-
Due in more than one year	-	-	-	-
Total liabilities	<u>-</u>	<u>42,125</u>	<u>551</u>	<u>718</u>
NET ASSETS				
Invested in capital assets, net of related debt	-	-	-	-
Reserved:	-	-	-	-
Advances	-	-	-	-
Prepaid & Petty cash	-	-	-	-
Debt service	-	-	-	-
Unreserved	1,287	295,993	35,422	481,868
Total net assets	<u>\$ 1,287</u>	<u>\$ 295,993</u>	<u>\$ 35,422</u>	<u>\$ 481,868</u>

See accompanying notes to financial statements

GMA Park Impact Fees	GMA Trans. Impact Fees North Kitsap	GMA Trans. Impact Fees Central Kitsap	GMA Trans. Impact Fees South Kitsap	County Parks Acquisition & Development	Wetland Mitigation Bank	911 Enhancement
\$ 57,309	\$ 17,704	\$ 13,630	\$ 8,598	\$ 51,678	\$ 84,758	\$ 50,889
-	-	-	-	-	-	-
3,898,575	1,374,712	1,772,562	1,825,516	208,201	-	1,069,848
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	128,352	-	-
-	-	-	-	9,768	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>3,955,884</u>	<u>1,392,416</u>	<u>1,786,192</u>	<u>1,834,114</u>	<u>397,999</u>	<u>84,758</u>	<u>1,120,737</u>
-	-	-	-	38,830	-	-
-	-	-	-	34,404	-	-
-	-	-	-	35,000	-	-
-	-	-	-	2	-	55
-	-	-	-	-	-	200,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	108,236	-	200,055
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
3,955,884	1,392,416	1,786,192	1,834,114	289,763	84,758	920,682
<u>\$ 3,955,884</u>	<u>\$ 1,392,416</u>	<u>\$ 1,786,192</u>	<u>\$ 1,834,114</u>	<u>\$ 289,763</u>	<u>\$ 84,758</u>	<u>\$ 920,682</u>

Combining Statement of Net Assets
Governmental-Special Revenue
December 31,2001

	Bucklin Ridge Park Development	Clear Creek Education/ Awareness	Crime Prevention	Kingston Commuter Parking
Cash and Cash equivalents	\$ 448	\$ 2	\$ 62,792	\$ 114,637
Deposits with fiscal agents	-	-	-	-
Investments	737	-	-	-
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	-	-	-	-
Inventories	-	-	-	-
Capital assets, net (Note1)				
Land	-	-	-	-
Buildings	-	-	-	-
Improvements & Other Buildings	-	-	-	-
Machinery & Equipments	-	-	-	-
Construction In Progress	-	-	-	-
Total assets	<u>1,185</u>	<u>2</u>	<u>62,792</u>	<u>114,637</u>
LIABILITIES				
Accounts payable and accrued expenses	-	-	446	-
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Other liabilities	-	-	248	-
Advance from other fund	-	-	-	-
Revenues collected in advance	-	-	-	-
Deferred revenue	-	-	-	-
Non current Liabilities (Note 2):				
Due within one year	-	-	-	-
Due in more than one year	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>694</u>	<u>-</u>
NET ASSETS				
Invested in capital assets, net of related debt	-	-	-	-
Reserved:				
Advances	-	-	-	-
Prepaid & Petty cash	-	-	-	-
Debt service	-	-	-	-
Unreserved	1,185	2	62,098	114,637
Total net assets	<u>\$ 1,185</u>	<u>\$ 2</u>	<u>\$ 62,098</u>	<u>\$ 114,637</u>

See accompanying notes to financial statements

Recovery Center Field	Dispute Resolution Center	CDBG Entitlement	HOME Entitlement	Long Lake Management District #1	Indianola Forrest Fund	Jail and Juvenile Sales Tax
\$ 359,482	\$ 13,322	\$ 49,513	\$ 34,139	\$ 1,557	\$ 280,000	\$ 221,140
-	-	-	-	-	-	-
-	-	85	6,543	-	-	3,357,177
-	-	-	-	-	-	-
-	-	-	1,644,965	43	-	-
-	-	-	-	-	-	-
-	-	300,000	-	-	-	-
-	-	-	2,041	-	-	-
137,362	-	-	-	-	-	-
92,656	-	117,903	23,737	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>589,500</u>	<u>13,322</u>	<u>467,501</u>	<u>1,711,425</u>	<u>1,600</u>	<u>280,000</u>	<u>3,578,317</u>
8,457	-	64,834	7,377	-	-	-
1,217	-	191	-	-	-	-
-	-	-	-	-	-	-
10,730	-	2,391	-	-	-	-
-	-	100,000	30,000	-	-	-
-	-	-	499	-	-	-
-	-	300,000	1,644,965	43	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>20,404</u>	<u>-</u>	<u>467,416</u>	<u>1,682,841</u>	<u>43</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
569,096	13,322	85	28,584	1,557	280,000	3,578,317
<u>\$ 569,096</u>	<u>\$ 13,322</u>	<u>\$ 85</u>	<u>\$ 28,584</u>	<u>\$ 1,557</u>	<u>\$ 280,000</u>	<u>\$ 3,578,317</u>

Combining Statement of Net Assets
Governmental-Special Revenue
December 31, 2001

	Mental Health	Developmental Disabilities	Substance Abuse Treatment	Commute Trip Reduction
Cash and Cash equivalents	\$ 2,266,645	\$ 445,026	\$ 99,894	\$ 9,588
Deposits with fiscal agents	-	-	-	-
Investments	-	-	-	-
Receivables(net)				
Property taxes	-	-	-	-
Special assessments	-	-	-	-
Accounts	-	-	-	-
Notes/Contracts	-	-	-	-
Others	-	-	-	-
Due from other funds	1,279	1,279	-	9,440
Due from other governments	104,523	570,043	452,181	-
Interfund loan receivable	-	-	-	-
Prepayments	-	-	-	-
Advance to other funds	-	-	-	-
Inventories	-	-	-	-
Capital assets, net (Note 1)				
Land	-	-	-	-
Buildings	-	-	-	-
Improvements & Other Buildings	-	-	-	-
Machinery & Equipments	-	-	-	-
Construction In Progress	-	-	-	-
Total assets	<u>2,372,447</u>	<u>1,016,348</u>	<u>552,075</u>	<u>19,028</u>
LIABILITIES				
Accounts payable and accrued expenses	12,933	211,952	46,581	-
Due to other funds	291	4,810	193,309	719
Due to other governments	556,009	206,341	141,374	-
Other liabilities	439	14	337	(54)
Advance from other fund	-	-	-	-
Revenues collected in advance	-	-	-	-
Deferred revenue	-	-	-	-
Non current Liabilities (Note 2):				
Due within one year	-	-	-	-
Due in more than one year	-	-	-	-
Total liabilities	<u>569,672</u>	<u>423,117</u>	<u>381,601</u>	<u>665</u>
NET ASSETS				
Invested in capital assets, net of related debt	-	-	-	-
Reserved:				
Advances	-	-	-	-
Prepaid & Petty cash	-	-	-	-
Debt service	-	-	-	-
Unreserved	1,802,775	593,231	170,474	18,363
Total net assets	<u>\$ 1,802,775</u>	<u>\$ 593,231</u>	<u>\$ 170,474</u>	<u>\$ 18,363</u>

See accompanying notes to financial statements

<u>Area Agency On Aging</u>	<u>JTPA Administration</u>	<u>Kitsap/Regional Coordinating Council</u>	<u>Total Special Revenue</u>
\$ 313,447	\$ 213,378	\$ 1,325	\$ 22,566,002
-	-	-	-
-	-	-	27,796,051
-	-	-	1,224,070
-	-	-	1,734,440
-	-	-	70,973
-	-	-	300,000
-	-	-	2,041
-	-	-	888,944
832,887	302,146	-	3,196,282
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>1,146,334</u>	<u>515,524</u>	<u>1,325</u>	<u>57,778,803</u>
353,117	416,508	62,945	1,664,532
1,480	3,966	-	1,225,741
569,777	-	-	1,508,501
5,822	3,895	-	291,236
-	30,000	-	400,000
-	-	-	499
-	-	-	3,258,510
-	-	-	-
-	-	-	-
<u>930,196</u>	<u>454,369</u>	<u>62,945</u>	<u>8,349,019</u>
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
216,138	61,155	(61,620)	49,429,783
<u>\$ 216,138</u>	<u>\$ 61,155</u>	<u>\$ (61,620)</u>	<u>\$ 49,429,783</u>

KITSAP COUNTY, WASHINGTON

CAPITAL PROJECTS FUNDS

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

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

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

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

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

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

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

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

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

2001 L.T.G.O. Bond Project - A fund used to account for the refunding of certain L.T.G.O. Bonds, various capital projects.

KITSAP COUNTY, WASHINGTON

Combining Statement of Net Assets Governmental-Capital Projects December 31,2001

	Model Toxic Control Act	1991 A LTGO Bond Project	Silverdale Precinct Construction	Juvenile Services Facility
ASSETS				
Cash and Cash equivalents	\$ 424	\$ 1	\$ 17,790	\$ 3,687
Deposits with fiscal agents				
Investments	6,254,510	-	28,587	254,265
Receivables (net)				
Property taxes	-	-	-	-
Special assessments	-	-	-	-
Accounts	-	-	-	-
Notes/Contracts	-	-	-	-
Others	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Interfund loan receivable	-	-	-	-
Prepayment	-	-	-	-
Advance to Other funds	-	-	-	-
Inventories	-	-	-	-
Capital assets, net (Note1)				
Land	-	-	-	-
Buildings	-	-	-	-
Improvements & Other Buildings	-	-	-	-
Machinery & Equipments	-	-	-	-
Construction In Progress	-	-	-	-
Total assets	<u>\$ 6,254,934</u>	<u>\$ 1</u>	<u>\$ 46,377</u>	<u>\$ 257,952</u>
LIABILITIES				
Accounts payable and accrued expenses	\$ -		\$ 32,601	\$ 6,074
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Other liabilities	-	-	-	-
Advance from other fund	-	-	-	-
Revenues collected in advance	-	-	-	-
Deferred revenue	-	-	-	-
Non current Liabilities (Note 2):				
Due within one year	-	-	-	-
Due in more than one year	-	-	-	-
Total liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,601</u>	<u>\$ 6,074</u>
NET ASSETS				
Invested in capital assets, net of related debt	\$ -	\$ -	\$ -	\$ -
Reserved				
Advances	-	-	-	-
Prepaid & Petty cash	-	-	-	-
Debt	-	-	-	-
Unrestricted (deficit)	6,254,934	1	13,776	251,878
Total net assets	<u>\$ 6,254,934</u>	<u>\$ 1</u>	<u>\$ 13,776</u>	<u>\$ 251,878</u>

<u>Parks Capital Improvement</u>	<u>1998 LTGO Bond Project</u>	<u>1999 LTGO Bond Project</u>	<u>1999B LTGO Bond Project</u>	<u>Jail Construction</u>	<u>2001 LTGO bond Projects</u>	<u>Total Governmental</u>
\$ 132,403	\$ 14,587	\$ 50,658	\$ 356	\$ 263	\$ 323	\$ 220,492
411,268	5,701	210,223	6,743,344	17,353,275	4,741,457	36,002,630
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 543,671</u>	<u>\$ 20,288</u>	<u>\$ 260,881</u>	<u>\$ 6,743,700</u>	<u>\$ 17,353,538</u>	<u>\$ 4,741,780</u>	<u>\$ 36,223,122</u>
\$ 207,209	\$ -	\$ -	\$ 11,815	\$ 770,297	\$ 3,229	1,031,225
-	-	-	613	1,926	74	2,613
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 207,209</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,428</u>	<u>\$ 772,223</u>	<u>\$ 3,303</u>	<u>\$ 1,033,838</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
336,462	20,288	260,881	6,731,272	16,581,315	4,738,477	35,189,284
<u>\$ 336,462</u>	<u>\$ 20,288</u>	<u>\$ 260,881</u>	<u>\$ 6,731,272</u>	<u>\$ 16,581,315</u>	<u>\$ 4,738,477</u>	<u>\$ 35,189,284</u>

KITSAP COUNTY, WASHINGTON

AGENCY FUNDS

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

KITSAP COUNTY, WASHINGTON

Statement of Fiduciary Net Assets

Fiduciary Funds

December 31, 2001

With Comparative Totals For December 31, 2000

	Deferred Compensation	State Schools	Treasurer's Suspense	School Districts	Public Hospitals
ASSETS					
Cash	\$ 0	\$ 319,786	\$ 1,579,275	\$ 5,518,925	\$ 0
Deposits with Fiscal Agents/Trustees	16,883,550	-	-	480,000	-
Investments	0	-	26,870	88,052,593	-
Taxes Receivable	0	2,771,191	12,263	2,683,173	45
Other Current Receivables	0	-	-	-	-
Due From Other Funds	0	-	-	-	-
Due From Other Governmental Units	0	-	-	-	-
Total Assets	<u>16,883,550</u>	<u>3,090,977</u>	<u>1,618,407</u>	<u>96,734,691</u>	<u>45</u>
LIABILITIES					
Warrants Payable	0	0	0	0	0
Accounts Payable	-	-	-	-	-
Sales Tax Payable	-	-	-	-	-
Other Accrued Liabilities	-	-	-	-	-
Due to Other Funds	-	-	-	-	-
Due to Other Governmental Units	-	-	569,327	-	-
Total Liabilities	<u>0</u>	<u>0</u>	<u>569,327</u>	<u>0</u>	<u>0</u>
NET ASSETS					
Held in trust for pension benefits and other purposes	<u>\$ 16,883,550</u>	<u>\$ 3,090,977</u>	<u>\$ 1,049,081</u>	<u>\$96,734,691</u>	<u>\$ 45</u>

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

P.U.D.'s	Recreation Districts	Public Health	Regional Library	Cities & Towns	Ports	Water Districts
\$ 100,263	\$ 9,741	\$ 251,262	\$ 30,473	\$ 243,807	\$ 432,546	\$ 4,433,998
-	20,000	-	-	-	25,000	10,000
7,075,927	2,665,941	1,974,327	4,593,325	10,200,253	4,038,921	10,785,954
92,049	149,760	-	455,115	840,675	261,657	3,631
-	-	-	-	259,795	-	-
-	-	132,644	-	-	-	-
-	-	-	-	-	-	-
<u>7,268,239</u>	<u>2,845,442</u>	<u>2,358,234</u>	<u>5,078,913</u>	<u>11,544,529</u>	<u>4,758,124</u>	<u>15,233,583</u>
0	0	0	0	0	0	0
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$ 7,268,239</u>	<u>\$ 2,845,442</u>	<u>\$ 2,358,234</u>	<u>\$ 5,078,913</u>	<u>\$ 11,544,529</u>	<u>\$ 4,758,124</u>	<u>\$ 15,233,583</u>

KITSAP COUNTY, WASHINGTON

Statement of Fiduciary Net Assets

Fiduciary Funds

December 31, 2001

With Comparative Totals For December 31, 2000

	Fire Districts	Sewer Districts	Public Transportation	Public Facility
Assets				
Cash	\$ 11,935	\$ 132,314	\$ 2,140,001	\$ 140,724
Deposits with Fiscal Agents/Trustees	-	-	271,809	-
Investments	18,626,946	9,018,163	880,438	-
Taxes Receivable	1,429,251	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	881	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>20,069,014</u>	<u>9,150,477</u>	<u>3,292,247</u>	<u>140,724</u>
Liabilities:				
Warrants Payable	0	0	0	0
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Other Governmental Units	-	-	-	12,655
Total Liabilities	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,655</u>
NET ASSETS				
Held in trust for pension benefits and other purposes	<u>\$ 20,069,013</u>	<u>\$ 9,150,477</u>	<u>\$ 3,292,247</u>	<u>\$ 128,070</u>

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

Pass- Thru	Clearing Funds	Totals	
		2001	2000
\$ 9,510	\$ 5,026,296	\$ 20,380,858	\$ 17,284,734
-	-	17,690,358	18,547,110
74	-	157,939,731	128,409,719
-	-	8,698,808	8,988,237
-	-	259,795	238,503
-	-	133,526	169,918
-	-	0	-
<u>9,584</u>	<u>5,026,296</u>	<u>205,103,076</u>	<u>173,638,221</u>
0	5,025,415	5,025,415	3,774,542
-	-	-	-
-	-	-	-
-	-	-	(2,947)
-	881	881	-
-	-	581,981	572,688
<u>0</u>	<u>5,026,296</u>	<u>5,608,277</u>	<u>4,344,283</u>
<u>\$ 9,584</u>	<u>\$ -</u>	<u>\$ 199,494,798</u>	<u>\$ 169,293,938</u>

KITSAP COUNTY, WASHINGTON

Statement of Changes in Fiduciary Net Assets Fiduciary Funds For the Fiscal Year Ended December 31, 2001

	Balance January 1	Additions	Deletions	Balance December 31
School Districts				
Assets				
Cash	\$ 6,931,091	\$ 470,224,049	\$ 471,636,214	\$ 5,518,925
Deposits with Fiscal Agents/Trustees	520,275	24,631,160	24,671,435	480,000
Investments	53,200,298	138,789,474	103,937,179	88,052,593
Taxes Receivable	3,232,303	28,662	577,792	2,683,173
Other Current Receivables	0	0	0	0
Due From Other Funds	0	0	0	0
Due From Other Governmental Units	0	0	0	0
Total Assets	\$ 63,883,967	\$ 633,673,345	\$ 600,822,620	\$ 96,734,691
Liabilities:				
Warrants Payable	\$ 0	\$ 0	\$ 0	\$ 0
Accounts Payable	0	0	0	0
Sales Tax Payable	0	0	0	0
Other Accrued Liabilities	0	0	0	0
Due to Other Funds	0	0	0	0
Custodial Account	63,883,967	633,673,345	600,822,620	96,734,691
Due to Other Governmental Units	0	0	0	0
Deferred Compensation	0	0	0	0
Total Liabilities	\$ 63,883,967	\$ 633,673,345	\$ 600,822,620	\$ 96,734,691
Cities & Towns				
Assets				
Cash	\$ 153,599	\$ 26,491,676	\$ 26,401,468	\$ 243,807
Deposits with Fiscal Agents/Trustees	0	0	0	0
Investments	12,567,917	7,433,937	9,801,601	10,200,253
Taxes Receivable	820,483	42,317	22,125	840,675
Other Current Receivables	238,503	21,291	0	259,795
Due From Other Funds	0	0	0	0
Due From Other Governmental Units	0	0	0	0
Total Assets	\$ 13,780,502	\$ 33,989,221	\$ 36,225,194	\$ 11,544,529
Liabilities:				
Warrants Payable	\$ 0	\$ 0	\$ 0	\$ 0
Accounts Payable	0	0	0	0
Sales Tax Payable	0	0	0	0
Other Accrued Liabilities	0	0	0	0
Due to Other Funds	0	0	0	0
Custodial Account	13,780,502	33,989,221	36,225,194	11,544,529
Due to Other Governmental Units	0	0	0	0
Deferred Compensation	0	0	0	0
Total Liabilities	\$ 13,780,502	\$ 33,989,221	\$ 36,225,194	\$ 11,544,529

KITSAP COUNTY, WASHINGTON

Statement of Changes in Fiduciary Net Assets Fiduciary Funds For the Fiscal Year Ended December 31, 2001

Ports	Balance January 1	Additions	Deletions	Balance December 31
Assets				
Cash	\$ 355,033	\$ 7,693,808	\$ 7,616,295	\$ 432,546
Deposits with Fiscal Agents/Trustees	0	616,400	591,400	25,000
Investments	3,514,462	2,073,471	1,549,012	4,038,921
Taxes Receivable	255,026	10,103	3,472	261,657
Other Current Receivables	0	0	0	0
Due From Other Funds	0	0	0	0
Due From Other Governmental Units	0	0	0	0
Total Assets	\$ 4,124,520	\$ 10,393,782	\$ 9,760,178	\$ 4,758,124
Liabilities:				
Warrants Payable	\$ 0	\$ 0	\$ 0	\$ 0
Accounts Payable	0	0	0	0
Sales Tax Payable	0	0	0	0
Other Accrued Liabilities	0	0	0	0
Due to Other Funds	0	0	0	0
Custodial Account	4,124,520	10,393,782	9,760,178	4,758,124
Due to Other Governmental Units	0	0	0	0
Deferred Compensation	0	0	0	0
Total Liabilities	\$ 4,124,520	\$ 10,393,782	\$ 9,760,178	\$ 4,758,124
Water Districts				
Assets				
Cash	\$ 1,195,975	\$ 26,148,735	\$ 22,910,712	\$ 4,433,998
Deposits with Fiscal Agents/Trustees	10,000	220,174	220,174	10,000
Investments	12,421,865	7,123,801	8,759,712	10,785,954
Taxes Receivable	3,995	0	364	3,631
Other Current Receivables	0	0	0	0
Due From Other Funds	0	0	0	0
Due From Other Governmental Units	0	0	0	0
Total Assets	\$ 13,631,835	\$ 33,492,709	\$ 31,890,962	\$ 15,233,583
Liabilities:				
Warrants Payable	\$ 0	\$ 0	\$ 0	\$ 0
Accounts Payable	0	0	0	0
Sales Tax Payable	0	0	0	0
Other Accrued Liabilities	13,549	0	13,549	0
Due to Other Funds	0	0	0	0
Custodial Account	13,618,287	33,492,709	31,877,413	15,233,583
Due to Other Governmental Units	0	0	0	0
Deferred Compensation	0	0	0	0
Total Liabilities	\$ 13,631,835	\$ 33,492,709	\$ 31,890,962	\$ 15,233,583

KITSAP COUNTY, WASHINGTON

Statement of Changes in Fiduciary Net Assets Fiduciary Funds For the Fiscal Year Ended December 31, 2001

	Balance January 1	Additions	Deletions	Balance December 31
Fire Districts				
Assets				
Cash	\$ 1,062,312	\$ 54,904,381	\$ 55,954,758	\$ 11,935
Deposits with Fiscal Agents/Trustees	0	0	0	0
Investments	20,830,044	20,390,604	22,593,702	18,626,946
Taxes Receivable	1,317,863	158,368	46,980	1,429,251
Other Current Receivables	0	0	0	0
Due From Other Funds	0	881	0	881
Due From Other Governmental Units	0	0	0	0
Total Assets	\$ 23,210,218	\$ 75,454,235	\$ 78,595,440	\$ 20,069,014
Liabilities:				
Warrants Payable	\$ 0	\$ 0	\$ 0	\$ 0
Accounts Payable	0	0	0	0
Sales Tax Payable	0	0	0	0
Other Accrued Liabilities	873	0	873	0
Due to Other Funds	0	0	0	0
Custodial Account	23,209,346	75,454,235	78,594,567	20,069,014
Due to Other Governmental Units	0	0	0	0
Deferred Compensation	0	0	0	0
Total Liabilities	\$ 23,210,219	\$ 75,454,235	\$ 78,595,440	\$ 20,069,014
Sewer Districts				
Assets				
Cash	\$ 660,471	\$ 9,910,387	\$ 10,438,544	\$ 132,314
Deposits with Fiscal Agents/Trustees	0	0	0	0
Investments	5,459,119	5,442,968	1,883,924	9,018,163
Taxes Receivable	0	0	0	0
Other Current Receivables	0	0	0	0
Due From Other Funds	0	0	0	0
Due From Other Governmental Units	0	0	0	0
Total Assets	\$ 6,119,590	\$ 15,353,355	\$ 12,322,468	\$ 9,150,477
Liabilities:				
Warrants Payable	\$ 0	\$ 0	\$ 0	\$ 0
Accounts Payable	0	0	0	0
Sales Tax Payable	0	0	0	0
Other Accrued Liabilities	0	0	0	0
Due to Other Funds	172	0	172	0
Custodial Account	6,119,418	15,353,355	12,322,296	9,150,477
Due to Other Governmental Units	0	0	0	0
Deferred Compensation	0	0	0	0
Total Liabilities	\$ 6,119,590	\$ 15,353,355	\$ 12,322,468	\$ 9,150,477

KITSAP COUNTY, WASHINGTON

Statement of Changes in Fiduciary Net Assets Fiduciary Funds For the Fiscal Year Ended December 31, 2001

	Balance January 1	Additions	Deletions	Balance December 31
Public Hospital				
Assets				
Cash	\$ -	\$ 0	\$ -	\$ 0
Deposits with Fiscal Agents/Trustees	0	0	0	0
Investments	0	0	0	0
Taxes Receivable	45	0	0	45
Other Current Receivables	0	0	0	0
Due From Other Governmental Units	0	0	0	0
Total Assets	\$ 45	\$ 0	\$ -	\$ 45
Liabilities:				
Warrants Payable	\$ 0	\$ 0	\$ 0	\$ 0
Accounts Payable	0	0	0	0
Sales Tax Payable	0	0	0	0
Other Accrued Liabilities	0	0	0	0
Due to Other Funds	0	0	0	0
Custodial Account	45	0	0	45
Due to Other Governmental Units	0	0	0	0
Deferred Compensation	0	0	0	0
Total Liabilities	\$ 45	\$ 0	\$ 0	\$ 45
State Schools				
Assets				
Cash	\$ 318,869	\$ 44,369,348	\$ 44,368,432	\$ 319,786
Deposits with Fiscal Agents/Trustees	0	0	0	0
Investments	0	0	0	0
Taxes Receivable	2,773,540	0	2,349	2,771,191
Other Current Receivables	0	0	0	0
Due From Other Funds	0	0	0	0
Due From Other Governmental Units	0	0	0	0
Total Assets	\$ 3,092,410	\$ 44,369,348	\$ 44,370,780	\$ 3,090,977
Liabilities:				
Warrants Payable	\$ 0	\$ 0	\$ 0	\$ 0
Accounts Payable	0	0	0	0
Sales Tax Payable	0	0	0	0
Other Accrued Liabilities	0	0	0	0
Due to Other Funds	0	0	0	0
Custodial Account	3,092,410	44,369,348	44,370,780	3,090,977
Due to Other Governmental Units	0	0	0	0
Deferred Compensation	0	0	0	0
Total Liabilities	\$ 3,092,410	\$ 44,369,348	\$ 44,370,780	\$ 3,090,977

KITSAP COUNTY, WASHINGTON

Statement of Changes in Fiduciary Net Assets Fiduciary Funds For the Fiscal Year Ended December 31, 2001

P.U.D.'s	Balance January 1	Additions	Deletions	Balance December 31
Assets				
Cash	\$ 91,043	\$ 20,909,005	\$ 20,899,785	\$ 100,263
Deposits with Fiscal Agents/Trustees	0	0	0	0
Investments	4,558,088	8,078,325	5,560,486	7,075,927
Taxes Receivable	89,063	2,985	0	92,049
Other Current Receivables	0	0	0	0
Due From Other Funds	0	0	0	0
Due From Other Governmental Units	0	0	0	0
Total Assets	\$ 4,738,194	\$ 28,990,315	\$ 26,460,271	\$ 7,268,239
Liabilities:				
Warrants Payable	\$ 0	\$ 0	\$ 0	\$ 0
Accounts Payable	0	0	0	0
Sales Tax Payable	0	0	0	0
Other Accrued Liabilities	0	0	0	0
Due to Other Funds	0	0	0	0
Custodial Account	4,738,194	28,990,315	26,460,271	7,268,239
Due to Other Governmental Units	0	0	0	0
Deferred Compensation	0	0	0	0
Total Liabilities	\$ 4,738,194	\$ 28,990,315	\$ 26,460,271	\$ 7,268,239
Recreation Districts				
Assets				
Cash	\$ 104,708	\$ 12,535,821	\$ 12,630,788	\$ 9,741
Deposits with Fiscal Agents/Trustees	55,000	772,045	807,045	20,000
Investments	4,800,697	2,348,741	4,483,497	2,665,941
Taxes Receivable	52,825	102,883	5,949	149,760
Interest Receivable	0	0	0	0
Other Current Receivables	0	0	0	0
Due From Other Funds	0	0	0	0
Due From Other Governmental Units	0	0	0	0
Total Assets	\$ 5,013,230	\$ 15,759,491	\$ 17,927,279	\$ 2,845,442
Liabilities:				
Warrants Payable	\$ 0	\$ 0	\$ 0	\$ 0
Accounts Payable	0	0	0	0
Sales Tax Payable	0	0	0	0
Other Accrued Liabilities	931	0	931	0
Due to Other Funds	0	0	0	0
Interfund Loans Payable	0	0	0	0
Custodial Account	5,012,299	15,759,491	17,926,349	2,845,442
Due to Other Governmental Units	0	0	0	0
Deferred Compensation	0	0	0	0
Total Liabilities	\$ 5,013,230	\$ 15,759,491	\$ 17,927,279	\$ 2,845,442

KITSAP COUNTY, WASHINGTON

Statement of Changes in Fiduciary Net Assets Fiduciary Funds For the Fiscal Year Ended December 31, 2001

	Balance January 1	Additions	Deletions	Balance December 31
Regional Library				
Assets				
Cash	\$ 71,339	\$ 15,603,913	\$ 15,644,778	\$ 30,473
Deposits with Fiscal Agents/Trustees	0	0	0	0
Investments	4,028,639	6,634,542	6,069,857	4,593,325
Taxes Receivable	430,337	24,789	12	455,115
Interest Receivable	0	0	0	0
Other Current Receivables	0	0	0	0
Due From Other Funds	0	0	0	0
Due From Other Governmental Units	43	0	43	0
Total Assets	\$ 4,530,358	\$ 22,263,245	\$ 21,714,690	\$ 5,078,913
Liabilities:				
Warrants Payable	\$ 0	\$ 0	\$ 0	\$ 0
Accounts Payable	0	0	0	0
Sales Tax Payable	0	0	0	0
Other Accrued Liabilities	0	0	0	0
Due to Other Funds	0	0	0	0
Custodial Account	4,530,358	22,263,245	21,714,690	5,078,913
Due to Other Governmental Units	0	0	0	0
Deferred Compensation	0	0	0	0
Total Liabilities	\$ 4,530,358	\$ 22,263,245	\$ 21,714,690	\$ 5,078,913
Treasurer's Suspense				
Assets				
Cash	\$ 1,562,329	\$ 185,091,915	\$ 185,074,969	\$ 1,579,275
Deposits with Fiscal Agents/Trustees	0	0	0	0
Investments	25,446	1,424	0	26,870
Taxes Receivable	12,758	0	495	12,263
Other Current Receivables	0	0	0	0
Due From Other Funds	0	0	0	0
Due From Other Governmental Units	0	0	0	0
Total Assets	\$ 1,600,532	\$ 185,093,339	\$ 185,075,464	\$ 1,618,407
Liabilities:				
Warrants Payable	\$ 0	\$ 0	\$ 0	\$ 0
Accounts Payable	0	0	0	0
Sales Tax Payable	0	0	0	0
Other Accrued Liabilities	0	0	0	0
Due to Other Funds	0	0	0	0
Custodial Account	1,026,129	145,141,060	145,118,109	1,049,081
Due to Other Governmental Units	574,403	39,964,178	39,969,255	569,327
Deferred Compensation	0	0	0	0
Total Liabilities	\$ 1,600,532	\$ 185,105,238	\$ 185,087,363	\$ 1,618,407

KITSAP COUNTY, WASHINGTON

Statement of Changes in Fiduciary Net Assets Fiduciary Funds For the Fiscal Year Ended December 31, 2001

	Balance January 1	Additions	Deletions	Balance December 31
Public Health				
Assets				
Cash	\$ 170,807	\$ 13,745,480	\$ 13,665,025	\$ 251,262
Deposits with Fiscal Agents/Trustees	0	0	0	0
Investments	1,243,984	4,758,344	4,028,000	1,974,327
Taxes Receivable	0	0	0	0
Other Current Receivables	0	0	0	0
Due From Other Funds	169,918	132,644	169,918	132,644
Due From Other Governmental Units	0	0	0	0
Total Assets	\$ 1,584,710	\$ 18,636,467	\$ 17,862,943	\$ 2,358,234
Liabilities:				
Warrants Payable	\$ 0	\$ 0	\$ 0	\$ 0
Accounts Payable	0	0	0	0
Sales Tax Payable	0	0	0	0
Other Accrued Liabilities	293,040	0	293,040	0
Due to Other Funds	0	0	0	0
Custodial Account	1,176,627	18,636,467	17,454,860	2,358,234
Due to Other Governmental Units	115,043	0	115,043	0
Deferred Compensation	0	0	0	0
Total Liabilities	\$ 1,584,710	\$ 18,636,467	\$ 17,862,943	\$ 2,358,234
Public Transportation				
Assets				
Cash	\$ 823,106	\$ 33,865,643	\$ 32,548,749	\$ 2,140,001
Deposits with Fiscal Agents/Trustees	0	378,618	106,809	271,809
Investments	5,759,092	4,924,963	9,803,618	880,438
Taxes Receivable	0	0	0	0
Other Current Receivables	0	0	0	0
Due From Other Funds	0	0	0	0
Due From Other Governmental Units	0	0	0	0
Total Assets	\$ 6,582,199	\$ 39,169,224	\$ 42,459,175	\$ 3,292,247
Liabilities:				
Warrants Payable	\$ 0	\$ 0	\$ 0	\$ 0
Accounts Payable	0	0	0	0
Sales Tax Payable	0	0	0	0
Other Accrued Liabilities	0	0	0	0
Due to Other Funds	0	0	0	0
Interfund Loans Payable	0	0	0	0
Custodial Account	6,582,199	39,169,224	42,459,175	3,292,247
Due to Other Governmental Units	0	0	0	0
Deferred Compensation	0	0	0	0
Total Liabilities	\$ 6,582,199	\$ 39,169,224	\$ 42,459,175	\$ 3,292,247

KITSAP COUNTY, WASHINGTON

Statement of Changes in Fiduciary Net Assets Fiduciary Funds For the Fiscal Year Ended December 31, 2001

Pass-Thru	Balance January 1	Additions	Deletions	Balance December 31
Assets				
Cash	\$ 9,510	\$ 4	\$ 4	\$ 9,510
Deposits with Fiscal Agents/Trustees	0	0	0	0
Investments	70	4	0	74
Taxes Receivable	0	0	0	0
Other Current Receivables	0	0	0	0
Due From Other Funds	0	0	0	0
Due From Other Governmental Units	0	0	0	0
Total Assets	\$ 9,580	\$ 8	\$ 4	\$ 9,584
Liabilities:				
Warrants Payable	\$ 0	\$ 0	\$ 0	\$ 0
Accounts Payable	0	0	0	0
Sales Tax Payable	0	0	0	0
Other Accrued Liabilities	0	0	0	0
Due to Other Funds	0	0	0	0
Custodial Account	9,580	8	4	9,584
Due to Other Governmental Units	0	0	0	0
Deferred Compensation	0	0	0	0
Total Liabilities	\$ 9,580	\$ 8	\$ 4	\$ 9,584
Clearing Funds				
Assets				
Cash	\$ 3,774,542	\$ 161,897,486	\$ 160,645,732	\$ 5,026,296
Deposits with Fiscal Agents/Trustees	0	0	0	0
Investments	0	0	0	0
Taxes Receivable	0	0	0	0
Other Current Receivables	0	0	0	0
Due From Other Funds	0	0	0	0
Due From Other Governmental Units	0	0	0	0
Total Assets	\$ 3,774,542	\$ 161,897,486	\$ 160,645,732	\$ 5,026,296
Liabilities:				
Warrants Payable	\$ 3,774,542	\$ 161,896,605	\$ 160,645,732	\$ 5,025,415
Accounts Payable	0	0	0	0
Sales Tax Payable	0	0	0	0
Other Accrued Liabilities	0	0	0	0
Due to Other Funds	0	881	0	881
Interfund Loans Payable	0	0	0	0
Custodial Account	0	0	0	0
Due to Other Governmental Units	0	0	0	0
Deferred Compensation	0	0	0	0
Total Liabilities	\$ 3,774,542	\$ 161,897,486	\$ 160,645,732	\$ 5,026,296

KITSAP COUNTY, WASHINGTON

Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Fiscal Year Ended December 31, 2001

	Balance January 1	Additions	Deletions	Balance December 31
Deferred Compensation				
Assets				
Cash	\$ 0	\$ 0	\$ 0	\$ 0
Deposits with Fiscal Agents/Trustees	17,961,835	0	1,078,286	16,883,550
Investments	0	0	0	0
Taxes Receivable	0	0	0	0
Other Current Receivables	0	0	0	0
Due From Other Funds	0	0	0	0
Due From Other Governmental Units	0	0	0	0
Total Assets	<u>17,961,835</u>	<u>0</u>	<u>1,078,286</u>	<u>16,883,550</u>
Liabilities:				
Warrants Payable	\$ 0	\$ 0	\$ 0	\$ 0
Accounts Payable	0	0	0	0
Sales Tax Payable	0	0	0	0
Other Accrued Liabilities	0	0	0	0
Due to Other Funds	0	0	0	0
Custodial Account	0	0	0	0
Due to Other Governmental Units	0	0	0	0
Deferred Compensation	17,961,835	0	1,078,286	16,883,550
Total Liabilities	<u>\$ 17,961,835</u>	<u>\$ 0</u>	<u>\$ 1,078,286</u>	<u>\$ 16,883,550</u>