



## Supplementary Financial Information

# KITSAP COUNTY, WASHINGTON

## SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

For the Year Ended December 31, 1999

Grantor/ Pass-Through Grantor	Program Title	BARS Account Number	Federal CFDA Number	Other Identification Number	Current Year Expenditures	Ref #
<b>FEDERAL DIRECT</b>						
DOA	School Lunch Program - Juvenile Detention	3310	10.555	18-402-9717	41,320	
HUD	CDBG Entitlement	3310	14.218	B99-UC-53-0005	1,604,159	
HUD	CDBG Entitlement - 1997 Disaster	3310	14.218	B98-UC-53-0005	79,876	
	<u>Total CFDA #14.218</u>				<u>1,684,035</u>	
HUD	HOME Entitlement	3310	14.239	M97-DC-53-0205	120,799	
HUD	HOME Entitlement	3310	14.239	M98-DC-53-0205	256,621	
HUD	HOME Entitlement Program Income	3310	14.239	M99-DC-53-0205	162,327	
					5,303	Note 3
	<u>Total CFDA #14.239</u>				<u>545,050</u>	
	<u>Total Dept of Housing &amp; Urban Development</u>				<u>2,229,085</u>	
DOJ	(JUMP) Juvenile Mentoring Program	3310	16.541	99.JG.FX.0017	36,201	
DOJ	Substance Abuse - Drug Court	3310	16.585	98.DC.VX.0093	250,432	
DOJ	Local Law Enforcement Block Grant	3310	16.592	98.LB.VX.4308	140,266	
DOJ	Cops - Problem Solving	3310	16.710	97-PR-WX-0542	28,735	
DOJ	Cops - Universal Hiring Grant	3310	16.710	95-CC-WX-0296	242,074	
	<u>Total Department of Justice</u>				<u>697,708</u>	
EPA	MRW-Waste Education Program	3310	66.951	NE980174.01.0	5,000	
	<u>Total Environmental Protection Agency</u>				<u>5,000</u>	
HHS	Substance Abuse-Take Time	3310	93.224	90-CA-1609/02	17,497	
	<u>Total Human Health Services</u>				<u>17,497</u>	
	<b>TOTAL FEDERAL DIRECT ASSISTANCE</b>				<b><u><u>2,990,610</u></u></b>	
<b>FEDERAL SHARED ASSISTANCE</b>						
DOA	Military Forest Yield	3320	10.666		13,984	
	<b>TOTAL FEDERAL SHARED ASSISTANCE</b>				<b><u><u>13,984</u></u></b>	

**SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**

**For the Year Ended December 31, 1999**

Grantor/ Pass-Through Grantor	Program Title	BARS Account Number	Federal CFDA Number	Other Identification Number	Current Year Expenditures	Ref #
<b>FEDERAL INDIRECT ASSISTANCE (Passed-Through State)</b>						
DOC	CZM Administration Awards-Shoreline Inventory	3330	11.419	G0000027	7,313	
	<u>Total Department of Commerce &amp; CFDA #11.419</u>				<u>7,313</u>	
DOT	State & Community Highway Safety - A	3330	20.600	PT #99.04	4,272	
DOT	Alcohol Traffic Safety Grant - B	3330	20.601	J.89805	4,719	
DOT	Kingston Vicinity Corridor Adoption	3330	20.205	LA-1621	375,719	
DOT	Kingston Vicinity Corridor Adoption	3330	20.205	LA-1622	10,078	
DOT	FHWA-Newberry Hill Road	3330	20.205	LA-3305	1,057,329	
	<u>Total Dept of Transportation &amp; CFDA #20.205</u>				<u>1,443,126</u>	
EMA	Emergency Management	3330	83.534	EM- 999357	11,781	
EMA	Emergency Management	3330	83.534	EM- 999357	25,000	
EMA	Emergency Management	3330	83.534	EM-019059	3,555	
EMA	Emergency Management	3330	83.534	EM-019104	1,430	
	<u>Total Emergency Management Agency &amp; CFDA #83.503</u>				<u>41,766</u>	
DOJ	Narcotics Task Force Program Program Income	3330	16.579	F99.67499009	80,837 42,766	Note 3
DOJ	Narcotics Task Force Program Program Income	3330	16.579	F98-3749-8009	74,416 40,544	Note 3
	<u>Total Dept of Justice &amp; CFDA #16.579</u>				<u>238,563</u>	

# KITSAP COUNTY, WASHINGTON

## SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

For the Year Ended December 31, 1999

Grantor/ Pass-Through Grantor	Program Title	BARS Account Number	Federal CFDA Number	Other Identification Number	Current Year Expenditures	Ref #
DOL	JTPA-Boeing	3330	17.246	20.98.5487	41,928	
DOL	JTPA-Timber 5	3330	17.246	20.96.5296	6,953	Note 5
DOL	JTPA-Rayonier	3330	17.246	20.96.5358	345,847	
DOL	JTPA-EDWWA	3330	17.246	20.99.5018	137,965	
DOL	JTPA-EDWWA	3330	17.246	20.98.5018	747,738	
DOL	JTPA-Timber 6	3330	17.246	20.98.5366	498,269	
<u>Total Dept of Labor &amp; CFDA #17.246</u>					<u>1,778,700</u>	
DOL	JTPA-One Step Implementation	3330	17.250	98-Z-460	267,434	
DOL	JTPA-Community Jobs	3330	17.250	F99.16000.014	83,082	
DOL	JTPA-Technical Assistance	3330	17.250	20-98-5016	7,362	
DOL	JTPA-Technical Assistance	3330	17.250	20-97-5016	15,214	
DOL	JTPA - 5% - Older Worker	3330	17.250	20-98-5013	41,637	
DOL	JTPA - 5% - Older Worker	3330	17.250	20-97-5013	1,912	
DOL	JTPA - 5% - Older Worker	3330	17.250	20-99-5013	7,539	
DOL	JTPA-8%	3330	17.250	20-99-5017	3,718	
DOL	JTPA-8%	3330	17.250	20-98-5017	24,723	
DOL	JTPA-8%	3330	17.250	20-97-5017	33,498	
DOL	JTPA-IIA	3330	17.250	20-98-5011	558,740	
DOL	JTPA-IIA	3330	17.250	20-99-5011	214,623	
DOL	JTPA-IIA	3330	17.250	20-97-5011	74,633	
DOL	JTPA-IIC	3330	17.250	20-98-5010	327,339	
DOL	JTPA-IIC	3330	17.250	20-97-5010	37,410	
DOL	JTPA-IIC	3330	17.250	20-99-5014	56,535	
DOL	JTPA-IIB	3330	17.250	20-99-5019	422,226	
DOL	JTPA-IIB	3330	17.250	20-98-5012	203,914	
DOL	JTPA - 5% - Incentive	3330	17.250	20-97-5015	8,658	
DOL	JTPA - 5% - Incentive	3330	17.250	20-98-5015	1,439	
<u>Total Dept of Labor &amp; CFDA #17.250</u>					<u>2,391,636</u>	
DOL	JTPA-Welfare to Work	<u>3330</u>	17.253	20.98.5471	251,381	
DOL	JTPA-Welfare to Work Match 99	<u>3330</u>	17.253	20.99.2443	85,827	
DOL	JTPA-Welfare to Work Match 98	<u>3330</u>	17.253	20.98.2443	111,224	
<u>Total Dept of Labor &amp; CFDA #17.253</u>					<u>448,432</u>	
<b>Total Dept of Labor</b>					<u>4,618,768</u>	
DOI	Fish & Wildlife Mgmt-Salmon Recovery Board	3330	15.608	99.1670N	39,764	
DOI	Fish & Wildlife Mgmt-Salmon Recovery Board	3330	15.608	99.1166D	148,459	
DOI	Fish & Wildlife Mgmt-Salmon Recovery Board	3330	15.608	99.1675N	3,360	
DOI	Fish & Wildlife Mgmt-Salmon Recovery Board	3330	15.608	99.1207B	7,307	
<u>Total Dept of Interior &amp; CFDA #15.608</u>					<u>198,890</u>	
CTED	Substance Abuse-Community Mobilization-Federal	3330	84.186	M9967100016	18,516	Note 5
CTED	Substance Abuse-Community Mobilization-Federal	3330	84.186	M98-3710016	32,985	
<u>Total CFDA #84.186</u>					<u>51,501</u>	

# KITSAP COUNTY, WASHINGTON

## SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE For the Year Ended December 31, 1999

Grantor/ Pass-Through Grantor	Program Title	BARS Account Number	Federal CFDA Number	Other Identification Number	Current Year Expenditures	Ref #
DSHS	Juvenile Accountability Incentive Blk Grank (JAIBG)	3330	16.523	9963.16016(1)	43,994	
DSHS	Juvenile Accountability Incentive Blk Grank (JAIBG)	3330	16.523	9963.40855	31,056	
<u>Total Dept of Community Trade &amp; Economic Development &amp; CFDA #84.186</u>					<u>75,050</u>	
DSHS	Project Alliance II	3330	16.549	I-400.00397	5,557	
DSHS	Aging-USDA Nutrition	3330	10.570	21190579	25,280	
DSHS	Aging-USDA Nutrition	3330	10.570	9763-12206	25,211	
<u>Total CFDA #10.570</u>					<u>50,491</u>	
DSHS	Youth Commission - Juvenile Justice	3330	16.540	1-100-00598	5,000	
DSHS	Youth Commission - Juvenile Justice	3330	16.540	1-100-00899	5,000	
<u>Total CFDA #16.540</u>					<u>10,000</u>	
DSHS	AAA-Title V	3330	17.235	9763-12206	42,765	
DSHS	AAA-Title V	3330	17.235	21190579	38,465	
<u>Total CFDA #17.235</u>					<u>81,230</u>	
DSHS	AAA-Title XIX - Elder Abuse	3330	93.041	9969.15563	1,653	
DSHS	AAA- Title III-F	3330	93.043	9969-15563	9,698	
DSHS	AAA-Title III-B	3330	93.044	9969-15563	212,302	
DSHS	AAA- Title III C-2	3330	93.045	9969.15563	115,050	
DSHS	AAA- Title III C-1	3330	93.045	9969.15563	118,038	
<u>Total CFDA #93.045</u>					<u>233,088</u>	
DSHS	AAA- Title III-D	3330	93.046	9969.15563	5,411	
DSHS	Child Support - IV-D - (Clerk's)	3330	93.563	1507-CGG-23944	50,774	
DSHS	Child Support - IV-D- (Prosec)	3330	93.563	2110-80671	622,860	
<u>Total CFDA #93.563</u>					<u>673,634</u>	
DSHS	AAA - Chore Services-SSBG	3330	93.667	9763-12206	78,365	
DSHS	AAA - Chore Services-SSBG	3330	93.667	21190579	62,187	
<u>Total CFDA #93.667</u>					<u>140,552</u>	
DSHS	Mental Health-Federal Ombudsman	3330	93.958	9769-11685	10,000	
DSHS	Mental Health-Federal Block Grant	3330	93.958	9769-11685	149,954	
<u>Total CFDA #93.958</u>					<u>159,954</u>	

# KITSAP COUNTY, WASHINGTON

## SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE For the Year Ended December 31, 1999

Grantor/ Pass-Through Grantor	Program Title	BARS Account Number	Federal CFDA Number	Other Identification Number	Current Year Expenditures	Ref #
DSHS	AAA-XIX-DCFS	3330	93.778	21190579	167	
DSHS	AAA-XIX-MPC	3330	93.778	9763-12206	1,659,966	
DSHS	AAA-XIX-MPC	3330	93.778	21190579	1,721,458	
DSHS	AAA - DDD-Nurse Oversight	3330	93.778	91-600-1348-00	34,900	
DSHS	AAA - DDD-Nurse Oversight	3330	93.778	9963.41668	12,760	
DSHS	Mental Health-Federal Gatekeeping	3330	93.778	9769-11685	170,174	
DSHS	Mental Health-Federal Gatekeeping	3330	93.778	9769-13306	5,231	
DSHS	Mental Health-Federal Block Grant	3330	93.778	9969.41433	1,634,388	
DSHS	Mental Health-Federal Block Grant-Fed. Medicaid	3330	93.778	9769-11685	4,415,737	Note 4
DSHS	Kitsap Recovery Center - Title XIX-Fed. Medicaid	3330	93.778	6285-0	2,068	
	<u>Total CFDA #93.778</u>				<u>9,656,849</u>	
DSHS	Substance Abuse -Federal-Prevention	3330	93.959	6244	71,720	
DSHS	Substance Abuse -Federal	3330	93.959	6810	64,254	
DSHS	Substance Abuse -Federal	3330	93.959	6244	168,493	
DSHS	Substance Abuse -Federal	3330	93.959	6810	140,082	
	<u>Total CFDA #93.959</u>				<u>444,549</u>	
	<u>Total Dept of Social Helath Services</u>				<u>11,760,018</u>	
	<b>TOTAL FEDERAL INDIRECT ASSISTANCE</b>				<u><u>18,368,936</u></u>	

# KITSAP COUNTY, WASHINGTON

## SCHEDULE OF STATE FINANCIAL ASSISTANCE For the Year Ended December 31, 1999

Grantor/ Pass-Through Grantor	Program Title	BARS Account Number	Federal CFDA Number	Other Identification Number	Current Year Expenditures	Ref #
<b>STATE ASSISTANCE</b>						
CTED	Growth Management	3340	State	S38.161.001	123,476.00	
CTED	AAA - Ombudsman	3340	State	None	16,698	
CTED	Court Appointed Special Advocate/Guardian ad Litem-Juv	3340	State	S00.31320.017	4,627	
<b><u>Total Community Trade &amp; Economic Department</u></b>					<b>144,801</b>	
DSHS	Food Stamp Fraud - Prosecutor	3340	State	2434-89545	2,088	
DSHS	Child Support Enforcement - Prosecutor	3340	State	2110.80671	301,618	
DSHS	Child Support - IV-D - Clerk's	3340	State	1507-CGG 23944	24,326	
DSHS	Special Commitment -Clerk's	3340	State	State	527	
DSHS	Mental Health-Client Psychological Evaluations	3340	State	--	--	
--	WAC-275-59-041 - Superior Court	3340	State	State	35,635	
DSHS	Commissioner's Court Time for Child Support-Superior Cri	3340	State	2110-80671	15,414	
DSHS	Kitsap Recovery Center - Inpatient	3340	State	6197-0	363,391	
DSHS	Kitsap Recovery Center - Inpatient	3340	State	6864	312,377	
DSHS	Mental Health - State Consolidated	3340	State	9769-11685	6,085,821	
DSHS	Mental Health - State Consolidated	3340	State	9969.41433	2,033,418	
DSHS	Developmental Disabilities - Grant in Aid	3340	State	None	807,011	
DSHS	Developmental Disabilities - Grant in Aid	3340	State	State	878,149	
DSHS	Developmental Disabilities - Francis Hadden Morgan	3340	State	None	190,886	
DSHS	Developmental Disabilities - Francis Hadden Morgan	3340	State	None	255,273	
DSHS	Developmental Disabilities - Family Support	3340	State	None	24,500	
DSHS	Juvenile Early Intervention	3340	State	69-0910574(1)	47,686	
DSHS	Juvenile Early Intervention	3340	State	69-0910574(1)	9,022	
DSHS	BECCA	3340	State	91-6001348(2)	53,184	
DSHS	BECCA	3340	State	21617	102,164	
DSHS	Community Alternatives to Detention	3340	State	I-300-00197	16,419	
DSHS	Community Alternatives to Detention	3340	State	I-300-00197	13,453	
DSHS	Juvenile - JRA Detention	3340	State	9763-11895(1)	17,944	
DSHS	Juvenile - JRA Detention	3340	State	9963.41034	46,663	
DSHS	Juvenile - CJS - At Risk	3340	State	9863-14735	110,135	
DSHS	Juvenile - CJS - At Risk	3340	State	9963.41033	151,649	
DSHS	Juvenile-JRA _EHB 3900 Implementation	3340	State	9863-14735	50,744	
DSHS	Juvenile-JRA _EHB 3900 Implementation	3340	State	9963.41034	71,433	
DSHS	Juvenile - CJAA Community Juvenile Accountability Act	3340	State	9863-14734(1)	4,454	
DSHS	Juvenile - CJAA Community Juvenile Accountability Act	3340	State	9963.41988	64,846	
DSHS	Juvenile - CDDA-Chemical Dependency Disposition Alt	3340	State	9863-14907	6,341	
DSHS	Juvenile - CDDA-Chemical Dependency Disposition Alt	3340	State	9963.41989	33,874	
DSHS	Juvenile - CJS - SSODA	3340	State	9863.14733	39,384	
DSHS	Juvenile - CJS - SSODA	3340	State	9963.41033	60,548	
DSHS	Juvenile - CJS - Secure Crisis Residential Center	3340	State	19643	360,000	
DSHS	Juvenile - CJS - Secure Crisis Residential Center	3340	State	20791	166,424	
DSHS	AAA - SCSA	3340	State	9763-10923	233,771	
DSHS	AAA - SCSA	3340	State	21190426	97,468	
DSHS	AAA - Respite Services	3340	State	9763-10923	10,464	
DSHS	AAA - Respite Services	3340	State	21190426	46,225	
DSHS	AAA - Ombudsman	3340	State	99.32799.001	22,062	
DSHS	Substance Abuse-Community Mobilization-State	3340	State	M9967100016	9,856	
DSHS	Substance Abuse-Community Mobilization-State	3340	State	M98-371-0016	37,128	
DSHS	Substance Abuse-State	3340	State	6810	505,326	
DSHS	Substance Abuse-State	3340	State	6244	610,030	
<b><u>Total Dept of Social Health Services</u></b>					<b>14,329,131</b>	

# KITSAP COUNTY, WASHINGTON

## SCHEDULE OF STATE FINANCIAL ASSISTANCE

For the Year Ended December 31, 1999

Grantor/ Pass-Through Grantor	Program Title	BARS Account Number	Federal CFDA Number	Other Identification Number	Current Year Expenditures	Ref #
DOE	CCWF-SSWMP Dyes Inlet	3340	State	G9600217	23,002	
DOE	Comm Service-Waste Reduction,Recycling,Litter Control	3340	State	C9900221	32,000	
DOE	Comm Service-Waste Reduction,Recycling,Litter Control	3340	State	G9900038	4,543	
DOE	Solid Waste Coordinated Prevention-CPG	3340	State	G9800197	120,802	
DOE	LTC-Local Toxics Control-Hansville RI/FS MTCA	3340	State	G9900215	102,868	
DOE	CCW-Port Gamble Bay	3340	State	G9800249	26,415	
DOE	Bainbridge Island Landfill RI/FS	3340	State	G9900197	509,567	
DOE	CCW-Upper Hood Canal Watershed	3340	State	G9300039	2,039	
<b><u>Total Dept of Ecology</u></b>					<b><u>821,236</u></b>	
State	Witness Fees	3340	State	95-1-002658	1,805	
State	1/2 Prosecutor's Salary	3340	State		50,498	
State	Commute Trip Reduction	3340	State		146,045	
State	Death Investigations	3340	State		49,973	
<b><u>Total State</u></b>					<b><u>248,321</u></b>	
DOT	County Arterial Preservation Program (CAPP)	3340	State	State	318,033	
DOT	County Road Construction-TIB #9W-018(001)-1	3340	State	TIB #9W-018(001)-1	133,652	
DOT	Transaid Funding Agreement- Little Bear	3340	State	GCA1360	32,327	
DOT	Rural Arterial Program - West Kingston.(RAP)	3340	State	1895.01	70,147	
DOT	Rural Arterial Program - Carney Lake Road (RAP)	3340	State	1897.03	30,075	
DOT	Rural Arterial Program - Little Boston Rd NE (RAP)	3340	State	1899.01	6,963	
DOT	Rural Arterial Program - Glenwood Road SE #3 (RAP)	3340	State	1899.02	12,507	
DOT	Rural Arterial Program - Glenwood Road SW #4 (RAP)	3340	State	1899.03	2,903	
<b><u>Total Dept of Transportation</u></b>					<b><u>606,607</u></b>	
DOA	Dept of Agriculture	3340	State		41,058	
<b><u>Total Dept of Agriculture</u></b>					<b><u>41,058</u></b>	
OAC	Purchase of Computers & Printers - Superior Court	3340	State	ICA99224	16,000	
OAC	Purchase of Computers - District Court	3340	State		27,200	
<b><u>Total Office of the Administrator for the Courts</u></b>					<b><u>43,200</u></b>	
IAC	Salsbury Point Park	3340	State	92.314D	82,972	
IAC	WWRP Project Agreement-Old Mill Site	3340	State	96.063A	244,016	
IAC	WWRP Project Agreement-Old Mill Site	3340	State	97.1161A	245,130	
<b><u>Total Dept of Interagency Committee for Outdoor Recreation</u></b>					<b><u>572,118</u></b>	
DNR	Old Mill Site Acquisition	3340	State	AL.97.13	300,000	
<b>TOTAL STATE ASSISTANCE</b>					<b><u>17,106,472</u></b>	



# KITSAP COUNTY, WASHINGTON

## NOTES TO THE SCHEDULE OF FINANCIAL ASSISTANCE

### **NOTE 1-BASIS OF ACCOUNTING**

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

### **NOTE 2-PROGRAM COSTS**

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

### **NOTE 3-PROGRAM INCOME**

The Federal Department of Housing and Urban Development (HUD) HOME Program in Kitsap County's Department of Community Development received program income of \$5,303.15 in 1999. Under contract #KC 382-95, the County received a payment of \$5,000 for principle and interest plus investment interest earnings of \$319.01. At year-end 1999, accrued interest is in \$2,087.94 which is not available to the County until the annual payment due date of April 1, 2000. The Schedule of Financial Assistance does not include the accrued interest portion.

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

### **NOTE 4-NOT AVAILABLE (N/A)**

The County was unable to obtain the CFDA number from Washington State DSHS, Mental Health Division. DSHS has stated that the money loses its Federal character when passed on to the County level. Kitsap County has classified the Mental Health-Federal Medicaid funds in CFDA #93.778 because of Title XIX funding source.

### **NOTE 5-JTPA Timber V**

Kitsap County billed and received revenue for JTPA Timber V, #20.96.5296, after calendar year 1998 as a final billing for the grant. Therefore, we recognized it as fiscal year 1999 grant revenue.