



NONMAJOR FUNDS

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KITSAP COUNTY, WASHINGTON

Non-major Governmental Funds

Special Revenue Funds

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

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

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

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

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

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

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

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

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

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

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

Treasurer's Maintenance and Operation - A revolving fund used by the County Treasurer to defray the cost of foreclosure and sale of real property 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.

County Fair – Used to account for activity related to the annual fair.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Capital Projects Funds

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

Kitsap Forest & Bay Project Fund – This fund was created to record activity associated with creation of the North Kitsap Area Park.

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

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

Poplars Capital Projects – This fund records all activity related to the Poplars property

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

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

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

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

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

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

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

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

Debt Service Funds

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

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

KC LTGO 2010 Bond – This fund is used to account for service of debt associated with the Silverdale Community Campus Project and the Coroner Facility project.

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

KC 2013 Refunding – This fund used to account for all activity related to the 2013 refunding.

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

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

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

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

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

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

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

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

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

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

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

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

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KITSAP COUNTY, WASHINGTON

Combining Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2014

	Special Revenue Funds				
	Cencom 103	Emergency Services 104	Law Library 105	KPREP Fund 106	Mental Health Sales Tax 107
ASSETS					
Cash and Cash equivalents	\$ 926,076	\$ 632	\$ 167,184	\$ -	\$ 2,665,302
Deposits with fiscal agents	-	-	-	-	-
Investments	3,451,661	10	-	-	-
Receivables(net)	-	-	-	-	-
Property taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Accounts	-	-	-	-	-
Notes/Contracts	-	-	-	-	-
Others	-	-	-	-	-
Due from other funds	11,586	-	-	-	-
Due from other governments	-	-	-	10,352	-
Interfund loan receivable	-	-	-	-	-
Prepayments	-	-	-	-	-
Advance to other funds	-	-	-	-	-
Total assets	\$ 4,389,323	\$ 642	\$ 167,184	\$ 10,352	\$ 2,665,302
DEFERRED OUTFLOWS					
Total assets and deferred outflows	<u>\$ 4,389,323</u>	<u>\$ 642</u>	<u>\$ 167,184</u>	<u>\$ 10,352</u>	<u>\$ 2,665,302</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	34,209	449	-	49,891	143,408
Due to other funds	31,380	12,065	-	-	13,304
Due to other governments	-	-	-	-	-
Other liabilities	503,569	12,524	-	71,932	4,999
Advance from other fund	-	-	-	-	-
Revenues collected in advance	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Interfund loan payable	-	-	-	-	-
Other long term liabilities	-	-	-	-	-
Total Liabilities	<u>569,158</u>	<u>25,038</u>	<u>-</u>	<u>121,823</u>	<u>161,711</u>
DEFERRED INFLOWS					
	-	-	-	-	-
Fund balances					
Nonspendable					
Restricted	3,820,165	-	167,184	-	2,503,590
Committed					
Assigned					
Unassigned	-	(24,396)	-	(111,471)	-
Debt service	-	-	-	-	-
Capital projects funds	-	-	-	-	-
Total Fund Balance	<u>3,820,165</u>	<u>(24,396)</u>	<u>167,184</u>	<u>(111,471)</u>	<u>2,503,590</u>
Total liabilities, deferred inflows & fund balances	<u>\$ 4,389,323</u>	<u>\$ 642</u>	<u>\$ 167,184</u>	<u>\$ 10,352</u>	<u>\$ 2,665,302</u>

Special Revenue Funds

Election Reserve 111	Aud. Doc. Preservation 112	Housing Affordability 113	Westnet 114	Boating Safety Improvemt 117	Noxious Weed Control 120	Treasurer's M&O 121	Electronic Technology Excise 123
\$ 99,373	\$ 383,917	\$ 2,518,047	\$ 63,006	\$ 7,857	\$ 246,229	\$ 209,964	\$ 39,960
-	-	-	-	-	-	-	-
-	-	-	347,997	191,060	-	710,902	176,017
-	-	-	-	-	-	-	-
-	-	-	-	-	12,592	-	-
-	-	-	-	-	14,401	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
51,735	-	-	29,458	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 151,108</u>	<u>\$ 383,917</u>	<u>\$ 2,518,047</u>	<u>\$ 440,461</u>	<u>\$ 198,917</u>	<u>\$ 273,222</u>	<u>\$ 920,866</u>	<u>\$ 215,977</u>
<u>\$ 151,108</u>	<u>\$ 383,917</u>	<u>\$ 2,518,047</u>	<u>\$ 440,461</u>	<u>\$ 198,917</u>	<u>\$ 273,222</u>	<u>\$ 920,866</u>	<u>\$ 215,977</u>
-	-	220,067	30,665	-	2,867	367	-
3,775	-	-	2,532	-	1,501	-	-
-	-	-	-	-	-	-	-
-	3,498	-	7,098	-	4,239	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>3,775</u>	<u>3,498</u>	<u>220,067</u>	<u>40,295</u>	<u>-</u>	<u>8,607</u>	<u>367</u>	<u>-</u>
					12,592		
147,333	380,419	2,297,980	228,095	198,917	252,023	920,499	215,977
-	-	-	172,071	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>147,333</u>	<u>380,419</u>	<u>2,297,980</u>	<u>400,166</u>	<u>198,917</u>	<u>252,023</u>	<u>920,499</u>	<u>215,977</u>
<u>\$ 151,108</u>	<u>\$ 383,917</u>	<u>\$ 2,518,047</u>	<u>\$ 440,461</u>	<u>\$ 198,917</u>	<u>\$ 273,222</u>	<u>\$ 920,866</u>	<u>\$ 215,977</u>

KITSAP COUNTY, WASHINGTON

Combining Balance Sheet Nonmajor Governmental Funds December 31, 2014

	Special Revenue Funds				
	Veteran's Relief 124	Expert Witness 125	Conservation Futures Tax 129	Community Service 130	County Stadium 132
ASSETS					
Cash and Cash equivalents	\$ 97,925	\$ 68,936	\$ 1,065,116	\$ 97,234	\$ 190,899
Deposits with fiscal agents	-	-	-	-	-
Investments	92,927	-	378,418	-	-
Receivables(net)	-	-	-	-	-
Property taxes	11,852	-	51,573	-	-
Special assessments	-	-	-	-	-
Accounts	-	-	-	-	-
Notes/Contracts	-	-	-	-	-
Others	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from other governments	-	-	-	-	-
Interfund loan receivable	-	-	-	-	-
Prepayments	-	-	-	-	-
Advance to other funds	-	-	-	-	-
Total assets	\$ 202,704	\$ 68,936	\$ 1,495,107	\$ 97,234	\$ 190,899
DEFERRED OUTFLOWS	-	-	-	-	-
Total assets and deferred outflows	\$ 202,704	\$ 68,936	\$ 1,495,107	\$ 97,234	\$ 190,899
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	25,676	-	-	-	23,839
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Other liabilities	1,818	-	-	3,663	-
Advance from other fund	-	-	-	-	-
Revenues collected in advance	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Interfund loan payable	-	-	-	-	-
Other long term liabilities	-	-	-	-	-
Total Liabilities	27,494	-	-	3,663	23,839
DEFERRED INFLOWS	11,852	-	51,573	-	-
Fund balances					
Nonspendable					
Restricted	163,358	68,936	1,443,534	-	167,060
Committed	-	-	-	93,571	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Debt service	-	-	-	-	-
Capital projects funds	-	-	-	-	-
Total Fund Balance	163,358	68,936	1,443,534	93,571	167,060
Total liabilities, deferred inflows & fund balances	\$ 202,704	\$ 68,936	\$ 1,495,107	\$ 97,234	\$ 190,899

Special Revenue Funds

County Fair 133	Prisoner Commissary 135	SIU Revenue 136	Kitsap S.A.I.V.S 139	Anti- Profiteering Revolving 141	Family Court Services 142	Trial Court Improvement 143	Public Defense Funding 144
\$ 12,515	\$ 119,040	\$ 62,161	\$ 22,271	\$ 18,660	\$ 56,878	\$ 179,215	\$ 137,231
-	-	-	-	-	-	-	-
92,553	-	477,673	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	11,526	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 105,068</u>	<u>\$ 119,040</u>	<u>\$ 539,834</u>	<u>\$ 33,797</u>	<u>\$ 18,660</u>	<u>\$ 56,878</u>	<u>\$ 179,215</u>	<u>\$ 137,231</u>
<u>\$ 105,068</u>	<u>\$ 119,040</u>	<u>\$ 539,834</u>	<u>\$ 33,797</u>	<u>\$ 18,660</u>	<u>\$ 56,878</u>	<u>\$ 179,215</u>	<u>\$ 137,231</u>
-	4,751	2,344	-	-	650	-	1,291
-	-	219	-	-	-	-	-
-	-	-	-	-	-	-	-
-	1,095	-	658	-	524	-	3,504
-	-	-	-	-	-	-	-
-	-	-	-	2,401	-	-	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>5,846</u>	<u>2,563</u>	<u>658</u>	<u>2,401</u>	<u>1,174</u>	<u>-</u>	<u>4,795</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	113,194	537,271	33,139	16,260	55,704	179,215	132,436
105,068	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>105,068</u>	<u>113,194</u>	<u>537,271</u>	<u>33,139</u>	<u>16,260</u>	<u>55,704</u>	<u>179,215</u>	<u>132,436</u>
<u>\$ 105,068</u>	<u>\$ 119,040</u>	<u>\$ 539,834</u>	<u>\$ 33,797</u>	<u>\$ 18,660</u>	<u>\$ 56,878</u>	<u>\$ 179,215</u>	<u>\$ 137,231</u>

KITSAP COUNTY, WASHINGTON

Combining Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2014

	Special Revenue Funds				
	Pooling	GMA Park	GMA Trans.	County Parks	Pt No Point
	Fees	Impact Fees	Impact Fees	Acquisition &	Lighthouse
	145	146	C Kitsap 148	Develop 150	155
ASSETS					
Cash and Cash equivalents	\$ 463,873	\$ 87,560	\$ 1,584	\$ 15,991	\$ 21,746
Deposits with fiscal agents	-	-	-	-	-
Investments	-	-	5,989	105,582	24,851
Receivables(net)	-	-	-	-	-
Property taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Accounts	-	-	-	-	-
Notes/Contracts	-	-	-	-	-
Others	-	-	-	671	-
Due from other funds	-	-	-	32,778	-
Due from other governments	-	-	-	-	-
Interfund loan receivable	-	-	-	151,236	-
Prepayments	-	-	-	-	-
Advance to other funds	-	-	-	-	-
Total assets	\$ 463,873	\$ 87,560	\$ 7,574	\$ 306,258	\$ 46,597
DEFERRED OUTFLOWS					
Total assets and deferred outflows	<u>\$ 463,873</u>	<u>\$ 87,560</u>	<u>\$ 7,574</u>	<u>\$ 306,258</u>	<u>\$ 46,597</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	-	-	-	3,019	494
Due to other funds	-	-	-	2,621	-
Due to other governments	-	-	-	-	-
Other liabilities	5,925	-	-	543	-
Advance from other fund	-	-	-	-	-
Revenues collected in advance	-	-	-	591	-
Unearned revenue	-	-	-	-	-
Interfund loan payable	-	-	-	-	-
Other long term liabilities	-	-	-	-	-
Total Liabilities	<u>5,925</u>	<u>-</u>	<u>-</u>	<u>6,774</u>	<u>494</u>
DEFERRED INFLOWS					
Fund Balances					
Nonspendable					
Restricted	457,948	87,560	7,574	-	46,103
Committed	-	-	-	299,484	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Debt service	-	-	-	-	-
Capital projects funds	-	-	-	-	-
Total Fund Balance	<u>457,948</u>	<u>87,560</u>	<u>7,574</u>	<u>299,484</u>	<u>46,103</u>
Total liabilities, deferred inflows & fund balances	<u>\$ 463,873</u>	<u>\$ 87,560</u>	<u>\$ 7,574</u>	<u>\$ 306,258</u>	<u>\$ 46,597</u>

Special Revenue Funds

Crime Prevention 159	Regional Septic Loans Prog 161	Recovery Center 162	Dispute Resolution Center 163	CDBG Entitlement 164	Home Entitlement 166	Kitsap Abatement 167	Community Development 168
\$ 25,008	\$ 97	\$ 337,111	\$ 13,754	\$ 77,273	\$ 39,983	\$ 85,522	\$ 309,356
-	-	-	-	-	-	-	-
73,179	-	1,154,445	-	8,956	10	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	2,034	-	-
-	-	-	-	300,000	3,554,856	-	-
-	-	-	-	-	-	-	6,289
-	-	13,958	-	-	-	-	158,279
-	-	139,932	-	346,213	32,516	1,215	403,837
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 98,187</u>	<u>\$ 97</u>	<u>\$ 1,645,446</u>	<u>\$ 13,754</u>	<u>\$ 732,442</u>	<u>\$ 3,629,399</u>	<u>\$ 86,737</u>	<u>\$ 877,761</u>
<u>\$ 98,187</u>	<u>\$ 97</u>	<u>\$ 1,645,446</u>	<u>\$ 13,754</u>	<u>\$ 732,442</u>	<u>\$ 3,629,399</u>	<u>\$ 86,737</u>	<u>\$ 877,761</u>
281	-	31,879	2,890	321,761	15,280	-	220,013
-	-	1,353	-	-	-	1,215	28,810
-	-	-	-	-	-	-	-
-	-	79,808	-	10,361	-	-	258,528
-	-	-	-	100,000	30,000	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	9,203
-	-	-	-	-	-	-	-
<u>281</u>	<u>-</u>	<u>113,040</u>	<u>2,890</u>	<u>432,122</u>	<u>45,280</u>	<u>1,215</u>	<u>516,554</u>
				300,000	3,554,856		
-	97	1,532,406	10,864	320	29,263	-	-
97,906	-	-	-	-	-	85,522	361,207
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>97,906</u>	<u>97</u>	<u>1,532,406</u>	<u>10,864</u>	<u>320</u>	<u>29,263</u>	<u>85,522</u>	<u>361,207</u>
<u>\$ 98,187</u>	<u>\$ 97</u>	<u>\$ 1,645,446</u>	<u>\$ 13,754</u>	<u>\$ 732,442</u>	<u>\$ 3,629,399</u>	<u>\$ 86,737</u>	<u>\$ 877,761</u>

KITSAP COUNTY, WASHINGTON

Combining Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2014

	Special Revenue Funds				
	Jail & Juvenile Sales Tax 171	Service Area 1 Rd Impact Fee 173	Service Area 2 Rd Impact Fee 174	Service Area 3 Rd Impact Fee 175	Service Area 4 Rd Impact Fee 176
ASSETS					
Cash and Cash equivalents	\$ 1,507,954	\$ 169,945	\$ 318,371	\$ 37,226	\$ 131,816
Deposits with fiscal agents	-	-	-	-	-
Investments	-	51,673	133,920	8,832	104,118
Receivables(net)	-	-	-	-	-
Property taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Accounts	-	-	-	-	-
Notes/Contracts	-	-	-	-	-
Others	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from other governments	-	-	-	-	-
Interfund loan receivable	-	-	-	-	-
Prepayments	-	-	-	-	-
Advance to other funds	-	-	-	-	-
Total assets	\$ 1,507,954	\$ 221,618	\$ 452,291	\$ 46,058	\$ 235,934
DEFERRED OUTFLOWS					
Total assets and deferred outflows	\$ 1,507,954	\$ 221,618	\$ 452,291	\$ 46,058	\$ 235,934
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	-	-	-	-	-
Due to other funds	39,454	-	-	-	-
Due to other governments	-	-	-	-	-
Other liabilities	-	-	-	-	-
Advance from other fund	-	-	-	-	-
Revenues collected in advance	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Interfund loan payable	-	-	-	-	-
Other long term liabilities	-	-	-	-	-
Total Liabilities	39,454	-	-	-	-
DEFERRED INFLOWS					
Fund Balances:					
Nonspendable					
Restricted	1,468,500	221,618	452,291	46,058	235,934
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Debt service	-	-	-	-	-
Capital projects funds	-	-	-	-	-
Total Fund Balance	1,468,500	221,618	452,291	46,058	235,934
Total liabilities, deferred inflows & fund balances	\$ 1,507,954	\$ 221,618	\$ 452,291	\$ 46,058	\$ 235,934

Special Revenue Funds

Regional Service Area Impact 177	PEG Fund 179	Mental Health 181	Developmental Disabilities 182	Substance Abuse 183	Youth Services Juvenile 185	Mental Health Medicaid Mt 186	Mental Health Non-medicaid 188
\$ 101,743	\$ 110,920	\$ 529,209	\$ 1,032,500	\$ 137,161	\$ 60,503	\$ 14,822	\$ 332,342
-	-	-	-	-	-	-	-
106,552	-	732,322	-	-	-	-	569,465
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	494,997	312,198	-	-	96,137
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 208,295</u>	<u>\$ 110,920</u>	<u>\$ 1,261,531</u>	<u>\$ 1,527,497</u>	<u>\$ 449,359</u>	<u>\$ 60,503</u>	<u>\$ 14,822</u>	<u>\$ 997,944</u>
<u>\$ 208,295</u>	<u>\$ 110,920</u>	<u>\$ 1,261,531</u>	<u>\$ 1,527,497</u>	<u>\$ 449,359</u>	<u>\$ 60,503</u>	<u>\$ 14,822</u>	<u>\$ 997,944</u>
-	-	1,053	311,034	17,997	383	-	140,407
-	-	-	-	7,804	-	-	-
-	-	40,402	206,341	141,374	-	14,822	-
-	-	-	9,965	13,590	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>41,455</u>	<u>527,340</u>	<u>180,765</u>	<u>383</u>	<u>14,822</u>	<u>140,407</u>
208,295	-	1,220,076	1,000,157	268,594	60,120	-	857,537
-	110,920	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>208,295</u>	<u>110,920</u>	<u>1,220,076</u>	<u>1,000,157</u>	<u>268,594</u>	<u>60,120</u>	<u>-</u>	<u>857,537</u>
<u>\$ 208,295</u>	<u>\$ 110,920</u>	<u>\$ 1,261,531</u>	<u>\$ 1,527,497</u>	<u>\$ 449,359</u>	<u>\$ 60,503</u>	<u>\$ 14,822</u>	<u>\$ 997,944</u>

KITSAP COUNTY, WASHINGTON

Combining Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2014

	Special Revenue Funds				
	Commute	Area	JTPA	Employment	Kitsap
	Trip Reduct 189	Agency On Aging 190	Administration 191	Traning 192	Regional Coord Council 193
ASSETS					
Cash and Cash equivalents	\$ 144,585	\$ 592,771	\$ 26,329	\$ 173,465	\$ 90,294
Deposits with fiscal agents	-	-	-	-	-
Investments	-	-	-	-	-
Receivables(net)	-	-	-	-	-
Property taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Accounts	-	-	-	-	-
Notes/Contracts	-	-	-	-	-
Others	-	-	-	-	12,806
Due from other funds	-	-	-	-	-
Due from other governments	-	566,002	256,542	76,372	25,939
Interfund loan receivable	-	-	-	-	-
Prepayments	-	-	-	-	-
Advance to other funds	-	-	-	-	-
Total assets	\$ 144,585	\$ 1,158,773	\$ 282,871	\$ 249,837	\$ 129,039
DEFERRED OUTFLOWS					
Total assets and deferred outflows	<u>\$ 144,585</u>	<u>\$ 1,158,773</u>	<u>\$ 282,871</u>	<u>\$ 249,837</u>	<u>\$ 129,039</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	250	87,780	237,731	130,996	43,365
Due to other funds	224	7,032	-	-	-
Due to other governments	-	426,915	-	-	-
Other liabilities	-	93,307	15,140	-	-
Advance from other fund	-	-	30,000	-	-
Revenues collected in advance	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Interfund loan payable	-	-	-	-	-
Other long term liabilities	-	-	-	-	-
Total Liabilities	<u>474</u>	<u>615,034</u>	<u>282,871</u>	<u>130,996</u>	<u>43,365</u>
DEFERRED INFLOWS					
Fund balances					
Nonspenable	-	-	-	-	-
Restricted	-	543,739	-	118,841	-
Committed	144,111	-	-	-	85,674
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Debt service	-	-	-	-	-
Capital projects funds	-	-	-	-	-
Total Fund Balance	<u>144,111</u>	<u>543,739</u>	<u>-</u>	<u>118,841</u>	<u>85,674</u>
Total liabilities, deferred inflows & fund balances	<u>\$ 144,585</u>	<u>\$ 1,158,773</u>	<u>\$ 282,871</u>	<u>\$ 249,837</u>	<u>\$ 129,039</u>

Special Revenue Funds		Capital Project Funds					
ARRA EECBG 195	Total Special Revenue Funds	Bethel Corridor Dev Proj 333	KC LTGO 2010 335	Poplars Cap Proj 336	Juvenile Services Facility 352	Silverdale Projects 363	Parks Capital Improvement 382
\$ 8,639	\$ 16,455,081	\$ 63,558	\$ 1,763	\$ 184,620	\$ 6,231	\$ 175,494	\$ 454,598
-	-	-	-	-	-	-	-
-	8,999,112	-	-	-	-	-	1,795,354
-	-	-	-	-	-	-	-
-	63,425	-	-	-	-	-	-
-	12,592	-	-	-	-	-	-
-	16,435	-	-	41,973	-	-	-
-	3,854,856	-	-	-	-	-	2,019,097
-	19,766	-	-	-	-	-	-
-	216,601	-	-	8	-	-	217
-	2,854,971	-	-	-	-	-	130,219
-	151,236	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ 8,639	\$ 32,644,076	\$ 63,558	\$ 1,763	\$ 226,601	\$ 6,231	\$ 175,494	\$ 4,399,486
	-						-
\$ 8,639	\$ 32,644,076	\$ 63,558	\$ 1,763	\$ 226,601	\$ 6,231	\$ 175,494	\$ 4,399,486
-	2,107,087	-	-	12,514	660	-	224,279
-	153,289	-	-	40	-	-	3,000
-	829,854	-	-	-	-	-	-
(0)	1,106,288	-	-	-	-	-	-
-	160,000	-	-	-	-	-	-
-	591	-	-	-	-	-	-
-	11,604	-	-	6,637	-	-	-
-	-	-	-	-	-	-	-
(0)	4,368,713	-	-	19,191	660	-	227,279
	3,930,873						2,019,097
8,639	22,924,822	63,558	1,763	207,410	5,571	175,494	2,153,111
-	1,555,534	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	(135,867)	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
8,639	24,344,490	63,558	1,763	207,410	5,571	175,494	2,153,111
\$ 8,639	\$ 32,644,076	\$ 63,558	\$ 1,763	\$ 226,601	\$ 6,231	\$ 175,494	\$ 4,399,486

KITSAP COUNTY, WASHINGTON

Combining Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2014

	Capital Project Funds				
	Jail	KC Capital	2002A	Administrative	2006 LTGO
	Contruccion	Project	Facility	Building	Bond Project
	383	2001 384	Project 386	387	392
ASSETS					
Cash and Cash equivalents	\$ 2,831	\$ -	\$ -	\$ 193,756	\$ 2,711
Deposits with fiscal agents	-	-	-	-	-
Investments	3	212,430	-	162,427	-
Receivables(net)	-	-	-	-	-
Property taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Accounts	-	-	-	-	-
Notes/Contracts	-	-	-	-	-
Others	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from other governments	-	-	-	-	-
Interfund loan receivable	-	-	-	-	-
Prepayments	-	-	-	-	-
Advance to other funds	-	-	-	-	-
Total assets	\$ 2,835	\$ 212,430	\$ -	\$ 356,183	\$ 2,711
DEFERRED OUTFLOWS					
Total assets and deferred outflows	\$ 2,835	\$ 212,430	\$ -	\$ 356,183	\$ 2,711
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	-	-	-	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Other liabilities	-	-	-	-	0
Advance from other fund	-	-	-	-	-
Revenues collected in advance	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Interfund loan payable	-	-	-	-	-
Other long term liabilities	-	-	-	-	-
Total Liabilities	-	-	-	-	0
DEFERRED INFLOWS					
Fund balances					
Nonspenable					
Restricted	2,835	212,430	-	356,183	2,711
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Debt service	-	-	-	-	-
Capital projects funds	-	-	-	-	-
Total fund balance	2,835	212,430	-	356,183	2,711
Total liabilities, deferred inflows & fund balances	\$ 2,835	\$ 212,430	\$ -	\$ 356,183	\$ 2,711

Debt Service Funds

Total Capital Project Funds	Refunding Bond 1996 1996 230	KC2009 LTGO BAN 231	KC 2009B Key Bank Line 232	KC LTGO 2010 235	KC LTGO 2011 Refund 236	Special Assessments 265/266	K.C.G.O. Bonds 1999 281
\$ 1,085,564	\$ 95,147	\$ -	\$ -	\$ 146,561	\$ 5,363	\$ 60,973	\$ 26,974
-	-	-	-	-	-	15,000	-
2,170,215	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
41,973	-	-	-	-	-	-	-
2,019,097	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
225	-	-	-	-	-	-	-
130,219	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>\$ 5,447,292</u>	<u>\$ 95,147</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 146,561</u>	<u>\$ 5,363</u>	<u>\$ 75,973</u>	<u>\$ 26,974</u>
-	-	-	-	-	-	-	-
<u>\$ 5,447,292</u>	<u>\$ 95,147</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 146,561</u>	<u>\$ 5,363</u>	<u>\$ 75,973</u>	<u>\$ 26,974</u>
237,453	-	-	-	-	-	-	-
3,040	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
0	-	-	-	-	-	-	-
-	-	-	-	-	-	15,000	-
6,637	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>247,130</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,000</u>	<u>-</u>
2,019,097	-	-	-	-	-	-	-
3,181,066	95,147	-	-	146,561	5,363	60,973	26,974
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>3,181,066</u>	<u>95,147</u>	<u>-</u>	<u>-</u>	<u>146,561</u>	<u>5,363</u>	<u>60,973</u>	<u>26,974</u>
<u>\$ 5,447,292</u>	<u>\$ 95,147</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 146,561</u>	<u>\$ -</u>	<u>\$ 75,973</u>	<u>\$ 26,974</u>

KITSAP COUNTY, WASHINGTON

Combining Balance Sheet
 Nonmajor Governmental Funds
 December 31, 2014

	Debt Service funds				
	K.C. G.O.	K.C. Bond	G.O.Bond	G.O. Bond	G.O. Bond
	Bonds 1999 B	2000	2001 & Ref	2002A	2003
	282	283	284	286	287
ASSETS					
Cash and Cash equivalents	\$ 58,093	\$ 26,842	\$ 113,081	\$ 138,301	\$ 5,178
Deposits with fiscal agents	-	-	-	-	-
Investments	-	-	-	182,483	-
Receivables(net)	-	-	-	-	-
Property taxes	-	-	-	-	-
Special assessments	-	-	-	-	-
Accounts	-	-	-	-	-
Notes/Contracts	670,000	-	-	8,150,000	-
Others	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from other governments	-	-	-	-	-
Interfund loan receivable	-	-	-	-	-
Prepayments	-	-	-	-	-
Advance to other funds	-	-	-	-	-
Total assets	\$ 728,093	\$ 26,842	\$ 113,081	\$ 8,470,784	\$ 5,178
DEFERRED OUTFLOWS					
Total assets and deferred outflows	\$ 728,093	\$ 26,842	\$ 113,081	\$ 8,470,784	\$ 5,178
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts payable	-	-	-	-	-
Due to other funds	-	-	-	-	-
Due to other governments	-	-	-	-	-
Other liabilities	-	-	-	-	-
Advance from other fund	-	-	-	-	-
Revenues collected in advance	-	-	-	250,000	-
Unearned revenue	-	-	-	-	-
Interfund loan payable	-	-	-	-	-
Other long term liabilities	-	-	-	-	-
Total Liabilities	-	-	-	250,000	-
DEFERRED INFLOWS					
Fund balances					
Nonspendable	-	-	-	8,150,000	-
Restricted	728,093	26,842	113,081	70,784	5,178
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Debt services	-	-	-	-	-
Capital projects funds	-	-	-	-	-
Total fund balance	728,093	26,842	113,081	8,220,784	5,178
Total liabilities, deferred inflows & fund balances	\$ 728,093	\$ 26,842	\$ 113,081	\$ 8,470,784	\$ 5,178

Debt Service Funds

G.O. Bond 2003B 288	G.O. Bond 2004 289	Road Improvement Guaranty 290	G.O. Bond 2005 291	G.O. Bond 2006 292	Total Debt Service Funds	Total Nonmajor Governmental Funds
\$ 8,136	\$ 17,284	\$ 2,737	\$ 3,337	\$ 134	\$ 708,141	\$ 18,248,786
-	-	-	-	-	15,000	15,000
-	-	-	-	-	182,483	11,351,810
-	-	-	-	-	-	-
-	-	-	-	-	-	63,425
-	-	-	-	-	-	12,592
-	-	-	-	-	-	58,408
-	-	-	-	-	8,820,000	14,693,953
-	-	-	-	-	-	19,766
-	-	-	-	-	-	216,826
-	-	-	-	-	-	2,985,191
-	-	-	-	-	-	151,236
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 8,136</u>	<u>\$ 17,284</u>	<u>\$ 2,737</u>	<u>\$ 3,337</u>	<u>\$ 134</u>	<u>\$ 9,725,624</u>	<u>\$ 47,816,992</u>
						-
<u>\$ 8,136</u>	<u>\$ 17,284</u>	<u>\$ 2,737</u>	<u>\$ 3,337</u>	<u>\$ 134</u>	<u>\$ 9,725,624</u>	<u>\$ 47,816,992</u>
-	-	-	-	-	-	2,344,539
-	-	-	-	-	-	156,329
-	-	-	-	-	-	829,854
-	-	-	-	-	-	1,106,288
-	-	-	-	-	-	160,000
-	-	-	-	-	265,000	265,591
-	-	-	-	-	-	18,241
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>265,000</u>	<u>4,880,842</u>
						5,949,970
8,136	17,284	2,737	3,337	134	8,150,000	8,150,000
-	-	-	-	-	1,310,624	27,416,512
-	-	-	-	-	-	1,555,534
-	-	-	-	-	-	(135,867)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>8,136</u>	<u>17,284</u>	<u>2,737</u>	<u>3,337</u>	<u>134</u>	<u>9,460,624</u>	<u>36,986,180</u>
<u>\$ 8,136</u>	<u>\$ 17,284</u>	<u>\$ 2,737</u>	<u>\$ 3,337</u>	<u>\$ 134</u>	<u>\$ 9,725,624</u>	<u>47,816,992</u>

KITSAP COUNTY, WASHINGTON

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2014

	Special Revenue Funds				
	Cencom 103	Emergency Services 104	Law Library 105	KPREP Fund 106	Mental Health Sales Tax 107
REVENUES:					
Property taxes	\$ -	\$ -	\$ -	\$ -	
Retail sales & use taxes	3,639,600	-	-	-	2,954,803
Other taxes	2,680,248	-	-	-	
Licenses and permits	-	-	-	-	
Intergovernmental	1,644,492	194,238	-	719,453	
Charges for services	89,199	-	86,288	-	
Fines & forfeits	-	-	-	-	
Investment earnings	17,779	0	-	-	
Miscellaneous	247,521	7,157	323	44,015	
Total revenues	<u>8,318,838</u>	<u>201,395</u>	<u>86,611</u>	<u>763,468</u>	<u>2,954,803</u>
EXPENDITURES:					
Current:					
General government	-	-	-	-	
Judicial Services	-	-	94,800	-	
Public safety	7,802,535	413,494	-	759,340	
Physical Environment	-	-	-	-	
Transportation	-	-	-	-	
Health & Human Services	-	-	-	-	381,008
Economic Environment	-	-	-	-	
Culture & recreation	-	-	-	-	
Debt service					
Principal	-	-	-	-	
Interest and other charges	48	-	-	-	
Capital outlay	83,709	-	-	-	
Total expenditures	<u>7,886,292</u>	<u>413,494</u>	<u>94,800</u>	<u>759,340</u>	<u>381,008</u>
Excess(deficiency) of revenues over expenditures	<u>432,546</u>	<u>(212,099)</u>	<u>(8,189)</u>	<u>4,128</u>	<u>2,573,795</u>
OTHER FINANCING SOURCES (USES):					
Proceeds from BANS	-	-	-	-	
Write Off of Note					
Issuance of Refunding Bonds					
Payment to bond refunding escrow agent					
Sale of capital assets	-	20,000	-	-	
Transfers in	640,913	226,661	-	-	
Transfers out	(502,250)	-	-	-	(70,204)
Premiums on bonds					
Total other financing sources & uses	<u>138,663</u>	<u>246,661</u>	<u>-</u>	<u>-</u>	<u>(70,204)</u>
SPECIAL ITEMS:					
Sales of pledged assets					
Net change in fund balance	<u>571,209</u>	<u>34,562</u>	<u>(8,189)</u>	<u>4,128</u>	<u>2,503,590</u>
Fund balances-beginning	3,248,956	(58,958)	175,373	(115,599)	-
Prior period adjustment					
Fund balances-ending	<u>\$ 3,820,165</u>	<u>\$ (24,396)</u>	<u>\$ 167,184</u>	<u>\$ (111,471)</u>	<u>\$ 2,503,590</u>

Special Revenue Funds

Election Reserve 111	Auditor's Document Preserv.112	Housing Affordability 113	Westnet 114	Boating Safety Improve.117	Noxious Weed Control 120	Treasurer's M&O 121	Electronic Technology Excise 123
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
570,804	95,369	-	132,537	58,242	30,291	-	16,972
184,403	140,723	1,250,894	-	-	217,923	140,079	22,028
-	-	-	88,142	-	-	-	-
-	-	-	2,384	981	2,075	3,612	894
-	-	-	13,860	-	-	(627)	-
<u>755,207</u>	<u>236,092</u>	<u>1,250,894</u>	<u>236,923</u>	<u>59,223</u>	<u>250,289</u>	<u>143,064</u>	<u>39,894</u>
660,252	254,801	1,665,217	-	-	-	132,153	1,995
-	-	-	-	-	-	-	-
-	-	-	472,202	61,424	-	-	-
-	-	-	-	-	220,485	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
92,124	-	-	-	-	-	-	-
7,904	-	-	-	-	-	-	-
-	-	-	-	-	6,000	-	-
<u>760,280</u>	<u>254,801</u>	<u>1,665,217</u>	<u>472,202</u>	<u>61,424</u>	<u>226,485</u>	<u>132,153</u>	<u>1,995</u>
(5,073)	(18,709)	(414,323)	(235,279)	(2,201)	23,804	10,911	37,899
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	(5,000)	-	(19,878)	-	-	-	-
<u>-</u>	<u>(5,000)</u>	<u>-</u>	<u>(19,878)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(5,073)	(23,709)	(414,323)	(255,157)	(2,201)	23,804	10,911	37,899
152,407	404,128	2,753,404	655,323	201,119	228,217	909,588	178,079
		(41,100)					
<u>\$ 147,334</u>	<u>\$ 380,419</u>	<u>\$ 2,297,981</u>	<u>\$ 400,166</u>	<u>\$ 198,918</u>	<u>\$ 252,021</u>	<u>\$ 920,499</u>	<u>\$ 215,978</u>

KITSAP COUNTY, WASHINGTON

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2014

	Special Revenue Funds				
	Veteran's Relief 124	Expert Witness 125	Conservation Futures Tax 129	Community Service 130	Kitsap County Stadium 132
REVENUES:					
Property taxes	\$ 293,665	\$ -	\$ 1,290,654	\$ -	\$ -
Retail sales & use taxes	-	-	-	-	337,327
Other taxes	616	-	2,710	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	108	-	475	-	-
Charges for services	-	-	-	23,157	-
Fines & forfeits	-	28,632	-	44,009	-
Investment earnings	695	-	1,923	-	-
Miscellaneous	271	-	1,193	-	-
Total revenues	295,355	28,632	1,296,955	67,166	337,327
EXPENDITURES:					
Current:					
General government	-	6,258	-	-	-
Judicial Services	-	-	-	-	-
Public safety	-	-	-	-	-
Physical Environment	-	-	3,908	-	-
Transportation	-	-	-	-	-
Health & Human Services	332,187	-	-	69,095	-
Economic Environment	-	-	-	-	-
Culture & recreation	-	-	-	-	275,379
Debt service	-	-	-	-	-
Principal	-	-	-	-	-
Interest and other charges	-	-	750	-	-
Capital outlay	-	-	-	-	-
Total expenditures	332,187	6,258	4,658	69,095	275,379
Excess(deficiency) of revenues over expenditures	(36,832)	22,374	1,292,297	(1,929)	61,948
OTHER FINANCING SOURCES (USES):					
Proceeds from BANS	-	-	-	-	-
Write Off of Note	-	-	-	-	-
Issuance of Refunding Bonds	-	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	(960,416)	-	(25,936)
Premiums on bonds	-	-	-	-	-
Total other financing sources & uses	-	-	(960,416)	-	(25,936)
SPECIAL ITEMS:					
Sales of pledged assets	-	-	-	-	-
Net change in fund balance	(36,832)	22,374	331,881	(1,929)	36,012
Fund balances-beginning	200,189	46,561	1,111,652	95,500	131,047
Prior period adjustment	-	-	-	-	-
Fund balances-ending	\$ 163,357	\$ 68,935	\$ 1,443,533	\$ 93,571	\$ 167,059

Special Revenue Funds

Kitsap County Fair 133	Prisoner Commissary 135	SIU Revenue 136	Kitsap SAIVS 139	Anti- Profiteering Revolving 141	Family Court Services 142	Trial Court Improvement 143	Public Defense Fd 144
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	17,328	-	-
-	-	-	44,078	-	-	95,687	188,956
-	-	-	5,453	-	-	-	-
-	-	62,006	-	3,874	-	-	-
321	-	2,427	-	-	-	-	-
109,969	193,687	-	1,525	-	-	-	-
110,290	193,687	64,433	51,056	3,874	17,328	95,687	188,956
-	-	-	52,473	-	-	-	-
-	-	-	-	-	21,032	1,196	202,231
-	172,813	28,865	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
96,817	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	9,331	-	-	-	-	-
96,817	172,813	38,196	52,473	-	21,032	1,196	202,231
13,473	20,874	26,237	(1,417)	3,874	(3,704)	94,491	(13,275)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	(99,000)	-
-	-	-	-	-	-	(99,000)	-
13,473	20,874	26,237	(1,417)	3,874	(3,704)	(4,509)	(13,275)
91,595	92,320	511,034	34,557	12,386	59,408	183,724	145,712
\$ 105,068	\$ 113,194	\$ 537,271	\$ 33,140	\$ 16,260	\$ 55,704	\$ 179,215	\$ 132,437

KITSAP COUNTY, WASHINGTON

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2014

	Special Revenue Funds				
	Pooling Fees 145	GMA Park Impact Fees 146	GMA Trans. Impact Fees C Kitsap 148	County Parks Acquisition & Develop. 150	Pt No Point Lighthouse 155
REVENUES:					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-	-
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	158,753	-	48,822	-
Fines & forfeits	-	-	-	1,499	-
Investment earnings	316,919	-	30	651	103
Miscellaneous	-	-	-	375,496	22,616
Total revenues	316,919	158,753	30	426,468	22,719
EXPENDITURES:					
Current:					
General government	261,340	-	-	-	-
Judicial Services	-	-	-	-	-
Public safety	-	-	-	-	-
Physical Environment	-	388	-	-	-
Transportation	-	-	-	-	-
Health & Human Services	-	-	-	-	-
Economic Environment	-	-	-	-	-
Culture & recreation	-	-	-	319,510	18,445
Debt service	-	-	-	-	-
Principal	-	-	-	-	-
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	261,340	388	-	319,510	18,445
Excess(deficiency) of revenues over expenditures	55,579	158,365	30	106,958	4,274
OTHER FINANCING SOURCES (USES):					
Proceeds from BANS	-	-	-	-	-
Write Off of Note	-	-	-	-	-
Issuance of Refunding Bonds	-	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfers in	-	-	-	8,581	-
Transfers out	-	(211,196)	-	(25,000)	-
Premiums on bonds	-	-	-	-	-
Total other financing sources & uses	-	(211,196)	-	(16,419)	-
SPECIAL ITEMS:					
Sales of pledged assets	-	-	-	-	-
Net change in fund balance	55,579	(52,831)	30	90,539	4,274
Fund balances-beginning	402,369	140,390	7,543	208,946	41,828
Prior period adjustment	-	-	-	-	-
Fund balances-ending	\$ 457,948	\$ 87,559	\$ 7,573	\$ 299,485	\$ 46,102

Special Revenue Funds

Crime Prevention 159	Regional Septic Loans Prog 161	Recovery Center 162	Dispute Resolution Center 163	CDBG Entitlement 164	Home Entitlement 166	Kitsap Abatement 167	Community Development 168
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,750	-	-	-	-	-	-	2,919,057
-	-	1,210,442	-	1,059,130	831,715	1,215	1,097,793
-	-	85,732	37,620	-	-	-	1,644,732
16,131	-	-	-	-	-	-	-
372	-	5,866	-	45	13,276	-	-
3,593	-	196,041	-	16,568	121,661	-	2,341
<u>21,846</u>	<u>-</u>	<u>1,498,081</u>	<u>37,620</u>	<u>1,075,743</u>	<u>966,652</u>	<u>1,215</u>	<u>5,663,923</u>
-	-	-	-	-	-	-	-
-	-	-	37,346	-	-	-	-
25,878	-	-	-	-	-	-	-
-	-	-	-	-	-	43,457	3,053,718
-	-	-	-	-	-	-	-
-	-	2,130,927	-	-	-	-	-
-	-	-	-	1,075,422	942,306	-	4,471,794
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	850
-	-	-	-	-	-	-	-
<u>25,878</u>	<u>-</u>	<u>2,130,927</u>	<u>37,346</u>	<u>1,075,422</u>	<u>942,306</u>	<u>43,457</u>	<u>7,526,362</u>
(4,032)	-	(632,846)	274	321	24,346	(42,242)	(1,862,439)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	541,966	-	-	-	-	1,988,251
-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>541,966</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,988,251</u>
(4,032)	-	(90,880)	274	321	24,346	(42,242)	125,812
101,939	97	1,623,288	10,590	-	5,213	127,764	235,396
					(297)		-
<u>\$ 97,907</u>	<u>\$ 97</u>	<u>\$ 1,532,408</u>	<u>\$ 10,864</u>	<u>\$ 321</u>	<u>\$ 29,262</u>	<u>\$ 85,522</u>	<u>\$ 361,208</u>

KITSAP COUNTY, WASHINGTON

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended December 31, 2014

	Special Revenue Funds				
	Jail & Juvenile Sale Tax 171	Service Area 1 Rd Impact Fee 173	Service Area 2 Rd Impct Fee 174	Service Area 3 Rd Impact Fee 175	Service Area 4 Rd Impact Fee 176
REVENUES:					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	3,641,942	-	-	-	-
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	45,066	117,619	12,528	63,335
Fines & forfeits	-	-	-	-	-
Investment earnings	-	263	681	45	529
Miscellaneous	-	-	-	-	-
Total revenues	3,641,942	45,329	118,300	12,573	63,864
EXPENDITURES:					
Current:					
General government	-	-	-	-	-
Judicial Services	-	-	-	-	-
Public safety	-	-	-	-	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Health & Human Services	-	-	-	-	-
Economic Environment	-	-	-	-	-
Culture & recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Principal	-	-	-	-	-
Interest and other charges	552	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	552	-	-	-	-
Excess(deficiency) of revenues over expenditures	3,641,390	45,329	118,300	12,573	63,864
OTHER FINANCING SOURCES (USES):					
Proceeds from BANS	-	-	-	-	-
Write Off of Note	-	-	-	-	-
Issuance of Refunding Bonds	-	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	(3,296,647)	-	-	-	-
Premiums on bonds	-	-	-	-	-
Total other financing sources & uses	(3,296,647)	-	-	-	-
SPECIAL ITEMS:					
Sales of pledged assets	-	-	-	-	-
Net change in fund balance	344,743	45,329	118,300	12,573	63,864
Fund balances-beginning	1,123,756	176,289	333,991	33,485	172,070
Prior period adjustment	-	-	-	-	-
Fund balances-ending	\$ 1,468,499	\$ 221,618	\$ 452,291	\$ 46,058	\$ 235,934

Special Revenue Funds

Regional Service Area Impact 177	PEG Fund 179	Mental Health 181	Developmental Disabilities 182	Substance Abuse 183	Youth Serv Juvenile 185	Mental Health Non-medicaid 188	Commute Trip Reduction 189
\$ -	\$ -	\$ 451,418	\$ 200,000	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	3,172,972	1,242,339	-	6,310,546	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	15
541	-	3,721	-	-	-	2,894	-
-	91,560	-	35,885	1,300	2,930	-	69,330
541	91,560	455,139	3,408,857	1,243,639	2,930	6,313,440	69,345
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	2,322	-	-
-	-	-	-	-	-	-	47,487
-	-	62,394	3,556,547	619,782	-	6,365,619	-
-	77,814	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	4,560	-	-	-	-	-	-
-	82,374	62,394	3,556,547	619,782	2,322	6,365,619	47,487
541	9,186	392,745	(147,690)	623,857	608	(52,179)	21,858
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	18,564	-	7,500	-
-	-	(356,513)	-	(643,171)	-	(93,487)	-
-	-	-	-	-	-	-	-
-	-	(356,513)	-	(624,607)	-	(85,987)	-
541	9,186	36,232	(147,690)	(750)	608	(138,166)	21,858
207,754	101,733	1,183,844	1,147,848	269,341	59,511	995,704	122,252
\$ 208,295	\$ 110,919	\$ 1,220,076	\$ 1,000,158	\$ 268,591	\$ 60,119	\$ 857,538	\$ 144,110

KITSAP COUNTY, WASHINGTON

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2014

	Special Revenue Funds				
	Area Agency On Aging 190	JTPA Admin 191	Employment Training Fund 192	K. Regional Coordinating Council 193	ARRA EECBG 195
REVENUES:					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-	-
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	3,453,205	2,215,941	1,092,247	202,771	17,426
Charges for services	-	-	-	77,975	-
Fines & forfeits	-	-	-	-	-
Investment earnings	-	-	-	-	-
Miscellaneous	7,530	-	234,737	-	-
Total revenues	<u>3,460,735</u>	<u>2,215,941</u>	<u>1,326,984</u>	<u>280,746</u>	<u>17,426</u>
EXPENDITURES:					
Current:					
General government	-	-	-	-	-
Judicial Services	-	-	-	-	-
Public safety	-	-	-	-	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Health & Human Services	3,529,544	2,215,941	1,329,064	-	-
Economic Environment	-	-	-	417,191	15,431
Culture & recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Principal	-	-	-	-	-
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>3,529,544</u>	<u>2,215,941</u>	<u>1,329,064</u>	<u>417,191</u>	<u>15,431</u>
Excess(deficiency) of revenues over expenditures	(68,809)	-	(2,080)	(136,445)	1,994
OTHER FINANCING SOURCES (USES):					
Proceeds from BANS	-	-	-	-	-
Write Off of Note	-	-	-	-	-
Issuance of Refunding Bonds	-	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfers in	22,449	-	-	119,720	-
Transfers out	-	-	-	-	-
Premiums on bonds	-	-	-	-	-
Total other financing sources & uses	<u>22,449</u>	<u>-</u>	<u>-</u>	<u>119,720</u>	<u>-</u>
SPECIAL ITEMS:					
Sales of pledged assets	-	-	-	-	-
Net change in fund balance	(46,360)	-	(2,080)	(16,725)	1,994
Fund balances-beginning	590,101	-	120,919	102,399	6,645
Prior period adjustment	-	-	-	-	-
Fund balances-ending	<u>\$ 543,741</u>	<u>\$ -</u>	<u>\$ 118,839</u>	<u>\$ 85,674</u>	<u>\$ 8,639</u>

Capital Projects Funds							
Total Special Revenue Funds	Kitsap Forest & Bay Proj 306	Bethel Corridor Dev Project 333	KCLTGO 2010 Bond 335	Poplars Cap Project 336	Juvenile Services Facility 352	Silverdale Projects 363	Parks Capital Improve. 382
\$ 2,235,737	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10,573,672	-	-	-	-	-	-	-
2,683,574	-	-	-	-	-	-	-
2,938,135	-	-	-	-	-	-	-
25,699,444	4,472,687	-	-	-	-	-	1,123,370
4,452,330	-	-	-	-	-	-	-
244,308	-	-	-	-	-	-	33,047
379,026	-	-	-	-	-	-	145,005
1,800,482	131,000	-	-	329,981	-	-	285,635
51,006,707	4,603,687	-	-	329,981	-	-	1,587,057
3,034,489	-	-	-	-	-	-	-
356,605	-	-	-	-	-	-	-
9,738,873	-	-	-	-	-	-	-
3,321,956	-	-	-	150,116	-	6,163	-
47,487	-	-	-	-	-	-	-
20,592,109	-	-	-	-	-	-	-
6,999,958	-	-	-	-	-	-	-
710,151	-	-	-	-	-	-	458,031
-	-	-	-	-	-	-	-
92,124	-	-	-	-	-	-	64,148
10,104	-	-	-	-	-	-	135,852
103,600	4,603,687	-	-	-	11,272	-	2,582,448
45,007,457	4,603,687	-	-	150,116	11,272	6,163	3,240,479
5,999,250	-	-	-	179,865	(11,272)	(6,163)	(1,653,422)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
20,000	-	-	-	-	-	-	1,639,441
3,574,605	-	-	-	-	-	26,000	539,569
(6,308,698)	-	-	-	(78,400)	-	-	-
-	-	-	-	-	-	-	-
(2,714,093)	-	-	-	(78,400)	-	26,000	2,179,010
3,285,157	-	-	-	101,465	(11,272)	19,837	525,588
21,100,727	-	63,558	1,763	105,946	16,842	155,657	1,627,523
(41,397)	-	-	-	-	-	-	-
\$ 24,344,487	\$ -	\$ 63,558	\$ 1,763	\$ 207,411	\$ 5,570	\$ 175,494	\$ 2,153,111

KITSAP COUNTY, WASHINGTON

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2014

	Capital Projects Funds				
	Jail Construction 383	Capital Proj. 2001 384	2002A Facility Proj 386	Administrative Building 387	2006 LTGO Bond Project 392
REVENUES:					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-	-
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines & forfeits	-	-	-	-	-
Investment earnings	-	1,079	-	825	-
Miscellaneous	0	-	-	-	-
Total revenues	0	1,079	-	825	-
EXPENDITURES:					
Current:					
General government	-	-	-	-	-
Judicial Services	-	-	-	-	-
Public safety	-	-	-	-	-
Physical Environment	-	-	8,581	-	-
Transportation	-	-	-	-	-
Health & Human Services	-	-	-	-	-
Economic Environment	-	-	-	-	-
Culture & recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Principal	-	-	-	-	-
Interest and other charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	-	-	8,581	-	-
Excess(deficiency) of revenues over expenditures	0	1,079	(8,581)	825	-
OTHER FINANCING SOURCES (USES):					
Proceeds from BANS	-	-	-	-	-
Write Off of Note	-	-	-	-	-
Issuance of Refunding Bonds	-	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	(8,581)	-	-
Premiums on bonds	-	-	-	-	-
Total other financing sources & uses	-	-	(8,581)	-	-
SPECIAL ITEMS:					
Sales of pledged assets	-	-	-	-	-
Net change in fund balance	0	1,079	(17,162)	825	-
Fund balances-beginning	2,834	211,350	17,163	355,358	2,713
Prior period adjustment	-	-	-	-	-
Fund balances-ending	\$ 2,834	\$ 212,429	\$ 1	\$ 356,183	\$ 2,713

Total Capital Projects	Debt Service Funds						
	K.C. G.O. Refunding Bond 1996 230	KC2009B Key Bank 232	KC 2010 LTGO 235	KC 2011 Refunding 236	Special Assessments 265/266	GO Bond 1999 281	GO Bond 1999B 282
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
5,596,057	-	-	-	841,731	-	-	-
-	-	-	-	-	-	-	-
33,047	-	-	-	-	-	-	-
146,909	-	-	-	-	256	-	-
746,616	-	-	-	210,875	742	-	-
6,522,629	-	-	-	1,052,606	998	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
164,860	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
458,031	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
64,148	-	-	465,000	1,370,000	-	-	-
135,852	-	-	173,233	581,507	-	-	-
7,197,407	-	-	-	-	-	-	-
8,020,298	-	-	638,233	1,951,507	-	-	-
(1,497,669)	-	-	(638,233)	(898,901)	998	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,639,441	-	-	-	-	-	-	-
565,569	-	-	638,233	997,521	-	-	-
(86,981)	-	(6,620)	-	-	-	-	-
-	-	-	-	-	-	-	-
2,118,029	-	(6,620)	638,233	997,521	-	-	-
620,360	-	(6,620)	-	98,620	998	-	-
2,560,707	95,148	6,618	146,562	(93,257)	59,973	26,975	728,093
-	-	-	-	-	-	-	-
\$ 3,181,067	\$ 95,148	\$ (2)	\$ 146,562	\$ 5,363	\$ 60,971	\$ 26,975	\$ 728,093

KITSAP COUNTY, WASHINGTON

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

Nonmajor Governmental Funds

For the Year Ended December 31, 2014

	Debt Service Funds				
	GO Bond Bonds 2000 283	GO Bond 2001 & Refunding 284	GO Bond 2002A 286	GO Bond 2003 287	GO Bond 2003B 288
REVENUES:					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	-	-	-	-	-
Other taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	-	279,743	-	-
Charges for services	-	-	-	-	-
Fines & forfeits	-	-	-	-	-
Investment earnings	-	-	2,240	-	-
Miscellaneous	-	-	-	-	-
Total revenues	-	-	281,983	-	-
EXPENDITURES:					
Current:					
General government	-	-	-	-	-
Judicial Services	-	-	-	-	-
Public safety	-	-	-	-	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Health & Human Services	-	-	-	-	-
Economic Environment	-	-	-	-	-
Culture & recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Principal	-	-	560,000	-	-
Interest and other charges	-	-	281,731	-	-
Capital outlay	-	-	-	-	-
Total expenditures	-	-	841,731	-	-
Excess(deficiency) of revenues over expenditures	-	-	(559,748)	-	-
OTHER FINANCING SOURCES (USES):					
Proceeds from BANS	-	-	-	-	-
Write Off of Note	-	-	-	-	-
Issuance of Refunding Bonds	-	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-	-
Sale of capital assets	-	-	-	-	-
Transfers in	-	-	-	-	-
Transfers out	-	-	-	-	-
Premiums on bonds	-	-	-	-	-
Total other financing sources & uses	-	-	-	-	-
SPECIAL ITEMS:					
Sales of pledged assets	-	-	-	-	-
Net change in fund balance	-	-	(559,748)	-	-
Fund balances-beginning	26,842	113,081	8,780,533	5,178	8,135
Prior period adjustment	-	-	-	-	-
Fund balances-ending	\$ 26,842	\$ 113,081	\$ 8,220,785	\$ 5,178	\$ 8,135

Debt Service Funds

GO Bond 2004 289	Road Improvement Guaranty 290	LTGO 2005 Refunding 291	LTGO 2006 292	Total Debt Service	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,235,737
-	-	-	-	-	10,573,672
-	-	-	-	-	2,683,574
-	-	-	-	-	2,938,135
-	-	-	26,186	1,147,660	32,443,160
-	-	-	-	-	4,452,330
-	-	-	-	-	277,355
-	-	-	-	2,496	528,431
-	-	-	-	211,617	2,758,715
-	-	-	26,186	1,361,773	58,891,108
-	-	-	-	-	3,034,489
-	-	-	-	-	356,605
-	-	-	-	-	9,738,873
-	-	-	-	-	3,486,816
-	-	-	-	-	47,487
-	-	-	-	-	20,592,109
-	-	-	-	-	6,999,958
-	-	-	-	-	1,168,182
-	-	-	-	-	-
580,000	-	1,180,000	505,000	4,660,000	4,816,272
23,200	-	767,000	589,070	2,415,741	2,561,697
-	-	-	-	-	7,301,007
603,200	-	1,947,000	1,094,070	7,075,741	60,103,496
(603,200)	-	(1,947,000)	(1,067,885)	(5,713,969)	(1,212,387)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	1,659,441
603,200	-	1,947,000	1,067,889	5,253,843	9,394,017
-	-	-	-	(6,620)	(6,402,299)
-	-	-	-	-	-
603,200	-	1,947,000	1,067,889	5,247,223	4,651,159
-	-	-	5	(466,746)	3,438,772
17,284	2,737	3,337	129	9,927,368	33,588,802
-	-	-	-	-	(41,397)
\$ 17,284	\$ 2,737	\$ 3,337	\$ 134	\$ 9,460,623	\$ 36,986,177

KITSAP COUNTY, WASHINGTON

Cencom Fund 103

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Retail sales & use taxes	3,336,132	3,336,132	3,639,600	303,468
Other taxes	2,502,064	2,502,064	2,680,248	178,184
Intergovernmental	1,651,523	1,651,523	1,644,492	(7,031)
Charges for services	56,206	56,206	89,199	32,993
Investment earnings	15,000	15,000	17,779	2,779
Miscellaneous	236,626	236,626	247,521	10,895
Total revenues	<u>7,797,551</u>	<u>7,797,551</u>	<u>8,318,838</u>	<u>521,287</u>
EXPENDITURES:				
Current:				
Public safety	8,103,785	8,103,785	7,802,535	301,250
Debt service:				
Interest and other charges			48	(48)
Capital outlay	<u>388,367</u>	<u>388,367</u>	<u>83,709</u>	<u>304,658</u>
Total expenditures	<u>8,492,152</u>	<u>8,492,152</u>	<u>7,886,292</u>	<u>605,860</u>
Excess(deficiency) of revenues over expenditures	<u>(694,601)</u>	<u>(694,601)</u>	<u>432,546</u>	<u>1,127,147</u>
OTHER FINANCING SOURCES (USES):				
Sales of capital assets	-	-	-	-
Transfers in	640,913	640,913	640,913	0
Transfers out	<u>(503,250)</u>	<u>(503,250)</u>	<u>(502,250)</u>	<u>1,000</u>
Total other financing sources & uses	<u>137,663</u>	<u>137,663</u>	<u>138,663</u>	<u>0</u>
Net change in fund balance	<u>(556,938)</u>	<u>(556,938)</u>	<u>571,209</u>	<u>1,127,147</u>
Fund balances-beginning	3,248,956	3,248,956	3,248,956	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 2,692,018</u>	<u>\$ 2,692,018</u>	<u>\$ 3,820,165</u>	<u>\$ 1,127,147</u>

KITSAP COUNTY, WASHINGTON

Emergency Services Fund 104

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	225,635	225,635	194,238	(31,397)
Charges for services	-	-	-	-
Investment earnings	-	-	0	0
Miscellaneous	40,000	40,000	7,157	(32,843)
Total revenues	<u>265,635</u>	<u>265,635</u>	<u>201,395</u>	<u>(64,240)</u>
EXPENDITURES:				
Current:				
Public safety	508,520	508,520	413,494	95,026
Capital Outlay		1,000	-	1,000
Total expenditures	<u>508,520</u>	<u>509,520</u>	<u>413,494</u>	<u>96,026</u>
Excess(deficiency) of revenues over expenditures	<u>(242,885)</u>	<u>(243,885)</u>	<u>(212,099)</u>	<u>31,786</u>
OTHER FINANCING SOURCES (USES):				
Sale of assets	-	-	20,000	20,000
Transfers in	226,661	226,661	226,661	0
Transfers out	-	-	-	-
Total other financing sources & uses	<u>226,661</u>	<u>226,661</u>	<u>246,661</u>	<u>0</u>
Net change in fund balance	<u>(16,224)</u>	<u>(17,224)</u>	<u>34,562</u>	<u>31,786</u>
Fund balances-beginning	(58,958)	(58,958)	(58,958)	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ (75,182)</u>	<u>\$ (76,182)</u>	<u>\$ (24,396)</u>	<u>\$ 31,786</u>

KITSAP COUNTY, WASHINGTON

Law Library Fund 105

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for services	92,051	92,051	86,288	(5,763)
Miscellaneous	100	100	323	223
Total revenues	92,151	92,151	86,611	(5,540)
EXPENDITURES:				
Current:				
Judicial Services	91,220	91,220	94,800	(3,580)
Total expenditures	91,220	91,220	94,800	(3,580)
Excess(deficiency) of revenues over expenditures	931	931	(8,189)	(9,120)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	931	931	(8,189)	(9,120)
Fund balances-beginning	175,373	175,373	175,373	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 176,304	\$ 176,304	\$ 167,184	\$ (9,120)

KITSAP COUNTY, WASHINGTON

KPREP Fund 106

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 832,517	\$ 832,517	\$ 719,453	\$ (113,064)
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	18,000	18,000	44,015	26,015
Total revenues	<u>850,517</u>	<u>850,517</u>	<u>763,468</u>	<u>(87,049)</u>
EXPENDITURES:				
Current:				
Public safety	850,517	850,517	759,340	91,177
Capital outlay	-	-	-	-
Total expenditures	<u>850,517</u>	<u>850,517</u>	<u>759,340</u>	<u>91,177</u>
Excess(deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>4,128</u>	<u>4,128</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>4,128</u>	<u>4,128</u>
Fund balances-beginning	(115,599)	(115,599)	(115,599)	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ (115,599)</u>	<u>\$ (115,599)</u>	<u>\$ (111,471)</u>	<u>\$ 4,128</u>

KITSAP COUNTY, WASHINGTON

Mental Health Sales Tax Fund 107

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Retail sales and use taxes	\$ 3,345,000	\$ 3,345,000	\$ 2,954,803	\$ (390,197)
Charges for services	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>3,345,000</u>	<u>3,345,000</u>	<u>2,954,803</u>	<u>(390,197)</u>
EXPENDITURES:				
Current:				
Public safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Health & Human Services	3,018,510	3,018,510	381,008	2,637,502
Economic Environment	-	-	-	-
Culture & recreation	-	-	-	-
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>3,018,510</u>	<u>3,018,510</u>	<u>381,008</u>	<u>2,637,502</u>
Excess(deficiency) of revenues over expenditures	<u>326,490</u>	<u>326,490</u>	<u>2,573,795</u>	<u>2,247,305</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	(326,490)	(326,490)	(70,204)	256,286
Total other financing sources & uses	<u>(326,490)</u>	<u>(326,490)</u>	<u>(70,204)</u>	<u>256,286</u>
Net change in fund balance	-	-	2,503,590	2,503,590
Fund balances-beginning	-	-	-	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,503,590</u>	<u>\$ 2,503,590</u>

KITSAP COUNTY, WASHINGTON

Election Reserve Fund 111

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ -	\$ 530,000	\$ 570,804	\$ 40,804
Charges for services	201,446	201,446	184,403	(17,043)
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>201,446</u>	<u>731,446</u>	<u>755,207</u>	<u>23,761</u>
EXPENDITURES:				
Current:				
General government	92,185	622,185	660,252	(38,067)
Judicial Services	-	-	-	-
Debt service				
Principal			92,124	
Interest and other charges	-	-	7,904	(7,904)
Total expenditures	<u>192,213</u>	<u>722,213</u>	<u>760,280</u>	<u>(45,971)</u>
Excess(deficiency) of revenues over expenditures	<u>9,233</u>	<u>9,233</u>	<u>(5,073)</u>	<u>(14,306)</u>
OTHER FINANCING SOURCES (USES):				
Proceeds from sale of fixed assets	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>9,233</u>	<u>9,233</u>	<u>(5,073)</u>	<u>(14,306)</u>
Fund balances-beginning	152,407	152,407	152,407	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 161,640</u>	<u>\$ 161,640</u>	<u>\$ 147,334</u>	<u>\$ (14,306)</u>

KITSAP COUNTY, WASHINGTON

Auditor's Document Preservation Fund 112

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 129,099	\$ 129,099	\$ 95,369	\$ (33,730)
Charges for services	191,000	191,000	140,723	(50,277)
Total revenues	<u>320,099</u>	<u>320,099</u>	<u>236,092</u>	<u>(84,007)</u>
EXPENDITURES:				
Current:				
General government	320,099	320,099	254,801	65,298
Total expenditures	<u>320,099</u>	<u>320,099</u>	<u>254,801</u>	<u>65,298</u>
Excess(deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>(18,709)</u>	<u>(18,709)</u>
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>(5,000)</u>	<u>(5,000)</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>(23,709)</u>	<u>(23,709)</u>
Fund balances-beginning	404,128	404,128	404,128	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 404,128</u>	<u>\$ 404,128</u>	<u>\$ 380,419</u>	<u>\$ (23,709)</u>

KITSAP COUNTY, WASHINGTON

Housing Affordability Fund 113

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for services	1,696,137	1,696,137	1,250,894	(445,243)
Total revenues	1,696,137	1,696,137	1,250,894	(445,243)
EXPENDITURES:				
Current:				
General government	1,875,289	1,875,289	1,665,217	210,072
Total expenditures	1,875,289	1,875,289	1,665,217	210,072
Excess(deficiency) of revenues over expenditures	(179,152)	(179,152)	(414,323)	(235,171)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(179,152)	(179,152)	(414,323)	(235,171)
Fund balances-beginning	2,753,404	2,753,404	2,753,404	-
Prior period adjustments	-	-	(41,100)	(41,100)
Fund balances-ending	\$ 2,574,252	\$ 2,574,252	\$ 2,297,981	\$ (276,271)

KITSAP COUNTY, WASHINGTON

Westnet Fund 114

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 144,768	\$ 144,768	\$ 132,537	\$ (12,231)
Fines & forfeits	135,000	135,000	88,142	(46,858)
Investment earnings	5,000	5,000	2,384	(2,616)
Miscellaneous	12,500	12,500	13,860	1,360
Total revenues	<u>297,268</u>	<u>297,268</u>	<u>236,923</u>	<u>(60,345)</u>
EXPENDITURES:				
Current:				
Public safety	765,877	765,877	472,202	293,675
Capital outlay	20,000	20,000	-	20,000
Total expenditures	<u>785,877</u>	<u>785,877</u>	<u>472,202</u>	<u>313,675</u>
Excess(deficiency) of revenues over expenditures	<u>(488,609)</u>	<u>(488,609)</u>	<u>(235,279)</u>	<u>253,330</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	50,000	50,000	-	(50,000)
Transfers out	(70,000)	(70,000)	(19,878)	50,122
Total other financing sources & uses	<u>(20,000)</u>	<u>(20,000)</u>	<u>(19,878)</u>	<u>122</u>
Net change in fund balance	<u>(508,609)</u>	<u>(508,609)</u>	<u>(255,157)</u>	<u>253,452</u>
Fund balances-beginning	655,323	655,323	655,323	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 146,714</u>	<u>\$ 146,714</u>	<u>\$ 400,166</u>	<u>\$ 253,452</u>

KITSAP COUNTY, WASHINGTON

Boating Safety Improvement Fund 117

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 60,000	\$ 60,000	\$ 58,242	\$ (1,758)
Investment earnings	-	-	981	981
Total revenues	<u>60,000</u>	<u>60,000</u>	<u>59,223</u>	<u>(777)</u>
EXPENDITURES:				
Current:				
Public safety	58,864	58,864	61,424	(2,560)
Capital Outlay	<u>30,000</u>	<u>30,000</u>	-	<u>30,000</u>
Total expenditures	<u>88,864</u>	<u>88,864</u>	<u>61,424</u>	<u>27,440</u>
Excess(deficiency) of revenues over expenditures	<u>(28,864)</u>	<u>(28,864)</u>	<u>(2,201)</u>	<u>26,663</u>
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	-	-	-	-
Transfers out	<u>(50,000)</u>	<u>(50,000)</u>	-	<u>50,000</u>
Total other financing sources & uses	<u>(50,000)</u>	<u>(50,000)</u>	-	<u>50,000</u>
Net change in fund balance	<u>(78,864)</u>	<u>(78,864)</u>	<u>(2,201)</u>	<u>76,663</u>
Fund balances-beginning	201,119	201,119	201,119	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 122,255</u>	<u>\$ 122,255</u>	<u>\$ 198,918</u>	<u>\$ 76,663</u>

KITSAP COUNTY, WASHINGTON

Noxious Weed Control Fund 120

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ -	\$ -	\$ 30,291	\$ 30,291
Charges for services	216,930	216,930	217,923	993
Investment earnings	-	-	2,075	2,075
Miscellaneous	-	-	-	-
Total revenues	216,930	216,930	250,289	33,359
EXPENDITURES:				
Current:				
Physical Environment	214,548	234,548	220,485	14,063
Capital outlay			6,000	
Total expenditures	214,548	234,548	226,485	14,063
Excess(deficiency) of revenues over expenditures	2,382	(17,618)	23,804	41,422
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	2,382	(17,618)	23,804	41,422
Fund balances-beginning	228,217	228,217	228,217	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 230,599	\$ 210,599	\$ 252,021	\$ 41,422

KITSAP COUNTY, WASHINGTON

Treasurer's M&O 121

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for services	\$ 60,314	\$ 60,314	\$ 140,079	\$ 79,765
Investment earnings	-	-	3,612	3,612
Miscellaneous	-	-	(627)	(627)
Total revenues	<u>60,314</u>	<u>60,314</u>	<u>143,064</u>	<u>82,750</u>
EXPENDITURES:				
Current:				
General government	60,314	60,314	132,153	(71,839)
Total expenditures	<u>60,314</u>	<u>60,314</u>	<u>132,153</u>	<u>(71,839)</u>
Excess(deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>10,911</u>	<u>10,911</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	10,911	10,911
Fund balances-beginning	909,588	909,588	909,588	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 909,588</u>	<u>\$ 909,588</u>	<u>\$ 920,499</u>	<u>\$ 10,911</u>

KITSAP COUNTY, WASHINGTON

Electronic Technology Excise Fund 123

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ -	\$ -	\$ 16,972	\$ 16,972
Charges for services			\$ 22,028	
Investment earnings	-	-	894	894
Total revenues	-	-	39,894	17,866
EXPENDITURES:				
Current:				
General government	-	-	1,995	(1,995)
Total expenditures	-	-	1,995	(1,995)
Excess(deficiency) of revenues over expenditures	-	-	37,899	37,899
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	37,899	37,899
Fund balances-beginning	178,079	178,079	178,079	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 178,079	\$ 178,079	\$ 215,978	\$ 37,899

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, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ 305,000	\$ 305,000	\$ 293,665	\$ (11,335)
Other taxes	-	-	616	616
Intergovernmental	-	-	108	108
Investment earnings	1,000	1,000	695	(305)
Miscellaneous			271	271
Total revenues	<u>306,000</u>	<u>306,000</u>	<u>295,355</u>	<u>(10,645)</u>
EXPENDITURES:				
Current:				
Health & Human Services	306,000	306,000	332,187	(26,187)
Total expenditures	<u>306,000</u>	<u>306,000</u>	<u>332,187</u>	<u>(26,187)</u>
Excess(deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>(36,832)</u>	<u>(36,832)</u>
OTHER FINANCING SOURCES (USES):				
Refunding bonds issued	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>(36,832)</u>	<u>(36,832)</u>
Fund balances-beginning	200,189	200,189	200,189	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 200,189</u>	<u>\$ 200,189</u>	<u>\$ 163,357</u>	<u>\$ (36,832)</u>

KITSAP COUNTY, WASHINGTON

Expert Witness Fund 125

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Fines & forfeits	\$ 24,000	\$ 24,000	\$ 28,632	\$ 4,632
Total revenues	24,000	24,000	28,632	4,632
EXPENDITURES:				
Current:				
General government	60,000	60,000	6,258	53,742
Total expenditures	60,000	60,000	6,258	53,742
Excess(deficiency) of revenues over expenditures	(36,000)	(36,000)	22,374	58,374
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(36,000)	(36,000)	22,374	58,374
Fund balances-beginning	46,561	46,561	46,561	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 10,561	\$ 10,561	\$ 68,935	\$ 58,374

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, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ 1,332,790	\$ 1,332,790	\$ 1,290,654	\$ (42,136)
Other taxes	2,000	2,000	2,710	710
Intergovernmental	3,025	3,025	475	(2,550)
Investment earnings	3,810	3,810	1,923	(1,887)
Miscellaneous	-	-	1,193	
Total revenues	<u>1,341,625</u>	<u>1,341,625</u>	<u>1,296,955</u>	<u>(45,863)</u>
EXPENDITURES:				
Physical Environment	3,909	3,909	3,908	
Interest and other charges	-	-	750	(750)
Total expenditures	<u>3,909</u>	<u>3,909</u>	<u>4,658</u>	<u>(749)</u>
Excess(deficiency) of revenues over expenditures	<u>1,337,716</u>	<u>1,337,716</u>	<u>1,292,297</u>	<u>(45,419)</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	(1,070,417)	(1,070,417)	(960,416)	110,001
Total other financing sources & uses	<u>(1,070,417)</u>	<u>(1,070,417)</u>	<u>(960,416)</u>	<u>110,001</u>
Net change in fund balance	<u>267,299</u>	<u>267,299</u>	<u>331,881</u>	<u>64,582</u>
Fund balances-beginning	1,111,652	1,111,652	1,111,652	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 1,378,951</u>	<u>\$ 1,378,951</u>	<u>\$ 1,443,533</u>	<u>\$ 64,582</u>

KITSAP COUNTY, WASHINGTON

Community Service Fund 130

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for services	\$ 126,093	\$ 126,093	\$ 23,157	\$ (102,936)
Fines & forfeits	24,000	24,000	44,009	20,009
Total revenues	<u>150,093</u>	<u>150,093</u>	<u>67,166</u>	<u>(82,927)</u>
EXPENDITURES:				
Current:				
Health & Human Services	134,856	134,856	69,095	65,761
Total expenditures	<u>134,856</u>	<u>134,856</u>	<u>69,095</u>	<u>65,761</u>
Excess(deficiency) of revenues over expenditures	<u>15,237</u>	<u>15,237</u>	<u>(1,929)</u>	<u>(17,166)</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>15,237</u>	<u>15,237</u>	<u>(1,929)</u>	<u>(17,166)</u>
Fund balances-beginning	95,500	95,500	95,500	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 110,737</u>	<u>\$ 110,737</u>	<u>\$ 93,571</u>	<u>\$ (17,166)</u>

KITSAP COUNTY, WASHINGTON

Kitsap County Stadium Fund 132

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Retail sales & use taxes	\$ 300,000	\$ 300,000	\$ 337,327	\$ 37,327
Total revenues	300,000	300,000	337,327	37,327
EXPENDITURES:				
Current:				
Culture & recreation	274,064	289,064	275,379	13,685
Total expenditures	274,064	289,064	275,379	13,685
Excess(deficiency) of revenues over expenditures	25,936	10,936	61,948	51,012
OTHER FINANCING SOURCES (USES):				
Transfers out	(25,936)	(25,936)	(25,936)	
Total other financing sources & uses	(25,936)	(25,936)	(25,936)	-
Net change in fund balance	-	(15,000)	36,012	51,012
Fund balances-beginning	131,047	131,047	131,047	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 131,047	\$ 116,047	\$ 167,059	\$ 51,012

KITSAP COUNTY, WASHINGTON

Kitsap County Fair Fund 133

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Invest earnings	\$ -	\$ -	\$ 321	\$ 321
Miscellaneous	160,500	160,500	109,969	(50,531)
Total revenues	<u>160,500</u>	<u>160,500</u>	<u>110,290</u>	<u>(50,210)</u>
EXPENDITURES:				
Current:				
Culture & recreation	130,951	130,951	96,817	34,134
Interest on long-term debt	-	-	-	-
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	<u>130,951</u>	<u>130,951</u>	<u>96,817</u>	<u>34,134</u>
Excess(deficiency) of revenues over expenditures	<u>29,549</u>	<u>29,549</u>	<u>13,473</u>	<u>(16,076)</u>
OTHER FINANCING SOURCES (USES):				
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Other adjustments	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>29,549</u>	<u>29,549</u>	<u>13,473</u>	<u>(16,076)</u>
Fund balances-beginning	91,595	91,595	91,595	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 121,144</u>	<u>\$ 121,144</u>	<u>\$ 105,068</u>	<u>\$ (16,076)</u>

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, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Miscellaneous	160,000	160,000	193,687	33,687
Total revenues	160,000	160,000	193,687	33,687
EXPENDITURES:				
Public safety	158,929	193,929	172,813	21,116
Total expenditures	158,929	193,929	172,813	21,116
Excess(deficiency) of revenues over expenditures	1,071	(33,929)	20,874	54,803
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	1,071	(33,929)	20,874	54,803
Fund balances-beginning	92,320	92,320	92,320	-
Fund balances-ending	\$ 93,391	\$ 58,391	\$ 113,194	\$ 54,803

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, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Fines & forfeits	45,000	45,000	62,006	17,006
Investment earnings	3,000	3,000	2,427	(573)
Miscellaneous	-	-	-	-
Total revenues	<u>48,000</u>	<u>48,000</u>	<u>64,433</u>	<u>16,433</u>
EXPENDITURES:				
Current:				
Public safety	68,653	68,653	28,865	39,788
Capital outlay	-	-	9,331	(9,331)
Total expenditures	<u>68,653</u>	<u>68,653</u>	<u>38,196</u>	<u>30,457</u>
Excess(deficiency) of revenues over expenditures	<u>(20,653)</u>	<u>(20,653)</u>	<u>26,237</u>	<u>46,890</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	50,000	50,000	-	(50,000)
Transfers out	(93,581)	(93,581)	-	93,581
Total other financing sources & uses	<u>(43,581)</u>	<u>(43,581)</u>	<u>-</u>	<u>43,581</u>
Net change in fund balance	<u>(64,234)</u>	<u>(64,234)</u>	<u>26,237</u>	<u>90,471</u>
Fund balances-beginning	511,034	511,034	511,034	-
	-	-	-	-
Fund balances-ending	<u>\$ 446,800</u>	<u>\$ 446,800</u>	<u>\$ 537,271</u>	<u>\$ 90,471</u>

KITSAP COUNTY, WASHINGTON

Kitsap SAIVS Fund 139

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 43,614	\$ 43,614	\$ 44,078	\$ 464
Charges for services	5,600	5,600	5,453	(147)
Interest earnings	-	-	1,525	1,525
Total revenues	<u>49,214</u>	<u>49,214</u>	<u>51,056</u>	<u>1,842</u>
EXPENDITURES:				
Current:				
General government	53,592	53,592	52,473	1,119
Total Expenditures	<u>53,592</u>	<u>53,592</u>	<u>52,473</u>	<u>1,119</u>
Excess(deficiency) of revenues over expenditures	<u>(4,378)</u>	<u>(4,378)</u>	<u>(1,417)</u>	<u>2,961</u>
OTHER FINANCING SOURCES (USES):				
Capital -related debt issued	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(4,378)</u>	<u>(4,378)</u>	<u>(1,417)</u>	<u>2,961</u>
Fund balances-beginning	34,557	34,557	34,557	-
Fund balances-ending	<u>\$ 30,179</u>	<u>\$ 30,179</u>	<u>\$ 33,140</u>	<u>\$ 2,961</u>

KITSAP COUNTY, WASHINGTON

Anti-Profitteering Revolving Fund 141

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

For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Fines & forfeits	\$ 2,000	\$ 2,000	\$ 3,874	\$ 1,874
Total revenues	2,000	2,000	3,874	1,874
EXPENDITURES:				
Current:				
General government	16,000	16,000	-	16,000
Total expenditures	16,000	16,000	-	16,000
Excess(deficiency) of revenues over expenditures	(14,000)	(14,000)	3,874	17,874
OTHER FINANCING SOURCES (USES)				
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(14,000)	(14,000)	3,874	17,874
Fund balances-beginning	12,386	12,386	12,386	-
Fund balances-ending	\$ (1,614)	\$ (1,614)	\$ 16,260	\$ 17,874

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, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Licenses and permits	\$ 12,080	\$ 12,080	\$ 17,328	\$ 5,248
Total revenues	<u>12,080</u>	<u>12,080</u>	<u>17,328</u>	<u>5,248</u>
EXPENDITURES:				
Current:				
Judicial Services	22,831	22,831	21,032	1,799
Total expenditures	<u>22,831</u>	<u>22,831</u>	<u>21,032</u>	<u>1,799</u>
Excess(deficiency) of revenues over expenditures	<u>(10,751)</u>	<u>(10,751)</u>	<u>(3,704)</u>	<u>7,047</u>
OTHER FINANCING SOURCES (USES)	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(10,751)</u>	<u>(10,751)</u>	<u>(3,704)</u>	<u>7,047</u>
Fund balances-beginning	59,408	59,408	59,408	-
	-	-	-	-
Fund balances-ending	<u>\$ 48,657</u>	<u>\$ 48,657</u>	<u>\$ 55,704</u>	<u>\$ 7,047</u>

KITSAP COUNTY, WASHINGTON

Trial Court Improvement Fund 143

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

For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 99,000	\$ 99,000	\$ 95,687	\$ (3,313)
Total revenues	99,000	99,000	95,687	(3,313)
EXPENDITURES:				
Judicial Services	1,196	1,196	1,196	-
Total expenditures	1,196	1,196	1,196	-
Excess(deficiency) of revenues over expenditures	97,804	97,804	94,491	(3,313)
OTHER FINANCING SOURCES (USES)				
Capital -related debt issued	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	(99,000)	(99,000)	(99,000)	-
Transfers in	-	-	-	-
Transfers out	(99,000)	(99,000)	(99,000)	-
Total other financing sources & uses	(99,000)	(99,000)	(99,000)	-
Net change in fund balance	(1,196)	(1,196)	(4,509)	(3,313)
Fund balances-beginning	183,724	183,724	183,724	-
Fund balances-ending	\$ 182,528	\$ 182,528	\$ 179,215	\$ (3,313)

KITSAP COUNTY, WASHINGTON

Public Defense Funding 144

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

For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 190,000	\$ 190,000	\$ 188,956	\$ (1,044)
Total revenues	190,000	190,000	188,956	(1,044)
EXPENDITURES:				
Current:				
Judicial Services	180,568	196,168	202,231	(6,063)
Total expenditures	180,568	196,168	202,231	(6,063)
Excess(deficiency) of revenues over expenditures	9,432	(6,168)	(13,275)	(7,107)
OTHER FINANCING SOURCES (USES)				
Total other financing sources & uses	-	-	-	-
Net change in fund balance	9,432	(6,168)	(13,275)	(7,107)
Fund balances-beginning	145,712	145,712	145,712	-
Fund balances-ending	\$ 155,144	\$ 139,544	\$ 132,437	\$ (7,107)

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, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Investment earnings	\$ 300,000	\$ 300,000	\$ 316,919	\$ 16,919
Total revenues	<u>300,000</u>	<u>300,000</u>	<u>316,919</u>	<u>16,919</u>
EXPENDITURES:				
Current:				
General government	635,734	635,734	261,340	374,394
Total expenditures	<u>635,734</u>	<u>635,734</u>	<u>261,340</u>	<u>374,394</u>
Excess(deficiency) of revenues over expenditures	<u>(335,734)</u>	<u>(335,734)</u>	<u>55,579</u>	<u>391,313</u>
	-	-	-	-
OTHER FINANCING SOURCES (USES)				
Payment to bond refunding escrow agent	-	-	-	-
Sale of capital assets	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(335,734)</u>	<u>(335,734)</u>	<u>55,579</u>	<u>391,313</u>
Fund balances-beginning	402,369	402,369	402,369	-
	-	-	-	-
Fund balances-ending	<u>\$ 66,635</u>	<u>\$ 66,635</u>	<u>\$ 457,948</u>	<u>\$ 391,313</u>

KITSAP COUNTY, WASHINGTON

GMA Park Impact Fees Fund 146

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

For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for services	\$ 132,600	\$ 132,600	\$ 158,753	\$ 26,153
Investment earnings	582	582	-	(582)
Total revenues	<u>133,182</u>	<u>133,182</u>	<u>158,753</u>	<u>25,571</u>
EXPENDITURES:				
Physical Environment	389	389	388	1
Total expenditures	<u>389</u>	<u>389</u>	<u>388</u>	<u>2</u>
Excess(deficiency) of revenues over expenditures	<u>132,793</u>	<u>132,793</u>	<u>158,365</u>	<u>25,572</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	90,000	90,000	-	(90,000)
Transfers out	(211,196)	(211,196)	(211,196)	-
Total other financing sources & uses	<u>(121,196)</u>	<u>(121,196)</u>	<u>(211,196)</u>	<u>(90,000)</u>
Net change in fund balance	<u>11,597</u>	<u>11,597</u>	<u>(52,831)</u>	<u>(64,428)</u>
Fund balances-beginning	140,390	140,390	140,390	-
	-	-	-	-
Fund balances-ending	<u>\$ 151,987</u>	<u>\$ 151,987</u>	<u>\$ 87,559</u>	<u>\$ (64,428)</u>

KITSAP COUNTY, WASHINGTON

County Parks Acquisition & Development Fund 150

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

For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Charges for services	58,000	58,000	48,822	(9,178)
Fines & forfeits			1,499	1,499
Investment earnings	2,050	2,050	651	(1,399)
Miscellaneous	330,150	330,150	375,496	45,346
Total revenues	<u>390,200</u>	<u>390,200</u>	<u>426,468</u>	<u>36,268</u>
EXPENDITURES:				
Current:				
Culture & recreation	340,367	340,367	319,510	20,857
Capital outlay	-	-	-	-
Total expenditures	<u>340,367</u>	<u>340,367</u>	<u>319,510</u>	<u>20,857</u>
Excess(deficiency) of revenues over expenditures	<u>49,833</u>	<u>49,833</u>	<u>106,958</u>	<u>57,125</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	8,581	8,581
Transfers out			(25,000)	
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>(16,419)</u>	<u>8,581</u>
Net change in fund balance	<u>49,833</u>	<u>49,833</u>	<u>90,539</u>	<u>65,706</u>
Fund balances-beginning	208,946	208,946	208,946	-
	-	-	-	-
Fund balances-ending	<u>\$ 258,779</u>	<u>\$ 258,779</u>	<u>\$ 299,485</u>	<u>\$ 65,706</u>

KITSAP COUNTY, WASHINGTON

Point No Point Lighthouse Fund 155

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

For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Investment earnings			\$ 103	
Miscellaneous	\$ 22,000	\$ 22,000	22,616	\$ 616
Total revenues	22,000	22,000	22,719	616
EXPENDITURES:				
Current:				
Culture & recreation	12,126	12,126	18,445	(6,319)
Total expenditures	12,126	12,126	18,445	(6,319)
Excess(deficiency) of revenues over expenditures	9,874	9,874	4,274	(5,600)
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	9,874	9,874	4,274	(5,600)
Fund balances-beginning	41,828	41,828	41,828	-
	-	-	-	-
Fund balances-ending	\$ 51,702	\$ 51,702	\$ 46,102	\$ (5,600)

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, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Licenses and permits	\$ 2,000	\$ 2,000	\$ 1,750	\$ (250)
Fines & forfeits	20,000	20,000	16,131	(3,869)
Investment earnings	1,000	1,000	372	(628)
Miscellaneous	1,500	1,500	3,593	2,093
Total revenues	<u>24,500</u>	<u>24,500</u>	<u>21,846</u>	<u>(2,654)</u>
EXPENDITURES:				
Current:				
Public safety	58,080	58,080	25,878	32,202
Total expenditures	<u>58,080</u>	<u>58,080</u>	<u>25,878</u>	<u>32,202</u>
Excess(deficiency) of revenues over expenditures	<u>(33,580)</u>	<u>(33,580)</u>	<u>(4,032)</u>	<u>29,548</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(33,580)</u>	<u>(33,580)</u>	<u>(4,032)</u>	<u>29,548</u>
Fund balances-beginning	101,939	101,939	101,939	-
	-	-	-	-
Fund balances-ending	<u>\$ 68,359</u>	<u>\$ 68,359</u>	<u>\$ 97,907</u>	<u>\$ 29,548</u>

KITSAP COUNTY, WASHINGTON

Regional Septic Loan Fund 161

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

For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 250,000	\$ 250,000	\$ -	\$ (250,000)
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	-	-	-	-
Total revenues	<u>250,000</u>	<u>250,000</u>	<u>-</u>	<u>(250,000)</u>
EXPENDITURES:				
Current:				
Physical environment	<u>249,500</u>	<u>249,500</u>	-	<u>249,500</u>
Total expenditures	<u>249,500</u>	<u>249,500</u>	-	<u>249,500</u>
Excess(deficiency) of revenues over expenditures	<u>500</u>	<u>500</u>	-	<u>(500)</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	<u>500</u>	<u>500</u>	-	<u>(500)</u>
Fund balances-beginning	-	-	97	97
	-	-	-	-
Fund balances-ending	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ 97</u>	<u>\$ (403)</u>

KITSAP COUNTY, WASHINGTON

Recovery Center Fund 162

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

For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 1,112,000	\$ 1,112,000	\$ 1,210,442	\$ 98,442
Charges for services	125,000	125,000	85,732	(39,268)
Investment earnings	15,000	15,000	5,866	(9,134)
Miscellaneous	330,000	330,000	196,041	(133,959)
Total revenues	<u>1,582,000</u>	<u>1,582,000</u>	<u>1,498,081</u>	<u>(83,919)</u>
EXPENDITURES:				
Current:				
Health & Human Services	2,270,564	2,270,564	2,130,927	139,637
Capital outlay	-	-	-	-
Total expenditures	<u>2,270,564</u>	<u>2,270,564</u>	<u>2,130,927</u>	<u>139,637</u>
Excess(deficiency) of revenues over expenditures	<u>(688,564)</u>	<u>(688,564)</u>	<u>(632,846)</u>	<u>55,718</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	<u>688,564</u>	<u>802,995</u>	<u>541,966</u>	<u>(261,029)</u>
Total other financing sources & uses	<u>688,564</u>	<u>802,995</u>	<u>541,966</u>	<u>(261,029)</u>
Net change in fund balance	<u>-</u>	<u>114,431</u>	<u>(90,880)</u>	<u>(205,311)</u>
Fund balances-beginning	1,623,288	1,623,288	1,623,288	-
	-	-	-	-
Fund balances-ending	<u>\$ 1,623,288</u>	<u>\$ 1,737,719</u>	<u>\$ 1,532,408</u>	<u>\$ (205,311)</u>

KITSAP COUNTY, WASHINGTON

Dispute Resolution Center Fund 163

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

For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for services	\$ 40,000	\$ 40,000	\$ 37,620	\$ (2,380)
Total revenues	40,000	40,000	37,620	(2,380)
EXPENDITURES:				
Current:				
Judicial Services	40,000	40,000	37,346	2,654
Total expenditures	40,000	40,000	37,346	2,654
Excess(deficiency) of revenues over expenditures	-	-	274	274
OTHER FINANCING SOURCES (USES):				
Other adjustments	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	274	274
Fund balances-beginning	10,590	10,590	10,590	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 10,590	\$ 10,590	\$ 10,864	\$ 274

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, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 1,355,625	\$ 1,355,625	\$ 1,059,130	\$ (296,495)
Investment earnings			45	45
Miscellaneous			16,568	16,568
Total revenues	<u>1,355,625</u>	<u>1,355,625</u>	<u>1,075,743</u>	<u>(279,882)</u>
EXPENDITURES:				
Current:				
Economic Environment	<u>1,355,775</u>	<u>1,355,775</u>	<u>1,075,422</u>	<u>280,353</u>
Total expenditures	<u>1,355,775</u>	<u>1,355,775</u>	<u>1,075,422</u>	<u>280,353</u>
Excess(deficiency) of revenues over expenditures	<u>(150)</u>	<u>(150)</u>	<u>321</u>	<u>471</u>
OTHER FINANCING SOURCES (USES):				
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(150)</u>	<u>(150)</u>	<u>321</u>	<u>471</u>
Fund balances-beginning	-	-	-	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ (150)</u>	<u>\$ (150)</u>	<u>\$ 321</u>	<u>\$ 471</u>

KITSAP COUNTY, WASHINGTON

Home Entitlement Fund 166

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

For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 1,130,614	\$ 1,130,614	\$ 831,715	\$ (298,899)
Investment earnings			13,276	13,276
Miscellaneous	21,156	21,156	121,661	100,505
Total revenues	<u>1,151,770</u>	<u>1,151,770</u>	<u>966,652</u>	<u>(185,118)</u>
EXPENDITURES:				
Current:				
Health & Human Services	-	-	-	-
Economic Environment	1,175,733	1,175,733	942,306	233,427
Total Expenditures	<u>1,175,733</u>	<u>1,175,733</u>	<u>942,306</u>	<u>233,427</u>
Excess(deficiency) of revenues over expenditures	<u>(23,963)</u>	<u>(23,963)</u>	<u>24,346</u>	<u>48,309</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(23,963)</u>	<u>(23,963)</u>	<u>24,346</u>	<u>48,309</u>
Fund balances-beginning	5,213	5,213	5,213	-
Prior period adjustments	-	-	(297)	(297)
Fund balances-ending	<u>\$ (18,750)</u>	<u>\$ (18,750)</u>	<u>\$ 29,262</u>	<u>\$ 48,012</u>

KITSAP COUNTY, WASHINGTON

Kitsap Abatement 167

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

For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	-	22,500	1,215	(21,285)
Total revenues	-	22,500	1,215	(21,285)
EXPENDITURES:				
Current:				
Physical Environment	-	86,170	43,457	42,713
Total expenditures	-	86,170	43,457	42,713
Excess(deficiency) of revenues over expenditures	-	(63,670)	(42,242)	21,428
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
T Net change in fund balance	-	-	-	-
	-	(63,670)	(42,242)	21,428
Fund balances-beginning	127,764	127,764	127,764	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 127,764	\$ 64,094	\$ 85,522	\$ 21,428

KITSAP COUNTY, WASHINGTON

Community Development 168

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

For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Licenses and permits	\$ 2,807,265	\$ 2,661,617	\$ 2,919,057	\$ 257,440
Intergovernmental	904,824	1,286,521	1,097,793	(188,728)
Charges for services	1,678,613	1,410,940	1,644,732	233,792
Miscellaneous	415,991	415,991	2,341	(413,650)
Total revenues	<u>5,806,693</u>	<u>5,775,069</u>	<u>5,663,923</u>	<u>(111,146)</u>
EXPENDITURES:				
Current:				
Physical Environment	\$ 3,291,421	\$ 3,306,587	\$ 3,053,718	\$ 252,869
Economic Environment	4,483,523	4,563,523	4,471,794	91,729
Debt service:				
Principal	20,000	20,000	850	19,150
Interest and other charges			-	
Total expenditures	<u>7,794,944</u>	<u>7,890,110</u>	<u>7,526,362</u>	<u>363,748</u>
Excess(deficiency) of revenues over expenditures	<u>(1,988,251)</u>	<u>(2,115,041)</u>	<u>(1,862,439)</u>	<u>252,602</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	1,988,251	1,988,251	1,988,251	-
Total other financing sources & uses	<u>1,988,251</u>	<u>1,988,251</u>	<u>1,988,251</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>(126,790)</u>	<u>125,812</u>	<u>252,602</u>
Fund balances-beginning	235,396	235,396	235,396	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 235,396</u>	<u>\$ 108,606</u>	<u>\$ 361,208</u>	<u>\$ 252,602</u>

KITSAP COUNTY, WASHINGTON

Jail & Juvenile Sales Tax Fund 171

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

For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Retail sales & use taxes	\$ 3,453,855	\$ 3,453,855	\$ 3,641,942	\$ 188,087
Investment earnings	-	-	-	-
Total revenues	<u>3,453,855</u>	<u>3,453,855</u>	<u>3,641,942</u>	<u>188,087</u>
EXPENDITURES:				
Current:				
Interest and other charges	-	-	552	(552)
Total expenditures	-	-	552	(552)
Excess(deficiency) of revenues over expenditures	<u>3,453,855</u>	<u>3,453,855</u>	<u>3,641,390</u>	<u>187,535</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	(3,257,182)	(3,296,646)	(3,296,647)	(1)
Total other financing sources & uses	<u>(3,257,182)</u>	<u>(3,296,646)</u>	<u>(3,296,647)</u>	<u>(1)</u>
Net change in fund balance	<u>196,673</u>	<u>157,209</u>	<u>344,743</u>	<u>187,534</u>
Fund balances-beginning	1,123,756	1,123,756	1,123,756	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 1,320,429</u>	<u>\$ 1,280,965</u>	<u>\$ 1,468,499</u>	<u>\$ 187,534</u>

KITSAP COUNTY, WASHINGTON

Service Area 1 Road Impact Fee Fund 173

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

For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for Services	\$ -	\$ -	\$ 45,066	\$ 45,066
Investment earnings	-	-	263	263
Total revenues	-	-	45,329	45,329
EXPENDITURES:				
Current:				
Interest and other charges	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	45,329	45,329
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	45,329	45,329
Fund balances-beginning	176,289	176,289	176,289	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 176,289	\$ 176,289	\$ 221,618	\$ 45,329

KITSAP COUNTY, WASHINGTON

Service Area 2 Road Impact Fee Fund 174

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

For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for Services	\$ -	\$ -	\$ 117,619	\$ 117,619
Investment earnings	-	-	681	681
Total revenues	-	-	118,300	118,300
EXPENDITURES:				
Current:				
Interest and other charges	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	118,300	118,300
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	118,300	118,300
Fund balances-beginning	333,991	333,991	333,991	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 333,991	\$ 333,991	\$ 452,291	\$ 118,300

KITSAP COUNTY, WASHINGTON

Service Area 3 Road Impact Fee Fund 175

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

For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for Services	\$ -	\$ -	\$ 12,528	\$ 12,528
Investment earnings	-	-	45	45
Total revenues	-	-	12,573	12,573
EXPENDITURES:				
Current:				
Interest and other charges	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	12,573	12,573
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	12,573	12,573
Fund balances-beginning	33,485	33,485	33,485	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 33,485	\$ 33,485	\$ 46,058	\$ 12,573

KITSAP COUNTY, WASHINGTON

Service Area 4 Road Impact Fee Fund 176

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

For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for Services	\$ -	\$ -	\$ 63,335	\$ 63,335
Investment earnings	-	-	529	529
Total revenues	-	-	63,864	63,864
EXPENDITURES:				
Current:				
Interest and other charges	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	63,864	63,864
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	63,864	63,864
Fund balances-beginning	172,070	172,070	172,070	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 172,070	\$ 172,070	\$ 235,934	\$ 63,864

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, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Charges for Services	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	541	541
Total revenues	-	-	541	541
EXPENDITURES:				
Current:				
Interest and other charges	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	541	541
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	541	541
Fund balances-beginning	207,754	207,754	207,754	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 207,754	\$ 207,754	\$ 208,295	\$ 541

KITSAP COUNTY, WASHINGTON

PEG Fund 179

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

For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Miscellaneous	\$ 93,636	\$ 93,636	\$ 91,560	\$ (2,076)
Total revenues	93,636	93,636	91,560	(2,076)
	6			
EXPENDITURES:				
Current:				
Economic Environment	60,864	60,864	77,814	(16,950)
Capital outlay	40,000	40,000	4,560	35,440
Total expenditures	100,864	100,864	82,374	18,490
Excess(deficiency) of revenues over expenditures	(7,228)	(7,228)	9,186	16,414
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(7,228)	(7,228)	9,186	16,414
Fund balances-beginning	101,733	101,733	101,733	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 94,505	\$ 94,505	\$ 110,919	\$ 16,414

KITSAP COUNTY, WASHINGTON

Mental Health Fund 181

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

For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ 550,000	\$ 550,000	\$ 451,418	\$ (98,582)
Investment earnings	-	-	3,721	3,721
Miscellaneous	5,000	5,000	-	(5,000)
Total revenues	<u>555,000</u>	<u>555,000</u>	<u>455,139</u>	<u>(99,861)</u>
EXPENDITURES:				
Current:				
Health & Human Services	105,000	105,000	62,394	42,606
Total expenditures	105,000	105,000	62,394	42,606
Excess(deficiency) of revenues over expenditures	<u>450,000</u>	<u>450,000</u>	<u>392,745</u>	<u>(57,255)</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	(450,000)	(450,000)	(356,513)	93,487
Total other financing sources & uses	<u>(450,000)</u>	<u>(450,000)</u>	<u>(356,513)</u>	<u>93,487</u>
Net change in fund balance	-	-	36,232	36,232
Fund balances-beginning	1,183,844	1,183,844	1,183,844	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 1,183,844</u>	<u>\$ 1,183,844</u>	<u>\$ 1,220,076</u>	<u>\$ 36,232</u>

KITSAP COUNTY, WASHINGTON

Develop Disabilities Fund 182

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

For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ 200,000	\$ 200,000	\$ 200,000	\$ -
Intergovernmental	3,504,000	3,504,000	3,172,972	(331,028)
Miscellaneous	20,000	20,000	35,885	15,885
Total revenues	<u>3,724,000</u>	<u>3,724,000</u>	<u>3,408,857</u>	<u>(315,143)</u>
EXPENDITURES:				
Current:				
Health & Human Services	3,724,000	3,724,000	3,556,547	167,453
Total expenditures	<u>3,724,000</u>	<u>3,724,000</u>	<u>3,556,547</u>	<u>167,453</u>
Excess(deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>(147,690)</u>	<u>(147,690)</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>(147,690)</u>	<u>(147,690)</u>
Fund balances-beginning	1,147,848	1,147,848	1,147,848	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 1,147,848</u>	<u>\$ 1,147,848</u>	<u>\$ 1,000,158</u>	<u>\$ (147,690)</u>

KITSAP COUNTY, WASHINGTON

Substance Abuse 183

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

For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 2,016,984	\$ 2,016,984	\$ 1,242,339	\$ (774,645)
Investment earnings			1,300	
Total revenues	<u>2,016,984</u>	<u>2,016,984</u>	<u>1,243,639</u>	<u>(774,645)</u>
EXPENDITURES:				
Current:				
Health & Human Services	<u>1,201,284</u>	<u>1,518,000</u>	<u>619,782</u>	<u>898,218</u>
Total expenditures	<u>1,201,284</u>	<u>1,518,000</u>	<u>619,782</u>	<u>898,218</u>
Excess(deficiency) of revenues over expenditures	<u>815,700</u>	<u>498,984</u>	<u>623,857</u>	<u>124,873</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	18,564	18,564	18,564	-
Transfers out	<u>(834,264)</u>	<u>(877,000)</u>	<u>(643,171)</u>	<u>233,829</u>
Total other financing sources & uses	<u>(815,700)</u>	<u>(858,436)</u>	<u>(624,607)</u>	<u>233,829</u>
Net change in fund balance	<u>-</u>	<u>(359,452)</u>	<u>(750)</u>	<u>358,702</u>
Fund balances-beginning	269,341	269,341	269,341	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 269,341</u>	<u>\$ (90,111)</u>	<u>\$ 268,591</u>	<u>\$ 358,702</u>

KITSAP COUNTY, WASHINGTON

Youth Services Juvenile 185

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

For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Miscellaneous	\$ 2,000	\$ 2,337	\$ 2,930	\$ 593
Total revenues	2,000	2,337	2,930	593
EXPENDITURES:				
Current:				
Public safety	2,500	2,837	2,322	515
Total expenditures	2,500	2,837	2,322	515
Excess(deficiency) of revenues over expenditures	(500)	(500)	608	1,108
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(500)	(500)	608	1,108
Fund balances-beginning	59,511	59,511	59,511	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 59,011	\$ 59,011	\$ 60,119	\$ 1,108

KITSAP COUNTY, WASHINGTON

Mental Health Non-medicaid Fund 188

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

For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 5,809,000	\$ 5,809,000	\$ 6,310,546	\$ 501,546
Investment earnings	-	-	2,894	2,894
Miscellaneous	-	-	-	-
Total revenues	<u>5,809,000</u>	<u>5,809,000</u>	<u>6,313,440</u>	<u>504,440</u>
EXPENDITURES:				
Current:				
Health and human services	<u>5,816,500</u>	<u>6,816,500</u>	<u>6,365,619</u>	<u>450,881</u>
Total expenditures	<u>5,816,500</u>	<u>6,816,500</u>	<u>6,365,619</u>	<u>450,881</u>
Excess(deficiency) of revenues over expenditures	<u>(7,500)</u>	<u>(1,007,500)</u>	<u>(52,179)</u>	<u>955,321</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	7,500	7,500	7,500	-
Transfers out			(93,487)	
Total other financing sources & uses	<u>7,500</u>	<u>7,500</u>	<u>(85,987)</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>(1,000,000)</u>	<u>(138,166)</u>	<u>955,321</u>
Fund balances-beginning	995,704	995,704	995,704	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 995,704</u>	<u>\$ (4,296)</u>	<u>\$ 857,538</u>	<u>\$ 955,321</u>

KITSAP COUNTY, WASHINGTON

Commute Trip Reduction Fund 189

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

For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Fines & forfeits	\$ -	\$ -	\$ 15	\$ -
Miscellaneous	\$ 56,000	\$ 56,000	\$ 69,330	\$ 13,330
Total revenues	<u>56,000</u>	<u>56,000</u>	<u>69,345</u>	<u>13,330</u>
EXPENDITURES:				
Current:				
Transportation	<u>75,875</u>	<u>75,875</u>	<u>47,487</u>	<u>28,388</u>
Total expenditures	<u>75,875</u>	<u>75,875</u>	<u>47,487</u>	<u>28,388</u>
Excess(deficiency) of revenues over expenditures	<u>(19,875)</u>	<u>(19,875)</u>	<u>21,858</u>	<u>41,733</u>
OTHER FINANCING SOURCES (USES):				
Other adjustments	-	-	-	-
T Net change in fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>(19,875)</u>	<u>(19,875)</u>	<u>21,858</u>	<u>41,733</u>
Fund balances-beginning	122,252	122,252	122,252	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 102,377</u>	<u>\$ 102,377</u>	<u>\$ 144,110</u>	<u>\$ 41,733</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, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 4,018,290	\$ 4,018,290	\$ 3,453,205	\$ (565,085)
Miscellaneous	2,000	2,000	7,530	5,530
Total revenues	<u>4,020,290</u>	<u>4,020,290</u>	<u>3,460,735</u>	<u>(559,555)</u>
EXPENDITURES:				
Current:				
Health & Human Services	4,042,739	4,042,739	3,529,544	513,195
Total expenditures	4,042,739	4,042,739	3,529,544	513,195
Excess(deficiency) of revenues over expenditures	<u>(22,449)</u>	<u>(22,449)</u>	<u>(68,809)</u>	<u>(46,360)</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	22,449	22,449	22,449	-
Total other financing sources & uses	<u>22,449</u>	<u>22,449</u>	<u>22,449</u>	<u>-</u>
Net change in fund balance	-	-	(46,360)	(46,360)
Fund balances-beginning	590,101	590,101	590,101	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 590,101</u>	<u>\$ 590,101</u>	<u>\$ 543,741</u>	<u>\$ (46,360)</u>

KITSAP COUNTY, WASHINGTON

JTPA Admin Fund 191

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

For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 2,527,000	\$ 2,663,000	\$ 2,215,941	\$ (447,059)
Miscellaneous	-	-	-	-
Total revenues	<u>2,527,000</u>	<u>2,663,000</u>	<u>2,215,941</u>	<u>(447,059)</u>
EXPENDITURES:				
Current:				
Health & Human Services	2,527,000	2,663,000	2,215,941	447,059
Total expenditures	<u>2,527,000</u>	<u>2,663,000</u>	<u>2,215,941</u>	<u>447,059</u>
Excess(deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):				
Total other financing sources & uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances-beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Prior period adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances-ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

KITSAP COUNTY, WASHINGTON

Employment Training Fund 192

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

For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 1,439,000	\$ 1,579,000	\$ 1,092,247	\$ (486,753)
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Investment earnings	-	-	-	-
Miscellaneous	227,000	227,000	234,737	7,737
Total revenues	<u>1,666,000</u>	<u>1,806,000</u>	<u>1,326,984</u>	<u>(479,016)</u>
EXPENDITURES:				
Current:				
Health & Human Services	1,666,000	1,806,000	1,329,064	476,936
Total expenditures	1,666,000	1,806,000	1,329,064	476,936
Excess(deficiency) of revenues over expenditures	-	-	(2,080)	(2,080)
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	(2,080)	(2,080)
Fund balances-beginning	120,919	120,919	120,919	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 120,919</u>	<u>\$ 120,919</u>	<u>\$ 118,839</u>	<u>\$ (2,080)</u>

KITSAP COUNTY, WASHINGTON

Kitsap/Regional Coordinating Council Fund 193

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

For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 293,890	\$ 293,890	\$ 202,771	\$ (91,119)
Charges for services	50,000	50,000	77,975	27,975
Miscellaneous	7,000	7,000	-	(7,000)
Total revenues	<u>350,890</u>	<u>350,890</u>	<u>280,746</u>	<u>(70,144)</u>
EXPENDITURES:				
Current:				
Economic Environment	<u>509,225</u>	<u>509,225</u>	<u>417,191</u>	<u>92,034</u>
Total expenditures	<u>509,225</u>	<u>509,225</u>	<u>417,191</u>	<u>92,034</u>
Excess(deficiency) of revenues over expenditures	<u>(158,335)</u>	<u>(158,335)</u>	<u>(136,445)</u>	<u>21,890</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	<u>116,808</u>	<u>116,808</u>	<u>119,720</u>	<u>2,912</u>
Total other financing sources & uses	<u>116,808</u>	<u>116,808</u>	<u>119,720</u>	<u>2,912</u>
Net change in fund balance	<u>(41,527)</u>	<u>(41,527)</u>	<u>(16,725)</u>	<u>24,802</u>
Fund balances-beginning	102,399	102,399	102,399	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 60,872</u>	<u>\$ 60,872</u>	<u>\$ 85,674</u>	<u>\$ 24,802</u>

KITSAP COUNTY, WASHINGTON

ARRA EECBG Fund 195

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

For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ -	\$ -	\$ 17,426	\$ 17,426
Charges for services	-	\$ -	\$ -	\$ -
Miscellaneous	-	-	-	-
Total revenues	-	-	17,426	17,426
EXPENDITURES:				
Current:				
Economic Environment	57,000	57,000	15,431	41,569
Capital Outlay	-	-	-	-
Total expenditures	57,000	57,000	15,431	41,569
Excess(deficiency) of revenues over expenditures	(57,000)	(57,000)	1,994	58,994
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(57,000)	(57,000)	1,994	58,994
Fund balances-beginning	6,645	6,645	6,645	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ (50,355)	\$ (50,355)	\$ 8,639	\$ 58,994

KITSAP COUNTY, WASHINGTON

Kitsap Forest & Bay Project 306

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

For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ -	\$ -	\$ 4,472,687	\$ 4,472,687
Charges for services	-	-	-	\$ -
Miscellaneous	-	-	131,000	131,000
Total revenues	-	-	4,603,687	4,603,687
EXPENDITURES:				
Current:				
Economic Environment	-	-	-	-
Capital Outlay	-	-	4,603,687	(4,603,687)
Total expenditures	-	-	4,603,687	(4,603,687)
Excess(deficiency) of revenues over expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	-	-
Fund balances-beginning	-	-	-	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ -	\$ -	\$ -

KITSAP COUNTY, WASHINGTON

Poplars Capital Project 336

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

For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Investment earnings	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	340,000	329,981	(10,019)
Total revenues	-	340,000	329,981	(10,019)
EXPENDITURES:				
Physical Environment	-	200,000	150,116	49,884
Interest and other charges	-	-	-	-
Total expenditures	-	200,000	150,116	49,884
Excess(deficiency) of revenues over expenditures	-	140,000	179,865	39,865
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	(78,400)	(78,400)
Total other financing sources & uses	-	-	(78,400)	(78,400)
SPECIAL ITEMS:				
Sales of pledged assets	-	-	-	-
Net change in fund balance	-	-	101,465	101,465
Fund balances-beginning	-	-	105,946	105,946
Fund balances-ending	\$ -	\$ -	\$ 207,411	\$ 207,411

KITSAP COUNTY, WASHINGTON

Juvenile Services Facility Fund 352

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

For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Investment earnings	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
Physical safety	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	3,964	16,799	11,272	5,527
Total expenditures	3,964	16,799	11,272	5,527
Excess(deficiency) of revenues over expenditures	(3,964)	(16,799)	(11,272)	5,527
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	(3,964)	(16,799)	(11,272)	5,527
Fund balances-beginning	16,842	16,842	16,842	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 12,878	\$ 43	\$ 5,570	\$ 5,527

KITSAP COUNTY, WASHINGTON

Silverdale Projects 363

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
Physical Environment	-	26,000	6,163	19,837
Capital outlay	-	-	-	-
Total Expenditures	-	26,000	6,163	19,837
Excess(deficiency) of revenues over expenditures	-	(26,000)	(6,163)	19,837
OTHER FINANCING SOURCES (USES):				
Transfers in	-	26,000	26,000	-
Transfers out	-	-	-	-
Total other financing sources & uses	-	26,000	26,000	-
Net change in fund balance	-	-	19,837	19,837
Fund balances-beginning	155,657	155,657	155,657	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 155,657	\$ 155,657	\$ 175,494	\$ 19,837

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, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 1,545,650	\$ 1,545,650	\$ 1,123,370	\$ (422,280)
Charges for services	-	-	-	-
Fines & forfeits			33,047	
Investment earnings	6,000	6,000	145,005	139,005
Miscellaneous	668,000	668,000	285,635	(382,365)
Total revenues	<u>2,219,650</u>	<u>2,219,650</u>	<u>1,587,057</u>	<u>(665,640)</u>
EXPENDITURES:				
Current:				
Culture & recreation	353,000	892,569	458,031	434,538
Debt service:				
Principal			64,148	
Interest and other charges			135,852	
Capital outlay	3,060,686	3,060,686	2,582,448	478,238
Total expenditures	<u>3,413,686</u>	<u>3,953,255</u>	<u>3,240,479</u>	<u>912,776</u>
Excess(deficiency) of revenues over expenditures	<u>(1,194,036)</u>	<u>(1,733,605)</u>	<u>(1,653,422)</u>	<u>80,183</u>
OTHER FINANCING SOURCES (USES):				
Sale of assets			1,639,441	
Transfers in	-	539,569	539,569	-
Transfers out	-	-	-	-
Total other financing sources & uses	<u>-</u>	<u>539,569</u>	<u>2,179,010</u>	<u>-</u>
Net change in fund balance	<u>(1,194,036)</u>	<u>(1,194,036)</u>	<u>525,588</u>	<u>80,183</u>
Fund balances-beginning	1,627,523	1,627,523	1,627,523	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 433,487</u>	<u>\$ 433,487</u>	<u>\$ 2,153,111</u>	<u>\$ 80,183</u>

KITSAP COUNTY, WASHINGTON

2002A Facility Project 386

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Investment earnings	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
Physical Environment	13,572	13,572	8,581	4,991
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	13,572	13,572	8,581	4,991
Excess(deficiency) of revenues over expenditures	(13,572)	(13,572)	(8,581)	4,991
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	(8,581)	(8,581)
Total other financing sources & uses	-	-	(8,581)	(8,581)
Net change in fund balance	(13,572)	(13,572)	(17,162)	(3,590)
Fund balances-beginning	17,163	17,163	17,163	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 3,591	\$ 3,591	\$ 1	\$ (3,590)

KITSAP COUNTY, WASHINGTON

Administrative Building 387

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Investment earnings	-	-	825	825
Total revenues	-	-	825	825
EXPENDITURES:				
Current:				
Physical Environment	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	825	825
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	825	825
Fund balances-beginning	355,538	355,358	355,358	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 355,538	\$ 355,358	\$ 356,183	\$ 825

KITSAP COUNTY, WASHINGTON

KC2009 LTGO BAN 231

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Investment earnings	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
Principal	-	-	-	-
Interest and other charges	800,000	800,000	-	800,000
Total expenditures	800,000	800,000	-	800,000
Excess(deficiency) of revenues over expenditures	(800,000)	(800,000)	-	800,000
OTHER FINANCING SOURCES (USES):				
Proceeds from BANS	-	-	-	-
Transfers in	800,000	800,000	-	(800,000)
Total other financing sources & uses	800,000	800,000	-	(800,000)
SPECIAL ITEM:				
Sales of pledged assets	-	-	-	-
Net change in fund balance	-	-	-	-
Fund balances-beginning	-	-	-	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ -	\$ -	\$ -

KITSAP COUNTY, WASHINGTON

KC2009B Key Bank Line 232

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
Debt service	-	-	-	-
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	(6,620)	(6,620)
Total other financing sources & uses	-	-	(6,620)	(6,620)
Net change in fund balance	-	-	(6,620)	(6,620)
Fund balances-beginning	-	-	6,618	6,618
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ -	\$ -	(2)	\$ (2)

KITSAP COUNTY, WASHINGTON

KC2010 LTGO 235

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Investment earnings	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	-	-	-
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
Physical Environment	-	-	-	-
Principal	465,000	465,000	465,000	-
Interest and other charges	173,234	173,234	173,233	1
Total expenditures	638,234	638,234	638,233	1
Excess(deficiency) of revenues over expenditures	(638,234)	(638,234)	(638,233)	1
OTHER FINANCING SOURCES (USES):				
Transfers in	638,234	638,234	638,233	(1)
Total other financing sources & uses	638,234	638,234	638,233	(1)
Net change in fund balance	-	-	-	-
Fund balances-beginning	146,562	146,562	146,562	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 146,562	\$ 146,562	\$ 146,562	\$ -

KITSAP COUNTY, WASHINGTON

KC2011 LTGO 236

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ -	\$ -	\$ 841,731	\$ 841,731
Interest earnings			-	\$ -
Micellaneous	111,650	111,650	210,875	\$ 99,225
Total revenues	-	-	1,052,606	940,956
EXPENDITURES:				
Current:				
Principal	1,369,998	1,369,998	1,370,000	(2)
Interest and other charges	580,902	580,902	581,507	(605)
Total expenditures	1,950,900	1,950,900	1,951,507	(607)
Excess(deficiency) of revenues over expenditures	(1,950,900)	(1,950,900)	(898,901)	1,051,999
OTHER FINANCING SOURCES (USES):				
G O Bond Proceeds			-	-
Proceeds of Other LT Debt			-	-
Proceeds Refunding Gen LT Debt			-	-
Amt Remitted to Refunding Trustee			-	-
Transfers in	1,839,250	1,839,250	997,521	(841,729)
Total other financing sources & uses	1,839,250	1,839,250	997,521	(841,729)
Net change in fund balance	(111,650)	(111,650)	98,620	210,270
Fund balances-beginning	(93,257)	(93,257)	(93,257)	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ (204,907)	\$ (204,907)	\$ 5,363	\$ 210,270

KITSAP COUNTY, WASHINGTON

KC2013 LTGO 237

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ -	\$ -	\$ 1,216,907	\$ 1,216,907
Interest earnings			4,393	
Micellaneous	268,581	268,581	-	
Total revenues	<u>268,581</u>	<u>268,581</u>	<u>1,221,300</u>	<u>1,216,907</u>
EXPENDITURES:				
Current:				
Physical environment		-	6,620	
Principal	870,000	870,000	1,325,000	(455,000)
Interest and other charges	1,275,624	1,275,624	1,777,225	(501,601)
Total expenditures	<u>1,275,624</u>	<u>2,145,624</u>	<u>3,108,845</u>	<u>(956,601)</u>
Excess(deficiency) of revenues over expenditures	<u>(1,007,043)</u>	<u>(1,877,043)</u>	<u>(1,887,545)</u>	<u>(10,502)</u>
OTHER FINANCING SOURCES (USES):				
Proceeds Refunding Bonds		-	-	-
Amt Remitted to Refunding Trustee		-	-	-
Transfers in	1,877,043	1,877,043	2,682,257	805,214
Transfers out	-	-	-	-
Total other financing sources & uses	<u>1,877,043</u>	<u>1,877,043</u>	<u>2,682,257</u>	<u>805,214</u>
Net change in fund balance	<u>870,000</u>	<u>-</u>	<u>794,713</u>	<u>794,713</u>
Fund balances-beginning	534,273	534,273	534,273	-
Prior period adjustments	-	-	10,065	10,065
Fund balances-ending	<u>\$ 1,404,273</u>	<u>\$ 534,273</u>	<u>\$ 1,339,050</u>	<u>\$ 804,777</u>

KITSAP COUNTY, WASHINGTON

Special Assessments 256/266

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

For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Investment earnings	\$ -	\$ -	\$ 256	\$ 256
Miscellaneous	-	-	742	742
Total revenues	-	-	998	998
EXPENDITURES:				
Current:				
Principal	-	-	-	-
Interest and other charges	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	998	998
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	-	-
Total other financing sources & uses	-	-	-	-
Net change in fund balance	-	-	998	998
Fund balances-beginning	59,973	59,973	59,973	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 59,973	\$ 59,973	\$ 60,971	\$ 998

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, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 841,730	\$ 841,730	\$ 279,743	\$ (561,987)
Investment earnings	-	-	2,240	2,240
Total revenues	<u>841,730</u>	<u>841,730</u>	<u>281,983</u>	<u>(559,747)</u>
EXPENDITURES:				
Current:				
Principal	-	-	560,000	(560,000)
Interest and other charges	-	-	281,731	(281,731)
Capital outlay	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>841,731</u>	<u>(841,731)</u>
Excess(deficiency) of revenues over expenditures	<u>841,730</u>	<u>841,730</u>	<u>(559,748)</u>	<u>(1,401,478)</u>
OTHER FINANCING SOURCES (USES):				
Proceeds from refunding bonds			-	-
Payment to bond refunding escrow agent			-	-
Premiums on bonds	-	-	-	-
Transfers in			-	-
Transfers out	(841,730)	(841,730)	-	841,730
Total other financing sources & uses	<u>(841,730)</u>	<u>(841,730)</u>	<u>-</u>	<u>841,730</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>(559,748)</u>	<u>(559,748)</u>
Fund balances-beginning	8,780,533	8,780,533	8,780,533	-
Prior period adjustments	-	-	-	-
Fund balances-ending	<u>\$ 8,780,533</u>	<u>\$ 8,780,533</u>	<u>\$ 8,220,785</u>	<u>\$ (559,748)</u>

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, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
Principal	23,199	23,199	580,000	(556,801)
Interest and other charges	579,999	579,999	23,200	556,799
Capital outlay	-	-	-	-
Total expenditures	603,198	603,198	603,200	(2)
Excess(deficiency) of revenues over expenditures	(603,198)	(603,198)	(603,200)	(2)
OTHER FINANCING SOURCES (USES):				
Transfers in	603,198	603,198	603,200	2
Total other financing sources & uses	603,198	603,198	603,200	2
Net change in fund balance	-	-	-	-
Fund balances-beginning	17,284	17,284	17,284	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 17,284	\$ 17,284	\$ 17,284	\$ -

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, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
EXPENDITURES:				
Current:				
Principal	1,180,000	1,180,000	1,180,000	-
Interest and other charges	768,000	768,000	767,000	1,000
Total expenditures	1,948,000	1,948,000	1,947,000	1,000
Excess(deficiency) of revenues over expenditures	(1,948,000)	(1,948,000)	(1,947,000)	1,000
OTHER FINANCING SOURCES (USES):				
Transfers in	1,948,000	1,948,000	1,947,000	(1,000)
Total other financing sources & uses	1,948,000	1,948,000	1,947,000	(1,000)
Net change in fund balance	-	-	-	-
Fund balances-beginning	3,337	3,337	3,337	0
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 3,337	\$ 3,337	\$ 3,337	\$ 0

KITSAP COUNTY, WASHINGTON

LTGO 2006 292

Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual
For the Year Ended December 31, 2014

	Budget		Actual	Variance with Final Budget
	Original	Final		
REVENUES:				
Intergovernmental	\$ 21,685	\$ 21,685	\$ 26,186	\$ 4,501
Total revenues	21,685	21,685	26,186	4,501
EXPENDITURES:				
Current:				
Principal	985,000	985,000	505,000	480,000
Interest and other charges	638,320	638,320	589,070	49,250
Total expenditures	1,623,320	1,623,320	1,094,070	529,250
Excess(deficiency) of revenues over expenditures	(1,601,635)	(1,601,635)	(1,067,885)	533,751
OTHER FINANCING SOURCES (USES):				
Transfers in	1,601,635	1,601,635	1,067,889	(533,746)
Total other financing sources & uses	1,601,635	1,601,635	1,067,889	(533,746)
Net change in fund balance	-	-	5	5
Fund balances-beginning	129	129	129	-
Prior period adjustments	-	-	-	-
Fund balances-ending	\$ 129	\$ 129	\$ 134	\$ 5



COMPONENT UNIT

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

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KITSAP COUNTY, WASHINGTON

Combining Statement of Position

Component Unit - Public Facilities District

December 31, 2014

	PFD KFEC Facility 966	PFD Operations 968	PFD Kitsap Con 976	PFD Regional Center Cap 977	Total
ASSETS					
Current assets:					
Cash and Cash equivalents	\$ 4,000	\$ 75,468	\$ -	\$ 195,066	\$ 274,535
Deposits with fiscal agents				250,000	250,000
Investments			1,114	291,239	292,352
Total current assets	\$ 4,000	\$ 75,468	\$ 1,114	\$ 736,305	816,887
Total assets					
Deferred outflows		-	-		
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Other liabilities	-	30	-	-	30
Notes/Contracts		-	-	8,150,000	8,150,000
Total liabilities	-	30	-	8,150,000	8,150,030
Deferred inflows		-			
NET POSITION					
Invested in capital assets, net of related debt		-			
Unrestricted	4,000	75,439	1,114	(7,413,695)	(7,333,142)
Total net position	\$ 4,000	\$ 75,439	\$ 1,114	\$ (7,413,695)	\$ (7,333,142)

KITSAP COUNTY, WASHINGTON

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Component Unit - Public Facilities District

For the Year Ended December 31, 2014

	PFD KFEC Facility 966	PFD Operations 968	PFD Kitsap Con 976	PFD Regional Center Cap 977	Total
REVENUES:					
Retail sales & use taxes	\$ -	\$ -	\$ -	\$ 1,207,398	\$ 1,207,398
Intergovernmental				8,581	8,581
Interest earnings	-		470	1,401	1,872
Miscellaneous	-	-			-
Total revenues	-	-	470	1,217,381	1,217,851
EXPENDITURES:					
Current:					
Physical environment	-	103,520		305,928	409,449
Capital outlay			441,474		441,474
Total expenditures	-	103,520	441,474	305,928	850,923
Excess(deficiency) of revenues over expenditures	-	(103,520)	(441,004)	911,452	366,928
OTHER FINANCING SOURCES (USES):					
Transfers out	-	-	-	(155,474)	(155,474)
Transfers in	4,000	130,000	21,474	-	155,474
Total other financing sources & uses	4,000	130,000	21,474	(155,474)	-
Net change in fund balance	4,000	26,480	(419,530)	755,978	366,928
Net position-beginning	-	48,959	420,183	(8,169,673)	(7,700,531)
Prior period adjustments			460		460
Net position-ending	\$ 4,000	\$ 75,439	\$ 1,113	\$ (7,413,695)	\$ (7,333,143)

KITSAP COUNTY, WASHINGTON

Internal Service Funds

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

A description of each fund follows:

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

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

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

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

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

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

KITSAP COUNTY, WASHINGTON

Combining Statement of Net Assets

Internal Service Funds

December 31, 2014

	Equipment Rental and Revolving	Building Repair and Replacement	Employer Benefits	Self Insurance
ASSETS				
Current assets:				
Cash and Cash equivalents	\$ 15,522,200	\$ 442,288	\$ 4,304,163	\$ 10,047,439
Deposits with fiscal agents	-	-	-	-
Receivables, net	-	-	503,182	-
Due from other funds	304,619	-	-	-
Due from other governments	-	-	-	-
Prepayments	-	-	-	126,995
Inventories	1,608,759	-	-	-
Total current assets	<u>17,435,578</u>	<u>442,288</u>	<u>4,807,345</u>	<u>10,174,434</u>
Noncurrent assets:				
Improvements & Other Buildings	722,841	-	-	-
Machinery & Equipment	28,635,833	6,812	-	4,222
Construction In Progress	-	-	-	-
Less accumulated depreciation	(15,493,289)	(965)	-	(4,222)
Total noncurrent assets	<u>13,865,385</u>	<u>5,847</u>	<u>-</u>	<u>-</u>
Total assets	<u>\$ 31,300,963</u>	<u>\$ 448,135</u>	<u>\$ 4,807,345</u>	<u>\$ 10,174,434</u>
LIABILITIES				
Current liabilities:				
Accounts payable	105,877	2,870	1,513	1,654
Due to other funds	47,909	-	-	83,532
Due to other governments	-	-	-	-
Other liabilities	65,432	-	282	9,731,146
Total current liabilities	<u>219,218</u>	<u>2,870</u>	<u>1,795</u>	<u>9,816,332</u>
Non current Liabilities (Note 2):				
Due within one year	-	-	-	-
Due in more than one year	58,424	-	9,430	27,709
Total noncurrent liabilities	<u>58,424</u>	<u>-</u>	<u>9,430</u>	<u>27,709</u>
Total liabilities	<u>277,642</u>	<u>2,870</u>	<u>11,225</u>	<u>9,844,041</u>
NET ASSETS				
Net investment in capital assets	13,865,385	5,847	-	-
Restricted:				
Debt service	-	-	-	-
Unrestricted	17,157,936	439,418	4,796,120	330,393
Total net assets	<u>31,023,321</u>	<u>445,265</u>	<u>4,796,120</u>	<u>330,393</u>

Elections	Information Services	Total
\$ -	\$ 1,386,504	\$ 31,702,594
-	-	-
-	-	503,182
-	129,998	434,617
111,619	-	111,619
-	-	126,995
-	-	1,608,759
<u>111,619</u>	<u>1,516,502</u>	<u>34,487,766</u>
		722,841
276,236	4,402,780	33,325,883
-	-	-
<u>(268,074)</u>	<u>(3,562,453)</u>	<u>(19,329,003)</u>
8,162	840,327	14,719,721
<u>\$ 119,781</u>	<u>\$ 2,356,829</u>	<u>\$ 49,207,487</u>
		722,841
187	298,430	410,531
-	40,533	171,974
-	-	-
64,959	205,573	10,067,392
<u>65,146</u>	<u>544,536</u>	<u>10,649,897</u>
-	-	-
<u>88,832</u>	<u>290,469</u>	<u>474,864</u>
<u>88,832</u>	<u>290,469</u>	<u>474,864</u>
<u>153,978</u>	<u>835,005</u>	<u>11,124,761</u>
		722,841
8,162	840,327	14,719,721
-	-	-
<u>(42,359)</u>	<u>681,497</u>	<u>23,363,005</u>
<u>(34,197)</u>	<u>1,521,824</u>	<u>38,082,726</u>

KITSAP COUNTY, WASHINGTON

Page 1 of 2

Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets
 Internal Service Funds
 For the Year Ended December 31, 2014

	Equipment Rental and Revolving	Building Repair and Replacement	Employer Benefits	Self Insurance
Operating revenues:				
Charges for services	\$ 10,737,576	\$ -	\$ 14,837,632	\$ 4,014,128
Miscellaneous	9,216	-	275,983	-
Total operating revenues	<u>10,746,792</u>	<u>-</u>	<u>15,113,615</u>	<u>4,014,128</u>
Operating expenses:				
Personal services	1,247,308	-	142,373	1,355,122
Contractual services	261,306	55,713	14,065,860	879,010
Utilities	24,428	-	-	-
Repair and maintenance	66,699	60,914	-	-
Other supplies and expenses	5,514,885	-	-	485,678
Ins. claims and expenses	7,525	-	820,743	979,668
Depreciation	1,940,002	681	-	-
Total operating expenses	<u>9,062,153</u>	<u>117,308</u>	<u>15,028,976</u>	<u>3,699,478</u>
Operating income	<u>1,684,639</u>	<u>(117,308)</u>	<u>84,639</u>	<u>314,650</u>
Nonoperating revenue (expenses)				
Interest revenue	-	-	-	-
Miscellaneous revenue	-	11,099	-	-
Interest expense	-	-	-	-
Miscellaneous expense	-	-	-	-
Total nonoperating exp.	<u>-</u>	<u>11,099</u>	<u>-</u>	<u>-</u>
Income (loss) before contributions & transfers	1,684,639	(106,209)	84,639	314,650
Capital contributions	211,353	-	-	-
Transfers in	30,000	161,872	-	-
Transfers out	(17,130)	(139,569)	-	-
Change in Net Assets	1,908,862	(83,906)	84,639	314,650
Total net assets - beginning	29,114,459	529,171	4,711,481	15,743
Prior Period Adjustments	-	-	-	-
Total net assets - ending	<u>\$ 31,023,321</u>	<u>\$ 445,265</u>	<u>\$ 4,796,120</u>	<u>\$ 330,393</u>

Elections	Information Services	Total
\$ 1,247,171	\$ 6,498,588	\$ 37,335,095
-	100	\$ 285,299
<u>1,247,171</u>	<u>6,498,688</u>	<u>37,620,394</u>
724,260	3,876,844	7,345,907
139,560	228,253	15,629,702
-	916	25,344
226	1,082,422	1,210,261
374,609	1,459,291	7,834,463
3,788	16,572	1,828,296
8,166	286,643	2,235,492
<u>1,250,609</u>	<u>6,950,941</u>	<u>36,109,465</u>
<u>(3,438)</u>	<u>(452,253)</u>	<u>1,510,929</u>
-	-	-
-	-	11,099
-	-	-
-	-	-
<u>-</u>	<u>-</u>	<u>11,099</u>
(3,438)	(452,253)	1,522,028
-	-	211,353
-	-	191,872
-	-	(156,699)
<u>(3,438)</u>	<u>(452,253)</u>	<u>1,768,554</u>
<u>(30,759)</u>	<u>1,974,077</u>	<u>36,314,172</u>
<u>\$ (34,197)</u>	<u>\$ 1,521,824</u>	<u>\$ 38,082,726</u>

Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended December 31, 2014

	Equipment Rental and Revolving	Building Repair and Replacement	Employer Benefits	Self Insurance
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	\$ 10,733,164	\$ -	\$ 14,613,846	\$ 4,014,128
Payments to suppliers	(5,896,298)	(143,212)	(14,886,126)	(2,293,783)
Payments to employees	(1,235,821)	-	(132,943.00)	(1,349,813)
Provided by operating activities	3,601,045	(143,212)	(405,223)	370,532
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Operating grants received	-	11,099	-	-
Transfers in	30,000	161,872	-	-
Transfers out	(17,130)	(139,569)	-	-
Net cash provided by noncapital activities	12,870	33,402	-	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Capital contributions	-	-	-	-
Proceeds from sales and maturities of investments	-	-	-	-
Purchases of capital assets	(1,972,246)	-	-	-
Principal paid on capital debt	-	-	-	-
Interest paid on capital debt	-	-	-	-
Net cash from related financing activities	(1,972,246)	-	-	-
CASH FLOWS FROM INVESTING ACTIVITIES				
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	1,641,669	(109,810)	(405,223)	370,532
Balances - beginning of the year	13,880,531	552,098	4,709,386	9,676,907
Balances - end of the year	\$ 15,522,200	\$ 442,288	\$ 4,304,163	\$ 10,047,439

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

Operating income (loss)	1,684,639	(117,308)	84,639	314,650
Adjustments to reconcile operating income to net cash provided (used) by operating activities:				
Depreciation expense	1,940,002	681	-	-
Change in assets and liabilities:				
Receivables, net	-	-	(499,769)	-
DFOF	(13,628)	28,402	-	-
DFOG	-	-	-	-
Inventories	97,916	-	-	-
Prepayments	-	-	-	(3,545)
Accounts and other payables	(176,552)	(54,987)	195	(31,936)
DTOF	39,614	-	-	83,314
DTOG	-	-	-	-
Employee Leave Benefits	11,487	-	9,430.00	5,309
Accrued expenses	17,567	-	282	2,740
Net cash provided by operating activities	\$ 3,601,045	\$ (143,212)	\$ (405,223)	\$ 370,532

Noncash investing, capital and financing Activities

Contribution of capital assets 211,353

	Elections	Information Services	Total
\$	1,257,562	\$ 6,382,262	37,000,962
	(690,228)	(2,561,742)	(26,471,389)
	(729,744)	(3,845,902)	(7,294,223)
	(162,410)	(25,382)	3,235,350
	-	-	11,099
	-	-	191,872
	-	-	(156,699)
	-	-	46,272
	-	-	-
	-	-	-
	-	(375,304)	(2,347,550)
	-	-	-
	-	-	-
	-	(375,304)	(2,347,550)
	-	-	-
	-	-	-
	(162,410)	(400,686)	934,072
	162,410	1,787,190	30,768,522
\$	-	\$ 1,386,504	\$ 31,702,594
	(3,438)	(452,253)	1,510,929
	8,166	286,643	2,235,492
	-	-	(499,769)
	-	(116,426)	(101,652)
	(16,215)	-	(16,215)
	-	-	97,916
	-	-	(3,545)
	25,971	158,300	(79,009)
	(4,554)	28,379	146,753
	-	-	-
	(5,484)	30,942	51,684
	(166,856)	39,033	(107,234)
\$	(162,410)	\$ (25,382)	\$ 3,235,350

- 211,353

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KITSAP COUNTY, WASHINGTON

AGENCY FUNDS

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

KITSAP COUNTY, WASHINGTON

Combining Statement of Fiduciary Net Position

Agency Funds

December 31, 2014

	State Schools	Treasurer's Suspense	School Districts	P.U.D.'s	Recreation Districts	Public Health
ASSETS						
Cash	\$ 396,010	\$ 2,078,648	\$ 12,793,072	\$ 642,337	\$ 858,426	\$ 139,945
Deposits with Fiscal Agents	-	-	-	-	-	-
Investments	-	36,192	94,313,182	8,633,298	1,995,536	2,966,626
Taxes Receivable	2,248,465	(26,332)	2,267,099	88,801	112,344	-
Other Current Receivables	-	10,897	-	-	-	-
Due From Other Funds	-	501	-	-	-	-
Due From Other Governments	-	-	-	-	-	43,874
Total Assets	<u>2,644,474</u>	<u>2,099,905</u>	<u>109,373,352</u>	<u>9,364,437</u>	<u>2,966,306</u>	<u>3,150,445</u>
LIABILITIES						
Warrants Payable	-	-	-	-	-	-
Accounts Payable	-	-	-	-	-	-
Sales Tax Payable	-	-	-	-	-	-
Interfund loan payable	-	-	-	-	-	-
Due to Other Funds	-	8	-	-	-	-
Due to Other Governments	-	-	-	-	-	-
Custodial Account	2,644,474	2,099,897	109,373,352	9,364,437	2,966,306	3,150,445
Total Liabilities	<u>\$ 2,644,474</u>	<u>\$ 2,099,905</u>	<u>\$ 109,373,352</u>	<u>\$ 9,364,437</u>	<u>\$ 2,966,306</u>	<u>\$ 3,150,445</u>

Regional Library	Cities & Towns	Ports	Water Districts	Fire Districts	Sewer Districts	Public Transportation
\$ 53,418	\$ 345,805	\$ 950,704	\$ 572,371	\$ 938,746	\$ 1,378,038	\$ 7,851,123
-	-	-	20,000	-	-	-
4,314,228	31,529,286	9,078,767	11,087,169	38,208,316	8,395,908	5,671,602
415,487	874,448	300,532	(1,953)	1,738,091	-	-
-	237,620	-	-	64,390	-	-
-	-	-	-	-	-	-
-	-	-	2,000	-	-	-
<u>4,783,132</u>	<u>32,987,158</u>	<u>10,330,003</u>	<u>11,679,587</u>	<u>40,949,542</u>	<u>9,773,946</u>	<u>13,522,725</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
4,783,132	32,987,158	10,330,003	11,679,587	40,949,542	9,773,946	13,522,725
<u>\$ 4,783,132</u>	<u>\$ 32,987,158</u>	<u>\$ 10,330,003</u>	<u>\$ 11,679,587</u>	<u>\$ 40,949,542</u>	<u>\$ 9,773,946</u>	<u>\$ 13,522,725</u>

KITSAP COUNTY, WASHINGTON

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Combining Statement of Fiduciary Net Position

Agency Funds

December 31, 2014

	Pass- Thru	Clearing Funds	Totals 2014
ASSETS			
Cash	\$ 183,492	\$ 3,287,250	\$ 32,469,385
Deposits with Fiscal Agents	-	-	20,000
Investments	175,464	-	216,405,573
Taxes Receivable	-	-	8,016,981
Other Current Receivables	-	-	312,906
Due From Other Funds	-	-	501
Due From Other Governments	-	-	45,874
Total Assets	<u>358,956</u>	<u>3,287,250</u>	<u>257,271,219</u>
LIABILITIES			
Warrants Payable	4,904	3,287,250	3,292,154
Accounts Payable	-	-	-
Sales Tax Payable	-	-	-
Interfund loan payable	-	-	-
Due to Other Funds	368	-	376
Due to Other Governments	-	-	-
Custodial Account	353,684	-	253,978,690
Total Liabilities	<u>\$ 358,956</u>	<u>\$ 3,287,250</u>	<u>\$ 257,271,219</u>

KITSAP COUNTY, WASHINGTON

Statement of Changes in Assets and Liabilities
Agency Funds
For the Fiscal Year Ended December 31, 2014

	Balance January 1	Additions	Deletions	Balance December 31
State Schools				
Assets				
Cash	\$ 347,433	\$ 64,467,053	\$ 64,418,476	\$ 396,010
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	-	-	-	-
Taxes Receivable	2,861,221	-	612,757	2,248,465
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 3,208,654</u>	<u>\$ 64,467,053</u>	<u>\$ 65,031,233</u>	<u>\$ 2,644,474</u>

Liabilities:				
Warrants Payable	-	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	3,208,654	64,467,053	65,031,233	2,644,474
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 3,208,654</u>	<u>\$ 64,467,053</u>	<u>\$ 65,031,233</u>	<u>\$ 2,644,474</u>

	Balance January 1	Additions	Deletions	Balance December 31
Treasurer's Suspense				
Assets				
Cash	\$ 1,429,617	\$ 29,706,020	\$ 29,056,989	\$ 2,078,648
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	36,008	184	-	36,192
Taxes Receivable	(16,353)	-	9,979	(26,332)
Other Current Receivables	8,444	3,370	917	10,897
Due From Other Funds	-	501	-	501
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 1,457,716</u>	<u>\$ 29,710,074</u>	<u>\$ 29,067,885</u>	<u>\$ 2,099,905</u>

Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	858	-	858	-
Sales Tax Payable	-	-	-	-
Interfund Loan Payable	50,000	-	-	50,000
Due to Other Funds	469,828	1,827,865	590,827	1,706,867
Custodial Account	1,405,858	27,882,209	28,476,201	342,038
Due to Other Governmental Units	1,000	-	-	1,000
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 1,927,544</u>	<u>\$ 29,710,074</u>	<u>\$ 29,067,885</u>	<u>\$ 2,099,905</u>

KITSAP COUNTY, WASHINGTON

Statement of Changes in Assets and Liabilities Agency Funds For the Fiscal Year Ended December 31, 2014

	Balance January 1	Additions	Deletions	Balance December 31
School Districts				
Assets				
Cash	\$ 12,311,201	\$ 495,482,597	\$ 495,000,726	\$ 12,793,072
Deposits with Fiscal Agents/Trustees	-	19,757,549	19,757,549	-
Investments	86,872,252	114,581,010	107,140,080	94,313,182
Taxes Receivable	2,887,599	10,017	630,518	2,267,099
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 102,071,052</u>	<u>\$ 629,831,173</u>	<u>\$ 622,528,873</u>	<u>\$ 109,373,352</u>
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	102,071,052	629,831,173	622,528,873	109,373,352
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 102,071,052</u>	<u>\$ 629,831,173</u>	<u>\$ 622,528,873</u>	<u>\$ 109,373,352</u>
	Balance January 1	Additions	Deletions	Balance December 31
P.U.D.'s				
Assets				
Cash	\$ 1,118,627	\$ 29,894,477	\$ 30,370,766	\$ 642,337
Deposits with Fiscal Agents/Trustees	-	1,960,116	1,960,116	-
Investments	8,413,850	7,356,129	7,136,681	8,633,298
Taxes Receivable	105,601	-	16,800	88,801
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 9,638,079</u>	<u>\$ 39,210,722</u>	<u>\$ 39,484,363</u>	<u>\$ 9,364,437</u>
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	9,638,079	39,210,722	39,484,363	9,364,437
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 9,638,079</u>	<u>\$ 39,210,722</u>	<u>\$ 39,484,363</u>	<u>\$ 9,364,437</u>

KITSAP COUNTY, WASHINGTON

Statement of Changes in Assets and Liabilities
Agency Funds
For the Fiscal Year Ended December 31, 2014

	Balance January 1	Additions	Deletions	Balance December 31
Recreation Districts				
Assets				
Cash	\$ 999,142	\$ 11,019,399	\$ 11,160,115	\$ 858,426
Deposits with Fiscal Agents/Trustees	-	853,685	853,685	-
Investments	1,776,946	2,348,590	2,130,000	1,995,536
Taxes Receivable	139,050	3,579	30,285	112,344
Interest Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 2,915,138</u>	<u>\$ 14,225,253</u>	<u>\$ 14,174,085</u>	<u>\$ 2,966,306</u>
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Interfund Loans Payable	-	-	-	-
Custodial Account	2,915,138	14,225,253	14,174,085	2,966,306
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 2,915,138</u>	<u>\$ 14,225,253</u>	<u>\$ 14,174,085</u>	<u>\$ 2,966,306</u>
	Balance January 1	Additions	Deletions	Balance December 31
Public Health				
Assets				
Cash	\$ 126,489	\$ 16,460,700	\$ 16,447,243	\$ 139,945
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	2,650,027	6,266,600	5,950,000	2,966,626
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	257,719	43,874	257,719	43,874
Total Assets	<u>\$ 3,034,235</u>	<u>\$ 22,771,173</u>	<u>\$ 22,654,962</u>	<u>\$ 3,150,445</u>
Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	3,034,235	22,771,173	22,654,962	3,150,445
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 3,034,235</u>	<u>\$ 22,771,173</u>	<u>\$ 22,654,962</u>	<u>\$ 3,150,445</u>

KITSAP COUNTY, WASHINGTON

Statement of Changes in Assets and Liabilities
Agency Funds
For the Fiscal Year Ended December 31, 2014

	Balance January 1	Additions	Deletions	Balance December 31
Regional Library				
Assets				
Cash	\$ 90,142	\$ 17,324,033	\$ 17,360,758	\$ 53,418
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	4,171,501	6,318,116	6,175,390	4,314,228
Taxes Receivable	496,564	-	81,077	415,487
Interest Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 4,758,208</u>	<u>\$ 23,642,149</u>	<u>\$ 23,617,224</u>	<u>\$ 4,783,132</u>

Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	4,758,208	23,642,149	23,617,224	4,783,132
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 4,758,208</u>	<u>\$ 23,642,149</u>	<u>\$ 23,617,224</u>	<u>\$ 4,783,132</u>

	Balance January 1	Additions	Deletions	Balance December 31
Cities & Towns				
Assets				
Cash	\$ 148,122	\$ 38,869,692	\$ 38,672,010	\$ 345,805
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	27,857,987	15,073,558	11,402,260	31,529,286
Taxes Receivable	1,057,053	20,253	202,858	874,448
Other Current Receivables	175,207	62,413	-	237,620
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 29,238,369</u>	<u>\$ 54,025,916</u>	<u>\$ 50,277,127</u>	<u>\$ 32,987,158</u>

Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	29,238,369	54,025,916	50,277,127	32,987,158
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 29,238,369</u>	<u>\$ 54,025,916</u>	<u>\$ 50,277,127</u>	<u>\$ 32,987,158</u>

KITSAP COUNTY, WASHINGTON

Statement of Changes in Assets and Liabilities
Agency Funds
For the Fiscal Year Ended December 31, 2014

Ports	Balance January 1	Additions	Deletions	Balance December 31
Assets				
Cash	\$ 538,558	\$ 16,121,120	\$ 15,708,974	950,704
Deposits with Fiscal Agents/Trustees	-	245,446	245,446	-
Investments	10,023,044	1,956,554	2,900,831	9,078,767
Taxes Receivable	420,369	20	119,858	300,532
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 10,981,971</u>	<u>\$ 18,323,140</u>	<u>\$ 18,975,109</u>	<u>\$ 10,330,003</u>

Liabilities:				
Warrants Payable	-	-	-	\$ -
Accounts Payable	-	-	-	0
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	10,981,971	18,323,140	18,975,109	10,330,003
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 10,981,971</u>	<u>\$ 18,323,140</u>	<u>\$ 18,975,109</u>	<u>\$ 10,330,003</u>

Water Districts	Balance January 1	Additions	Deletions	Balance December 31
Assets				
Cash	\$ 344,066	\$ 34,128,971	\$ 33,900,666	\$ 572,371
Deposits with Fiscal Agents/Trustees	20,000	1,338,703	1,338,703	20,000
Investments	11,827,243	11,928,830	12,668,904	11,087,169
Taxes Receivable	(1,511)	-	443	(1,953)
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	2,000	60,000	60,000	2,000
Total Assets	<u>\$ 12,191,798</u>	<u>\$ 47,456,504</u>	<u>\$ 47,968,715</u>	<u>\$ 11,679,587</u>

Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	12,191,798	47,456,504	47,968,715	11,679,587
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 12,191,798</u>	<u>\$ 47,456,504</u>	<u>\$ 47,968,715</u>	<u>\$ 11,679,587</u>

KITSAP COUNTY, WASHINGTON

Statement of Changes in Assets and Liabilities Agency Funds For the Fiscal Year Ended December 31, 2014

	Balance January 1	Additions	Deletions	Balance December 31
Fire Districts				
Assets				
Cash	\$ 1,403,581	\$ 86,826,125	\$ 87,290,959	\$ 938,746
Deposits with Fiscal Agents/Trustees	-	1,011,592	1,011,592	-
Investments	34,588,042	34,301,488	30,681,215	38,208,316
Taxes Receivable	2,085,183	7,677	354,769	1,738,091
Other Current Receivables	124,974	-	60,583	64,390
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 38,201,780</u>	<u>\$ 122,146,882</u>	<u>\$ 119,399,119</u>	<u>\$ 40,949,542</u>

Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	38,201,780	122,146,882	119,399,119	40,949,542
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 38,201,780</u>	<u>\$ 122,146,882</u>	<u>\$ 119,399,119</u>	<u>\$ 40,949,542</u>

	Balance January 1	Additions	Deletions	Balance December 31
Sewer Districts				
Assets				
Cash	\$ 569,909	\$ 17,068,803	\$ 16,260,674	\$ 1,378,038
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	8,608,733	4,017,245	4,230,070	8,395,908
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 9,178,641</u>	<u>\$ 21,086,049</u>	<u>\$ 20,490,744</u>	<u>\$ 9,773,946</u>

Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Custodial Account	9,178,641	21,086,049	20,490,744	9,773,946
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 9,178,641</u>	<u>\$ 21,086,049</u>	<u>\$ 20,490,744</u>	<u>\$ 9,773,946</u>

**Statement of Changes in Assets and Liabilities
Agency Funds
For the Fiscal Year Ended December 31, 2014**

	Balance January 1	Additions	Deletions	Balance December 31
Public Transportation				
Assets				
Cash	\$ 2,781,827	\$ 47,441,741	\$ 42,372,445	\$ 7,851,123
Deposits with Fiscal Agents/Trustees	-	361,571	361,571	-
Investments	7,983,553	2,062,527	4,374,478	5,671,602
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 10,765,379</u>	<u>\$ 49,865,840</u>	<u>\$ 47,108,494</u>	<u>\$ 13,522,725</u>

Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	-	-	-	-
Interfund Loans Payable	-	-	-	-
Custodial Account	10,765,379	49,865,840	47,108,494	13,522,725
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 10,765,379</u>	<u>\$ 49,865,840</u>	<u>\$ 47,108,494</u>	<u>\$ 13,522,725</u>

	Balance January 1	Additions	Deletions	Balance December 31
Pass-Thru				
Assets				
Cash	\$ 43,485	\$ 500,504	\$ 360,498	\$ 183,492
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	250,003	1,147	75,687	175,464
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 293,488</u>	<u>\$ 501,651</u>	<u>\$ 436,184</u>	<u>\$ 358,956</u>

Liabilities:				
Warrants Payable	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-
Sales Tax Payable	-	-	-	-
Other Accrued Liabilities	-	-	-	-
Due to Other Funds	376	-	-	376
Custodial Account	293,112	501,651	436,184	358,580
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 293,488</u>	<u>\$ 501,651</u>	<u>\$ 436,184</u>	<u>\$ 358,956</u>

KITSAP COUNTY, WASHINGTON

Statement of Changes in Assets and Liabilities
Agency Funds
For the Fiscal Year Ended December 31, 2014

	Balance January 1	Additions	Deletions	Balance December 31
Clearing Funds				
Assets				
Cash	\$ 2,875,656	\$ 121,156,277	\$ 120,744,683	\$ 3,287,250
Deposits with Fiscal Agents/Trustees	-	-	-	-
Investments	-	-	-	-
Taxes Receivable	-	-	-	-
Other Current Receivables	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	-	-	-	-
Total Assets	<u>\$ 2,875,656</u>	<u>\$ 121,156,277</u>	<u>\$ 120,744,683</u>	<u>\$ 3,287,250</u>
Liabilities:				
Warrants Payable	\$ 2,875,656	\$ 121,156,277	\$ 120,744,683	\$ 3,287,250
Accounts Payable	-	-	-	-
Due to Other Funds	-	-	-	-
Interfund Loans Payable	-	-	-	-
Custodial Account	-	-	-	-
Due to Other Governmental Units	-	-	-	-
Deferred Compensation	-	-	-	-
Total Liabilities	<u>\$ 2,875,656</u>	<u>\$ 121,156,277</u>	<u>\$ 120,744,683</u>	<u>\$ 3,287,250</u>