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## NONMAJOR FUNDS

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## **Nonmajor Governmental 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 to expenditure for particular purposes.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### **Capital Projects Funds**

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

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

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

**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.

**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.

**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.

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

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

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

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

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

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

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

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

### **Debt Service Funds**

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

**General Obligation Bonds 1992A** - A fund used to account for the debt service of the 1992A General Obligation Bonds issue. The County used the proceeds from the bond sales to finance the acquisition and development of parklands, recreational facilities, the purchase



of open spaces within the County, and the construction and furnishing of a community mental health facility.

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

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

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

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

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

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

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

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

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

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

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

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

**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.

# KITSAP COUNTY, WASHINGTON

## Combining Balance sheet

Nonmajor Governmental Funds

For the Year Ended December 31, 2006

	Special Revenue Funds				
	Cencom 103	Emergency Services 104	Law Library 105	KPREP Fund 106	Human Resources Board 108
<b>ASSETS</b>					
Cash and Cash equivalents	\$ 335,128	\$ 4,319	\$ 80,615	\$ 45,908	\$ 131,910
Deposits with fiscal agents	-	-	-	-	-
Investments	584,573	19,273	-	156,021	-
Receivables(net)	-	-	-	-	-
Property taxes	-	-	-	-	24,279
Special assessments	-	-	-	-	-
Accounts	-	-	-	-	-
Notes/Contracts	-	-	-	-	-
Others	-	-	-	-	-
Due from other funds	5,903	328	-	-	-
Due from other governments	-	35,000	-	414,474	-
Interfund loan receivable	-	-	-	-	-
Prepayments	-	-	-	-	-
Advance to other funds	-	-	-	-	-
<b>Total assets</b>	<b>\$ 925,605</b>	<b>\$ 58,920</b>	<b>\$ 80,615</b>	<b>\$ 616,403</b>	<b>\$ 156,190</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Accounts payable	34,053	1,149	3,280	361,234	-
Due to other funds	328	5,903	-	6,994	2,888
Due to other governments	-	-	-	-	-
Other liabilities	81,503	7,361	-	3,638	-
Advance from other fund	-	-	-	-	-
Revenues collected in advance	-	-	-	-	-
Deferred revenue	-	-	-	-	101,770
Long term debt due within one year	-	-	-	-	-
<b>Total liabilities</b>	<b>115,884</b>	<b>14,414</b>	<b>3,280</b>	<b>371,866</b>	<b>104,657</b>
<b>Fund balances</b>					
<b>Reserved:</b>					
Prepayments	-	-	-	-	-
Capital projects funds	-	-	-	-	-
Debt service	-	-	-	-	-
<b>Unreserved:</b>					
General fund	-	-	-	-	-
Special revenues	809,721	44,506	77,335	244,537	51,533
Debt services	-	-	-	-	-
Capital projects funds	-	-	-	-	-
<b>Total fund balance</b>	<b>809,721</b>	<b>44,506</b>	<b>77,335</b>	<b>244,537</b>	<b>51,533</b>
<b>Total liabilities &amp; fund balances</b>	<b>\$ 925,605</b>	<b>\$ 58,920</b>	<b>\$ 80,615</b>	<b>\$ 616,403</b>	<b>\$ 156,190</b>

Special Revenue Funds							
Election Reserve 111	Aud. Doc. Preservation 112	Housing Affordability 113	Westnet 114	Boating Safety Improvement 117	Special Purpose Path 119	Noxious Weed Control 120	Treasurer's M&O 121
\$ 588,604	\$ 398,007	\$ 1,482,817	\$ 41,436	\$ 47,962	\$ 46,717	\$ 33,399	\$ 17,838
-	-	-	-	-	-	-	-
-	-	-	1,163,375	-	39,081	-	512,027
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
262	-	-	-	-	-	(37,859)	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	56,875	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ 588,865	\$ 398,007	\$ 1,482,817	\$ 1,261,685	\$ 47,962	\$ 85,798	\$ (4,460)	\$ 529,865
85,731	191,223	18,018	12,278	5,185	2,485	7,830	-
-	-	-	5,505	-	-	-	-
-	-	-	-	-	-	-	-
-	1,967	-	11,037	-	65	1,208	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	(37,859)	-
-	-	-	-	-	-	-	-
85,731	193,190	18,018	28,821	5,185	2,550	(28,821)	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
503,134	204,817	1,464,799	1,232,864	42,777	83,248	24,361	529,865
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
503,134	204,817	1,464,799	1,232,864	42,777	83,248	24,361	529,865
\$ 588,865	\$ 398,007	\$ 1,482,817	\$ 1,261,685	\$ 47,962	\$ 85,798	\$ (4,460)	\$ 529,865

# KITSAP COUNTY, WASHINGTON

Combining Balance sheet  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2006

Special Revenue Funds

	Electronic Technology Excise123	Veteran's Relief 124	Expert Witness 125	Conservation Futures Tax 129	Community Service 130
<b>ASSETS</b>					
Cash and Cash equivalents	\$ 93,535	\$ 968,853	\$ 21,868	\$ 8,507	\$ 20,933
Deposits with fiscal agents	-	-	-	-	-
Investments	-	-	-	725,776	-
Receivables(net)	-	-	-	-	-
Property taxes	-	10,254	-	47,347	-
Special assessments	-	-	-	-	-
Accounts	-	-	-	-	-
Notes/Contracts	-	-	-	-	-
Others	-	-	-	-	-
Due from other funds	-	-	-	-	1,429
Due from other governments	-	-	-	-	-
Interfund loan receivable	-	-	-	-	-
Prepayments	-	-	-	-	-
Advance to other funds	-	-	-	-	-
<b>Total assets</b>	<b>\$ 93,535</b>	<b>\$ 979,108</b>	<b>\$ 21,868</b>	<b>\$ 781,630</b>	<b>\$ 22,361</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Accounts payable	-	82	-	-	4
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Other liabilities	-	-	-	-	872
Advance from other fund	-	-	-	-	-
Revenues collected in advance	-	-	-	-	-
Deferred revenue	-	41,267	-	47,347	-
Long term debt due within one year	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>41,349</b>	<b>-</b>	<b>47,347</b>	<b>876</b>
<b>Fund balances</b>					
<b>Reserved:</b>					
Prepayments	-	-	-	-	-
Capital projects funds	-	-	-	-	-
Debt service	-	-	-	-	-
<b>Unreserved:</b>					
General fund	-	-	-	-	-
Special revenues	93,535	937,759	21,868	734,283	21,485
Debt services	-	-	-	-	-
Capital projects funds	-	-	-	-	-
<b>Total fund balance</b>	<b>93,535</b>	<b>937,759</b>	<b>21,868</b>	<b>734,283</b>	<b>21,485</b>
<b>Total liabilities &amp; fund balances</b>	<b>\$ 93,535</b>	<b>\$ 979,108</b>	<b>\$ 21,868</b>	<b>\$ 781,630</b>	<b>\$ 22,361</b>

Special Revenue Funds

County Stadium 132	1% for Art Program 134	Prisoner Commissary 135	SIU Revenue 136	Kitsap S.A.I.V.S 139	Drug Forfeiture Enforcement 140	Anti-Profiteering Revolving 141
\$ 78,712	\$ 83,372	\$ 72,809	\$ 12,572	\$ 10,398	\$ 27,921	\$ 37,003
-	-	-	-	-	-	-
-	-	-	497,758	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	5,505	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 78,712</u>	<u>\$ 83,372</u>	<u>\$ 72,809</u>	<u>\$ 515,835</u>	<u>\$ 10,398</u>	<u>\$ 27,921</u>	<u>\$ 37,003</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,336	3,500	16,543	1,569	-	-	1,459
-	-	-	-	-	-	-
-	-	902	(690)	-	-	2,401
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,336</u>	<u>\$ 3,500</u>	<u>17,446</u>	<u>879</u>	<u>-</u>	<u>-</u>	<u>3,860</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
77,376	79,872	55,363	514,956	10,398	27,921	33,143
-	-	-	-	-	-	-
<u>77,376</u>	<u>79,872</u>	<u>55,363</u>	<u>514,956</u>	<u>10,398</u>	<u>27,921</u>	<u>33,143</u>
<u>\$ 78,712</u>	<u>\$ 83,372</u>	<u>\$ 72,809</u>	<u>\$ 515,835</u>	<u>\$ 10,398</u>	<u>\$ 27,921</u>	<u>\$ 37,003</u>

# KITSAP COUNTY, WASHINGTON

## Combining Balance sheet

Nonmajor Governmental Funds

For the Year Ended December 31, 2006

	Special Revenue Funds				
	Family Court Services 142	Trial Court Improvement 143	Pooling Fees 145	GMA Park Impact Fees 146	GMA Trans. Impact Fees N Kitsap 147
<b>ASSETS</b>					
Cash and Cash equivalents	\$ 28,892	\$ 1,577	\$ 834,191	\$ 40,311	\$ -
Deposits with fiscal agents	-	-	-	-	-
Investments	-	-	-	1,032,029	-
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>28,892</b>	<b>1,577</b>	<b>\$ 834,191</b>	<b>\$ 1,072,340</b>	<b>\$ -</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Accounts payable	-	-	\$ 21,016	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Other liabilities	1	-	1,867	-	-
Advance from other fund	-	-	-	-	-
Revenues collected in advance	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Long term debt due within one year	-	-	-	-	-
<b>Total Liabilities</b>	<b>1</b>	<b>-</b>	<b>\$ 22,883</b>	<b>-</b>	<b>-</b>
<b>Fund balances</b>					
Reserved:	-	-	-	-	-
Prepayments	-	-	-	-	-
Capital projects funds	-	-	-	-	-
Debt service	-	-	-	-	-
Unreserved	-	-	-	-	-
General fund	-	-	-	-	-
Special revenues	28,891	1,577	811,308	1,072,340	-
Debt services	-	-	-	-	-
Capital projects funds	-	-	-	-	-
<b>Total fund balance</b>	<b>28,891</b>	<b>1,577</b>	<b>811,308</b>	<b>1,072,340</b>	<b>-</b>
<b>Total liabilities &amp; fund balances</b>	<b>\$ 28,892</b>	<b>\$ 1,577</b>	<b>\$ 834,191</b>	<b>\$ 1,072,340</b>	<b>\$ -</b>

Special Revenue Funds						
GMA Trans. Impact Fees C Kitsap 148	GMA Trans. Impact Fees S Kitsap 149	County Parks Acquisition & Develop 150	Wetland Mitigation Bank 151	911 Enhancement 156	Bucklin Ridge Park Development 157	Clear Creek Education/ Awareness 158
\$ 5,267	\$ -	\$ 90,683	\$ 176,344	\$ 71,467	\$ 1,217	\$ 2
-	-	-	-	-	-	-
-	-	241,124	-	1,701,488	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
\$ 5,267	\$ -	\$ 331,807	\$ 176,344	\$ 1,772,955	\$ 1,217	\$ 2
-	-	84,667	-	33,720	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	84,667	-	33,720	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
5,267	-	-	176,344	1,739,235	1,217	2
-	-	247,140	-	-	-	-
-	-	-	-	-	-	-
5,267	-	247,140	176,344	1,739,235	1,217	2
\$ 5,267	\$ -	\$ 331,807	\$ 176,344	\$ 1,772,955	\$ 1,217	\$ 2



# KITSAP COUNTY, WASHINGTON

## Combining Balance sheet

Nonmajor Governmental Funds

For the Year Ended December 31, 2006

	Special Revenue Funds				
	Crime Prevention 159	Kingston Commuter Parking 160	Recovery Center 162	Dispute Resolution Center 163	CDBG Entitlement 164
<b>ASSETS</b>					
Cash and Cash equivalents	\$ 78,465	\$ 83,740	\$ 984,136	\$ 15,367	\$ 144,262
Deposits with fiscal agents	-	-	-	-	-
Investments	-	-	-	-	-
Receivables(net)	-	-	-	-	-
Property taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Accounts	-	-	-	-	-
Notes/Contracts	-	-	-	-	300,000
Others	-	-	-	-	-
Due from other funds	-	-	300	-	20,991
Due from other governments	-	-	305,530	-	31,559
Interfund loan receivable	-	-	-	-	-
Prepayments	-	-	-	-	-
Advance to other funds	-	-	-	-	-
<b>Total assets</b>	<b>78,465</b>	<b>83,740</b>	<b>\$ 1,289,966</b>	<b>\$ 15,367</b>	<b>\$ 496,813</b>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities	-	-	-	-	-
Accounts payable	872	-	28,779	4,745	70,917
Due to other funds	-	-	-	-	20,991
Due to other governments	-	-	-	-	-
Other liabilities	-	-	32,373	-	4,816
Advance from other fund	-	-	-	-	100,000
Revenues collected in advance	-	-	-	-	-
Deferred revenue	-	-	-	-	300,000
Long term debt due within one year	-	-	-	-	-
<b>Total liabilities</b>	<b>872</b>	<b>-</b>	<b>61,152</b>	<b>4,745</b>	<b>496,724</b>
Fund balances	-	-	-	-	-
Reserved:	-	-	-	-	-
Prepayments	-	-	-	-	-
Capital projects funds	-	-	-	-	-
Debt service	-	-	-	-	-
Unreserved:	-	-	-	-	-
General fund	-	-	-	-	-
Special revenues	77,593	83,740	1,228,814	10,622	89
Debt services	-	-	-	-	-
Capital projects funds	-	-	-	-	-
<b>Total fund balance</b>	<b>77,593</b>	<b>83,740</b>	<b>1,228,814</b>	<b>10,622</b>	<b>89</b>
<b>Total liabilities &amp; fund balances</b>	<b>\$ 78,465</b>	<b>\$ 83,740</b>	<b>\$ 1,289,966</b>	<b>\$ 15,367</b>	<b>\$ 496,813</b>

Special Revenue Funds				
Indianola Forest 170	Jail & Juvenile Sales Tax 171	Service Area 1 RD Impact Fee 173	Service Area 2 RD Impact Fee 174	Service Area 3 RD Impact Fee 175
\$ 10,644	\$ 813,783	\$ 135,149	\$ 182,486	\$ 123,696
-	-	-	-	-
-	1,826,499	134,662	920,884	70,411
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>\$ 10,644</u>	<u>\$ 2,640,283</u>	<u>\$ 269,811</u>	<u>\$ 1,103,370</u>	<u>\$ 194,107</u>
-	-	-	-	-
-	-	9,882	16,855	8,712
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	9,882	16,855	8,712
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
10,644	2,640,283	259,929	1,086,515	185,395
-	-	-	-	-
-	-	-	-	-
<u>10,644</u>	<u>2,640,283</u>	<u>259,929</u>	<u>1,086,515</u>	<u>185,395</u>
<u>\$ 10,644</u>	<u>\$ 2,640,283</u>	<u>\$ 269,811</u>	<u>\$ 1,103,370</u>	<u>\$ 194,107</u>

**Combining Balance sheet**

Nonmajor Governmental Funds

For the Year Ended December 31, 2006

	Service Area 4 RD Impact Fee 176	Regional Service Area Impact 177	McCormick Village Traffic 178	PEG Fund 179
<b>ASSETS</b>				
Cash and Cash equivalents	\$ 119,025	\$ 47,618	\$ 29,435	\$ 233,499
Deposits with fiscal agents	-	-	-	-
Investments	78,181	187	-	-
Receivables(net)	-	-	-	-
Property taxes	-	-	-	-
Special assessments	-	-	-	-
Accounts	-	-	-	-
Notes/Contracts	-	-	-	-
Others	-	-	-	-
Due from other funds	-	46,066	-	-
Due from other governments	-	-	-	-
Interfund loan receivable	-	-	-	-
Prepayments	-	-	-	-
Advance to other funds	-	-	-	-
<b>Total assets</b>	<b>197,205</b>	<b>93,871</b>	<b>\$ 29,435</b>	<b>\$ 233,499</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts payable	535	-	-	21,668
Due to other funds	10,617	-	-	-
Due to other governments	-	-	-	-
Other liabilities	-	-	-	-
Advance from other fund	-	-	-	-
Revenues collected in advance	-	-	-	-
Deferred revenue	-	-	-	-
Long term debt due within one year	-	-	-	-
	<b>11,152</b>	<b>-</b>	<b>-</b>	<b>21,668</b>
<b>Fund balances</b>				
<b>Reserved:</b>				
Prepayments	-	-	-	-
Capital projects funds	-	-	-	-
Debt service	-	-	-	-
<b>Unreserved</b>				
General fund	-	-	-	-
Special revenues	186,053	93,871	29,435	211,831
Debt services	-	-	-	-
Capital projects funds	-	-	-	-
<b>Total fund balance</b>	<b>186,053</b>	<b>93,871</b>	<b>29,435</b>	<b>211,831</b>
<b>Total liabilities &amp; fund balances</b>	<b>\$ 197,205</b>	<b>\$ 93,871</b>	<b>\$ 29,435</b>	<b>\$ 233,499</b>

Special Revenue Funds						
McCormick Village Park 180	Developmental Disabilities 182	Substance Abuse 183	Youth Serv Juvenile 185	Commute Trip Reduction 189	Area Agency On Aging 190	JTPA Administration 191
\$ 3,116	\$ 1,112,260	\$ 300,404	\$ 1,825	\$ 32,466	\$ 453,325	\$ 104,568
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,444	-	-	-	-	-
-	483,474	428,976	-	-	621,164	132,078
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 3,116</u>	<u>\$ 1,597,178</u>	<u>\$ 729,380</u>	<u>\$ 1,825</u>	<u>\$ 32,466</u>	<u>\$ 1,074,489</u>	<u>\$ 236,646</u>
-	276,879	148,138	-	2,494	115,088	178,991
-	-	-	-	-	10,194	-
-	206,341	141,374	-	-	426,915	-
-	2,732	5,418	-	-	37,516	6,683
-	-	-	-	-	-	30,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	485,952	294,931	-	2,494	589,714	215,674
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
3,116	1,111,226	434,449	1,825	29,972	484,776	20,972
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>3,116</u>	<u>1,111,226</u>	<u>434,449</u>	<u>1,825</u>	<u>29,972</u>	<u>484,776</u>	<u>20,972</u>
<u>\$ 3,116</u>	<u>\$ 1,597,178</u>	<u>\$ 729,380</u>	<u>\$ 1,825</u>	<u>\$ 32,466</u>	<u>\$ 1,074,490</u>	<u>\$ 236,646</u>

**Combining Balance sheet**  
 Nonmajor Governmental Funds  
 For the Year Ended December 31, 2006

	Employment Traning 192	Kitsap/Regional Coordinating Council 193	Model Toxic Control Act 302	Capital Projects Bethel Corridor Dev Project 333
<b>ASSETS</b>				
Cash and Cash equivalents	\$ 46,160	\$ 90,049	\$ 2,632	\$ 70,841
Deposits with fiscal agents	-	-	-	-
Investments	-	-	1,309,446	-
Receivables(net)	-	-	-	-
Property taxes	-	-	-	-
Special assessments	-	-	-	-
Accounts	-	-	-	-
Notes/Contracts	-	-	-	-
Others	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	56,895	39,113	-	-
Interfund loan receivable	-	-	-	-
Prepayments	-	-	-	-
Advance to other funds	-	-	-	-
<b>Total assets</b>	<b>\$ 103,055</b>	<b>129,162</b>	<b>1,312,078</b>	<b>70,841</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts payable	61,365	114,591	-	-
Due to other funds	-	-	-	1,395
Due to other governments	-	-	-	-
Other liabilities	-	-	-	-
Advance from other fund	-	-	-	500,000
Revenues collected in advance	-	-	-	-
Deferred revenue	-	-	-	-
Long term debt due within one year	-	-	-	-
<b>Total liabilities</b>	<b>61,365</b>	<b>114,591</b>	<b>-</b>	<b>501,395</b>
<b>Fund balances</b>				
Reserved:	-	-	-	-
Prepayments	-	-	-	-
Capital projects funds	-	-	-	-
Debt service	-	-	-	-
Unreserved:	-	-	-	-
General fund	-	-	-	-
Special revenues	41,690	14,572	-	-
Debt services	-	-	-	-
Capital projects funds	-	-	1,312,078	(430,554)
<b>Total fund balance</b>	<b>41,690</b>	<b>14,572</b>	<b>1,312,078</b>	<b>(430,554)</b>
<b>Total liabilities &amp; fund balances</b>	<b>\$ 103,055</b>	<b>\$ 129,163</b>	<b>\$ 1,312,078</b>	<b>\$ 70,841</b>

Capital Projects

1991A LTGO Bond Project 339	Silverdale Precinct Construction 351	Juvenile Services Facility 352	1998 LTGO Bond Project 354	1999B LTGO Bond Project 356	Parks Capital Improvement 382	Jail Construction 383
\$ 1	\$ 3,017	\$ 50,238	\$ 24	\$ -	\$ 1,021,915	\$ 2,539
-	-	-	-	-	-	-
-	11,497	27,829	-	16,533	2,882,197	157
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	2,291,748	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 1</u>	<u>\$ 14,514</u>	<u>\$ 78,067</u>	<u>\$ 24</u>	<u>\$ 16,533</u>	<u>\$ 6,195,860</u>	<u>\$ 2,697</u>
-	-	-	-	-	50,715	-
-	-	-	-	-	19,300	-
-	-	-	-	-	-	-
-	-	-	-	3,263	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	3,263	70,015	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1	14,514	78,067	24	13,270	6,125,845	2,697
<u>1</u>	<u>14,514</u>	<u>78,067</u>	<u>24</u>	<u>13,270</u>	<u>6,125,845</u>	<u>2,697</u>
<u>\$ 1</u>	<u>\$ 14,514</u>	<u>\$ 78,067</u>	<u>\$ 24</u>	<u>\$ 16,533</u>	<u>\$ 6,195,860</u>	<u>\$ 2,697</u>

**Combining Balance sheet**  
**Nonmajor Governmental Funds**  
**For the Year Ended December 31, 2006**

	KC Capital Project 2001 384	CenCom Facility Project 385	2002A Facility Project 386	Administrative Building 387
<b>ASSETS</b>				
Cash and Cash equivalents	\$ -	\$ 0	\$ 1	\$ 289,203
Deposits with fiscal agents	-	-	-	-
Investments	3,375,408	797,655	731,560	2,007,108
Receivables(net)	-	-	-	-
Property taxes	-	-	-	-
Special assessments	-	-	-	-
Accounts	-	-	-	-
Notes/Contracts	-	-	-	-
Others	-	-	-	-
Due from other funds	19,300	-	-	-
Due from other governments	-	-	500,000	-
Interfund loan receivable	-	-	-	-
Prepayments	-	-	-	-
Advance to other funds	-	-	-	-
<b>Total assets</b>	<b>3,394,708</b>	<b>797,656</b>	<b>1,231,561</b>	<b>2,296,311</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts payable	44,260	19,652	6,612	65,703
Due to other funds	-	-	-	-
Due to other governments	-	-	-	-
Other liabilities	-	-	-	8,697
Advance from other fund	-	-	-	-
Revenues collected in advance	-	-	-	-
Deferred revenue	-	-	-	-
Long term debt due within one year	-	-	-	-
<b>Total liabilities</b>	<b>44,260</b>	<b>19,652</b>	<b>6,612</b>	<b>74,400</b>
<b>Fund balances</b>				
<b>Reserved:</b>				
Prepayments	-	-	-	-
Capital projects funds	-	-	-	-
Debt service	-	-	-	-
<b>Unreserved:</b>				
General fund	-	-	-	-
Special revenues	-	-	-	-
Debt services	-	-	-	-
Capital projects funds	3,350,448	778,004	1,224,949	2,221,911
<b>Total fund balance</b>	<b>3,350,448</b>	<b>778,004</b>	<b>1,224,949</b>	<b>2,221,911</b>
<b>Total liabilities &amp; fund balances</b>	<b>\$ 3,394,708</b>	<b>\$ 797,656</b>	<b>\$ 1,231,561</b>	<b>\$ 2,296,311</b>

Capital Projects		Capital Projects		Debt Service Fund			
Government Center Construction 388	KC LTGO Bond Project 392	Debt Service Fund 210	K.C. G.O. Bonds 1992A 226	Refunding Bond 1993 227	Juvenile Facility Bonds 229	Refunding Bond 1996 230	
\$ 40	\$ 40	\$ 12,023	\$ 63,028	\$ 1,766	\$ 445,851	\$ 73,007	
-	-	-	-	-	-	-	
-	3,147,135	-	70,115	-	-	42,119	
-	-	-	-	-	-	-	
-	-	-	-	-	9,596	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
\$ 40	\$ 3,147,176	\$ 12,023	\$ 133,143	\$ 1,766	\$ 455,448	\$ 115,125	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	15,123	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	9,596	-	
-	-	-	-	-	-	-	
-	15,123	-	-	-	9,596	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	12,023	133,143	1,766	445,851	115,125	
40	3,132,053	-	-	-	-	-	
40	3,132,053	12,023	133,143	1,766	445,851	115,125	
\$ 40	\$ 3,147,176	\$ 12,023	\$ 133,143	\$ 1,766	\$ 455,448	\$ 115,125	



**Combining Balance sheet**  
**Nonmajor Governmental Funds**  
**For the Year Ended December 31, 2006**

	Special Assessments 265/266	K.C.G.O. Bonds 1999 281	K.C.G.O. Bonds 1999 B 282	G.O Bond 2000 283
<b>ASSETS</b>				
Cash and Cash equivalents	\$ 39,450	\$ 1	\$ 58,088	\$ 26,841
Deposits with fiscal agents	5,000	-	-	-
Investments	-	-	-	-
Receivables(net)	-	-	-	-
Property taxes	-	-	-	-
Special assessments	97,369	-	-	-
Accounts	-	-	-	-
Notes/Contracts	-	-	1,290,000	-
Others	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Interfund loan receivable	-	-	-	-
Prepayments	-	-	-	-
Advance to other funds	-	-	-	-
<b>Total assets</b>	<b>\$ 141,819</b>	<b>1</b>	<b>1,348,088</b>	<b>26,841</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	102,369	-	-	-
Long term debt due within one year	-	-	-	-
<b>Total liabilities</b>	<b>102,369</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balances</b>				
<b>Reserved:</b>				
Prepayments	-	-	-	-
Capital projects funds	-	-	-	-
Debt service	-	-	-	-
<b>Unreserved:</b>				
General fund	-	-	-	-
Special revenues	-	-	-	-
Debt services	39,450	1	1,348,088	26,840
Capital projects funds	-	-	-	-
<b>Total fund balance</b>	<b>39,450</b>	<b>1</b>	<b>1,348,088</b>	<b>26,840</b>
<b>Total liabilities &amp; fund balances</b>	<b>\$ 141,819</b>	<b>\$ 1</b>	<b>\$ 1,348,088</b>	<b>\$ 26,840</b>

Debt Service Funds							
G.O. Bond 2001 & Refding 284	G.O. Bond 2002B 285	G.O. Bond 2002A 286	G.O. Bond 2003 287	G.O. Bond 2003B 288	G.O. Bond 2004 289	Road Improvement Guaranty 290	G.O. Bond 2005 291
\$ 37,419	\$ 170,000	\$ 153,267	\$ 3,518	\$ 8,731	\$ 9,260	\$ 2,737	\$ 3,329
-	-	-	-	-	-	-	-
-	2,153	617,150	-	-	-	-	-
-	-	-	-	-	-	-	-
-	7,542	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ 37,419	\$ 179,695	\$ 770,417	\$ 3,518	\$ 8,731	\$ 9,260	\$ 2,737	\$ 3,329
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	7,542	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	7,542	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
37,419	172,153	770,417	3,518	8,731	9,260	2,737	3,329
-	-	-	-	-	-	-	-
37,419	172,153	770,417	3,518	8,731	9,260	2,737	3,329
\$ 37,419	\$ 179,695	\$ 770,417	\$ 3,518	\$ 8,731	\$ 9,260	\$ 2,737	\$ 3,329

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**Combining Balance sheet**

Nonmajor Governmental Funds

For the Year Ended December 31, 2006

	Total Nonmajor Governmental Funds
<b>ASSETS</b>	
Cash and Cash equivalents	\$ 13,635,377
Deposits with fiscal agents	5,000
Investments	24,741,411
Receivables(net)	-
Property taxes	99,019
Special assessments	97,369
Accounts	(37,597)
Notes/Contracts	1,590,000
Others	-
Due from other funds	101,267
Due from other governments	5,396,886
Interfund loan receivable	-
Prepayments	-
Advance to other funds	-
Total assets	<u>\$ 45,628,732</u>
<b>LIABILITIES AND FUND BALANCES</b>	
Liabilities	
Accounts payable	2,113,490
Due to other funds	119,565
Due to other governments	774,630
Other liabilities	213,632
Advance from other fund	630,000
Revenues collected in advance	-
Deferred revenue	572,032
Long term debt due within one year	-
Total liabilities	<u>4,423,349</u>
Fund balances	
Reserved:	
Prepayments	-
Capital projects funds	-
Debt service	
Unreserved:	
General fund	-
Special revenues	20,005,049
Debt services	3,376,990
Capital projects funds	17,823,347
	<u>41,205,386</u>
Total liabilities & fund balances	<u><u>45,628,735</u></u>

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2006

	Special Revenue Funds					
	Cencom	Emergency	Law	KPREP	Human	Election
	103	Services 104	Library 105	Fund 106	Resources Board 108	Reserve 111
<b>REVENUES:</b>						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,375	\$ -
Special assessments	-	-	-	-	-	-
Retail sales & use taxes	3,599,574	-	-	-	-	-
Other taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	2,100,700	135,142	-	2,376,987	2,074	235,600
Charges for services	23,314	-	96,640	-	-	151,584
Fines & forfeits	-	-	-	-	-	-
Investment earnings	47,368	3,268	-	7,056	-	-
Miscellaneous	76,419	-	67	3,885	-	-
Total revenues	<u>5,847,375</u>	<u>138,410</u>	<u>96,707</u>	<u>2,387,928</u>	<u>3,449</u>	<u>387,184</u>
<b>EXPENDITURES:</b>						
Current:						
General government	-	-	-	-	-	243,009
Judicial Services	-	-	71,922	-	-	-
Public safety	4,695,571	402,938	-	2,244,023	-	-
Physical Environment	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Health & Human Services	-	-	-	-	-	-
Economic Environment	-	-	-	-	-	-
Culture & recreation	-	-	-	-	-	-
Interest on long-term debt	-	-	-	-	-	-
Debt service						
Principal	-	-	-	-	-	-
Interest and other charges	-	-	-	-	-	-
Capital outlay	-	-	-	5,855	-	-
Total expenditures	<u>4,695,571</u>	<u>402,938</u>	<u>71,922</u>	<u>2,249,878</u>	<u>-</u>	<u>243,009</u>
Excess(deficiency) of revenues over expenditures	<u>1,151,804</u>	<u>(264,528)</u>	<u>24,785</u>	<u>138,050</u>	<u>3,449</u>	<u>144,175</u>
<b>OTHER FINANCING SOURCES (USES):</b>						
Refunding bonds issued	-	-	-	-	-	-
Capital -related debt issued	-	-	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-	-	-
Sale of capital assets	502	-	-	-	-	-
Transfers in	2,021,001	275,324	-	-	-	-
Transfers out	(2,485,600)	-	-	(43,318)	-	-
Other adjustments	-	-	-	-	-	-
Total other financing sources & uses	<u>(464,097)</u>	<u>275,324</u>	<u>-</u>	<u>(43,318)</u>	<u>-</u>	<u>-</u>
Net change in fund balance	687,707	10,796	24,785	94,732	3,449	144,175
Fund balances-beginning	122,014	33,710	52,550	149,805	48,084	358,959
Fund balances-ending	<u>\$ 809,721</u>	<u>\$ 44,506</u>	<u>\$ 77,335</u>	<u>\$ 244,537</u>	<u>\$ 51,533</u>	<u>\$ 503,134</u>

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

## Special Revenue Funds

Auditor's Document Preserv.112	Housing Affordability 113	Westnet 114	Boating Safety Improve.117	Special Purpose Path 119	Noxious Weed Control 120	Treasurer's M&O 121	Electronic Technology Excise 123	Veteran's Relief 124
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 232,724
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	499
-	-	-	-	-	-	-	-	-
128,200	-	863,742	56,391	28,155	14,067	-	44,368	901
211,119	852,941	-	-	-	103,135	57,873	25,782	-
-	-	111,728	-	-	-	-	-	-
-	-	40,559	-	1,644	446	21,417	-	-
-	-	27,300	-	-	-	1,518	-	-
<u>339,319</u>	<u>852,941</u>	<u>1,043,329</u>	<u>56,391</u>	<u>29,800</u>	<u>117,648</u>	<u>80,808</u>	<u>70,150</u>	<u>234,124</u>
334,096	533,586	-	-	-	-	12,415	-	-
-	-	-	-	-	-	-	-	-
-	-	385,467	20,193	-	-	-	-	-
-	-	-	-	-	129,293	-	-	-
-	-	-	-	32,355	-	-	-	-
-	-	-	-	-	-	-	-	64,536
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
258,308	-	204,154	171,367	-	-	-	-	-
<u>592,404</u>	<u>533,586</u>	<u>589,621</u>	<u>191,560</u>	<u>32,355</u>	<u>129,293</u>	<u>12,415</u>	<u>-</u>	<u>64,536</u>
(253,085)	319,355	453,709	(135,169)	(2,555)	(11,644)	68,393	70,150	169,588
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	(11,545)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	(11,545)	-	-	-	-	-	-
(253,085)	319,355	442,164	(135,169)	(2,555)	(11,644)	68,393	70,150	169,588
457,902	1,145,444	790,700	177,946	85,803	36,005	461,472	23,385	768,171
<u>\$ 204,817</u>	<u>\$ 1,464,799</u>	<u>\$ 1,232,864</u>	<u>\$ 42,777</u>	<u>\$ 83,248</u>	<u>\$ 24,361</u>	<u>\$ 529,865</u>	<u>\$ 93,535</u>	<u>\$ 937,759</u>

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2006

	Special Revenue Funds					
	Expert Witness 125	Conservation Futures Tax 129	Community Service 130	Kitsap County Stadium 132	1% For Art Program 134	Prisoner Commissary 135
<b>REVENUES:</b>						
Property taxes	\$ -	\$ 1,055,847	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Retail sales & use taxes	-	-	-	209,287	-	-
Other taxes	-	2,263	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	4,147	-	-	-	-
Charges for services	-	-	22,079	-	-	-
Fines & forfeits	34,767	-	10,754	-	-	-
Investment earnings	-	37,373	-	-	-	-
Miscellaneous	-	-	-	-	-	168,265
Total revenues	<u>34,767</u>	<u>1,099,629</u>	<u>32,834</u>	<u>209,287</u>	<u>-</u>	<u>168,265</u>
<b>EXPENDITURES:</b>						
Current:						
General government	89,427	-	-	-	-	-
Judicial Services	-	-	-	-	-	-
Public safety	-	-	-	-	-	165,486
Physical Environment	-	-	-	-	54,916	-
Transportation	-	-	-	-	-	-
Health & Human Services	-	-	45,007	-	-	-
Economic Environment	-	-	-	-	-	-
Culture & recreation	-	-	-	183,006	-	-
Interest on long-term debt	-	-	-	-	-	-
Debt service						
Principal	-	-	-	-	-	-
Interest and other charges	-	1,181	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	<u>89,427</u>	<u>1,181</u>	<u>45,007</u>	<u>183,006</u>	<u>54,916</u>	<u>165,486</u>
Excess(deficiency) of revenues over expenditures	<u>(54,660)</u>	<u>1,098,448</u>	<u>(12,173)</u>	<u>26,281</u>	<u>(54,916)</u>	<u>2,779</u>
<b>OTHER FINANCING SOURCES (USES):</b>						
Refunding bonds issued	-	-	-	-	-	-
Capital -related debt issued	-	-	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-	-	-
Sale of capital assets	-	-	-	-	-	-
Transfers in	-	-	-	-	134,787	-
Transfers out	-	(1,089,527)	-	-	-	-
Other adjustments	-	-	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>(1,089,527)</u>	<u>-</u>	<u>-</u>	<u>134,787</u>	<u>-</u>
Net change in fund balance	<u>(54,660)</u>	<u>8,921</u>	<u>(12,173)</u>	<u>26,281</u>	<u>79,872</u>	<u>2,779</u>
Fund balances-beginning	<u>76,528</u>	<u>725,362</u>	<u>33,658</u>	<u>51,095</u>	<u>-</u>	<u>52,584</u>
Fund balances-ending	<u>\$ 21,868</u>	<u>\$ 734,283</u>	<u>\$ 21,485</u>	<u>\$ 77,376</u>	<u>79,872</u>	<u>\$ 55,363</u>

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

## Special Revenue Funds

SIU Revenue 136	Kitsap SAIVS 139	Drug Forfeiture Enforcement 140	Anti- Profiteering Revolving 141	Family Court Services 142	Trial Court Improvement 143	Pooling Fees 145	GMA Park Impact Fees 146
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	15,247	-	-	-
-	748	-	-	-	29,149	-	-
45,823	6,418	-	-	-	-	-	384,451
110,569	-	17,814	4,829	-	-	-	-
19,024	-	-	-	-	-	286,494	43,588
-	-	-	-	-	-	-	-
<u>175,417</u>	<u>7,166</u>	<u>17,814</u>	<u>4,829</u>	<u>15,247</u>	<u>29,149</u>	<u>286,494</u>	<u>428,039</u>
-	-	-	4,930	-	-	195,549	-
-	-	-	-	23,254	-	-	-
103,379	-	1,521	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
5,265	-	-	-	-	-	-	-
<u>108,644</u>	<u>-</u>	<u>1,521</u>	<u>4,930</u>	<u>23,254</u>	<u>-</u>	<u>195,549</u>	<u>-</u>
<u>66,773</u>	<u>7,166</u>	<u>16,293</u>	<u>(100)</u>	<u>(8,007)</u>	<u>29,149</u>	<u>90,944</u>	<u>428,039</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
(26,828)	-	-	-	-	(36,413)	-	(285,100)
-	-	-	-	-	-	-	-
<u>(26,828)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(36,413)</u>	<u>-</u>	<u>(285,100)</u>
39,945	7,166	16,293	(100)	(8,007)	(7,264)	90,944	142,939
475,011	3,232	11,628	33,243	36,898	8,841	720,364	929,401
<u>\$ 514,956</u>	<u>\$ 10,398</u>	<u>\$ 27,921</u>	<u>\$ 33,143</u>	<u>\$ 28,891</u>	<u>\$ 1,577</u>	<u>\$ 811,308</u>	<u>\$ 1,072,340</u>

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2006

	Special Revenue Funds				
	GMA Trans. Impact Fees N Kitsap 147	GMA Trans. Impact Fees C Kitsap 148	GMA Trans. Impact Fees S Kitsap 149	County Parks Acquisition & Develop. 150	Wetland Mitigation Bank 151
<b>REVENUES:</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-
Retail sales & use taxes	-	-	-	-	-
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	8	-	655	34,178
Fines & forfeits	-	-	-	-	-
Investment earnings	-	-	-	8,841	-
Miscellaneous	-	-	-	240,259	-
Total revenues	<u>-</u>	<u>8</u>	<u>-</u>	<u>249,755</u>	<u>34,178</u>
<b>EXPENDITURES:</b>					
Current:					
General government	-	-	-	-	-
Judicial Services	-	-	-	-	-
Public safety	-	-	-	-	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Health & Human Services	-	-	-	-	-
Economic Environment	-	-	-	-	-
Culture & recreation	-	-	-	216,275	-
Interest on long-term debt	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	41,214	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>257,489</u>	<u>-</u>
Excess(deficiency) of revenues over expenditures	<u>-</u>	<u>8</u>	<u>-</u>	<u>(7,734)</u>	<u>34,178</u>
<b>OTHER FINANCING SOURCES (USES):</b>					
Refunding bonds issued	-	-	-	-	-
Capital -related debt issued	-	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	(21,000)	-
Other adjustments	-	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>(21,000)</u>	<u>-</u>
Net change in fund balance	-	8	-	(28,734)	34,178
Fund balances-beginning	-	5,259	-	275,874	142,166
Fund balances-ending	<u>\$ -</u>	<u>\$ 5,267</u>	<u>\$ -</u>	<u>\$ 247,140</u>	<u>\$ 176,344</u>

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



Special Revenue							
911 Enhancement 156	Bucklin Ridge Park Development 157	Clear Creek Education 158	Crime Prevention 159	Kingston Commuter Parking 160	Recovery Center 162	Dispute Resolution Center 163	CDBG Entitlement 164
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,593,075	-	-	-	-	-	-	-
-	-	-	3,842	-	-	-	-
45,000	-	-	-	-	1,217,118	-	1,513,256
-	-	-	-	-	211,123	50,765	-
-	-	-	42,592	-	-	-	-
90,068	-	-	-	-	-	-	-
-	-	-	4,443	-	-	-	-
<u>1,728,143</u>	<u>-</u>	<u>-</u>	<u>50,877</u>	<u>-</u>	<u>1,428,241</u>	<u>50,765</u>	<u>1,513,256</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	49,770	-
251,234	-	-	39,589	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	1,913,977	-	-
-	-	-	-	-	-	-	1,513,255
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
259,164	-	-	-	-	-	-	-
<u>510,398</u>	<u>-</u>	<u>-</u>	<u>39,589</u>	<u>-</u>	<u>1,913,977</u>	<u>49,770</u>	<u>1,513,255</u>
-	-	-	-	-	-	-	-
1,217,745	-	-	11,289	-	(485,736)	995	1
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	959,492	-	-
(1,476,844)	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>(1,476,844)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>959,492</u>	<u>-</u>	<u>-</u>
(259,099)	-	-	11,289	-	473,757	995	1
1,998,334	1,217	2	66,304	83,740	755,057	9,627	88
<u>\$ 1,739,235</u>	<u>\$ 1,217</u>	<u>\$ 2</u>	<u>\$ 77,593</u>	<u>\$ 83,740</u>	<u>\$ 1,228,814</u>	<u>\$ 10,622</u>	<u>\$ 89</u>

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2006

	Special Revenue Funds		
	Indianola Forest 170	Jail & Juvenile Sale Tax 171	Service Area 1 RD Impact Fee 173
<b>REVENUES:</b>			
Property taxes	-	\$ -	\$ -
Special assessments	-	-	-
Retail sales & use taxes	-	3,602,288	-
Other taxes	-	-	-
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	-	-	86,063
Fines & forfeits	-	-	-
Investment earnings	-	86,977	5,666
Miscellaneous	-	-	-
Total revenues	-	3,689,266	91,729
<b>EXPENDITURES:</b>			
Current:			
General government	-	-	-
Judicial Services	-	-	-
Public safety	-	-	-
Physical Environment	-	-	-
Transportation	-	-	-
Health & Human Services	-	-	-
Economic Environment	-	-	-
Culture & recreation	-	-	-
Interest on long-term debt	-	-	-
Debt service	-	-	-
Principal	-	-	-
Interest and other charges	-	-	-
Capital outlay	-	-	-
Total expenditures	-	-	-
Excess (deficiency) of revenues over expenditures	-	3,689,266	91,729
<b>OTHER FINANCING SOURCES (USES):</b>			
Refunding bonds issued	-	-	-
Capital -related debt issued	-	-	-
Payment to bond refunding escrow agent	-	-	-
Sale of capital assets	-	-	-
Transfers in	-	-	-
Transfers out	-	(3,973,036)	-
Other adjustments	-	-	-
Total other financing sources & uses	-	(3,973,036)	-
Net change in fund balance	-	(283,771)	91,729
Fund balances-beginning	10,644	2,924,053	168,200
Fund balances-ending	\$ 10,644	\$ 2,640,283	\$ 259,930

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

Service Area 2 RD Impact Fee 174	Service Area 3 RD Impact Fee 175	Service Area 4 RD Impact Fee 176	Regional Service A. Impact 177	Special Revenue Funds			Developmental Disabilities 182
				McCormick Village Traffic 1 Fund 178	PEG Fund 179	McCormick Village Park 1 Fund 180	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 190,004
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
170,417	90,289	108,672	46,066	29,435	-	3,116	2,782,353
-	-	-	-	-	-	-	68,501
38,749	2,963	3,290	8	-	-	-	-
-	-	-	-	-	336,338	-	-
<u>209,166</u>	<u>93,252</u>	<u>111,961</u>	<u>46,074</u>	<u>29,435</u>	<u>336,338</u>	<u>3,116</u>	<u>3,067,163</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	86,501	-	-
-	-	-	-	-	-	-	3,040,482
-	-	-	-	-	-	-	-
-	-	-	-	-	38,006	-	-
-	-	-	-	-	124,507	-	3,040,482
-	-	-	-	-	-	-	-
<u>209,166</u>	<u>93,252</u>	<u>111,961</u>	<u>46,074</u>	<u>29,435</u>	<u>211,831</u>	<u>3,116</u>	<u>26,682</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
209,166	93,252	111,961	46,074	29,435	211,831	3,116	26,682
877,349	92,143	74,092	47,797	-	-	-	1,084,544
<u>\$ 1,086,515</u>	<u>\$ 185,395</u>	<u>\$ 186,054</u>	<u>\$ 93,871</u>	<u>\$ 29,435</u>	<u>\$ 211,831</u>	<u>\$ 3,116</u>	<u>\$ 1,111,226</u>

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2006

	Special Revenue Funds				
	Substance Abuse 183	Youth Serv. Juvenile 185	Commute Trip Reduction 189	Area Agency On Aging 190	JTPA Admin 191
<b>REVENUES:</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-
Retail sales & use taxes	-	-	-	-	-
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	2,504,924	-	-	3,252,201	3,481,439
Charges for services	-	-	-	-	-
Fines & forfeits	-	-	2,095	-	-
Investment earnings	-	-	-	-	-
Miscellaneous	8,070	1,825	55,358	2,217	122,926
Total revenues	<u>2,512,994</u>	<u>1,825</u>	<u>57,453</u>	<u>3,254,417</u>	<u>3,604,365</u>
<b>EXPENDITURES:</b>					
Current:					
General government	-	-	-	-	-
Judicial Services	-	-	-	-	-
Public safety	-	-	-	-	-
Physical Environment	-	-	-	-	-
Transportation	-	-	77,180	-	-
Health & Human Services	1,521,221	-	-	3,244,561	3,710,185
Economic Environment	-	-	-	-	-
Culture & recreation	-	-	-	-	-
Interest on long-term debt	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>1,521,221</u>	<u>-</u>	<u>77,180</u>	<u>3,244,561</u>	<u>3,710,185</u>
Excess(deficiency) of revenues over expenditures	<u>991,773</u>	<u>1,825</u>	<u>(19,728)</u>	<u>9,856</u>	<u>(105,820)</u>
<b>OTHER FINANCING SOURCES (USES):</b>					
Refunding bonds issued	-	-	-	-	-
Capital -related debt issued	-	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfers in	18,564	-	-	17,100	-
Transfers out	(821,270)	-	-	-	-
Other adjustments	-	-	-	-	-
Total other financing sources & uses	<u>(802,706)</u>	<u>-</u>	<u>-</u>	<u>17,100</u>	<u>-</u>
Net change in fund balance	189,067	1,825	(19,728)	26,956	(105,820)
Fund balances-beginning	245,382	-	49,700	457,820	126,792
Fund balances-ending	<u>\$ 434,449</u>	<u>\$ 1,825</u>	<u>\$ 29,972</u>	<u>\$ 484,777</u>	<u>\$ 20,972</u>

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

Capital Projects							
Employment Training Fund 192	K. Regional Coordinating Council 193	Model Toxic Control Act 302	Bethel Corridor Dev Project 333	1991A LTGO Bond Project 339	Silverdale Precinct Construction 351	Juvenile Services Facility 352	1998 LTGO Bond Project 354
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
120,739	148,904	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	55,433	-	-	484	1,245	147
55,001	-	-	-	-	-	50,000	-
<u>175,740</u>	<u>148,904</u>	<u>55,433</u>	<u>-</u>	<u>-</u>	<u>484</u>	<u>51,245</u>	<u>147</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	4,303	-
-	-	14,029	-	-	-	-	11,362
-	-	-	115,670	-	-	-	-
134,051	-	-	-	-	-	-	-
-	367,399	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	243,763	-	-	-	-
<u>134,051</u>	<u>367,399</u>	<u>14,029</u>	<u>359,433</u>	<u>-</u>	<u>-</u>	<u>4,303</u>	<u>11,362</u>
-	-	-	-	-	-	-	-
41,690	(218,495)	41,404	(359,433)	-	484	46,942	(11,214)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	210,626	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	210,626	-	-	-	-	-	-
41,690	(7,869)	41,404	(359,433)	-	484	46,942	(11,214)
-	22,441	1,270,674	(71,121)	1	14,030	31,125	11,238
<u>41,690</u>	<u>\$ 14,572</u>	<u>\$ 1,312,078</u>	<u>\$ (430,554)</u>	<u>\$ 1</u>	<u>\$ 14,514</u>	<u>\$ 78,067</u>	<u>\$ 24</u>

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2006

	Capital Projects Funds				
	1999B	Parks	Jail	Capital	CenCom
	LTGO Bond Project 356	Capital Improve. 382	Construction 383	Proj. 2001 384	Facility Proj. 385
<b>REVENUES:</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-
Retail sales & use taxes	-	-	-	-	-
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	1,625,526	-	-	-
Charges for services	-	3,301	-	-	-
Fines & forfeits	-	-	-	-	-
Investment earnings	32,321	84,243	277	88,426	42,294
Miscellaneous	-	500	-	-	-
Total revenues	<u>32,321</u>	<u>1,713,571</u>	<u>277</u>	<u>88,426</u>	<u>42,294</u>
<b>EXPENDITURES:</b>					
Current:					
General government	-	-	-	-	-
Judicial Services	-	-	-	-	-
Public safety	269,685	-	-	-	226,384
Physical Environment	-	-	2,552	17,853	-
Transportation	-	-	-	-	-
Health & Human Services	-	-	-	-	-
Economic Environment	-	-	-	-	-
Culture & recreation	-	1,191,493	-	-	-
Interest on long-term debt	-	-	-	-	-
Debt service					
Principal	-	-	-	-	-
Interest and other charges	151	-	20,492	-	-
Capital outlay	510,384	1,786,923	6,448	175,333	268,612
Total expenditures	<u>780,219</u>	<u>2,978,416</u>	<u>29,492</u>	<u>193,187</u>	<u>494,997</u>
Excess(deficiency) of revenues over expenditures	<u>(747,898)</u>	<u>(1,264,845)</u>	<u>(29,216)</u>	<u>(104,761)</u>	<u>(452,703)</u>
<b>OTHER FINANCING SOURCES (USES):</b>					
Refunding bonds issued	-	-	-	-	-
Capital -related debt issued	-	-	-	-	-
Premiums on bonds	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfers in	-	7,115,169	-	3,000,000	-
Transfers out	(300,000)	-	-	-	(20,733)
Other adjustments	-	-	-	-	-
Total other financing sources & uses	<u>(300,000)</u>	<u>7,115,169</u>	<u>-</u>	<u>3,000,000</u>	<u>(20,733)</u>
Net change in fund balance	<u>(1,047,898)</u>	<u>5,850,324</u>	<u>(29,216)</u>	<u>2,895,239</u>	<u>(473,436)</u>
Fund balances-beginning	<u>1,061,168</u>	<u>275,521</u>	<u>31,913</u>	<u>455,209</u>	<u>1,251,440</u>
Fund balances-ending	<u>\$ 13,270</u>	<u>\$ 6,125,845</u>	<u>\$ 2,697</u>	<u>\$ 3,350,448</u>	<u>\$ 778,004</u>

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

Capital Projects Funds				Debt Service Funds				
2002A Facility Proj 386	Administrative Building 387	Government Center 388	KC LTGO Bond Project 392	Debt Service 210	G.O. Bond 1991A	G.O. Bond 1992A 226	Refunding Bond 1993 227	Juvenile Facility Bonds 229
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
20,253	83,614	2	74,057	-	-	2,950	-	-
1,025	-	-	-	-	-	-	-	-
<u>21,278</u>	<u>83,614</u>	<u>2</u>	<u>74,057</u>	-	-	<u>2,950</u>	-	<u>54</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
392,372	736,798	-	256	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	218,095	-	-	-	-	-
625,178	2,764,589	-	46,747	-	-	-	-	-
<u>1,017,550</u>	<u>3,501,388</u>	-	<u>265,099</u>	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(996,273)	(3,417,774)	2	(191,042)	-	-	2,950	-	54
-	-	-	-	-	-	-	-	-
-	-	-	18,085,000	-	-	-	-	-
-	-	-	338,094	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,100,000	3,300,000	-	-	-	-	-	-	-
(31,327)	(82,727)	-	(15,100,000)	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>2,068,673</u>	<u>3,217,273</u>	-	<u>3,323,094</u>	-	-	-	-	-
1,072,400	(200,501)	2	3,132,053	-	-	2,950	-	54
152,549	2,422,412	38	-	12,023	-	130,193	1,766	445,798
<u>\$ 1,224,949</u>	<u>\$ 2,221,911</u>	<u>\$ 40</u>	<u>3,132,053</u>	<u>\$ 12,023</u>	-	<u>\$ 133,143</u>	<u>\$ 1,766</u>	<u>\$ 445,852</u>

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2006

	K.C. G.O. Refunding Bd 1996 230	Special Assessments 265 & 266	GO Bond 1999 281	GO Bond 1999B 282	GO Bond Bonds 2000 283
<b>REVENUES:</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-
Retail sales & use taxes	-	-	-	-	-
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines & forfeits	-	-	-	-	-
Investment earnings	1,772	6,694	-	119,578	-
Miscellaneous	73,487	16,386	-	-	-
Total revenues	<u>75,260</u>	<u>23,080</u>	<u>-</u>	<u>119,578</u>	<u>-</u>
<b>EXPENDITURES:</b>					
Current:					
General government	-	-	-	-	-
Judicial Services	-	-	-	-	-
Public safety	-	-	-	-	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Health & Human Services	-	-	-	-	-
Economic Environment	-	-	-	-	-
Culture & recreation	-	-	-	-	-
Interest on long-term debt	-	-	-	-	-
Debt service					
Principal	600,000	10,000	225,000	450,000	520,000
Interest and other charges	420,613	4,010	170,678	137,926	137,125
Capital outlay	-	-	-	-	-
Total expenditures	<u>1,020,613</u>	<u>14,010</u>	<u>395,678</u>	<u>587,926</u>	<u>657,125</u>
Excess(deficiency) of revenues over expenditures	<u>(945,353)</u>	<u>9,070</u>	<u>(395,678)</u>	<u>(468,349)</u>	<u>(657,125)</u>
<b>OTHER FINANCING SOURCES (USES):</b>					
Refunding bonds issued	-	-	-	-	-
Capital -related debt issued	-	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfers in	939,634	-	395,678	465,350	657,126
Transfers out	-	-	-	-	-
Other adjustments	-	-	-	-	-
Total other financing sources & uses	<u>939,634</u>	<u>-</u>	<u>395,678</u>	<u>465,350</u>	<u>657,126</u>
Net change in fund balance	<u>(5,719)</u>	<u>9,070</u>	<u>1</u>	<u>(2,999)</u>	<u>1</u>
Fund balances-beginning	<u>120,844</u>	<u>30,380</u>	<u>-</u>	<u>1,351,086</u>	<u>26,839</u>
Fund balances-ending	<u>\$ 115,125</u>	<u>\$ 39,450</u>	<u>\$ 1</u>	<u>\$ 1,348,088</u>	<u>\$ 26,840</u>

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



## Debt Service

GO Bond 2001 & Refunding 284	GO Bond 2002B 285	GO Bond 2002A 286	GO Bond 2003 287	GO Bond 2003B 288	GO Bond 2004 289	Road Improvement Guaranty 290	LTGO 2005 Refunding 291
\$ -	\$ 13,553	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	823,536	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	91	24,272	-	-	-	-	-
312,907	-	-	-	-	-	-	-
<u>312,907</u>	<u>13,644</u>	<u>847,808</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	500,000	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	148,498	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,155,000	2,390,000	-	305,000	370,000	948,290	-	-
344,800	95,600	577,389	402,415	715,430	818,375	-	1,024,026
-	-	-	-	-	-	-	-
<u>1,499,800</u>	<u>2,485,600</u>	<u>1,077,389</u>	<u>707,415</u>	<u>1,085,430</u>	<u>1,766,665</u>	<u>148,498</u>	<u>1,024,026</u>
<u>(1,186,893)</u>	<u>(2,471,956)</u>	<u>(229,581)</u>	<u>(707,415)</u>	<u>(1,085,430)</u>	<u>(1,766,665)</u>	<u>(148,498)</u>	<u>(1,024,026)</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,224,311	2,485,600	-	611,465	1,079,431	1,773,787	-	1,024,029
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>1,224,311</u>	<u>2,485,600</u>	<u>-</u>	<u>611,465</u>	<u>1,079,431</u>	<u>1,773,787</u>	<u>-</u>	<u>1,024,029</u>
37,418	13,644	(229,581)	(95,950)	(5,999)	7,122	(148,498)	3
1	158,509	999,998	99,468	14,730	2,138	151,235	3,326
<u>\$ 37,419</u>	<u>\$ 172,153</u>	<u>\$ 770,417</u>	<u>\$ 3,518</u>	<u>\$ 8,731</u>	<u>\$ 9,260</u>	<u>\$ 2,737</u>	<u>\$ 3,329</u>

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

	Total Nonmajor Governmental Funds
	<u>                    </u>
<b>REVENUES:</b>	
Property taxes	\$ 1,493,558
Special assessments	-
Retail sales & use taxes	8,234,685
Other taxes	1,595,837
Licenses and permits	19,089
Intergovernmental	22,711,830
Charges for services	2,883,747
Fines & forfeits	335,149
Investment earnings	1,382,950
Miscellaneous	1,584,501
Total revenues	<u>40,241,345</u>
<b>EXPENDITURES:</b>	
Current:	
General government	1,413,012
Judicial Services	144,946
Public safety	9,309,773
Physical Environment	1,359,430
Transportation	373,703
Health & Human Services	13,674,019
Economic Environment	1,967,155
Culture & recreation	1,590,774
Interest on long-term debt	-
Debt service	
Principal	6,973,290
Interest and other charges	5,088,306
Capital outlay	7,411,312
Total expenditures	<u>49,305,720</u>
Excess(deficiency) of revenues over expenditures	<u>(9,064,375)</u>
<b>OTHER FINANCING SOURCES (USES):</b>	
Refunding bonds issued	-
Capital -related debt issued	18,085,000
Premiums on bonds	338,094
Sale of capital assets	502
Transfers in	29,808,474
Transfers out	(25,805,268)
Other adjustments	-
Total other financing sources & uses	<u>22,426,803</u>
Net change in fund balance	13,362,428
Fund balances-beginning	<u>27,842,957</u>
Fund balances-ending	<u>41,205,385</u>

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

# KITSAP COUNTY, WASHINGTON

## Cencom Fund 103

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	2,977,212	3,296,437	3,599,574	303,137
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	1,770,252	2,089,477	2,100,700	11,223
Charges for services	23,040	23,040	23,314	274
Fines & forfeits	-	-	-	-
Investment earnings	15,000	15,000	47,368	32,368
Miscellaneous	56,800	66,875	76,419	9,544
<b>Total revenues</b>	<b>4,842,304</b>	<b>5,490,829</b>	<b>5,847,375</b>	<b>356,546</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	4,669,243	5,138,845	4,695,571	443,274
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>4,669,243</b>	<b>5,138,845</b>	<b>4,695,571</b>	<b>443,274</b>
Excess(deficiency) of revenues over expenditures	173,061	351,984	1,151,804	799,820
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	502	(502)
Transfers in	1,992,714	2,021,001	2,021,001	-
Transfers out	(2,485,000)	(2,485,000)	(2,485,600)	(600)
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>(492,286)</b>	<b>(463,999)</b>	<b>(464,097)</b>	<b>(1,102)</b>
<b>Net change in fund balance</b>	<b>(319,225)</b>	<b>(112,015)</b>	<b>687,707</b>	<b>798,718</b>
Fund balances-beginning	122,014	122,014	122,014	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ (197,211)</b>	<b>\$ 9,999</b>	<b>\$ 809,721</b>	<b>\$ 798,718</b>

# 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, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	135,142	135,142	135,142	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	1,000	1,000	3,268	2,268
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>136,142</b>	<b>136,142</b>	<b>138,410</b>	<b>2,268</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	411,466	411,466	402,938	8,528
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>411,466</b>	<b>411,466</b>	<b>402,938</b>	<b>8,528</b>
Excess(deficiency) of revenues over expenditures	(275,324)	(275,324)	(264,528)	10,796
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	275,324	275,324	275,324	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>275,324</b>	<b>275,324</b>	<b>275,324</b>	<b>-</b>
Net change in fund balance	-	-	10,796	10,796
Fund balances-beginning	33,710	33,710	33,710	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 33,710</b>	<b>\$ 33,710</b>	<b>\$ 44,506</b>	<b>\$ 10,796</b>

# 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, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	73,500	73,500	96,640	23,140
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	67	67
<b>Total revenues</b>	<b>73,500</b>	<b>73,500</b>	<b>96,707</b>	<b>23,207</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	73,500	73,500	71,922	1,578
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>73,500</b>	<b>73,500</b>	<b>71,922</b>	<b>1,578</b>
Excess(deficiency) of revenues over expenditures	-	-	24,785	24,785
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>-</b>	<b>-</b>	<b>24,785</b>	<b>24,785</b>
Fund balances-beginning	52,550	52,550	52,550	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 52,550</b>	<b>\$ 52,550</b>	<b>\$ 77,335</b>	<b>\$ 24,785</b>

# KITSAP COUNTY, WASHINGTON

## KPREP Fund 106

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	1,481,116	4,105,790	2,376,987	(1,728,803)
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	994	994	7,056	6,062
Miscellaneous	4,800	4,800	3,885	(915)
<b>Total revenues</b>	<b>1,486,910</b>	<b>4,111,584</b>	<b>2,387,928</b>	<b>(1,723,656)</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	1,391,726	4,016,400	2,244,023	1,772,377
Capital outlay	51,866	51,866	5,855	46,011
<b>Total expenditures</b>	<b>1,443,592</b>	<b>4,068,266</b>	<b>2,249,878</b>	<b>1,818,388</b>
Excess(deficiency) of revenues over expenditures	43,318	43,318	138,050	94,732
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(43,318)	(43,318)	(43,318)	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>(43,318)</b>	<b>(43,318)</b>	<b>(43,318)</b>	<b>-</b>
Net change in fund balance	-	-	94,732	94,732
Fund balances-beginning	149,805	149,805	149,805	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 149,805</b>	<b>\$ 149,805</b>	<b>\$ 244,537</b>	<b>\$ 94,732</b>

# KITSAP COUNTY, WASHINGTON

## Human Resources Fund 108

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ 1,375	\$ 1,375
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	2,074	2,074
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>3,449</b>	<b>3,449</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	3,449	3,449
<b>OTHER FINANCING SOURCES (USES):</b>				
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	3,449	3,449
Fund balances-beginning	48,084	48,084	48,084	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 48,084</b>	<b>\$ 48,084</b>	<b>\$ 51,533</b>	<b>\$ 3,449</b>

# 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, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	125,000	235,600	110,600
Charges for services	144,739	144,739	151,584	6,845
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>144,739</b>	<b>269,739</b>	<b>387,184</b>	<b>117,445</b>
<b>EXPENDITURES:</b>				
Current:				
General government	8,000	277,250	243,009	34,241
Judicial Services	-	-	-	-
Capital outlay	3,000	3,000	-	3,000
<b>Total expenditures</b>	<b>11,000</b>	<b>280,250</b>	<b>243,009</b>	<b>37,241</b>
Excess(deficiency) of revenues over expenditures	133,739	(10,511)	144,175	154,686
<b>OTHER FINANCING SOURCES (USES):</b>				
Total other financing sources & uses	-	-	-	-
Net change in fund balance	133,739	(10,511)	144,175	154,686
Fund balances-beginning	358,959	358,959	358,959	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 492,698</b>	<b>\$ 348,448</b>	<b>\$ 503,134</b>	<b>\$ 154,686</b>



# 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, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	103,483	103,483	128,200	24,717
Charges for services	123,481	148,481	211,119	62,638
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>226,964</b>	<b>251,964</b>	<b>339,319</b>	<b>87,355</b>
<b>EXPENDITURES:</b>				
Current:				
General government	157,550	696,550	334,096	362,454
Judicial Services	-	-	-	-
Capital outlay	12,000	12,000	258,308	(246,308)
<b>Total expenditures</b>	<b>169,550</b>	<b>708,550</b>	<b>592,404</b>	<b>116,146</b>
Excess(deficiency) of revenues over expenditures	<b>57,414</b>	<b>(456,586)</b>	<b>(253,085)</b>	<b>203,501</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>57,414</b>	<b>(456,586)</b>	<b>(253,085)</b>	<b>203,501</b>
Fund balances-beginning	457,902	457,902	457,902	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 515,316</b>	<b>\$ 1,316</b>	<b>\$ 204,817</b>	<b>\$ 203,501</b>

# 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, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	400,000	400,000	852,941	452,941
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>400,000</b>	<b>400,000</b>	<b>852,941</b>	<b>452,941</b>
<b>EXPENDITURES:</b>				
Current:				
General government	50,200	950,200	533,586	416,614
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>50,200</b>	<b>950,200</b>	<b>533,586</b>	<b>416,614</b>
Excess(deficiency) of revenues over expenditures	349,800	(550,200)	319,355	869,555
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	(8,000)	-	8,000
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>(8,000)</b>	<b>-</b>	<b>8,000</b>
<b>Net change in fund balance</b>	<b>349,800</b>	<b>(558,200)</b>	<b>319,355</b>	<b>877,555</b>
Fund balances-beginning	1,145,444	1,145,444	1,145,444	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 1,495,244</b>	<b>\$ 587,244</b>	<b>\$ 1,464,799</b>	<b>\$ 877,555</b>

# KITSAP COUNTY, WASHINGTON

## Westnet Fund 114

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	248,000	248,000	863,742	615,742
Charges for services	-	-	-	-
Fines & forfeits	138,470	138,470	111,728	(26,742)
Investment earnings	7,500	7,500	40,559	33,059
Miscellaneous	20,000	20,000	27,300	7,300
<b>Total revenues</b>	<b>413,970</b>	<b>413,970</b>	<b>1,043,329</b>	<b>629,359</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	346,562	481,855	385,467	96,388
Capital outlay	30,000	210,000	204,154	5,846
<b>Total expenditures</b>	<b>376,562</b>	<b>691,855</b>	<b>589,621</b>	<b>102,234</b>
Excess(deficiency) of revenues over expenditures	37,408	(277,885)	453,709	731,594
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	50,000	50,000	-	(50,000)
Transfers out	(70,000)	(70,000)	(11,545)	58,455
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>(20,000)</b>	<b>(20,000)</b>	<b>(11,545)</b>	<b>8,455</b>
<b>Net change in fund balance</b>	<b>17,408</b>	<b>(297,885)</b>	<b>442,164</b>	<b>740,049</b>
Fund balances-beginning	790,700	790,700	790,700	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 808,108</b>	<b>\$ 492,815</b>	<b>\$ 1,232,864</b>	<b>\$ 740,049</b>

# 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, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	56,000	59,000	56,391	(2,609)
Charges for services	-	-	-	-
Fines & forfeits	2,000	2,000	-	(2,000)
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>58,000</b>	<b>61,000</b>	<b>56,391</b>	<b>(4,609)</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	64,943	64,968	20,193	44,775
Physical Environment	-	-	-	-
Capital outlay	147,060	170,060	171,367	(1,307)
<b>Total expenditures</b>	<b>212,003</b>	<b>235,028</b>	<b>191,560</b>	<b>43,468</b>
Excess(deficiency) of revenues over expenditures	(154,003)	(174,028)	(135,169)	38,859
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>(154,003)</b>	<b>(174,028)</b>	<b>(135,169)</b>	<b>38,859</b>
Fund balances-beginning	177,946	177,946	177,946	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 23,943</b>	<b>\$ 3,918</b>	<b>\$ 42,777</b>	<b>\$ 38,859</b>

# KITSAP COUNTY, WASHINGTON

## Special Purpose Path Fund 119

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	25,850	25,850	28,155	2,305
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	1,000	1,000	1,644	644
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>26,850</b>	<b>26,850</b>	<b>29,800</b>	<b>2,950</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>60,000</b>	<b>90,000</b>	<b>32,355</b>	<b>57,645</b>
Excess(deficiency) of revenues over expenditures	(33,150)	(63,150)	(2,555)	60,595
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>(33,150)</b>	<b>(63,150)</b>	<b>(2,555)</b>	<b>60,595</b>
Fund balances-beginning	85,803	85,803	85,803	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 52,653</b>	<b>\$ 22,653</b>	<b>\$ 83,248</b>	<b>\$ 60,595</b>

# 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, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	5,000	375,000	14,067	(360,933)
Charges for services	111,100	99,380	103,135	3,755
Fines & forfeits	-	-	-	-
Investment earnings	150	150	446	296
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>116,250</b>	<b>474,530</b>	<b>117,648</b>	<b>(356,882)</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	102,012	510,930	129,293	381,637
Transportation	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>102,012</b>	<b>510,930</b>	<b>129,293</b>	<b>381,637</b>
Excess(deficiency) of revenues over expenditures	14,238	(36,400)	(11,644)	24,756
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>14,238</b>	<b>(36,400)</b>	<b>(11,644)</b>	<b>24,756</b>
Fund balances-beginning	36,005	36,005	36,005	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 50,243</b>	<b>\$ (395)</b>	<b>\$ 24,361</b>	<b>\$ 24,756</b>

# KITSAP COUNTY, WASHINGTON

## Treasurer's M&O Fund 121

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	57,873	57,873
Fines & forfeits	-	-	-	-
Investment earnings	-	-	21,417	21,417
Miscellaneous	-	-	1,518	1,518
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>80,808</b>	<b>80,808</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	12,415	(12,415)
Judicial Services	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>12,415</b>	<b>(12,415)</b>
Excess(deficiency) of revenues over expenditures	-	-	68,393	68,393
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>-</b>	<b>-</b>	<b>68,393</b>	<b>68,393</b>
Fund balances-beginning	461,472	461,472	461,472	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 461,472</b>	<b>\$ 461,472</b>	<b>\$ 529,865</b>	<b>\$ 68,393</b>

# 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, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	30,000	44,368	14,368
Charges for services	-	5,000	25,782	20,782
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>35,000</b>	<b>70,150</b>	<b>35,150</b>
<b>EXPENDITURES:</b>				
Current:				
General government	50,000	50,000	-	50,000
Judicial Services	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>50,000</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>
Excess(deficiency) of revenues over expenditures	(50,000)	(15,000)	70,150	85,150
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>(50,000)</b>	<b>(15,000)</b>	<b>70,150</b>	<b>85,150</b>
Fund balances-beginning	23,385	23,385	23,385	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ (26,615)</b>	<b>\$ 8,385</b>	<b>\$ 93,535</b>	<b>\$ 85,150</b>



# 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, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ 220,000	\$ 220,000	\$ 232,724	\$ 12,724
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	499	499
Licenses and permits	-	-	-	-
Intergovernmental	-	-	901	901
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>220,000</b>	<b>220,000</b>	<b>234,124</b>	<b>14,124</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	200,000	200,000	64,536	135,464
Economic Environment	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>200,000</b>	<b>200,000</b>	<b>64,536</b>	<b>135,464</b>
Excess(deficiency) of revenues over expenditures	20,000	20,000	169,588	149,588
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>20,000</b>	<b>20,000</b>	<b>169,588</b>	<b>149,588</b>
Fund balances-beginning	768,171	768,171	768,171	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 788,171</b>	<b>\$ 788,171</b>	<b>\$ 937,759</b>	<b>\$ 149,588</b>

# 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, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	25,000	25,000	34,767	9,767
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>25,000</b>	<b>25,000</b>	<b>34,767</b>	<b>9,767</b>
<b>EXPENDITURES:</b>				
Current:				
General government	25,000	100,000	89,427	10,573
Judicial Services	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>25,000</b>	<b>100,000</b>	<b>89,427</b>	<b>10,573</b>
Excess(deficiency) of revenues over expenditures	-	(75,000)	(54,660)	20,340
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>-</b>	<b>(75,000)</b>	<b>(54,660)</b>	<b>20,340</b>
Fund balances-beginning	76,528	76,528	76,528	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 76,528</b>	<b>\$ 1,528</b>	<b>\$ 21,868</b>	<b>\$ 20,340</b>

# 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, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ 1,053,898	\$ 1,053,898	\$ 1,055,847	\$ 1,949
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	2,263	2,263
Licenses and permits	-	-	-	-
Intergovernmental	-	-	4,147	4,147
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	20,334	20,334	37,373	17,039
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>1,074,232</b>	<b>1,074,232</b>	<b>1,099,629</b>	<b>25,397</b>
<b>EXPENDITURES:</b>				
Current:				
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	1,181	(1,181)
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>1,181</b>	<b>(1,181)</b>
Excess(deficiency) of revenues over expenditures	<b>1,074,232</b>	<b>1,074,232</b>	<b>1,098,448</b>	<b>24,216</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(1,095,526)	(1,095,526)	(1,089,527)	5,999
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>(1,095,526)</b>	<b>(1,095,526)</b>	<b>(1,089,527)</b>	<b>5,999</b>
<b>Net change in fund balance</b>	<b>(21,294)</b>	<b>(21,294)</b>	<b>8,921</b>	<b>30,215</b>
Fund balances-beginning	725,362	725,362	725,362	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 704,068</b>	<b>\$ 704,068</b>	<b>\$ 734,283</b>	<b>\$ 30,215</b>

# 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, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	31,000	31,000	-	(31,000)
Charges for services	10,000	10,000	22,079	12,079
Fines & forfeits	7,000	7,000	10,754	3,754
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>48,000</b>	<b>48,000</b>	<b>32,834</b>	<b>(15,166)</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	64,835	64,835	45,007	19,828
<b>Total expenditures</b>	<b>64,835</b>	<b>64,835</b>	<b>45,007</b>	<b>19,828</b>
Excess(deficiency) of revenues over expenditures	(16,835)	(16,835)	(12,173)	4,662
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>(16,835)</b>	<b>(16,835)</b>	<b>(12,173)</b>	<b>4,662</b>
Fund balances-beginning	33,658	33,658	33,658	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 16,823</b>	<b>\$ 16,823</b>	<b>\$ 21,485</b>	<b>\$ 4,662</b>

# 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, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	200,000	207,008	209,287	2,279
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>200,000</b>	<b>207,008</b>	<b>209,287</b>	<b>2,279</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	200,000	207,008	183,006	24,002
<b>Total expenditures</b>	<b>200,000</b>	<b>207,008</b>	<b>183,006</b>	<b>24,002</b>
Excess(deficiency) of revenues over expenditures	-	-	26,281	26,281
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>-</b>	<b>-</b>	<b>26,281</b>	<b>26,281</b>
Fund balances-beginning	51,095	51,095	51,095	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 51,095</b>	<b>\$ 51,095</b>	<b>\$ 77,376</b>	<b>\$ 26,281</b>

# KITSAP COUNTY, WASHINGTON

## 1% For Art Program Fund 134

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	-
Retail sales & use taxes	-	-	-	-
Other taxes	-	149,734	-	(149,734)
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>149,734</b>	<b>-</b>	<b>(149,734)</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	149,734	54,916	94,818
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>149,734</b>	<b>54,916</b>	<b>94,818</b>
Excess(deficiency) of revenues over expenditures	-	-	(54,916)	(54,916)
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	134,787	134,787
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>134,787</b>	<b>134,787</b>
<b>Net change in fund balance</b>	<b>-</b>	<b>-</b>	<b>79,872</b>	<b>79,872</b>
Fund balances-beginning	-	-	-	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 79,872</b>	<b>\$ 79,872</b>

# 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, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	196,000	196,000	168,265	(27,735)
<b>Total revenues</b>	<b>196,000</b>	<b>196,000</b>	<b>168,265</b>	<b>(27,735)</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	196,000	196,000	165,486	30,514
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>196,000</b>	<b>196,000</b>	<b>165,486</b>	<b>30,514</b>
Excess(deficiency) of revenues over expenditures	-	-	2,779	2,779
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>-</b>	<b>-</b>	<b>2,779</b>	<b>2,779</b>
Fund balances-beginning	52,584	52,584	52,584	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 52,584</b>	<b>\$ 52,584</b>	<b>\$ 55,363</b>	<b>\$ 2,779</b>

# 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, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	35,000	35,000	45,823	10,823
Fines & forfeits	20,000	20,000	110,569	90,569
Investment earnings	10,000	10,000	19,024	9,024
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>65,000</b>	<b>65,000</b>	<b>175,417</b>	<b>110,417</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	189,756	192,017	103,379	88,638
Capital outlay	-	-	5,265	(5,265)
<b>Total expenditures</b>	<b>189,756</b>	<b>192,017</b>	<b>108,644</b>	<b>83,373</b>
Excess(deficiency) of revenues over expenditures	(124,756)	(127,017)	66,773	193,790
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	50,000	50,000	-	(50,000)
Transfers out	(50,000)	(50,000)	(26,828)	23,172
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>(26,828)</b>	<b>(26,828)</b>
<b>Net change in fund balance</b>	<b>(124,756)</b>	<b>(127,017)</b>	<b>39,945</b>	<b>166,962</b>
Fund balances-beginning	475,011	475,011	475,011	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 350,255</b>	<b>\$ 347,994</b>	<b>\$ 514,956</b>	<b>\$ 166,962</b>



# 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, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	7,845	748	(7,097)
Charges for services	-	6,666	6,418	(248)
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	3,334	-	(3,334)
<b>Total revenues</b>	<b>-</b>	<b>17,845</b>	<b>7,166</b>	<b>(10,679)</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	21,845	-	21,845
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>21,845</b>	<b>-</b>	<b>21,845</b>
Excess(deficiency) of revenues over expenditures	-	(4,000)	7,166	11,166
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	-	(4,000)	7,166	11,166
Fund balances-beginning	3,232	3,232	3,232	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 3,232</b>	<b>\$ (768)</b>	<b>\$ 10,398</b>	<b>\$ 11,166</b>

# KITSAP COUNTY, WASHINGTON

## Drug Forfeiture Enforcement Fund 140

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	10,092	10,092	17,814	7,722
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>10,092</b>	<b>10,092</b>	<b>17,814</b>	<b>7,722</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	10,092	10,092	1,521	8,571
Physical Environment	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>10,092</b>	<b>10,092</b>	<b>1,521</b>	<b>8,571</b>
Excess(deficiency) of revenues over expenditures	-	-	16,293	16,293
<b>OTHER FINANCING SOURCES (USES):</b>				
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>-</b>	<b>-</b>	<b>16,293</b>	<b>16,293</b>
Fund balances-beginning	11,628	11,628	11,628	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 11,628</b>	<b>\$ 11,628</b>	<b>\$ 27,921</b>	<b>\$ 16,293</b>

# 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, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	7,500	7,500	4,829	(2,671)
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>7,500</b>	<b>7,500</b>	<b>4,829</b>	<b>(2,671)</b>
<b>EXPENDITURES:</b>				
Current:				
General government	7,500	7,500	4,930	2,570
Judicial Services	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>7,500</b>	<b>7,500</b>	<b>4,930</b>	<b>2,570</b>
Excess(deficiency) of revenues over expenditures	-	-	(100)	(100)
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	-	-	(100)	(100)
Fund balances-beginning	33,243	33,243	33,243	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 33,243</b>	<b>\$ 33,243</b>	<b>\$ 33,143</b>	<b>\$ (100)</b>

# 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, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	15,000	15,000	15,247	247
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>15,000</b>	<b>15,000</b>	<b>15,247</b>	<b>247</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	19,304	26,304	23,254	3,050
Public safety	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>19,304</b>	<b>26,304</b>	<b>23,254</b>	<b>3,050</b>
Excess(deficiency) of revenues over expenditures	(4,304)	(11,304)	(8,007)	3,297
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>(4,304)</b>	<b>(11,304)</b>	<b>(8,007)</b>	<b>3,297</b>
Fund balances-beginning	36,898	36,898	36,898	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 32,594</b>	<b>\$ 25,594</b>	<b>\$ 28,891</b>	<b>\$ 3,297</b>

# 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, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	36,413	29,149	(7,264)
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>36,413</b>	<b>29,149</b>	<b>(7,264)</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess(deficiency) of revenues over expenditures	-	36,413	29,149	(7,264)
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>(36,413)</b>	<b>(36,413)</b>	<b>(0)</b>
Net change in fund balance	-	-	(7,264)	(7,264)
Fund balances-beginning	8,841	8,841	8,841	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 8,841</b>	<b>\$ 8,841</b>	<b>\$ 1,577</b>	<b>\$ (7,264)</b>

# 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, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	240,000	240,000	286,494	46,494
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>240,000</b>	<b>240,000</b>	<b>286,494</b>	<b>46,494</b>
<b>EXPENDITURES:</b>				
Current:				
General government	222,847	222,847	195,549	27,298
Judicial Services	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>222,847</b>	<b>222,847</b>	<b>195,549</b>	<b>27,298</b>
Excess(deficiency) of revenues over expenditures	17,153	17,153	90,944	73,791
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>17,153</b>	<b>17,153</b>	<b>90,944</b>	<b>73,791</b>
Fund balances-beginning	720,364	720,364	720,364	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 737,517</b>	<b>\$ 737,517</b>	<b>\$ 811,308</b>	<b>\$ 73,791</b>

# 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, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	400,000	400,000	384,451	(15,549)
Fines & forfeits	-	-	-	-
Investment earnings	-	-	43,588	43,588
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>400,000</b>	<b>400,000</b>	<b>428,039</b>	<b>28,039</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess(deficiency) of revenues over expenditures	400,000	400,000	428,039	28,039
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(1,600,000)	(1,600,000)	(285,100)	1,314,900
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>(1,600,000)</b>	<b>(1,600,000)</b>	<b>(285,100)</b>	<b>1,314,900</b>
<b>Net change in fund balance</b>	<b>(1,200,000)</b>	<b>(1,200,000)</b>	<b>142,939</b>	<b>1,342,939</b>
Fund balances-beginning	929,401	929,401	929,401	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ (270,599)</b>	<b>\$ (270,599)</b>	<b>\$ 1,072,340</b>	<b>\$ 1,342,939</b>

# KITSAP COUNTY, WASHINGTON

## GMA Trans Impact Fee North Kitsap Fund 147

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	22,000	22,000	-	(22,000)
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>22,000</b>	<b>22,000</b>	<b>-</b>	<b>(22,000)</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess(deficiency) of revenues over expenditures	22,000	22,000	-	(22,000)
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>22,000</b>	<b>22,000</b>	<b>-</b>	<b>(22,000)</b>
Fund balances-beginning	-	-	-	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 22,000</b>	<b>\$ 22,000</b>	<b>\$ -</b>	<b>\$ (22,000)</b>



# KITSAP COUNTY, WASHINGTON

## GMA Trans Impact Fee Central Kitsap Fund 148

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	8	8
Fines & forfeits	-	-	-	-
Investment earnings	30,000	30,000	-	(30,000)
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>30,000</b>	<b>30,000</b>	<b>8</b>	<b>(29,992)</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess(deficiency) of revenues over expenditures	30,000	30,000	8	(29,992)
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>30,000</b>	<b>30,000</b>	<b>8</b>	<b>(29,992)</b>
Fund balances-beginning	5,259	5,259	5,259	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 35,259</b>	<b>\$ 35,259</b>	<b>\$ 5,267</b>	<b>\$ (29,992)</b>

# KITSAP COUNTY, WASHINGTON

## GMA Trans Impact Fees South Kitsap Fund 149

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	22,500	22,500	-	(22,500)
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>22,500</b>	<b>22,500</b>	<b>-</b>	<b>(22,500)</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess(deficiency) of revenues over expenditures	22,500	22,500	-	(22,500)
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>22,500</b>	<b>22,500</b>	<b>-</b>	<b>(22,500)</b>
Fund balances-beginning	-	-	-	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 22,500</b>	<b>\$ 22,500</b>	<b>\$ -</b>	<b>\$ (22,500)</b>

# 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, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	655	655
Fines & forfeits	-	-	-	-
Investment earnings	-	-	8,841	8,841
Miscellaneous	230,000	230,000	240,259	10,259
<b>Total revenues</b>	<b>230,000</b>	<b>230,000</b>	<b>249,755</b>	<b>19,755</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	250,000	250,000	216,275	33,725
Capital outlay	130,000	130,000	41,214	88,786
<b>Total expenditures</b>	<b>380,000</b>	<b>380,000</b>	<b>257,489</b>	<b>122,511</b>
Excess(deficiency) of revenues over expenditures	(150,000)	(150,000)	(7,734)	142,266
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	(31,600)	(21,000)	10,600
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>(31,600)</b>	<b>(21,000)</b>	<b>10,600</b>
<b>Net change in fund balance</b>	<b>(150,000)</b>	<b>(181,600)</b>	<b>(28,734)</b>	<b>152,866</b>
Fund balances-beginning	275,874	275,874	275,874	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 125,874</b>	<b>\$ 94,274</b>	<b>\$ 247,140</b>	<b>\$ 152,866</b>

# KITSAP COUNTY, WASHINGTON

## Wetland Mitigation Fund 151

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	34,178	34,178
Miscellaneous	-	-	-	-
Total revenues	-	-	34,178	34,178
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	67,500	67,500	-	67,500
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	67,500	67,500	-	67,500
Excess(deficiency) of revenues over expenditures	(67,500)	(67,500)	34,178	101,678
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(67,500)	(67,500)	34,178	101,678
Fund balances-beginning	142,166	142,166	142,166	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 74,666	\$ 74,666	\$ 176,344	\$ 101,678

# KITSAP COUNTY, WASHINGTON

## 911 Enhancement Fund 156

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	1,352,864	1,469,656	1,593,075	123,419
Licenses and permits	-	-	-	-
Intergovernmental	-	-	45,000	45,000
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	33,612	33,612	90,068	56,456
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>1,386,476</b>	<b>1,503,268</b>	<b>1,728,143</b>	<b>224,875</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	231,879	435,879	251,234	184,645
Physical Environment	-	-	-	-
Capital outlay	-	796,000	259,164	536,836
<b>Total expenditures</b>	<b>231,879</b>	<b>1,231,879</b>	<b>510,398</b>	<b>721,481</b>
Excess(deficiency) of revenues over expenditures	<b>1,154,597</b>	<b>271,389</b>	<b>1,217,745</b>	<b>946,356</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(1,450,318)	(1,479,844)	(1,476,844)	3,000
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>(1,450,318)</b>	<b>(1,479,844)</b>	<b>(1,476,844)</b>	<b>3,000</b>
Net change in fund balance	(295,721)	(1,208,455)	(259,099)	949,356
Fund balances-beginning	1,998,334	1,998,334	1,998,334	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 1,702,613</b>	<b>\$ 789,879</b>	<b>\$ 1,739,235</b>	<b>\$ 949,356</b>

# KITSAP COUNTY, WASHINGTON

## Bucklin Ridge Park Development Fund 157

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	-	-
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	-	-
Fund balances-beginning	1,217	1,217	1,217	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 1,217	\$ 1,217	\$ 1,217	\$ -

# KITSAP COUNTY, WASHINGTON

## Clear Creek Education Awareness Fund 158

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	-	-
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	-	-
Fund balances-beginning	2	2	2	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 2	\$ 2	\$ 2	\$ -

# 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, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	5,000	5,000	3,842	(1,158)
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	20,000	20,000	42,592	22,592
Investment earnings	-	-	-	-
Miscellaneous	200	200	4,443	4,243
<b>Total revenues</b>	<b>25,200</b>	<b>25,200</b>	<b>50,877</b>	<b>25,677</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	42,150	42,150	39,589	2,561
Physical Environment	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	42,150	42,150	39,589	2,561
Excess(deficiency) of revenues over expenditures	(16,950)	(16,950)	11,289	28,239
<b>OTHER FINANCING SOURCES (USES):</b>				
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(16,950)	(16,950)	11,289	28,239
Fund balances-beginning	66,304	66,304	66,304	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 49,354</b>	<b>\$ 49,354</b>	<b>\$ 77,593</b>	<b>\$ 28,239</b>



# KITSAP COUNTY, WASHINGTON

## Kingston Commuter Parking Fund 160

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	42,500	42,500	-	42,500
Excess(deficiency) of revenues over expenditures	(42,500)	(42,500)	-	42,500
<b>OTHER FINANCING SOURCES (USES):</b>				
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(42,500)	(42,500)	-	42,500
Fund balances-beginning	83,740	83,740	83,740	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 41,240	\$ 41,240	\$ 83,740	\$ 42,500

# 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, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	790,000	790,000	1,217,118	427,118
Charges for services	205,000	205,000	211,123	6,123
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>995,000</b>	<b>995,000</b>	<b>1,428,241</b>	<b>433,241</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	2,237,000	2,237,000	1,913,977	323,023
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	5,000	5,000	-	5,000
Total expenditures	2,242,000	2,242,000	1,913,977	328,023
Excess(deficiency) of revenues over expenditures	(1,247,000)	(1,247,000)	(485,736)	761,264
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	945,000	945,000	959,492	14,492
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	945,000	945,000	959,492	14,492
Net change in fund balance	(302,000)	(302,000)	473,757	775,757
Fund balances-beginning	755,057	755,057	755,057	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 453,057</b>	<b>\$ 453,057</b>	<b>\$ 1,228,814</b>	<b>\$ 775,757</b>

# 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, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	50,000	50,000	50,765	765
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>50,000</b>	<b>50,000</b>	<b>50,765</b>	<b>765</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	50,000	50,000	49,770	230
Public safety	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>50,000</b>	<b>50,000</b>	<b>49,770</b>	<b>230</b>
Excess(deficiency) of revenues over expenditures	-	-	995	995
<b>OTHER FINANCING SOURCES (USES):</b>				
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	-	-	995	995
Fund balances-beginning	9,627	9,627	9,627	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 9,627</b>	<b>\$ 9,627</b>	<b>\$ 10,622</b>	<b>\$ 995</b>

# 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, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	2,858,951	2,562,347	1,513,256	(1,049,091)
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>2,858,951</b>	<b>2,562,347</b>	<b>1,513,256</b>	<b>(1,049,091)</b>
<b>EXPENDITURES:</b>				
Current:				
Economic Environment	2,858,951	2,562,347	1,513,255	1,049,092
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>2,858,951</b>	<b>2,562,347</b>	<b>1,513,255</b>	<b>1,049,092</b>
Excess(deficiency) of revenues over expenditures	-	-	1	1
<b>OTHER FINANCING SOURCES (USES):</b>				
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	-	-	1	1
Fund balances-beginning	88	88	88	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 88</b>	<b>\$ 88</b>	<b>\$ 89</b>	<b>\$ 1</b>

# KITSAP COUNTY, WASHINGTON

## Indianola Forest Fund 170

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
<b>EXPENDITURES:</b>				
Current:				
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	62,500	62,500	-	62,500
Total expenditures	62,500	62,500	-	62,500
Excess(deficiency) of revenues over expenditures	(62,500)	(62,500)	-	62,500
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(62,500)	(62,500)	-	62,500
Fund balances-beginning	10,644	10,644	10,644	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ (51,856)	\$ (51,856)	\$ 10,644	\$ 62,500

# 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, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	3,250,000	3,250,000	3,602,288	352,288
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	75,000	75,000	86,977	11,977
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>3,325,000</b>	<b>3,325,000</b>	<b>3,689,266</b>	<b>364,266</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	30,000	-	30,000
Physical Environment	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay				
Total expenditures	-	30,000	-	30,000
Excess(deficiency) of revenues over expenditures	3,325,000	3,295,000	3,689,266	394,266
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(3,673,604)	(3,999,752)	(3,973,036)	26,716
Other adjustments	-	-	-	-
Total other financing sources & uses	(3,673,604)	(3,999,752)	(3,973,036)	26,716
Net change in fund balance	(348,604)	(704,752)	(283,771)	420,982
Fund balances-beginning	2,924,053	2,924,053	2,924,053	0
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 2,575,449</b>	<b>\$ 2,219,301</b>	<b>\$ 2,640,283</b>	<b>\$ 420,982</b>

# KITSAP COUNTY, WASHINGTON

## Service Area 1 RD Impact Fee Fund 173

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	17,000	73,000	86,063	13,063
Fines & forfeits	-	-	-	-
Investment earnings	-	-	5,666	5,666
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>17,000</b>	<b>73,000</b>	<b>91,729</b>	<b>18,729</b>
<b>EXPENDITURES:</b>				
Current:				
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	17,000	73,000	91,729	18,729
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(17,000)	(73,000)	-	73,000
Other adjustments	-	-	-	-
Total other financing sources & uses	(17,000)	(73,000)	-	73,000
Net change in fund balance	-	-	91,729	91,729
Fund balances-beginning	168,200	168,200	168,200	0
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 168,200</b>	<b>\$ 168,200</b>	<b>\$ 259,930</b>	<b>\$ 91,730</b>

# KITSAP COUNTY, WASHINGTON

## Service Area 2 RD Impact Fee Fund 174

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	538,000	616,000	170,417	(445,583)
Fines & forfeits	-	-	-	-
Investment earnings	-	-	38,749	38,749
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>538,000</b>	<b>616,000</b>	<b>209,166</b>	<b>(406,834)</b>
<b>EXPENDITURES:</b>				
Current:				
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	538,000	616,000	209,166	(406,834)
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(538,000)	(616,000)	-	616,000
Other adjustments	-	-	-	-
Total other financing sources & uses	(538,000)	(616,000)	-	616,000
Net change in fund balance	-	-	209,166	209,166
Fund balances-beginning	877,349	877,349	877,349	0
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 877,349</b>	<b>\$ 877,349</b>	<b>\$ 1,086,515</b>	<b>\$ 209,166</b>



# KITSAP COUNTY, WASHINGTON

## Service Area 3 Rd Impact Fee Fund 175

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	100,000	100,000	90,289	(9,711)
Fines & forfeits	-	-	-	-
Investment earnings	-	-	2,963	2,963
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>100,000</b>	<b>100,000</b>	<b>93,252</b>	<b>(6,748)</b>
<b>EXPENDITURES:</b>				
Current:				
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay				
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	100,000	100,000	93,252	(6,748)
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(100,000)	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	(100,000)	-	-	-
Net change in fund balance	-	100,000	93,252	(6,748)
Fund balances-beginning	92,143	92,143	92,143	0
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 92,143</b>	<b>\$ 192,143</b>	<b>\$ 185,395</b>	<b>\$ (6,748)</b>

# KITSAP COUNTY, WASHINGTON

## Service Area 4 Rd Impact Fee Fund 176

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	249,000	249,000	108,672	(140,328)
Fines & forfeits	-	-	-	-
Investment earnings	-	-	3,290	3,290
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>249,000</b>	<b>249,000</b>	<b>111,961</b>	<b>(137,039)</b>
<b>EXPENDITURES:</b>				
Current:				
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	249,000	249,000	111,961	(137,039)
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(249,000)	(225,000)	-	225,000
Other adjustments	-	-	-	-
Total other financing sources & uses	(249,000)	(225,000)	-	225,000
Net change in fund balance	-	24,000	111,961	87,961
Fund balances-beginning	74,092	74,092	74,092	0
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 74,092</b>	<b>\$ 98,092</b>	<b>\$ 186,054</b>	<b>\$ 87,962</b>

# 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, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Charges for services	185,000	185,000	46,066	(138,934)
Fines & forfeits	-	-	-	-
Investment earnings	-	-	8	8
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>185,000</b>	<b>185,000</b>	<b>46,074</b>	<b>(138,926)</b>
<b>EXPENDITURES:</b>				
Current:				
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	185,000	185,000	46,074	(138,926)
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(185,000)	(180,000)	-	180,000
Other adjustments	-	-	-	-
Total other financing sources & uses	(185,000)	(180,000)	-	180,000
Net change in fund balance	-	5,000	46,074	41,074
Fund balances-beginning	47,797	47,797	47,797	0
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 47,797</b>	<b>\$ 52,797</b>	<b>\$ 93,871</b>	<b>\$ 41,074</b>

# KITSAP COUNTY, WASHINGTON

## McCormick Village Traffic 1 Fund 178

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	29,435	29,435
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>29,435</b>	<b>29,435</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	29,435	29,435
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	29,435	29,435
Fund balances-beginning	-	-	-	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 29,435</b>	<b>\$ 29,435</b>

# KITSAP COUNTY, WASHINGTON

## PEG Fund 179

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	370,375	336,338	(34,037)
<b>Total revenues</b>	<b>-</b>	<b>370,375</b>	<b>336,338</b>	<b>(34,037)</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	86,501	(86,501)
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	370,375	38,006	332,369
<b>Total expenditures</b>	<b>-</b>	<b>370,375</b>	<b>124,507</b>	<b>245,868</b>
Excess(deficiency) of revenues over expenditures	-	-	211,831	211,831
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>-</b>	<b>-</b>	<b>211,831</b>	<b>211,831</b>
Fund balances-beginning	-	-	-	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 211,831</b>	<b>\$ 211,831</b>

# KITSAP COUNTY, WASHINGTON

## McCormick Village Park 1 Fund 180

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	3,116	3,116
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>3,116</b>	<b>3,116</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	3,116	3,116
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	3,116	3,116
Fund balances-beginning	-	-	-	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,116</b>	<b>\$ 3,116</b>

# 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, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ 200,000	\$ 200,000	\$ 190,004	\$ (9,996)
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	2,910,000	2,910,000	2,782,353	(127,647)
Charges for services	75,000	75,000	68,501	(6,499)
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	25,000	25,000	26,305	1,305
<b>Total revenues</b>	<b>3,210,000</b>	<b>3,210,000</b>	<b>3,067,163</b>	<b>(142,837)</b>
<b>EXPENDITURES:</b>				
Current:				
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	3,210,000	3,210,000	3,040,482	169,518
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>3,210,000</b>	<b>3,210,000</b>	<b>3,040,482</b>	<b>169,518</b>
Excess(deficiency) of revenues over expenditures	-	-	26,682	26,682
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	-	-	26,682	26,682
Fund balances-beginning	1,084,544	1,084,544	1,084,544	0
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 1,084,544</b>	<b>\$ 1,084,544</b>	<b>\$ 1,111,226</b>	<b>\$ 26,682</b>

# KITSAP COUNTY, WASHINGTON

## Substance Abuse Treatment Fund 183

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	2,333,436	2,333,436	2,504,924	171,488
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	2,000	2,000	8,070	6,070
<b>Total revenues</b>	<b>2,335,436</b>	<b>2,335,436</b>	<b>2,512,994</b>	<b>177,558</b>
<b>EXPENDITURES:</b>				
Current:				
Health & Human Services	1,589,500	1,589,500	1,521,221	68,279
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay				
Total expenditures	1,589,500	1,589,500	1,521,221	68,279
Excess(deficiency) of revenues over expenditures	745,936	745,936	991,773	245,837
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	18,564	18,564	18,564	-
Transfers out	(764,500)	(771,000)	(821,270)	(50,270)
Other adjustments	-	-	-	-
Total other financing sources & uses	(745,936)	(752,436)	(802,706)	(50,270)
Net change in fund balance	-	(6,500)	189,067	195,567
Fund balances-beginning	245,382	245,382	245,382	0
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 245,382</b>	<b>\$ 238,882</b>	<b>\$ 434,449</b>	<b>\$ 195,567</b>



# 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, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	1,825	1,825
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>1,825</b>	<b>1,825</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	597	-	597
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>597</b>	<b>-</b>	<b>597</b>
Excess(deficiency) of revenues over expenditures	-	(597)	1,825	2,422
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>-</b>	<b>(597)</b>	<b>1,825</b>	<b>2,422</b>
Fund balances-beginning	-	-	-	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ -</b>	<b>\$ (597)</b>	<b>\$ 1,825</b>	<b>\$ 2,422</b>

# 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, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	2,500	2,500	2,095	(405)
Investment earnings	-	-	-	-
Miscellaneous	60,000	60,000	55,358	(4,643)
Total revenues	<u>62,500</u>	<u>62,500</u>	<u>57,453</u>	<u>(5,048)</u>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Physical Environment	-	-	-	-
Transportation	77,220	77,220	77,180	40
Total expenditures	<u>77,220</u>	<u>77,220</u>	<u>77,180</u>	<u>40</u>
Excess(deficiency) of revenues over expenditures	<u>(14,720)</u>	<u>(14,720)</u>	<u>(19,728)</u>	<u>(5,008)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	<u>(14,720)</u>	<u>(14,720)</u>	<u>(19,728)</u>	<u>(5,008)</u>
Fund balances-beginning	49,700	49,700	49,700	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 34,980</u>	<u>\$ 34,980</u>	<u>\$ 29,972</u>	<u>\$ (5,008)</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, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	4,901,800	4,901,800	3,252,201	(1,649,599)
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	2,217	2,217
<b>Total revenues</b>	<b>4,901,800</b>	<b>4,901,800</b>	<b>3,254,417</b>	<b>(1,647,383)</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	4,918,900	4,918,900	3,244,561	1,674,339
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>4,918,900</b>	<b>4,918,900</b>	<b>3,244,561</b>	<b>1,674,339</b>
Excess(deficiency) of revenues over expenditures	(17,100)	(17,100)	9,856	26,956
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	17,100	17,100	17,100	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>17,100</b>	<b>17,100</b>	<b>17,100</b>	<b>-</b>
Net change in fund balance	-	-	26,956	26,956
Fund balances-beginning	457,820	457,820	457,820	0
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 457,820</b>	<b>\$ 457,820</b>	<b>\$ 484,777</b>	<b>\$ 26,957</b>

# 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, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	5,425,000	5,425,000	3,481,439	(1,943,561)
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	175,000	175,000	122,926	(52,074)
Total revenues	<u>5,600,000</u>	<u>5,600,000</u>	<u>3,604,365</u>	<u>(1,995,635)</u>
<b>EXPENDITURES:</b>				
Current:				
Transportation	-	-	-	-
Health & Human Services	5,600,000	5,600,000	3,710,185	1,889,815
Capital outlay	-	-	-	-
Total expenditures	<u>5,600,000</u>	<u>5,600,000</u>	<u>3,710,185</u>	<u>1,889,815</u>
Excess(deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>(105,820)</u>	<u>(105,820)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>(105,820)</u>	<u>(105,820)</u>
Fund balances-beginning	126,792	126,792	126,792	0
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 126,792</u>	<u>\$ 126,792</u>	<u>\$ 20,972</u>	<u>\$ (105,820)</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, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	225,000	120,739	(104,261)
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	50,000	55,001	5,001
<b>Total revenues</b>	<b>-</b>	<b>275,000</b>	<b>175,740</b>	<b>(99,260)</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	275,000	134,051	140,949
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>275,000</b>	<b>134,051</b>	<b>140,949</b>
Excess(deficiency) of revenues over expenditures	-	-	41,690	41,690
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>-</b>	<b>-</b>	<b>41,690</b>	<b>41,690</b>
Fund balances-beginning	-	-	-	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 41,690</b>	<b>\$ 41,690</b>

# 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, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	135,801	154,933	148,904	(6,029)
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>135,801</b>	<b>154,933</b>	<b>148,904</b>	<b>(6,029)</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	234,084	387,946	367,399	20,547
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay				
Total expenditures	234,084	387,946	367,399	20,547
Excess(deficiency) of revenues over expenditures	(98,283)	(233,013)	(218,495)	14,518
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	210,626	210,626	210,626	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	210,626	210,626	210,626	-
Net change in fund balance	112,343	(22,387)	(7,869)	14,518
Fund balances-beginning	22,441	22,441	22,441	0
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 134,784</b>	<b>\$ 54</b>	<b>\$ 14,572</b>	<b>\$ 14,518</b>

# KITSAP COUNTY, WASHINGTON

## Model Toxic Control Act 302

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	28,903	55,433	26,530
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>28,903</b>	<b>55,433</b>	<b>26,530</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	28,903	14,029	14,874
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	28,903	14,029	14,874
Excess(deficiency) of revenues over expenditures	-	-	41,404	41,404
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	41,404	41,404
Fund balances-beginning	1,270,674	1,270,674	1,270,674	0
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 1,270,674</b>	<b>\$ 1,270,674</b>	<b>\$ 1,312,078</b>	<b>\$ 41,404</b>

# KITSAP COUNTY, WASHINGTON

## Bethel Corridor Project 333

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<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	-	-	-	-
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	75,000	75,000	115,670	(40,670)
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	2,375,000	3,000,000	243,763	2,756,237
Total expenditures	2,450,000	3,075,000	359,433	2,715,567
Excess(deficiency) of revenues over expenditures	(2,450,000)	(3,075,000)	(359,433)	2,715,567
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	2,450,000	3,075,000	-	3,075,000
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	2,450,000	3,075,000	-	3,075,000
Net change in fund balance	-	-	(359,433)	5,790,567
Fund balances-beginning	(71,121)	(71,121)	(71,121)	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ (71,121)	\$ (71,121)	\$ (430,554)	\$ 5,790,567



# KITSAP COUNTY, WASHINGTON

## Silverdale Precinct Construction 351

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	484	484
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>484</b>	<b>484</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	484	484
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	484	484
Fund balances-beginning	14,030	14,030	14,030	0
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 14,030</b>	<b>\$ 14,030</b>	<b>\$ 14,514</b>	<b>\$ 484</b>

# KITSAP COUNTY, WASHINGTON

## Juvenile Services Facility 352

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	1,245	1,245
Miscellaneous	-	50,000	50,000	-
<b>Total revenues</b>	<b>-</b>	<b>50,000</b>	<b>51,245</b>	<b>1,245</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	77,000	4,303	72,697
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	77,000	4,303	72,697
Excess(deficiency) of revenues over expenditures	-	(27,000)	46,942	73,942
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	(27,000)	46,942	73,942
Fund balances-beginning	31,125	31,125	31,125	0
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 31,125</b>	<b>\$ 4,125</b>	<b>\$ 78,067</b>	<b>\$ 73,942</b>

# KITSAP COUNTY, WASHINGTON

## 1998 LTGO Bond Project 354

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	147	147	0
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>147</b>	<b>147</b>	<b>0</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	11,362	11,362	0
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	11,362	11,362	0
Excess(deficiency) of revenues over expenditures	-	(11,215)	(11,214)	1
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	(11,215)	(11,214)	1
Fund balances-beginning	11,238	11,238	11,238	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 11,238</b>	<b>\$ 23</b>	<b>\$ 24</b>	<b>\$ 1</b>

# KITSAP COUNTY, WASHINGTON

## 1999B LTGO Bond Project 356

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	32,321	32,321
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>32,321</b>	<b>32,321</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	269,685	(269,685)
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	151	(151)
Capital outlay	-	1,100,000	510,384	589,616
Total expenditures	-	1,100,000	780,219	319,781
Excess(deficiency) of revenues over expenditures	-	(1,100,000)	(747,898)	352,102
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	(407,275)	(300,000)	107,275
Other adjustments	-	-	-	-
Total other financing sources & uses	-	(407,275)	(300,000)	107,275
Net change in fund balance	-	(1,507,275)	(1,047,898)	459,377
Fund balances-beginning	1,061,168	1,061,168	1,061,168	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 1,061,168</b>	<b>\$ (446,107)</b>	<b>\$ 13,270</b>	<b>\$ 459,377</b>

# 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, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	1,625,526	1,625,526
Charges for services	-	-	3,301	3,301
Fines & forfeits	-	-	-	-
Investment earnings	-	-	84,243	84,243
Miscellaneous	-	-	500	500
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>1,713,571</b>	<b>1,713,571</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	1,191,493	(1,191,493)
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	2,184,900	6,279,894	1,786,923	4,492,971
Total expenditures	2,184,900	6,279,894	2,978,416	3,301,478
Excess(deficiency) of revenues over expenditures	(2,184,900)	(6,279,894)	(1,264,845)	5,015,049
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	2,184,900	6,279,894	7,115,169	835,275
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	2,184,900	6,279,894	7,115,169	835,275
Net change in fund balance	-	-	5,850,324	5,850,324
Fund balances-beginning	275,521	275,521	275,521	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 275,521</b>	<b>\$ 275,521</b>	<b>\$ 6,125,845</b>	<b>\$ 5,850,324</b>

# KITSAP COUNTY, WASHINGTON

## Jail Construction 383

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	277	277
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>277</b>	<b>277</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	5,676	2,552	3,124
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	19,736	20,492	(756)
Capital outlay	-	6,500	6,448	52
<b>Total expenditures</b>	<b>-</b>	<b>31,912</b>	<b>29,492</b>	<b>2,420</b>
Excess(deficiency) of revenues over expenditures	-	(31,912)	(29,216)	2,696
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>-</b>	<b>(31,912)</b>	<b>(29,216)</b>	<b>2,696</b>
Fund balances-beginning	31,913	31,913	31,913	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 31,913</b>	<b>\$ 1</b>	<b>\$ 2,697</b>	<b>\$ 2,696</b>

# KITSAP COUNTY, WASHINGTON

## Capital Project 2001 384

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	88,426	88,426
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>88,426</b>	<b>88,426</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	17,853	(17,853)
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	3,000,000	175,333	2,824,667
Total expenditures	-	3,000,000	193,187	2,806,813
Excess(deficiency) of revenues over expenditures	-	(3,000,000)	(104,761)	2,895,239
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	3,000,000	3,000,000	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	3,000,000	3,000,000	-
Net change in fund balance	-	-	2,895,239	2,895,239
Fund balances-beginning	455,209	455,209	455,209	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 455,209</b>	<b>\$ 455,209</b>	<b>\$ 3,350,448</b>	<b>\$ 2,895,239</b>

# KITSAP COUNTY, WASHINGTON

## CenCom Facility Project 385

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	42,294	42,294
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>42,294</b>	<b>42,294</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	226,384	(226,384)
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	1,179,267	268,612	910,655
Total expenditures	-	1,179,267	494,997	684,270
Excess(deficiency) of revenues over expenditures	-	(1,179,267)	(452,703)	726,564
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	(20,733)	(20,733)	0
Other adjustments	-	-	-	-
Total other financing sources & uses	-	(20,733)	(20,733)	0
Net change in fund balance	-	(1,200,000)	(473,436)	726,564
Fund balances-beginning	1,251,440	1,251,440	1,251,440	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 1,251,440</b>	<b>\$ 51,440</b>	<b>\$ 778,004</b>	<b>\$ 726,564</b>



# 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, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	20,253	20,253
Miscellaneous	-	-	1,025	1,025
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>21,278</b>	<b>21,278</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	43,640	392,372	(348,732)
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	1,000,000	1,742,533	625,178	1,117,355
Total expenditures	1,000,000	1,786,173	1,017,550	768,623
Excess(deficiency) of revenues over expenditures	(1,000,000)	(1,786,173)	(996,273)	789,900
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	1,000,000	1,817,500	2,100,000	282,500
Transfers out	-	(31,327)	(31,327)	-
Other adjustments	-	-	-	-
Total other financing sources & uses	1,000,000	1,786,173	2,068,673	282,500
Net change in fund balance	-	-	1,072,400	1,072,400
Fund balances-beginning	152,549	152,549	152,549	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 152,549</b>	<b>\$ 152,549</b>	<b>\$ 1,224,949</b>	<b>\$ 1,072,400</b>

# KITSAP COUNTY, WASHINGTON

## Administrative Building 387

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	2,000,000	2,000,000	83,614	(1,916,386)
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>83,614</b>	<b>(1,916,386)</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	190,365	736,798	(546,433)
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	2,000,000	5,119,236	2,764,589	2,354,647
<b>Total expenditures</b>	<b>2,000,000</b>	<b>5,309,601</b>	<b>3,501,388</b>	<b>1,808,214</b>
Excess(deficiency) of revenues over expenditures	-	(3,309,601)	(3,417,774)	(108,173)
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	3,407,275	3,300,000	(107,275)
Transfers out	-	(97,674)	(82,727)	14,947
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>3,309,601</b>	<b>3,217,273</b>	<b>(92,328)</b>
Net change in fund balance	-	-	(200,501)	(200,501)
Fund balances-beginning	2,422,412	2,422,412	2,422,412	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 2,422,412</b>	<b>\$ 2,422,412</b>	<b>\$ 2,221,911</b>	<b>\$ (200,501)</b>

# KITSAP COUNTY, WASHINGTON

## Government Center 388

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	2	2
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>2</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	2	2
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	2	2
Fund balances-beginning	38	38	38	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 38</b>	<b>\$ 38</b>	<b>\$ 40</b>	<b>\$ 2</b>

# KITSAP COUNTY, WASHINGTON

## KC LTGO Bond Project 392

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	74,057	74,057
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>74,057</b>	<b>74,057</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	256	(256)
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	218,095	(218,095)
Capital outlay	-	3,151,769	46,747	3,105,022
Total expenditures	-	3,151,769	265,099	2,886,670
Excess(deficiency) of revenues over expenditures	-	(3,151,769)	(191,042)	2,960,727
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	18,251,769	18,085,000	166,769
Premiums on bonds	-	-	338,094	(338,094)
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	(15,100,000)	(15,100,000)	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	3,151,769	3,323,094	(171,325)
Net change in fund balance	-	-	3,132,053	2,789,402
Fund balances-beginning	-	-	-	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,132,053</b>	<b>\$ 2,789,402</b>

# KITSAP COUNTY, WASHINGTON

## GO Bond 1992A 226

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	2,950	2,950
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>2,950</b>	<b>2,950</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	2,950	2,950
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	2,950	2,950
Fund balances-beginning	130,193	130,193	130,193	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 130,193</b>	<b>\$ 130,193</b>	<b>\$ 133,143</b>	<b>\$ 2,950</b>

# KITSAP COUNTY, WASHINGTON

## Juvenile Facility Bonds 229

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ 54	\$ 54
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	-	-	54	54
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	54	54
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	54	54
Fund balances-beginning	445,798	445,798	445,798	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 445,798	\$ 445,798	\$ 445,852	\$ 54

# KITSAP COUNTY, WASHINGTON

## KC GO Bond 1996 230

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	1,772	1,772
Miscellaneous	80,983	80,983	73,487	(7,496)
<b>Total revenues</b>	<b>80,983</b>	<b>80,983</b>	<b>75,260</b>	<b>(5,723)</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	600,000	600,000	600,000	-
Interest and other charges	420,613	420,613	420,613	1
Capital outlay	-	-	-	-
Total expenditures	1,020,613	1,020,613	1,020,613	1
Excess(deficiency) of revenues over expenditures	(939,630)	(939,630)	(945,353)	(5,723)
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	939,630	939,630	939,634	4
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	939,630	939,630	939,634	4
Net change in fund balance	-	-	(5,719)	(5,719)
Fund balances-beginning	120,844	120,844	120,844	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 120,844</b>	<b>\$ 120,844</b>	<b>\$ 115,125</b>	<b>\$ (5,719)</b>

# 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, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	7,600	7,600	6,694	(906)
Miscellaneous	29,500	29,500	16,386	(13,114)
<b>Total revenues</b>	<b>37,100</b>	<b>37,100</b>	<b>23,080</b>	<b>(14,020)</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	40,000	40,000	10,000	30,000
Interest and other charges	6,135	6,135	4,010	2,125
Capital outlay	-	-	-	-
Total expenditures	46,135	46,135	14,010	32,125
Excess(deficiency) of revenues over expenditures	(9,035)	(9,035)	9,070	18,105
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(9,035)	(9,035)	9,070	18,105
Fund balances-beginning	30,380	30,380	30,380	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 21,345</b>	<b>\$ 21,345</b>	<b>\$ 39,450</b>	<b>\$ 18,105</b>



# KITSAP COUNTY, WASHINGTON

## GO Bond 1999 281

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<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	-	-	-	-
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	225,000	225,000	225,000	-
Interest and other charges	170,678	170,678	170,678	1
Capital outlay	-	-	-	-
Total expenditures	395,678	395,678	395,678	1
Excess(deficiency) of revenues over expenditures	(395,678)	(395,678)	(395,678)	1
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	395,678	395,678	395,678	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	395,678	395,678	395,678	-
Net change in fund balance	-	-	1	1
Fund balances-beginning	-	-	-	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ -	\$ 1	\$ 1

# KITSAP COUNTY, WASHINGTON

## GO Bond 1999B 282

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	119,578	119,578	119,578	(1)
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>119,578</b>	<b>119,578</b>	<b>119,578</b>	<b>(1)</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	450,000	450,000	450,000	-
Interest and other charges	136,688	137,927	137,926	1
Capital outlay	-	-	-	-
Total expenditures	586,688	587,927	587,926	1
Excess(deficiency) of revenues over expenditures	(467,110)	(468,349)	(468,349)	1
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	467,110	468,349	465,350	(2,999)
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	467,110	468,349	465,350	(2,999)
Net change in fund balance	-	-	(2,999)	(2,999)
Fund balances-beginning	1,351,086	1,351,086	1,351,086	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 1,351,086</b>	<b>\$ 1,351,086</b>	<b>\$ 1,348,088</b>	<b>\$ (2,999)</b>

# KITSAP COUNTY, WASHINGTON

## GO Bond 2000 283

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	520,000	520,000	520,000	-
Interest and other charges	155,196	155,196	137,125	18,071
Capital outlay	-	-	-	-
Total expenditures	675,196	675,196	657,125	18,071
Excess(deficiency) of revenues over expenditures	(675,196)	(675,196)	(657,125)	18,071
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	675,196	675,196	657,126	(18,070)
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	675,196	675,196	657,126	(18,070)
Net change in fund balance	-	-	1	1
Fund balances-beginning	26,839	26,839	26,839	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 26,839</b>	<b>\$ 26,839</b>	<b>\$ 26,840</b>	<b>\$ 1</b>

# KITSAP COUNTY, WASHINGTON

GO Bond 2001 284

KITSAP COUNTY, WASHINGTON

For the Year Ended December 31, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	275,493	275,493	312,907	37,414
<b>Total revenues</b>	<b>275,493</b>	<b>275,493</b>	<b>312,907</b>	<b>37,414</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	1,155,000	1,155,000	1,155,000	-
Interest and other charges	344,805	344,805	344,800	5
Capital outlay	-	-	-	-
Total expenditures	1,499,805	1,499,805	1,499,800	5
Excess(deficiency) of revenues over expenditures	(1,224,312)	(1,224,312)	(1,186,893)	37,419
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	1,224,312	1,224,312	1,224,311	(1)
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	1,224,312	1,224,312	1,224,311	(1)
Net change in fund balance	-	-	37,418	37,418
Fund balances-beginning	-	-	7,678	7,678
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45,096</b>	<b>\$ 45,096</b>

# KITSAP COUNTY, WASHINGTON

## GO Bond 2002B 285

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ 13,553	\$ 13,553
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	91	91
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>13,644</b>	<b>13,644</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	2,390,000	2,390,000	2,390,000	-
Interest and other charges	95,600	95,600	95,600	-
Capital outlay	-	-	-	-
Total expenditures	2,485,600	2,485,600	2,485,600	-
Excess(deficiency) of revenues over expenditures	(2,485,600)	(2,485,600)	(2,471,956)	13,644
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	2,485,600	2,485,600	2,485,600	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	2,485,600	2,485,600	2,485,600	-
Net change in fund balance	-	-	13,644	13,644
Fund balances-beginning	158,509	158,509	158,509	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 158,509</b>	<b>\$ 158,509</b>	<b>\$ 172,153</b>	<b>\$ 13,644</b>

# 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, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	577,390	577,390	823,536	246,146
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	24,272	24,272
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>577,390</b>	<b>577,390</b>	<b>847,808</b>	<b>270,418</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	500,000	500,000	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	577,390	577,390	577,389	1
Capital outlay	-	-	-	-
<b>Total expenditures</b>	<b>577,390</b>	<b>1,077,390</b>	<b>1,077,389</b>	<b>1</b>
Excess(deficiency) of revenues over expenditures	-	(500,000)	(229,581)	270,419
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
<b>Total other financing sources &amp; uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net change in fund balance	-	(500,000)	(229,581)	270,419
Fund balances-beginning	999,998	999,998	999,998	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 999,998</b>	<b>\$ 499,998</b>	<b>\$ 770,417</b>	<b>\$ 270,419</b>

# 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, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<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	-	-	-	-
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	305,000	305,000	305,000	-
Interest and other charges	402,417	402,417	402,415	2
Capital outlay	-	-	-	-
Total expenditures	707,417	707,417	707,415	2
Excess(deficiency) of revenues over expenditures	(707,417)	(707,417)	(707,415)	2
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	707,417	707,417	611,465	(95,952)
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	707,417	707,417	611,465	(95,952)
Net change in fund balance	-	-	(95,950)	(95,950)
Fund balances-beginning	99,468	99,468	99,468	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 99,468	\$ 99,468	\$ 3,518	\$ (95,950)

# 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, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<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	-	-	-	-
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	370,000	370,000	370,000	-
Interest and other charges	715,431	715,431	715,430	1
Capital outlay	-	-	-	-
Total expenditures	1,085,431	1,085,431	1,085,430	1
Excess(deficiency) of revenues over expenditures	(1,085,431)	(1,085,431)	(1,085,430)	1
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	1,085,431	1,085,431	1,079,431	(6,000)
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	1,085,431	1,085,431	1,079,431	(6,000)
Net change in fund balance	-	-	(5,999)	(5,999)
Fund balances-beginning	14,730	14,730	14,730	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 14,730	\$ 14,730	\$ 8,731	\$ (5,999)



# 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, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<b>REVENUES:</b>				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-
Other taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	947,291	947,291	948,290	(999)
Interest and other charges	819,453	819,704	818,375	1,329
Capital outlay	-	-	-	-
Total expenditures	1,766,744	1,766,995	1,766,665	330
Excess(deficiency) of revenues over expenditures	(1,766,744)	(1,766,995)	(1,766,665)	330
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	1,766,744	1,766,995	1,773,787	6,792
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	1,766,744	1,766,995	1,773,787	6,792
Net change in fund balance	-	-	7,122	7,122
Fund balances-beginning	2,138	2,138	2,138	-
Prior period adjustments	-	-	-	-
<b>Fund balances-ending</b>	<b>\$ 2,138</b>	<b>\$ 2,138</b>	<b>\$ 9,260</b>	<b>\$ 7,122</b>

# KITSAP COUNTY, WASHINGTON

## Road Improvement Guaranty 290

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual  
For the Year Ended December 31, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<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	-	-	-	-
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	150,000	148,498	1,502
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	150,000	148,498	1,502
Excess(deficiency) of revenues over expenditures	-	(150,000)	(148,498)	1,502
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	(150,000)	(148,498)	1,502
Fund balances-beginning	151,235	151,235	151,235	0
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 151,235	\$ 1,235	\$ 2,737	\$ 1,502

# 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, 2006

	Budget		Actual	Variance with Final Budget
	Original	Final		
<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	-	-	-	-
<b>EXPENDITURES:</b>				
Current:				
General government	-	-	-	-
Judicial Services	-	-	-	-
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	-	-	-	-
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	1,024,029	1,024,029	1,024,026	3
Capital outlay	-	-	-	-
Total expenditures	1,024,029	1,024,029	1,024,026	3
Excess(deficiency) of revenues over expenditures	(1,024,029)	(1,024,029)	(1,024,026)	3
<b>OTHER FINANCING SOURCES (USES):</b>				
Refunding bonds issued	-	-	-	-
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	1,024,029	1,024,029	1,024,029	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Total other financing sources & uses	1,024,029	1,024,029	1,024,029	-
Net change in fund balance	-	-	3	3
Fund balances-beginning	3,326	3,326	3,326	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 3,326	\$ 3,326	\$ 3,329	\$ 3

# KITSAP COUNTY, WASHINGTON

## Internal Service Funds

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

A description of each fund follows:

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

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

**Purchasing** - A fund used to account for the administration of purchasing services to other County departments.

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

# KITSAP COUNTY, WASHINGTON

## Combining Statement of Net Assets

Internal Service Funds

December 31, 2006

<b>ASSETS</b>	Equipment Rental and Revolving	Purchasing	Self Insurance	Information Services	Total
<b>Current assets:</b>					
Cash and Cash equivalents	\$ 11,619,569	\$ 25,991	\$ 5,128,962	\$ 2,030,994	\$ 18,805,516
Deposits with fiscal agents	-		80,000		80,000
Due from other funds	407,011				407,011
Due from other governments					-
Prepayments			296,301		296,301
Inventories	1,074,449				1,074,449
Total current assets	<u>13,101,029</u>	<u>25,991</u>	<u>5,505,263</u>	<u>2,030,994</u>	<u>20,663,277</u>
<b>Noncurrent assets:</b>					
Machinery & Equipment	22,901,444	3,358	4,222	2,981,445	25,890,469
Construction In Progress					-
Less accumulated depreciatio	(12,240,335)	(3,358)	(4,222)	(1,689,167)	(13,937,082)
Total noncurrent assets	<u>10,661,109</u>	<u>-</u>	<u>-</u>	<u>1,292,278</u>	<u>11,953,387</u>
Total assets	<u>\$ 23,762,138</u>	<u>\$ 25,991</u>	<u>\$ 5,505,263</u>	<u>\$ 3,323,272</u>	<u>\$ 32,616,664</u>
<b>LIABILITIES</b>					
<b>Current liabilities:</b>					
Accounts payable	211,235	72	135,032	168,631	514,970
Due to other funds	101,067				101,067
Due to other governments					-
Other liabilities	21,236	4,635	4,592,182	49,664	4,667,717
Total current liabilities	<u>333,538</u>	<u>4,707</u>	<u>4,727,214</u>	<u>218,295</u>	<u>5,283,754</u>
<b>Non current Liabilities (Note 2):</b>					
Due within one year	0				-
Due in more than one year	24,582		18,894	112,808	156,284
Total noncurrent liabilities	<u>24,582</u>	<u>-</u>	<u>18,894</u>	<u>112,808</u>	<u>156,284</u>
Total liabilities	<u>358,120</u>	<u>4,707</u>	<u>4,746,108</u>	<u>331,103</u>	<u>5,440,038</u>
<b>NET ASSETS</b>					
Invested in capital assets, net of i	10,636,527	-	(18,894)	1,179,470	11,797,103
<b>Restricted:</b>					
Debt service					-
Unrestricted	12,767,491	21,284	778,049	1,812,699	15,379,523
Total net assets	<u>23,404,018</u>	<u>21,284</u>	<u>759,155</u>	<u>2,992,169</u>	<u>27,176,626</u>
	<u>\$ 23,762,138</u>	<u>\$ 25,991</u>	<u>\$ 5,505,263</u>	<u>\$ 3,323,272</u>	<u>\$ 32,616,664</u>

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

# KITSAP COUNTY, WASHINGTON

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

Internal Service Funds

For the Year Ended December 31, 2006

	Equipment Rental and Revolving	Purchasing	Self Insurance	Information Services	Total
Operating revenues:					
Charges for services	\$ 9,822,449	\$ 244,755	\$ 3,797,909	\$ 4,305,827	\$ 18,170,940
Miscellaneous	5,004	1,283		300	6,587
Total operating revenues	<u>9,827,453</u>	<u>246,038</u>	<u>3,797,909</u>	<u>4,306,127</u>	<u>18,177,527</u>
Operating expenses:					
Personal services	1,127,724	222,653	1,519,465	2,391,401	5,261,243
Contractual services	275,375	13,397	678,476	70,722	1,037,970
Utilities	22,425				22,425
Repair and maintenance	114,812		321	610,545	725,678
Other supplies and expenses	4,863,170	18,586	122,631	867,903	5,872,290
Ins. claims and expenses	7,764	1,694	1,188,478	16,871	1,214,807
Depreciation	1,064,679			419,757	1,484,436
Total operating expenses	<u>7,475,949</u>	<u>256,330</u>	<u>3,509,371</u>	<u>4,377,199</u>	<u>15,618,849</u>
Operating income	<u>2,351,504</u>	<u>(10,292)</u>	<u>288,538</u>	<u>(71,072)</u>	<u>2,558,678</u>
Nonoperating revenue (expenses)					
Interest revenue					-
Miscellaneous revenue					-
Interest expense					-
Miscellaneous expense				(18,307)	(18,307)
Total nonoperating exp.	<u>-</u>	<u>-</u>	<u>-</u>	<u>(18,307)</u>	<u>(18,307)</u>
Income (loss) before contributions & transfers	2,351,504	(10,292)	288,538	(89,379)	2,540,371
Capital contributions	158,230				158,230
Transfers in*				87,634	87,634
Transfers out	(18,948)				(18,948)
Change in net assets	<u>2,490,786</u>	<u>(10,292)</u>	<u>288,538</u>	<u>(1,745)</u>	<u>2,767,287</u>
Total net assets - beginning	20,913,232	31,576	470,617	2,993,914	24,409,339
Prior Period Adjustments					-
Total net assets - ending	<u>\$ 23,404,018</u>	<u>\$ 21,284</u>	<u>\$ 759,155</u>	<u>\$ 2,992,169</u>	<u>\$ 27,176,626</u>
	0	0	0	0	

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

## KITSAP COUNTY, WASHINGTON

### Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended December 31, 2006

	Equipment Rental and Revolving	Purchasing	Self Insurance	Information Services	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Receipts from customers	\$ 10,493,016	\$ 246,038	\$ 3,797,909	\$ 4,306,127	18,843,090
Payments to suppliers	(5,478,714)	(33,925)	(1,805,665)	(1,596,660)	(8,914,964)
Payments to employees	(1,129,227)	(234,828)	(1,517,261)	(2,375,661)	(5,256,977)
Provided by operating activities	3,885,075	(22,715)	474,983	333,806	4,671,149
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>					
Operating grants received					-
Operating transfer out	(18,948)			87,634	68,686
Net cash provided by noncapital activities	(18,948)	-	-	87,634	68,686
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Capital contributions	158,230				158,230
Proceeds from sales and maturities of investments					
Purchases of capital assets	(1,509,104)			(473,883)	(1,982,987)
Principal paid on capital debt					-
Interest paid on capital debt					-
Net cash from related financing activities	(1,350,874)	-	-	(473,883)	(1,824,757)
<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	-	-	-	-	-
Net (decrease) in cash and cash equivalents	2,515,253	(22,715)	474,983	(52,443)	2,915,078
Balances - beginning of the year	9,104,316	48,706	4,653,979	2,083,437	15,890,438
Balances - end of the year	\$ 11,619,569	\$ 25,991	\$ 5,128,962	\$ 2,030,994	\$ 18,805,516
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>					
Operating income (loss)	\$ 2,351,504	\$ (10,292)	\$ 288,538	\$ (71,072)	2,558,678
Adjustments to reconcile operating income to net cash provided (used) by operating activities:					
Depreciation expense	1,064,679	-	-	419,757	1,484,436
Change in assets and liabilities:					
Receivables, net			451,161		451,161
Due From Other Funds	540,643				540,643
Due From Other Governments					-
Inventories	(135,846)				(135,846)
Accounts and other payables	56,600	(368)	99,418	(33,471)	122,179
Due To Other Funds	9,598			0	9,598
Due To Other Governments		0			-
Accrued expenses	(600)	117	(366,338)	2,852	(363,969)
Employee Leave Benefits	(1,503)	(12,172)	2,204	15,740	4,269
Net cash provided by operating activities	\$ 3,885,075	\$ (22,715)	\$ 474,983	\$ 333,806	\$ 4,671,149

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

# KITSAP COUNTY, WASHINGTON

## Nonmajor Enterprise Funds

Enterprise funds are used by Kitsap County to account for operations that are financed and operated in a manner similar to a private business enterprise.

**Village Greens** - A fund used to account for the operation of the County-owned Village Greens Golf course.

**Surface Water Utility** - A fund used to account for the investigation, design and establishment of storm drainage throughout the County.



# KITSAP COUNTY, WASHINGTON

## Combining Statement of Net Assets

Non Major Enterprise Funds

December 31, 2006

	Business-type Activities-Enterprise Funds		
	Village Green Golf Course	Surface Water Utility	Total
<b>ASSETS</b>			
Current assets:			
Cash and Cash equivalents	\$ 177,428	\$ 848,426	\$ 1,025,854
Deposits with fiscal agents	-	-	-
Investments	-	6,036,767	6,036,767
Receivables(net)	-	-	-
Accounts	-	(14,841)	(14,841)
Due from other funds	-	130,990	130,990
Due from other governments	-	295,000	295,000
Total current assets	<u>177,428</u>	<u>7,296,342</u>	<u>7,473,770</u>
Noncurrent assets:			
Capital assets, net (Note1)	-	-	-
Land	360,000	65,295	425,295
Buildings	37,267	-	37,267
Improvements & Other Buildings	151,088	6,018,829	6,169,917
Machinery & Equipments	5,470	130,342	135,812
Construction In Progress	-	1,800,630	1,800,630
Less accumulated depreciation	<u>(122,779)</u>	<u>(1,472,265)</u>	<u>(1,595,044)</u>
Total noncurrent assets	<u>431,046</u>	<u>6,542,831</u>	<u>6,973,877</u>
Total assets	<u>\$ 608,473</u>	<u>\$ 13,839,173</u>	<u>\$ 14,447,646</u>
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable and accrued expen:	-	222,126	222,126
Due to other funds	-	324,423	324,423
Due to other governments	-	117,264	117,264
Other liabilities	-	36,426	36,426
Total current liabilities	<u>-</u>	<u>700,239</u>	<u>700,239</u>
Non current Liabilities (Note 2):			
Due within one year	-	-	-
Due in more than one year	-	68,205	68,205
Total noncurrent assets	<u>-</u>	<u>68,205</u>	<u>68,205</u>
Total liabilities	<u>-</u>	<u>768,444</u>	<u>768,444</u>
<b>NET ASSETS</b>			
Invested in capital assets, net of related c	431,046	6,542,831	6,973,877
Unrestricted	177,428	6,527,898	6,705,326
Total net assets	<u>608,473</u>	<u>13,070,729</u>	<u>13,679,202</u>
	<u>\$ 608,473</u>	<u>\$ 13,839,173</u>	<u>\$ 14,447,646</u>

## KITSAP COUNTY, WASHINGTON

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

Nonmajor Enterprise Funds

For the Year Ended December 31, 2006

	Business-type Activities - Enterprise Funds		
	Village Green Golf course	Surface Water Utility	Total
Operating revenues:			
Charges for services	\$ -	\$ 5,333,384	\$ 5,333,384
Miscellaneous	-	104,930	104,930
Total operating revenues	-	5,438,314	5,438,314
Operating expenses:			
Personal services	-	1,759,494	1,759,494
Contractual services	-	1,628,552	1,628,552
Utilities	-	68,364	68,364
Repair and maintenance	-	40,239	40,239
Other supplies and expenses	-	803,915	803,915
Insurance claims and expenses	-	37,860	37,860
Depreciation	8,097	241,944	250,041
Total operating expenses	8,097	4,580,368	4,588,465
Operating income	(8,097)	857,946	849,849
Nonoperating revenue (expenses)			
Interest and investment revenue	-	279,359	279,359
Miscellaneous revenue	-	150,000	150,000
Interest expense	-	-	-
Miscellaneous expense	-	-	-
Total nonoperating expenses	-	429,359	429,359
Income (loss) before contributions & transfers	(8,097)	1,287,305	1,279,208
Capital contributions	-	-	-
Transfers in*	-	591,830	591,830
Transfers out	-	(770,216)	(770,216)
Change in net assets	(8,097)	1,108,919	1,100,822
Total net assets - beginning	616,570	11,961,810	12,578,380
Prior Period Adjustments	-	-	-
Total net assets - ending	\$ 608,473	\$ 13,070,729	\$ 13,679,202

## KITSAP COUNTY, WASHINGTON

### Combining Statement of Cash Flows

Nonmajor Enterprise Funds

For the Year Ended December 31,2006

	Village Greens Golf course	Surface Water Utility	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from customers	\$ -	\$ 5,438,314	5,438,314
Payments to suppliers	-	(2,517,246)	(2,517,246)
Payments to employees	-	(1,744,502)	(1,744,502)
Provided by operating activities	-	1,176,566	1,176,566
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Operating grants received	-	-	-
Operating transfer out	-	(178,386)	(178,386)
Net cash provided by noncapital activities	-	(178,386)	(178,386)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Purchases of capital assets	-	(1,027,279)	(1,027,279)
Net cash from related financing activities	-	(1,027,279)	(1,027,279)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Proceeds from sales and maturities of investments	-	2,950,000	2,950,000
Purchase of Investment	-	(2,808,028)	(2,808,028)
Interest and dividends	-	279,359	279,359
Net cash provided by investing activities	-	421,331	421,331
Net (decrease) in cash and cash equivalents	-	392,232	392,232
Balances - beginning of the year	177,428	456,192	633,620
Balances - end of the year	\$ 177,428	\$ 848,424	\$ 1,025,852
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>			
Operating income (loss)	(8,097)	857,946	849,849
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation expense	8,097	241,944	250,041
Change in assets and liabilities:			
Receivables, net	-	4,352	4,352
Due From Other Funds	-	(83,223)	(83,223)
Accounts and other payables	-	49,396	49,396
Due To Other Funds	-	93,292	93,292
Due To Other Governments	-	(6,404)	(6,404)
Employee benefits	-	-	-
Accrued expenses	-	4,271	4,271
Employee Leave Benefits	-	14,992	14,992
Net cash provided by operating activities	\$ -	\$ 1,176,566	\$ 1,176,566

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

# **KITSAP COUNTY, WASHINGTON**

## **AGENCY FUNDS**

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

# KITSAP COUNTY, WASHINGTON

## Combining Statement of Fiduciary Net Assets

### Agency Funds

December 31, 2006

With Comparative Totals For December 31, 2005

	State Schools	Treasurer's Suspense	School Districts	P.U.D.'s	Recreation Districts	Public Health
<b>ASSETS</b>						
Cash	\$ 307,213	\$ 1,438,029	\$ 11,519,161	\$ 428,509	\$ 638,469	\$ 147,692
Deposits with Fiscal Agents	-	-	85,000	-	-	-
Investments	-	31,246	119,623,607	6,487,932	580,689	930,376
Taxes Receivable	2,474,800	-	1,658,143	82,788	95,612	-
Other Current Receivables	-	6,046	-	-	-	-
Due From Other Funds	-	-	-	-	-	-
Due From Other Governments	-	-	-	-	-	120,969
Total Assets	<u>2,782,014</u>	<u>1,475,322</u>	<u>132,885,911</u>	<u>6,999,228</u>	<u>1,314,771</u>	<u>1,199,037</u>
<b>LIABILITIES</b>						
Warrants Payable	-	-	-	-	-	-
Accounts Payable	-	-	-	-	-	-
Sales Tax Payable	-	-	-	-	-	-
Other Accrued Liabilities	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-
Due to Other Governments	-	1,250	-	-	-	-
Total Liabilities	<u>-</u>	<u>1,250</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET ASSETS</b>						
Held in trust for pension benefits and other purposes	<u>\$ 2,782,014</u>	<u>\$ 1,474,072</u>	<u>\$ 132,885,911</u>	<u>\$ 6,999,228</u>	<u>\$ 1,314,771</u>	<u>\$ 1,199,037</u>

Regional Library	Cities & Towns	Ports	Water Districts	Fire Districts	Sewer Districts	Public Transportation
\$ 164,567	\$ 360,770	\$ 851,390	\$ 1,535,597	\$ 303,728	\$ 85,061	\$ 2,735,205
-	-	-	10,000	-	-	-
3,794,071	4,849,012	6,890,022	11,782,472	18,137,459	6,432,598	4,219,250
368,759	941,304	234,394	2,214	1,182,575	-	-
-	37,595	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	2,750	-	-	-
<u>4,327,397</u>	<u>6,188,681</u>	<u>7,975,806</u>	<u>13,333,033</u>	<u>19,623,761</u>	<u>6,517,659</u>	<u>6,954,455</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 4,327,397</u>	<u>\$ 6,188,681</u>	<u>\$ 7,975,806</u>	<u>\$ 13,333,033</u>	<u>\$ 19,623,761</u>	<u>\$ 6,517,659</u>	<u>\$ 6,954,455</u>

# KITSAP COUNTY, WASHINGTON

## Combining Statement of Fiduciary Net Assets

### Agency Funds

December 31, 2006

With Comparative Totals For December 31, 2005

	Pass- Thru	Fiscal Agent	Clearing Funds	Totals	
				2006	2005
<b>ASSETS</b>					
Cash	\$ 231,031	\$ 100,000	\$ 5,193,850	\$ 26,040,273	\$ 31,930,160
Deposits with Fiscal Agents	-	-	-	95,000	100,000
Investments	4,581,607	-	-	188,340,340	200,525,553
Taxes Receivable	-	-	-	7,040,589	6,303,598
Other Current Receivables	-	-	-	43,641	-
Due From Other Funds	-	-	-	-	-
Due From Other Governments	-	-	-	123,719	-
Total Assets	<u>4,812,638</u>	<u>100,000</u>	<u>5,193,850</u>	<u>221,683,562</u>	<u>238,859,311</u>
<b>LIABILITIES</b>					
Warrants Payable	-	-	5,193,850	5,193,850	4,250,942
Accounts Payable	-	-	-	-	-
Sales Tax Payable	-	-	-	-	-
Other Accrued Liabilities	-	-	-	-	-
Due to Other Funds	-	-	-	-	-
Due to Other Governments	-	-	-	1,250	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>5,193,850</u>	<u>5,195,100</u>	<u>4,250,942</u>
<b>NET ASSETS</b>					
Held in trust for pension benefits and other purposes	<u>\$ 4,812,638</u>	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ 216,488,462</u>	<u>\$ 234,608,369</u>