



SPECIAL REVENUE FUNDS

Special Revenue Funds account for resources legally restricted for a specified purpose or to segregate expenditures incurred for specific activities. These funds are reported on the modified accrual basis. Other restricted resources are accounted for in trusts, debt service or capital project funds.

Veterans Relief – Established to provide housing, food and medical costs for indigent veterans. Financing is provided by a specific annual property tax as mandated under State of Washington R.C.W. 73.08.080.

Law Enforcement – Accounts for voter approved increase in regular tax levy to be expended solely for criminal law enforcement in accordance with R.C.W. 84.55.050 and County Resolution No. R87-78S.

Geographical Information System (GIS) – Provides geographical information used to perform a variety of activities related to property assessment, planning, public works, voter registration, health and emergency services, and other activities. Funding is provided by all benefiting county departments and municipalities.

Auditor's Maintenance And Operation – Accounts for a surcharge collected on recording fees authorized by R.C.W. 36.22.170. Revenue must be used solely for installation and maintenance of an improved system for copying, preserving and indexing documents recorded in the county.

Criminal Justice – Accounts for state grants restricted to criminal justice system use.

Vehicle License Fee – Accounts for a vehicle license fee collected on each vehicle license purchased in *Pierce County*. Proceeds from this revenue source are used to fund needed transportation improvements which currently cannot be financed through other road related revenues and grants.

Conservation Futures – Accounts for the acquisition, protection and conservation of open space, habitat areas, wetlands, farm, agricultural, and timberlands. Funding is provided by an allocation of the property tax levy as authorized by R.C.W. 84.34.230.

Wellness Program – Established to promote positive lifestyle choices among county employees and their families, to stabilize the cost of insurance programs, increase productivity and performance, lower industrial accident rates, reduce stress and enhance the quality of life. Funding is provided from balances in the medical reserve stabilization account.

Arts Commission – Creates and implements programs which provide arts services to county residents. The Arts Commission also administers and implements the county's Percent for Art Ordinance and assists the Executive and County Council in the development of cultural policy. Funding is provided from *General Fund*, grants and donations.

Dispute Resolution Center – Established by Ordinance 93-4 to provide mediation services for citizens of *Pierce County*. Funding is provided by a surcharge collected on civil and small claims filings in county courts.

County Fair – Accounts for the maintenance and operation of the county fair. Financing is provided by user fees supplemented by allocations from State of Washington State Fair Fund and *Pierce County General Fund*.



Puget Sound Behavioral Health – Accounts for community inpatient services within the mental health unit of the human services department. Funding is provided from a combination of state, federal, commercial insurance and private payments.

Human Services – Administers county programs for mental health, developmental disabilities and chemical dependency, and coordinates the services mandated under the Older Americans Act. Funding is provided by a property tax levy of two and one-half cents per thousand dollars of assessed value, and by federal and state grants.

Marine Services – Accounts for that portion of vessel registration fees, which are collected by the State of Washington and allocated to counties with, approved boating safety programs.

Drug Investigation – Established by Resolution No. 20494 to administer funds for investigation and apprehension of persons criminally involved in illegal sale, possession or distribution of controlled substances. Funding is provided from monies and property seized in narcotics and drug abuse cases.

Real Estate Excise Tax River Improvement – Accounts for 25% of the excise tax proceeds allowed under R.C.W. 82.46 on the sale of real property in unincorporated *Pierce County*. The revenue provided is used in the unincorporated areas of the county for river improvements in accordance with Ordinance No. 91-55.

911 System – Accounts for operation of the public safety emergency communication system which allows citizens to access police, fire, medical and aid or ambulance from virtually any telephone in the county. The emergency communication system is funded by an excise tax levied on telephone lines.

Antiprofitteering Revolving – Established in accordance with R.C.W. 9A.82.110 to investigate and prosecute criminal profiteering. Funding is provided from forfeitures of real and/or personal property judgements and penalties assessed against persons engaged in criminal profiteering.

Housing Repair Program – Administers programs funded by federal grants to provide financial and technical assistance to eligible low-income clients for repair or rehabilitation of their housing. Down payment assistance to first time homebuyers and technical assistance to local nonprofit organizations with housing development is also provided.

Community Development –Administers programs designed to improve the quality of life for socially and economically disadvantage people and encourage and foster community development throughout Pierce County.

Emergency Management Grants – Established to account for grants awarded to *Pierce County* for administration and oversight of an approved Project Impact-Disaster Resistant Community Initiative. This is a national program to reduce the effects of disasters in local communities.

Endangered Species Act – Established in response to the Endangered Species Act to track related programs and grants that are not associated with the “routine” operations of county departments.

Roads – Provides maintenance and operation of the public roads in *Pierce County*.

Paths And Trails – Established in accordance with R.C.W. 47.30 to finance construction and maintenance of paths and trails within the right-of-way of county roads. Funding is provided by 0.5% of gas tax revenue.



Surface Water Management – Accounts for surface water and storm drainage service charges for the development and construction of storm and surface water management facilities within *Pierce County* as authorized by Ordinance No. 87.205.

Treasurer's Operation And Maintenance – Accounts for seizure and sale of personal property and foreclosure of real property for nonpayment of taxes. Funding is provided by fees collected on delinquent accounts. Pursuant to State of Washington R.C.W. 84.56.020, the fund is excluded from the annual budget.

Community Action Agency – Provided social services to seniors and low-income citizens. Funding is provided by federal and state grants.

Stadium And Convention Facilities – Accounts for a special excise tax of two percent on the sale of or charge made for furnishing lodging by a hotel, motel, or trailer camp. Use of these funds is restricted to acquiring, constructing or operating stadium facilities and convention centers.



**Special Revenue Funds
Combining Balance Sheet**

At December 31, 2000

Page 1 of 5

	<u>Veterans Relief</u>	<u>Law Enforcement</u>	<u>Geographical Information System</u>	<u>Auditor's Maintenance And Operation</u>	<u>Criminal Justice</u>
ASSETS					
Cash In Treasury Pool	\$ 128,799	\$ 764,802	\$ 1,691,477	\$ 552,112	\$ 1,782,147
Cash And Investments With Trustee	-	-	-	-	-
Investments	-	-	-	-	-
Assessments Receivable	-	-	-	-	-
Taxes Receivable, Delinquent	27,138	468,434	-	-	-
Accounts Receivable	-	-	3,591	2,161	-
Accrued Interest Receivable	-	-	-	-	-
Due From Other Funds	-	200,000	188,697	60,116	14,416
Due From Other Governments	-	157,924	11,667	-	-
Inventory, At Cost	-	-	-	-	-
TOTAL ASSETS	<u>\$ 155,937</u>	<u>\$ 1,591,160</u>	<u>\$ 1,895,432</u>	<u>\$ 614,389</u>	<u>\$ 1,796,563</u>
 LIABILITIES AND FUND BALANCES					
Liabilities					
Vouchers And Accounts Payable	\$ 15,359	\$ 33,858	\$ 70,055	\$ 40,865	\$ 45,929
Due To Other Funds	956	45,808	7,792	10,801	312
Due To Other Governments	-	-	-	-	-
Accrued Wages And Benefits Payable	2,132	-	18,185	1,176	3,885
Deferred Revenue	27,138	468,434	-	-	182,863
Interfund Loans Payable	-	-	-	-	-
Working Capital Advance From State	-	-	-	-	-
Advances From Other Funds	-	-	-	-	-
Total Liabilities	<u>45,585</u>	<u>548,100</u>	<u>96,032</u>	<u>52,842</u>	<u>232,989</u>
 Fund Balances					
Reserved For Inventory	-	-	-	-	-
Reserved For Future Program Use	-	-	-	-	-
Unreserved Fund Balances:					
Designated In 2001 Appropriations	-	-	784,970	186,470	577,390
Undesignated	110,352	1,043,060	1,014,430	375,077	986,184
Total Fund Balances	<u>110,352</u>	<u>1,043,060</u>	<u>1,799,400</u>	<u>561,547</u>	<u>1,563,574</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 155,937</u>	<u>\$ 1,591,160</u>	<u>\$ 1,895,432</u>	<u>\$ 614,389</u>	<u>\$ 1,796,563</u>



**Special Revenue Funds
Combining Balance Sheet**

At December 31, 2000

Page 2 of 5

<u>Vehicle License Fee</u>	<u>Conservation Futures</u>	<u>Wellness Program</u>	<u>Arts Commission</u>	<u>Dispute Resolution Center</u>	<u>County Fair</u>	<u>Puget Sound Behavioral Health</u>
\$ 1,091,188	\$ 542,337	\$ 14,922	\$ 208,918	\$ 18,276	\$ 25,522	\$ 1,069,447
-	-	-	-	-	-	-
-	6,200,000	-	-	-	120,000	-
-	-	-	-	-	-	-
-	137,169	-	-	-	-	-
-	-	-	-	40	-	1,196,307
-	78,401	-	-	-	103	-
-	-	-	-	-	-	6,498
-	-	-	-	-	-	-
-	-	-	-	-	-	52,943
<u>\$ 1,091,188</u>	<u>\$ 6,957,907</u>	<u>\$ 14,922</u>	<u>\$ 208,918</u>	<u>\$ 18,316</u>	<u>\$ 145,625</u>	<u>\$ 2,325,195</u>
\$ -	\$ 15	\$ -	\$ 40,888	\$ 5,911	\$ 7,017	\$ 732,346
-	954	336	2,814	46	5	202,742
-	-	-	-	-	-	1,459
-	789	841	1,150	-	-	143,821
-	137,169	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	700,000
-	-	-	-	-	-	-
-	<u>138,927</u>	<u>1,177</u>	<u>44,852</u>	<u>5,957</u>	<u>7,022</u>	<u>1,780,368</u>
-	-	-	-	-	-	52,943
-	272,600	-	-	-	-	-
997,000	-	-	30,000	-	18,190	-
<u>94,188</u>	<u>6,546,380</u>	<u>13,745</u>	<u>134,066</u>	<u>12,359</u>	<u>120,413</u>	<u>491,884</u>
<u>1,091,188</u>	<u>6,818,980</u>	<u>13,745</u>	<u>164,066</u>	<u>12,359</u>	<u>138,603</u>	<u>544,827</u>
<u>\$ 1,091,188</u>	<u>\$ 6,957,907</u>	<u>\$ 14,922</u>	<u>\$ 208,918</u>	<u>\$ 18,316</u>	<u>\$ 145,625</u>	<u>\$ 2,325,195</u>



**Special Revenue Funds
Combining Balance Sheet**

At December 31, 2000

Page 3 of 5

	<u>Human Services</u>	<u>Marine Services</u>	<u>Drug Investigation</u>	<u>Real Estate Excise Tax River Improvement</u>	<u>911 System</u>
ASSETS					
Cash In Treasury Pool	\$ 10,524,679	\$ 311,697	\$ 141,535	\$ 1,992,275	\$ 1,266,912
Cash And Investments With Trustee	-	-	-	-	-
Investments	2,446,730	-	-	-	-
Assessments Receivable	-	-	-	-	-
Taxes Receivable, Delinquent	50,680	-	-	-	-
Accounts Receivable	45,281	-	-	452	357,849
Accrued Interest Receivable	5,504	-	-	-	-
Due From Other Funds	98,050	-	-	-	-
Due From Other Governments	6,541,622	-	69,437	78,265	-
Inventory, At Cost	-	-	-	-	-
TOTAL ASSETS	<u>\$ 19,712,546</u>	<u>\$ 311,697</u>	<u>\$ 210,972</u>	<u>\$ 2,070,992</u>	<u>\$ 1,624,761</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Vouchers And Accounts Payable	\$ 6,643,776	\$ 42,833	\$ 10,971	\$ 25,391	\$ 184,919
Due To Other Funds	312,044	150	1,644	41,534	2,257
Due To Other Governments	-	-	-	-	-
Accrued Wages And Benefits Payable	116,124	268	5,262	9,231	4,207
Deferred Revenue	71,766	-	135	-	-
Interfund Loans Payable	-	-	-	-	-
Working Capital Advance From State	3,676,971	-	-	-	-
Advances From Other Funds	-	-	-	-	-
Total Liabilities	<u>10,820,681</u>	<u>43,251</u>	<u>18,012</u>	<u>76,156</u>	<u>191,383</u>
Fund Balances					
Reserved For Inventory	-	-	-	-	-
Reserved For Future Program Use	-	-	-	-	-
Unreserved Fund Balances:					
Designated In 2001 Appropriations	2,726,050	8,730	50,880	1,123,990	1,001,990
Undesignated	6,165,815	259,716	142,080	870,846	431,388
Total Fund Balances	<u>8,891,865</u>	<u>268,446</u>	<u>192,960</u>	<u>1,994,836</u>	<u>1,433,378</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 19,712,546</u>	<u>\$ 311,697</u>	<u>\$ 210,972</u>	<u>\$ 2,070,992</u>	<u>\$ 1,624,761</u>



**Special Revenue Funds
Combining Balance Sheet**

At December 31, 2000

Page 4 of 5

<u>Anti-Profiteering Revolving</u>	<u>Housing Repair Program</u>	<u>Community Development</u>	<u>Emergency Management Grants</u>	<u>Endangered Species Act</u>	<u>Roads</u>	<u>Paths And Trails</u>
\$ 36,180	\$ 3,523	\$ 25,762	\$ 1,852	\$ 810	\$ 20,298,929	\$ 823,849
-	-	21,794	-	-	6,162	-
-	-	-	-	-	1,000,000	-
-	-	-	-	-	31,781	-
-	-	-	-	-	1,924,454	-
-	-	132,511	-	31,211	45,353	8,387
-	-	-	-	-	8,572	-
-	131,940	2,751	344	-	2,217,276	-
-	315,250	150,222	130,889	832,629	348,073	32,927
-	-	-	-	-	-	-
<u>\$ 36,180</u>	<u>\$ 450,713</u>	<u>\$ 333,040</u>	<u>\$ 133,085</u>	<u>\$ 864,650</u>	<u>\$ 25,880,600</u>	<u>\$ 865,163</u>
\$ -	\$ 389,188	\$ 167,283	\$ 64,901	\$ 26,556	\$ 448,646	\$ 5,380
-	24,808	158,967	163	28,340	13,763,985	70,006
-	-	-	-	-	-	-
-	8,600	6,576	419	1,586	500,395	1,380
-	-	214	67,602	63,945	1,964,284	-
-	-	-	-	596,000	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	300,000
-	<u>422,596</u>	<u>333,040</u>	<u>133,085</u>	<u>716,427</u>	<u>16,677,310</u>	<u>376,766</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	1,820,350	168,160
<u>36,180</u>	<u>28,117</u>	<u>-</u>	<u>-</u>	<u>148,223</u>	<u>7,382,940</u>	<u>320,237</u>
<u>36,180</u>	<u>28,117</u>	<u>-</u>	<u>-</u>	<u>148,223</u>	<u>9,203,290</u>	<u>488,397</u>
<u>\$ 36,180</u>	<u>\$ 450,713</u>	<u>\$ 333,040</u>	<u>\$ 133,085</u>	<u>\$ 864,650</u>	<u>\$ 25,880,600</u>	<u>\$ 865,163</u>



**Special Revenue Funds
Combining Balance Sheet**

At December 31, 2000

Page 5 of 5

	Surface Water Management	Treasurer's Operation And Maintenance	Community Action Agency	Stadium And Convention Facilities	Total
ASSETS					
Cash In Treasury Pool	\$ 1,648,177	\$ 777	\$ 331	\$ 322,822	\$ 45,290,057
Cash And Investments With Trustee	331,601	-	-	-	359,557
Investments	17,349,918	-	-	-	27,116,648
Assessments Receivable	-	-	-	-	31,781
Taxes Receivable, Delinquent	-	-	-	-	2,607,875
Accounts Receivable	879,542	-	57,761	-	2,760,446
Accrued Interest Receivable	286,978	-	-	-	379,558
Due From Other Funds	28,041	25,000	46,742	6,723	3,026,594
Due From Other Governments	25,643	-	756,475	-	9,451,023
Inventory, At Cost	-	-	-	-	52,943
TOTAL ASSETS	\$ 20,549,900	\$ 25,777	\$ 861,309	\$ 329,545	\$ 91,076,482
LIABILITIES AND FUND BALANCES					
Liabilities					
Vouchers And Accounts Payable	\$ 971,106	\$ 512	\$ 159,795	\$ 28,780	\$ 10,162,280
Due To Other Funds	153,316	494	22,936	40,045	14,893,255
Due To Other Governments	-	-	-	-	1,459
Accrued Wages And Benefits Payable	65,607	1,381	37,046	120	930,181
Deferred Revenue	825,284	-	82,506	-	3,891,340
Interfund Loans Payable	-	75,000	156,000	-	827,000
Working Capital Advance From State	-	-	-	-	4,376,971
Advances From Other Funds	-	-	-	-	300,000
Total Liabilities	2,015,313	77,387	458,283	68,945	35,382,486
Fund Balances					
Reserved For Inventory	-	-	-	-	52,943
Reserved For Future Program Use	-	-	-	-	272,600
Unreserved Fund Balances:					
Designated In 2001 Appropriations	5,342,970	-	161,330	41,210	15,039,680
Undesignated	13,191,617	(51,610)	241,696	219,390	40,328,773
Total Fund Balances	18,534,587	(51,610)	403,026	260,600	55,693,996
TOTAL LIABILITIES AND FUND BALANCES	\$ 20,549,900	\$ 25,777	\$ 861,309	\$ 329,545	\$ 91,076,482

Pierce County Housing Programs

First Time

Home Buyer

and

Down Payment Assistance



BEFORE



AFTER

A house set for demolition is relocated then sold to a **First Time Home Buyer**. Call Pierce County Housing Programs at 253-798-7038, or stop by at 8815 South Tacoma Way Suite 211, Lakewood, Washington 98499.



Special Revenue Funds
Combining Statement of Revenues, Expenditures And Changes In Fund Balances
 For The Year Ended December 31, 2000
 Page 1 of 5

	Veterans Relief	Law Enforcement	Geographical Information System	Auditor's Maintenance And Operation	Criminal Justice
REVENUES					
Taxes	\$ 466,042	\$ 7,110,855	\$ -	\$ -	\$ -
Licenses And Permits	-	-	-	-	-
Intergovernmental Revenues	174	216,910	66,486	125,422	576,023
Charges For Services	-	-	163,033	198,873	-
Fines And Forfeits	-	-	-	-	-
Interest	-	-	-	-	-
Miscellaneous	500	920	144	-	-
TOTAL REVENUES	466,716	7,328,685	229,663	324,295	576,023
EXPENDITURES					
General Government	-	-	1,919,131	241,701	97,026
Public Safety	-	7,267,062	-	-	202,962
Physical Environment	-	-	-	-	-
Transportation	-	-	-	-	-
Economic Environment	430,324	-	-	-	-
Mental And Physical Health	-	-	-	-	-
Culture And Recreation	-	-	-	-	-
TOTAL EXPENDITURES	430,324	7,267,062	1,919,131	241,701	299,988
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	36,392	61,623	(1,689,468)	82,594	276,035
OTHER FINANCING SOURCES (USES)					
Sale Of Fixed Assets	749	26,706	2,914	-	-
Operating Transfers In	-	-	1,974,580	120,000	-
Operating Transfers Out	-	(30,749)	-	(139,740)	(94,700)
TOTAL OTHER FINANCING SOURCES (USES)	749	(4,043)	1,977,494	(19,740)	(94,700)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	37,141	57,580	288,026	62,854	181,335
FUND BALANCES - Beginning Of Year	73,211	1,020,727	1,477,374	498,693	1,382,239
Residual Equity Transfers In	-	-	134,000	-	-
Residual Equity Transfers Out	-	(35,247)	(100,000)	-	-
Increase In Reserve For Inventory	-	-	-	-	-
FUND BALANCES - End Of Year	\$ 110,352	\$ 1,043,060	\$ 1,799,400	\$ 561,547	\$ 1,563,574



Special Revenue Funds
Combining Statement of Revenues, Expenditures And Changes In Fund Balances
 For The Year Ended December 31, 2000
 Page 2 of 5

Vehicle License Fee	Conservation Futures	Wellness Program	Arts Commission	Dispute Resolution Center	County Fair	Puget Sound Behavioral Health
\$ -	\$ 2,383,971	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
3,783,257	659	-	23,000	-	37,559	2,232,026
-	-	-	-	132,749	79,143	1,520,537
-	-	-	-	-	-	-
-	307,493	-	-	-	6,482	-
-	-	-	53,696	-	11,501	135,004
<u>3,783,257</u>	<u>2,692,123</u>	<u>-</u>	<u>76,696</u>	<u>132,749</u>	<u>134,685</u>	<u>3,887,567</u>
-	-	-	-	138,800	-	-
-	-	-	-	-	-	-
-	416,778	-	-	-	-	-
-	-	-	-	-	-	-
-	-	84,772	-	-	-	6,856,340
-	-	-	332,809	-	138,400	-
<u>-</u>	<u>416,778</u>	<u>84,772</u>	<u>332,809</u>	<u>138,800</u>	<u>138,400</u>	<u>6,856,340</u>
<u>3,783,257</u>	<u>2,275,345</u>	<u>(84,772)</u>	<u>(256,113)</u>	<u>(6,051)</u>	<u>(3,715)</u>	<u>(2,968,773)</u>
-	4,035	-	-	-	-	-
-	-	36,000	290,500	-	20,000	3,505,236
<u>(3,950,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(44,579)</u>
<u>(3,950,000)</u>	<u>4,035</u>	<u>36,000</u>	<u>290,500</u>	<u>-</u>	<u>20,000</u>	<u>3,460,657</u>
(166,743)	2,279,380	(48,772)	34,387	(6,051)	16,285	491,884
1,257,931	4,539,600	62,517	129,679	18,410	122,318	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	52,943
<u>\$ 1,091,188</u>	<u>\$ 6,818,980</u>	<u>\$ 13,745</u>	<u>\$ 164,066</u>	<u>\$ 12,359</u>	<u>\$ 138,603</u>	<u>\$ 544,827</u>



Special Revenue Funds
Combining Statement of Revenues, Expenditures And Changes In Fund Balances
 For The Year Ended December 31, 2000
 Page 3 of 5

	<u>Human Services</u>	<u>Marine Services</u>	<u>Drug Investigation</u>	<u>Real Estate Excise Tax River Improvement</u>	<u>911 System</u>
REVENUES					
Taxes	\$ 887,861	\$ -	\$ -	\$ 968,217	\$ 2,953,253
Licenses And Permits	-	-	-	-	-
Intergovernmental Revenues	74,336,788	184,261	87,961	67,795	-
Charges For Services	737	-	-	-	140
Fines And Forfeits	-	-	73,143	-	-
Interest	983,746	-	-	-	-
Miscellaneous	104,072	500	-	-	-
TOTAL REVENUES	<u>76,313,204</u>	<u>184,761</u>	<u>161,104</u>	<u>1,036,012</u>	<u>2,953,393</u>
EXPENDITURES					
General Government	-	-	-	-	-
Public Safety	-	133,411	147,605	-	2,460,385
Physical Environment	-	-	-	1,426,812	-
Transportation	-	-	-	-	-
Economic Environment	-	-	-	-	-
Mental And Physical Health	79,889,845	-	-	-	-
Culture And Recreation	-	-	-	-	-
TOTAL EXPENDITURES	<u>79,889,845</u>	<u>133,411</u>	<u>147,605</u>	<u>1,426,812</u>	<u>2,460,385</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(3,576,641)</u>	<u>51,350</u>	<u>13,499</u>	<u>(390,800)</u>	<u>493,008</u>
OTHER FINANCING SOURCES (USES)					
Sale Of Fixed Assets	1,554	-	-	-	-
Operating Transfers In	107,000	-	-	-	-
Operating Transfers Out	(3,529,237)	-	-	(19,360)	(47,360)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(3,420,683)</u>	<u>-</u>	<u>-</u>	<u>(19,360)</u>	<u>(47,360)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	<u>(6,997,324)</u>	<u>51,350</u>	<u>13,499</u>	<u>(410,160)</u>	<u>445,648</u>
FUND BALANCES - Beginning Of Year	15,889,189	217,096	179,461	2,404,996	987,730
Residual Equity Transfers In	-	-	-	-	-
Residual Equity Transfers Out	-	-	-	-	-
Increase In Reserve For Inventory	-	-	-	-	-
FUND BALANCES - End Of Year	<u>\$ 8,891,865</u>	<u>\$ 268,446</u>	<u>\$ 192,960</u>	<u>\$ 1,994,836</u>	<u>\$ 1,433,378</u>



Special Revenue Funds
Combining Statement of Revenues, Expenditures And Changes In Fund Balances
 For The Year Ended December 31, 2000
 Page 4 of 5

Anti-Profiteering Revolving	Housing Repair Program	Community Development	Emergency Management Grants	Endangered Species Act	Roads	Paths And Trails
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,740,788	\$ -
-	-	-	-	-	58,998	-
-	4,065,512	4,863,652	438,412	796,705	13,378,127	581,628
-	-	-	-	-	737,092	-
45	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	16,287	5,750	-	30,243	6,200
<u>45</u>	<u>4,065,512</u>	<u>4,879,939</u>	<u>444,162</u>	<u>796,705</u>	<u>43,945,248</u>	<u>587,828</u>
375	-	-	-	-	-	-
-	-	-	444,162	-	-	-
-	-	-	-	905,494	-	-
-	-	-	-	-	32,181,132	713,952
-	4,877,395	4,052,941	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>375</u>	<u>4,877,395</u>	<u>4,052,941</u>	<u>444,162</u>	<u>905,494</u>	<u>32,181,132</u>	<u>713,952</u>
<u>(330)</u>	<u>(811,883)</u>	<u>826,998</u>	<u>-</u>	<u>(108,789)</u>	<u>11,764,116</u>	<u>(126,124)</u>
-	-	-	-	-	3,193,638	-
-	820,469	-	-	257,000	310,000	-
-	-	(820,469)	-	-	(14,731,223)	-
<u>-</u>	<u>820,469</u>	<u>(820,469)</u>	<u>-</u>	<u>257,000</u>	<u>(11,227,585)</u>	<u>-</u>
(330)	8,586	6,529	-	148,211	536,531	(126,124)
36,510	19,531	(6,529)	-	12	8,759,756	614,521
-	-	-	-	-	99,106	-
-	-	-	-	-	(192,103)	-
-	-	-	-	-	-	-
<u>\$ 36,180</u>	<u>\$ 28,117</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 148,223</u>	<u>\$ 9,203,290</u>	<u>\$ 488,397</u>



Special Revenue Funds
Combining Statement of Revenues, Expenditures And Changes In Fund Balances
 For The Year Ended December 31, 2000
 Page 5 of 5

	Surface Water Management	Treasurer's Operation And Maintenance	Community Action Agency	Stadium And Convention Facilities	Total
REVENUES					
Taxes	\$ -	\$ -	\$ -	\$ 402,904	\$ 44,913,891
Licenses And Permits	-	-	-	-	58,998
Intergovernmental Revenues	149,880	-	5,185,337	-	111,197,574
Charges For Services	12,302,679	224,380	-	-	15,359,363
Fines And Forfeits	-	-	-	-	73,188
Interest	916,596	-	-	-	2,214,317
Miscellaneous	138,204	-	135,231	-	638,252
TOTAL REVENUES	13,507,359	224,380	5,320,568	402,904	174,455,583
EXPENDITURES					
General Government	-	249,605	-	-	2,646,638
Public Safety	-	-	-	-	10,655,587
Physical Environment	9,512,688	-	-	-	12,261,772
Transportation	-	-	-	-	32,895,084
Economic Environment	-	-	5,225,619	-	14,586,279
Mental And Physical Health	-	-	-	-	86,830,957
Culture And Recreation	-	-	-	227,795	699,004
TOTAL EXPENDITURES	9,512,688	249,605	5,225,619	227,795	160,575,321
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	3,994,671	(25,225)	94,949	175,109	13,880,262
OTHER FINANCING SOURCES (USES)					
Sale Of Fixed Assets	-	-	-	-	3,229,596
Operating Transfers In	51,314	25,000	50,000	-	7,567,099
Operating Transfers Out	(478,460)	-	-	(117,500)	(24,003,377)
TOTAL OTHER FINANCING SOURCES (USES)	(427,146)	25,000	50,000	(117,500)	(13,206,682)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	3,567,525	(225)	144,949	57,609	673,580
FUND BALANCES - Beginning Of Year	14,976,316	(51,385)	258,077	202,991	55,070,971
Residual Equity Transfers In	-	-	-	-	233,106
Residual Equity Transfers Out	(9,254)	-	-	-	(336,604)
Increase In Reserve For Inventory	-	-	-	-	52,943
FUND BALANCES - End Of Year	\$ 18,534,587	\$ (51,610)	\$ 403,026	\$ 260,600	\$ 55,693,996



Veterans Relief Special Revenue Fund
Statement of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Taxes	\$ 464,720	\$ 466,042	\$ 1,322
Intergovernmental Revenues	-	174	174
Miscellaneous	-	500	500
TOTAL REVENUES	<u>464,720</u>	<u>466,716</u>	<u>1,496</u>
EXPENDITURES			
Economic Environment	469,840	430,324	39,516
TOTAL EXPENDITURES	<u>469,840</u>	<u>430,324</u>	<u>39,516</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(5,120)</u>	<u>36,392</u>	<u>41,512</u>
OTHER FINANCING SOURCES			
Sale Of Fixed Assets	-	749	749
TOTAL OTHER FINANCING SOURCES	<u>-</u>	<u>749</u>	<u>749</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	<u>(5,120)</u>	<u>37,141</u>	<u>42,261</u>
FUND BALANCE - Beginning Of Year	<u>73,211</u>	<u>73,211</u>	<u>-</u>
FUND BALANCE - End Of Year	<u>\$ 68,091</u>	<u>\$ 110,352</u>	<u>\$ 42,261</u>



Law Enforcement Special Revenue Fund
Statement of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Taxes	\$ 7,151,230	\$ 7,110,855	\$ (40,375)
Intergovernmental Revenues	312,422	216,910	(95,512)
Miscellaneous	-	920	920
TOTAL REVENUES	<u>7,463,652</u>	<u>7,328,685</u>	<u>(134,967)</u>
EXPENDITURES			
Public Safety	7,602,714	7,267,062	335,652
TOTAL EXPENDITURES	<u>7,602,714</u>	<u>7,267,062</u>	<u>335,652</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(139,062)</u>	<u>61,623</u>	<u>200,685</u>
OTHER FINANCING SOURCES (USES)			
Sale Of Fixed Assets	10,000	26,706	16,706
Operating Transfers Out	(32,010)	(30,749)	1,261
TOTAL OTHER FINANCING SOURCES (USES)	<u>(22,010)</u>	<u>(4,043)</u>	<u>17,967</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	<u>(161,072)</u>	<u>57,580</u>	<u>218,652</u>
FUND BALANCE - Beginning Of Year	1,020,727	1,020,727	-
Residual Equity Transfers Out	(35,247)	(35,247)	-
FUND BALANCE - End Of Year	<u>\$ 824,408</u>	<u>\$ 1,043,060</u>	<u>\$ 218,652</u>



Geographical Information System Special Revenue Fund
Statement of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Intergovernmental Revenues	\$ 62,500	\$ 66,486	\$ 3,986
Charges For Services	195,060	163,033	(32,027)
Miscellaneous	-	144	144
TOTAL REVENUES	<u>257,560</u>	<u>229,663</u>	<u>(27,897)</u>
EXPENDITURES			
General Government	2,043,670	1,919,131	124,539
TOTAL EXPENDITURES	<u>2,043,670</u>	<u>1,919,131</u>	<u>124,539</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(1,786,110)</u>	<u>(1,689,468)</u>	<u>96,642</u>
OTHER FINANCING SOURCES			
Sale Of Fixed Assets	-	2,914	2,914
Operating Transfers In	1,379,600	1,974,580	594,980
TOTAL OTHER FINANCING SOURCES	<u>1,379,600</u>	<u>1,977,494</u>	<u>597,894</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	<u>(406,510)</u>	<u>288,026</u>	<u>694,536</u>
FUND BALANCE - Beginning Of Year	1,477,374	1,477,374	-
Residual Equity Transfers In	134,000	134,000	-
Residual Equity Transfers Out	(100,000)	(100,000)	-
FUND BALANCE - End Of Year	<u>\$ 1,104,864</u>	<u>\$ 1,799,400</u>	<u>\$ 694,536</u>



Auditor's Maintenance And Operation Special Revenue Fund
Statement of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Intergovernmental Revenues	\$ 145,000	\$ 125,422	\$ (19,578)
Charges For Services	225,000	198,873	(26,127)
TOTAL REVENUES	<u>370,000</u>	<u>324,295</u>	<u>(45,705)</u>
EXPENDITURES			
General Government	430,260	241,701	188,559
TOTAL EXPENDITURES	<u>430,260</u>	<u>241,701</u>	<u>188,559</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(60,260)</u>	<u>82,594</u>	<u>142,854</u>
OTHER FINANCING SOURCES (USES)			
Operating Transfers In	-	120,000	120,000
Operating Transfers Out	(139,740)	(139,740)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(139,740)</u>	<u>(19,740)</u>	<u>120,000</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	<u>(200,000)</u>	<u>62,854</u>	<u>262,854</u>
FUND BALANCE - Beginning Of Year	<u>498,693</u>	<u>498,693</u>	<u>-</u>
FUND BALANCE - End Of Year	<u>\$ 298,693</u>	<u>\$ 561,547</u>	<u>\$ 262,854</u>



Criminal Justice Special Revenue Fund
Statement of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Intergovernmental Revenues	\$ 121,132	\$ 576,023	\$ 454,891
TOTAL REVENUES	<u>121,132</u>	<u>576,023</u>	<u>454,891</u>
EXPENDITURES			
General Government	167,032	97,026	70,006
Public Safety	440,220	202,962	237,258
TOTAL EXPENDITURES	<u>607,252</u>	<u>299,988</u>	<u>307,264</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(486,120)</u>	<u>276,035</u>	<u>762,155</u>
OTHER FINANCING USES			
Operating Transfers Out	(100,000)	(94,700)	5,300
TOTAL OTHER FINANCING USES	<u>(100,000)</u>	<u>(94,700)</u>	<u>5,300</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>(586,120)</u>	<u>181,335</u>	<u>767,455</u>
FUND BALANCE - Beginning Of Year	<u>1,382,239</u>	<u>1,382,239</u>	<u>-</u>
FUND BALANCE - End Of Year	<u>\$ 796,119</u>	<u>\$ 1,563,574</u>	<u>\$ 767,455</u>



Vehicle License Fee Special Revenue Fund
Statement of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Intergovernmental Revenues	\$ 3,650,000	\$ 3,783,257	\$ 133,257
TOTAL REVENUES	<u>3,650,000</u>	<u>3,783,257</u>	<u>133,257</u>
TOTAL EXPENDITURES	<u>—</u>	<u>—</u>	<u>—</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>3,650,000</u>	<u>3,783,257</u>	<u>133,257</u>
OTHER FINANCING USES			
Operating Transfers Out	(3,950,000)	(3,950,000)	—
TOTAL OTHER FINANCING USES	<u>(3,950,000)</u>	<u>(3,950,000)</u>	<u>—</u>
EXCESS OF EXPENDITURES AND OTHER FINANCING USES OVER REVENUES	(300,000)	(166,743)	133,257
FUND BALANCE - Beginning Of Year	<u>1,257,931</u>	<u>1,257,931</u>	<u>—</u>
FUND BALANCE - End Of Year	<u>\$ 957,931</u>	<u>\$ 1,091,188</u>	<u>\$ 133,257</u>



Conservation Futures Special Revenue Fund
Statement of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Taxes	\$ 2,382,320	\$ 2,383,971	\$ 1,651
Intergovernmental Revenues	-	659	659
Interest	55,000	307,493	252,493
TOTAL REVENUES	<u>2,437,320</u>	<u>2,692,123</u>	<u>254,803</u>
EXPENDITURES			
Physical Environment	2,437,320	416,778	2,020,542
TOTAL EXPENDITURES	<u>2,437,320</u>	<u>416,778</u>	<u>2,020,542</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>2,275,345</u>	<u>2,275,345</u>
OTHER FINANCING SOURCES			
Sale Of Fixed Assets	-	4,035	4,035
TOTAL OTHER FINANCING SOURCES	<u>-</u>	<u>4,035</u>	<u>4,035</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	<u>-</u>	<u>2,279,380</u>	<u>2,279,380</u>
FUND BALANCE - Beginning Of Year	<u>4,539,600</u>	<u>4,539,600</u>	<u>-</u>
FUND BALANCE - End Of Year	<u>\$ 4,539,600</u>	<u>\$ 6,818,980</u>	<u>\$ 2,279,380</u>



Wellness Program Special Revenue Fund
Statement of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Miscellaneous	\$ 55,000	\$ —	\$ (55,000)
TOTAL REVENUES	<u>55,000</u>	<u>—</u>	<u>(55,000)</u>
EXPENDITURES			
Mental And Physical Health	91,000	84,772	6,228
TOTAL EXPENDITURES	<u>91,000</u>	<u>84,772</u>	<u>6,228</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(36,000)</u>	<u>(84,772)</u>	<u>(48,772)</u>
OTHER FINANCING SOURCES			
Operating Transfers In	36,000	36,000	—
TOTAL OTHER FINANCING SOURCES	<u>36,000</u>	<u>36,000</u>	<u>—</u>
EXCESS OF EXPENDITURES OVER REVENUES AND OTHER FINANCING SOURCES	<u>—</u>	<u>(48,772)</u>	<u>(48,772)</u>
FUND BALANCE - Beginning Of Year	<u>62,517</u>	<u>62,517</u>	<u>—</u>
FUND BALANCE - End Of Year	<u>\$ 62,517</u>	<u>\$ 13,745</u>	<u>\$ (48,772)</u>



Arts Commission Special Revenue Fund
Statement of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Intergovernmental Revenues	\$ 23,000	\$ 23,000	\$ -
Miscellaneous	65,196	53,696	(11,500)
TOTAL REVENUES	<u>88,196</u>	<u>76,696</u>	<u>(11,500)</u>
EXPENDITURES			
Culture And Recreation	378,696	332,809	45,887
TOTAL EXPENDITURES	<u>378,696</u>	<u>332,809</u>	<u>45,887</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(290,500)</u>	<u>(256,113)</u>	<u>34,387</u>
OTHER FINANCING SOURCES			
Operating Transfers In	290,500	290,500	-
TOTAL OTHER FINANCING SOURCES	<u>290,500</u>	<u>290,500</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	-	34,387	34,387
FUND BALANCE - Beginning Of Year	<u>129,679</u>	<u>129,679</u>	<u>-</u>
FUND BALANCE - End Of Year	<u>\$ 129,679</u>	<u>\$ 164,066</u>	<u>\$ 34,387</u>



Dispute Resolution Center Special Revenue Fund
Statement of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Charges For Services	\$ 139,000	\$ 132,749	\$ (6,251)
TOTAL REVENUES	<u>139,000</u>	<u>132,749</u>	<u>(6,251)</u>
EXPENDITURES			
General Government	<u>139,000</u>	<u>138,800</u>	<u>200</u>
TOTAL EXPENDITURES	<u>139,000</u>	<u>138,800</u>	<u>200</u>
EXCESS OF EXPENDITURES OVER REVENUES	-	(6,051)	(6,051)
FUND BALANCE - Beginning Of Year	<u>18,410</u>	<u>18,410</u>	-
FUND BALANCE - End Of Year	<u>\$ 18,410</u>	<u>\$ 12,359</u>	<u>\$ (6,051)</u>



County Fair Special Revenue Fund
Statement of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Intergovernmental Revenues	\$ 30,000	\$ 37,559	\$ 7,559
Charges For Services	72,300	79,143	6,843
Interest	4,500	6,482	1,982
Miscellaneous	8,730	11,501	2,771
TOTAL REVENUES	<u>115,530</u>	<u>134,685</u>	<u>19,155</u>
EXPENDITURES			
Culture And Recreation	150,670	138,400	12,270
TOTAL EXPENDITURES	<u>150,670</u>	<u>138,400</u>	<u>12,270</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(35,140)</u>	<u>(3,715)</u>	<u>31,425</u>
OTHER FINANCING SOURCES			
Operating Transfers In	20,000	20,000	-
TOTAL OTHER FINANCING SOURCES	<u>20,000</u>	<u>20,000</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	(15,140)	16,285	31,425
FUND BALANCE - Beginning Of Year	<u>122,318</u>	<u>122,318</u>	<u>-</u>
FUND BALANCE - End Of Year	<u>\$ 107,178</u>	<u>\$ 138,603</u>	<u>\$ 31,425</u>



Puget Sound Behavioral Health Special Revenue Fund
Statement of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Intergovernmental Revenues	\$ 5,244,860	\$ 2,232,026	\$ (3,012,834)
Charges For Services	1,597,560	1,520,537	(77,023)
Miscellaneous	252,580	135,004	(117,576)
TOTAL REVENUES	<u>7,095,000</u>	<u>3,887,567</u>	<u>(3,207,433)</u>
EXPENDITURES			
Mental And Physical Health	7,745,760	6,856,340	889,420
TOTAL EXPENDITURES	<u>7,745,760</u>	<u>6,856,340</u>	<u>889,420</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(650,760)</u>	<u>(2,968,773)</u>	<u>(2,318,013)</u>
OTHER FINANCING SOURCES (USES)			
Operating Transfers In	725,000	3,505,236	2,780,236
Operating Transfers Out	(74,240)	(44,579)	29,661
TOTAL OTHER FINANCING SOURCES (USES)	<u>650,760</u>	<u>3,460,657</u>	<u>2,809,897</u>
EXCESS OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	-	491,884	491,884
FUND BALANCE - Beginning Of Year	-	-	-
Increase In Reserve For Inventory	-	52,943	52,943
FUND BALANCE - End Of Year	<u>\$ -</u>	<u>\$ 544,827</u>	<u>\$ 544,827</u>



Human Services Special Revenue Fund
Statement of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2000

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Taxes	\$ 880,670	\$ 887,861	\$ 7,191
Intergovernmental Revenues	76,643,709	74,336,788	(2,306,921)
Charges For Services	1,500	737	(763)
Interest	-	983,746	983,746
Miscellaneous	118,835	104,072	(14,763)
TOTAL REVENUES	77,644,714	76,313,204	(1,331,510)
EXPENDITURES			
Mental And Physical Health	80,923,054	79,889,845	1,033,209
TOTAL EXPENDITURES	80,923,054	79,889,845	1,033,209
EXCESS OF EXPENDITURES OVER REVENUES	(3,278,340)	(3,576,641)	(298,301)
OTHER FINANCING SOURCES (USES)			
Sale Of Fixed Assets	-	1,554	1,554
Operating Transfers In	107,000	107,000	-
Operating Transfers Out	(3,553,240)	(3,529,237)	24,003
TOTAL OTHER FINANCING SOURCES (USES)	(3,446,240)	(3,420,683)	25,557
EXCESS OF EXPENDITURES OVER REVENUES AND OTHER FINANCING SOURCES (USES)	(6,724,580)	(6,997,324)	(272,744)
FUND BALANCE - Beginning Of Year	15,889,189	15,889,189	-
FUND BALANCE - End Of Year	\$ 9,164,609	\$ 8,891,865	\$ (272,744)



Marine Services Special Revenue Fund
Statement of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
For The Year Ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Intergovernmental Revenues	\$ 168,830	\$ 184,261	\$ 15,431
Miscellaneous	-	500	500
TOTAL REVENUES	<u>168,830</u>	<u>184,761</u>	<u>15,931</u>
EXPENDITURES			
Public Safety	168,830	133,411	35,419
TOTAL EXPENDITURES	<u>168,830</u>	<u>133,411</u>	<u>35,419</u>
EXCESS OF REVENUES OVER EXPENDITURES	-	51,350	51,350
FUND BALANCE - Beginning Of Year	<u>217,096</u>	<u>217,096</u>	<u>-</u>
FUND BALANCE - End Of Year	<u>\$ 217,096</u>	<u>\$ 268,446</u>	<u>\$ 51,350</u>



Drug Investigation Special Revenue Fund
Statement of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
For The Year Ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental Revenues	\$ 62,320	\$ 87,961	\$ 25,641
Fines And Forfeits	80,000	73,143	(6,857)
TOTAL REVENUES	<u>142,320</u>	<u>161,104</u>	<u>18,784</u>
EXPENDITURES			
Public Safety	175,050	147,605	27,445
TOTAL EXPENDITURES	<u>175,050</u>	<u>147,605</u>	<u>27,445</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(32,730)	13,499	46,229
FUND BALANCE - Beginning Of Year	<u>179,461</u>	<u>179,461</u>	<u>-</u>
FUND BALANCE - End Of Year	<u>\$ 146,731</u>	<u>\$ 192,960</u>	<u>\$ 46,229</u>



Real Estate Excise Tax River Improvement Special Revenue Fund
Statement of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Taxes	\$ 901,000	\$ 968,217	\$ 67,217
Intergovernmental	60,200	67,795	7,595
TOTAL REVENUES	<u>961,200</u>	<u>1,036,012</u>	<u>74,812</u>
EXPENDITURES			
Physical Environment	1,559,770	1,426,812	132,958
TOTAL EXPENDITURES	<u>1,559,770</u>	<u>1,426,812</u>	<u>132,958</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(598,570)</u>	<u>(390,800)</u>	<u>207,770</u>
OTHER FINANCING USES			
Operating Transfers Out	(19,360)	(19,360)	-
TOTAL OTHER FINANCING USES	<u>(19,360)</u>	<u>(19,360)</u>	<u>-</u>
EXCESS OF EXPENDITURES AND OTHER FINANCING USES OVER REVENUES	(617,930)	(410,160)	207,770
FUND BALANCE - Beginning Of Year	<u>2,404,996</u>	<u>2,404,996</u>	<u>-</u>
FUND BALANCE - End Of Year	<u>\$ 1,787,066</u>	<u>\$ 1,994,836</u>	<u>\$ 207,770</u>



911 System Special Revenue Fund
Statement of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Taxes	\$ 2,831,160	\$ 2,953,253	\$ 122,093
Charges For Services	-	140	140
TOTAL REVENUES	<u>2,831,160</u>	<u>2,953,393</u>	<u>122,233</u>
EXPENDITURES			
Public Safety	2,945,540	2,460,385	485,155
TOTAL EXPENDITURES	<u>2,945,540</u>	<u>2,460,385</u>	<u>485,155</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(114,380)</u>	<u>493,008</u>	<u>607,388</u>
OTHER FINANCING USES			
Operating Transfers Out	(47,360)	(47,360)	-
TOTAL OTHER FINANCING USES	<u>(47,360)</u>	<u>(47,360)</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>(161,740)</u>	<u>445,648</u>	<u>607,388</u>
FUND BALANCE - Beginning Of Year	<u>987,730</u>	<u>987,730</u>	<u>-</u>
FUND BALANCE - End Of Year	<u>\$ 825,990</u>	<u>\$ 1,433,378</u>	<u>\$ 607,388</u>



Antiprofitereing Revolving Special Revenue Fund
Statement of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Fines And Forfeits	\$ 10,380	\$ 45	\$ (10,335)
TOTAL REVENUES	<u>10,380</u>	<u>45</u>	<u>(10,335)</u>
EXPENDITURES			
General Government	<u>10,380</u>	<u>375</u>	<u>10,005</u>
TOTAL EXPENDITURES	<u>10,380</u>	<u>375</u>	<u>10,005</u>
EXCESS OF EXPENDITURES OVER REVENUES	-	(330)	(330)
FUND BALANCE - Beginning Of Year	<u>36,510</u>	<u>36,510</u>	-
FUND BALANCE - End Of Year	<u>\$ 36,510</u>	<u>\$ 36,180</u>	<u>\$ (330)</u>



Housing Repair Programs Special Revenue Fund
Statement of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
For The Year Ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Intergovernmental Revenues	\$ 7,589,042	\$ 4,065,512	\$ (3,523,530)
TOTAL REVENUES	<u>7,589,042</u>	<u>4,065,512</u>	<u>(3,523,530)</u>
EXPENDITURES			
Economic Environment	8,889,246	4,877,395	4,011,851
TOTAL EXPENDITURES	<u>8,889,246</u>	<u>4,877,395</u>	<u>4,011,851</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(1,300,204)</u>	<u>(811,883)</u>	<u>488,321</u>
OTHER FINANCING SOURCES			
Operating Transfers In	1,300,204	820,469	(479,735)
TOTAL OTHER FINANCING SOURCES	<u>1,300,204</u>	<u>820,469</u>	<u>(479,735)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	-	8,586	8,586
FUND BALANCE - Beginning Of Year	<u>19,531</u>	<u>19,531</u>	<u>-</u>
FUND BALANCE - End Of Year	<u>\$ 19,531</u>	<u>\$ 28,117</u>	<u>\$ 8,586</u>



Community Development Special Revenue Fund
Statement of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Intergovernmental Revenues	\$ 6,789,700	\$ 4,863,652	\$ (1,926,048)
Miscellaneous	-	16,287	16,287
TOTAL REVENUES	<u>6,789,700</u>	<u>4,879,939</u>	<u>(1,909,761)</u>
EXPENDITURES			
Economic Environment	5,789,700	4,052,941	1,736,759
TOTAL EXPENDITURES	<u>5,789,700</u>	<u>4,052,941</u>	<u>1,736,759</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>1,000,000</u>	<u>826,998</u>	<u>(173,002)</u>
OTHER FINANCING USES			
Operating Transfers Out	(1,000,000)	(820,469)	179,531
TOTAL OTHER FINANCING USES	<u>(1,000,000)</u>	<u>(820,469)</u>	<u>179,531</u>
EXCESS OF REVENUES OVER EXPENDITURES AND OTHER FINANCING USES	<u>-</u>	<u>6,529</u>	<u>6,529</u>
FUND BALANCE - Beginning Of Year	<u>(6,529)</u>	<u>(6,529)</u>	<u>-</u>
FUND BALANCE - End Of Year	<u>\$ (6,529)</u>	<u>\$ -</u>	<u>\$ 6,529</u>



Emergency Management Grants Special Revenue Fund
Statement of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Intergovernmental Revenues	\$ 840,390	\$ 438,412	\$ (401,978)
Miscellaneous	5,000	5,750	750
TOTAL REVENUES	<u>845,390</u>	<u>444,162</u>	<u>(401,228)</u>
EXPENDITURES			
Public Safety	845,390	444,162	401,228
TOTAL EXPENDITURES	<u>845,390</u>	<u>444,162</u>	<u>401,228</u>
EXCESS OF REVENUES OVER EXPENDITURES	-	-	-
FUND BALANCE - Beginning Of Year	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE - End Of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



Endangered Species Act Special Revenue Fund
Statement of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Intergovernmental Revenues	\$ 1,739,060	\$ 796,705	\$ (942,355)
TOTAL REVENUES	<u>1,739,060</u>	<u>796,705</u>	<u>(942,355)</u>
EXPENDITURES			
Physical Environment	1,821,060	905,494	915,566
TOTAL EXPENDITURES	<u>1,821,060</u>	<u>905,494</u>	<u>915,566</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(82,000)</u>	<u>(108,789)</u>	<u>(26,789)</u>
OTHER FINANCING SOURCES			
Operating Transfers In	82,000	257,000	175,000
TOTAL OTHER FINANCING SOURCES	<u>82,000</u>	<u>257,000</u>	<u>175,000</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	-	148,211	148,211
FUND BALANCE - Beginning Of Year	<u>12</u>	<u>12</u>	<u>-</u>
FUND BALANCE - End Of Year	<u>\$ 12</u>	<u>\$ 148,223</u>	<u>\$ 148,211</u>



Roads Special Revenue Fund
Statement of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Taxes	\$ 29,693,600	\$ 29,740,788	\$ 47,188
Licenses And Permits	59,500	58,998	(502)
Intergovernmental Revenues	14,097,000	13,378,127	(718,873)
Charges For Services	207,000	737,092	530,092
Miscellaneous	31,200	30,243	(957)
TOTAL REVENUES	<u>44,088,300</u>	<u>43,945,248</u>	<u>(143,052)</u>
EXPENDITURES			
Transportation	35,248,360	32,181,132	3,067,228
TOTAL EXPENDITURES	<u>35,248,360</u>	<u>32,181,132</u>	<u>3,067,228</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>8,839,940</u>	<u>11,764,116</u>	<u>2,924,176</u>
OTHER FINANCING SOURCES (USES)			
Sale Of Fixed Assets	60,000	3,193,638	3,133,638
Operating Transfers In	310,000	310,000	-
Operating Transfers Out	(11,556,280)	(14,731,223)	(3,174,943)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(11,186,280)</u>	<u>(11,227,585)</u>	<u>(41,305)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	(2,346,340)	536,531	2,882,871
FUND BALANCE - Beginning Of Year	8,759,756	8,759,756	-
Residual Equity Transfer In	-	99,106	99,106
Residual Equity Transfer Out	(322,000)	(192,103)	129,897
FUND BALANCE - End Of Year	<u>\$ 6,091,416</u>	<u>\$ 9,203,290</u>	<u>\$ 3,111,874</u>



Paths And Trails Special Revenue Fund
Statement of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Intergovernmental Revenues	\$ 1,387,230	\$ 581,628	\$ (805,602)
Miscellaneous	-	6,200	6,200
TOTAL REVENUES	<u>1,387,230</u>	<u>587,828</u>	<u>(799,402)</u>
EXPENDITURES			
Transportation	1,832,250	713,952	1,118,298
TOTAL EXPENDITURES	<u>1,832,250</u>	<u>713,952</u>	<u>1,118,298</u>
EXCESS OF EXPENDITURES OVER REVENUES	(445,020)	(126,124)	318,896
FUND BALANCE - Beginning Of Year	<u>614,521</u>	<u>614,521</u>	<u>-</u>
FUND BALANCE - End Of Year	<u>\$ 169,501</u>	<u>\$ 488,397</u>	<u>\$ 318,896</u>



Surface Water Management Special Revenue Fund
Statement of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
For The Year Ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Intergovernmental Revenues	\$ 174,950	\$ 149,880	\$ (25,070)
Charges For Services	12,478,000	12,302,679	(175,321)
Interest	548,000	916,596	368,596
Miscellaneous	5,900	138,204	132,304
TOTAL REVENUES	<u>13,206,850</u>	<u>13,507,359</u>	<u>300,509</u>
EXPENDITURES			
Physical Environment	15,480,610	9,512,688	5,967,922
TOTAL EXPENDITURES	<u>15,480,610</u>	<u>9,512,688</u>	<u>5,967,922</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(2,273,760)</u>	<u>3,994,671</u>	<u>6,268,431</u>
OTHER FINANCING SOURCES (USES)			
Operating Transfers In	51,310	51,314	4
Operating Transfers Out	(478,460)	(478,460)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(427,150)</u>	<u>(427,146)</u>	<u>4</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	<u>(2,700,910)</u>	<u>3,567,525</u>	<u>6,268,435</u>
FUND BALANCE - Beginning Of Year	14,976,316	14,976,316	-
Residual Equity Transfers Out	-	(9,254)	(9,254)
FUND BALANCE - End Of Year	<u>\$ 12,275,406</u>	<u>\$ 18,534,587</u>	<u>\$ 6,259,181</u>



Community Action Agency Special Revenue Fund
Statement of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Intergovernmental Revenues	\$ 4,901,468	\$ 5,185,337	\$ 283,869
Miscellaneous	147,274	135,231	(12,043)
TOTAL REVENUES	<u>5,048,742</u>	<u>5,320,568</u>	<u>271,826</u>
EXPENDITURES			
Economic Environment	<u>5,249,529</u>	<u>5,225,619</u>	<u>23,910</u>
TOTAL EXPENDITURES	<u>5,249,529</u>	<u>5,225,619</u>	<u>23,910</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(200,787)</u>	<u>94,949</u>	<u>295,736</u>
OTHER FINANCING SOURCES			
Operating Transfers In	<u>100,000</u>	<u>50,000</u>	<u>(50,000)</u>
TOTAL OTHER FINANCING SOURCES	<u>100,000</u>	<u>50,000</u>	<u>(50,000)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	<u>(100,787)</u>	<u>144,949</u>	<u>245,736</u>
FUND BALANCE - Beginning Of Year	<u>258,077</u>	<u>258,077</u>	<u>-</u>
FUND BALANCE - End Of Year	<u>\$ 157,290</u>	<u>\$ 403,026</u>	<u>\$ 245,736</u>



Stadium And Convention Facilities Special Revenue Fund
Statement of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Taxes	\$ 320,000	\$ 402,904	\$ 82,904
TOTAL REVENUES	<u>320,000</u>	<u>402,904</u>	<u>82,904</u>
EXPENDITURES			
Culture And Recreation	291,230	227,795	63,435
TOTAL EXPENDITURES	<u>291,230</u>	<u>227,795</u>	<u>63,435</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>28,770</u>	<u>175,109</u>	<u>146,339</u>
OTHER FINANCING USES			
Operating Transfers Out	(117,500)	(117,500)	-
TOTAL OTHER FINANCING USES	<u>(117,500)</u>	<u>(117,500)</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>(88,730)</u>	<u>57,609</u>	<u>146,339</u>
FUND BALANCE - Beginning Of Year	<u>202,991</u>	<u>202,991</u>	<u>-</u>
FUND BALANCE - End Of Year	<u>\$ 114,261</u>	<u>\$ 260,600</u>	<u>\$ 146,339</u>