



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. During 2001 these activities were accounted for in *General Fund*. The *Law Enforcement Fund* will be closed in 2002.

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, farming, agricultural land, 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. During 2001 such activities were accounted for in the *General Fund*. The *Wellness Program Fund* will be closed in 2002.

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 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 disadvantaged people, and to 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.

Parks Sales Tax – Accounts for the 0.1% sales tax imposed within *Pierce County* to be used for regional and local parks, accredited zoos, aquariums and wildlife preserves.

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 – Provides social services to seniors and low-income citizens. Funding is provided by federal and state grants.

Stadium And Convention Facilities – Accounts for a special 2.0% excise tax 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, 2001

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	<u>Veterans Relief</u>	<u>Law Enforcement</u>	<u>Geographical Information System</u>	<u>Auditor's Maintenance And Operation</u>
ASSETS				
Cash In Treasury Pool	\$ 158,847	\$ 1,041,120	\$ 1,791,196	\$ 484,466
Cash And Investments With Trustee	-	-	-	-
Investments	-	-	-	-
Assessments Receivable	-	-	-	-
Taxes Receivable, Delinquent	30,093	-	-	-
Accounts Receivable	-	-	54,794	969
Accrued Interest Receivable	-	-	-	-
Due From Other Funds	-	-	249,293	100,068
Due From Other Governments	-	1,940	10,635	-
Inventory, At Cost	-	-	-	-
TOTAL ASSETS	<u>\$ 188,940</u>	<u>\$ 1,043,060</u>	<u>\$ 2,105,918</u>	<u>\$ 585,503</u>
 LIABILITIES AND FUND BALANCES				
Liabilities				
Vouchers And Accounts Payable	\$ 21,246	\$ -	\$ 233,698	\$ 24,316
Due To Other Funds	725	-	4,084	35,924
Due To Component Unit	-	-	-	-
Due To Other Governments	-	-	7,984	2,005
Accrued Wages And Benefits Payable	2,844	-	25,092	736
Deferred Revenue	30,093	-	-	-
Interfund Loans Payable	-	-	-	-
Working Capital Advance From State	-	-	-	-
Advances From Other Funds	-	-	-	-
Total Liabilities	<u>54,908</u>	<u>-</u>	<u>270,858</u>	<u>62,981</u>
 Fund Balances				
Reserved For Inventory	-	-	-	-
Reserved For Property Purchases	-	-	-	-
Reserved For Potential Refund	-	-	-	-
Unreserved Fund Balances:				
Designated In 2002 Appropriations	5,320	675,010	713,920	262,600
Undesignated	128,712	368,050	1,121,140	259,922
Total Fund Balances	<u>134,032</u>	<u>1,043,060</u>	<u>1,835,060</u>	<u>522,522</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 188,940</u>	<u>\$ 1,043,060</u>	<u>\$ 2,105,918</u>	<u>\$ 585,503</u>



**Special Revenue Funds
Combining Balance Sheet**

At December 31, 2001

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<u>Criminal Justice</u>	<u>Vehicle License Fee</u>	<u>Conservation Futures</u>	<u>Wellness Program</u>	<u>Arts Commission</u>	<u>Dispute Resolution Center</u>
\$ 1,941,298	\$ 823,173	\$ 619,274	\$ 13,745	\$ 188,065	\$ 10,133
-	-	-	-	-	-
-	-	7,979,680	-	-	-
-	-	-	-	-	-
-	-	158,258	-	-	-
-	-	-	-	-	50
-	-	681	-	-	-
8,274	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 1,949,572</u>	<u>\$ 823,173</u>	<u>\$ 8,757,893</u>	<u>\$ 13,745</u>	<u>\$ 188,065</u>	<u>\$ 10,183</u>
\$ 12,639	\$ -	\$ 290	\$ -	\$ 11,504	\$ -
335	823,173	383	-	618	25
-	-	-	-	4,750	-
-	-	-	-	-	-
1,795	-	2,254	-	1,702	-
132,662	-	158,258	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>147,431</u>	<u>823,173</u>	<u>161,185</u>	<u>-</u>	<u>18,574</u>	<u>25</u>
-	-	-	-	-	-
-	-	1,786,579	-	-	-
-	-	-	-	-	-
547,310	-	4,968,170	-	99,000	-
1,254,831	-	1,841,959	13,745	70,491	10,158
<u>1,802,141</u>	<u>-</u>	<u>8,596,708</u>	<u>13,745</u>	<u>169,491</u>	<u>10,158</u>
<u>\$ 1,949,572</u>	<u>\$ 823,173</u>	<u>\$ 8,757,893</u>	<u>\$ 13,745</u>	<u>\$ 188,065</u>	<u>\$ 10,183</u>



**Special Revenue Funds
Combining Balance Sheet**

At December 31, 2001

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	<u>County Fair</u>	<u>Puget Sound Behavioral Health</u>	<u>Human Services</u>	<u>Marine Services</u>
ASSETS				
Cash In Treasury Pool	\$ 50,978	\$ 338,398	\$ 3,297,361	\$ 346,469
Cash And Investments With Trustee	-	-	-	-
Investments	90,000	-	-	-
Assessments Receivable	-	-	-	-
Taxes Receivable, Delinquent	-	-	59,022	-
Accounts Receivable	786	3,597,886	83,118	-
Accrued Interest Receivable	-	-	-	-
Due From Other Funds	-	17,199	3,589,394	-
Due From Other Governments	-	3,804,377	6,550,984	-
Inventory, At Cost	-	92,008	-	-
TOTAL ASSETS	\$ 141,764	\$ 7,849,868	\$ 13,579,879	\$ 346,469
 LIABILITIES AND FUND BALANCES				
Liabilities				
Vouchers And Accounts Payable	\$ 4,785	\$ 646,634	\$ 10,574,607	\$ 39,517
Due To Other Funds	-	3,579,214	380,202	130
Due To Component Unit	-	-	-	-
Due To Other Governments	-	18,790	2,632	-
Accrued Wages And Benefits Payable	-	181,765	186,936	2,753
Deferred Revenue	-	-	77,776	-
Interfund Loans Payable	-	-	-	-
Working Capital Advance From State	-	3,291,605	3,353,357	-
Advances From Other Funds	-	-	-	-
Total Liabilities	4,785	7,718,008	14,575,510	42,400
 Fund Balances				
Reserved For Inventory	-	92,008	-	-
Reserved For Property Purchases	-	-	-	-
Reserved For Potential Refund	-	-	-	-
Unreserved Fund Balances:				
Designated In 2002 Appropriations	22,080	-	-	10,150
Undesignated	114,899	39,852	(995,631)	293,919
Total Fund Balances	136,979	131,860	(995,631)	304,069
TOTAL LIABILITIES AND FUND BALANCES	\$ 141,764	\$ 7,849,868	\$ 13,579,879	\$ 346,469



**Special Revenue Funds
Combining Balance Sheet**

At December 31, 2001

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<u>Drug Investigation</u>	<u>Real Estate Excise Tax River Improvement</u>	<u>911 System</u>	<u>Anti- Profiteering Revolving</u>	<u>Housing Repair Program</u>	<u>Community Development</u>
\$ 250,318	\$ 1,244,026	\$ 1,597,771	\$ 37,055	\$ 328	\$ 157,438
-	-	-	-	-	20,170
-	-	-	-	-	-
-	-	-	-	-	-
48	-	418,686	-	720	116,214
-	-	-	-	-	-
-	-	-	-	141,668	2,361
51,715	1,296	-	-	310,999	694
-	-	-	-	-	-
<u>\$ 302,081</u>	<u>\$ 1,245,322</u>	<u>\$ 2,016,457</u>	<u>\$ 37,055</u>	<u>\$ 453,715</u>	<u>\$ 296,877</u>
\$ 19,522	\$ 4,768	\$ 544,901	\$ -	\$ 305,322	\$ 159,301
288	1,098	723	-	13,069	125,509
-	-	-	-	-	-
-	-	-	-	934	1,881
6,746	648	5,578	-	11,152	9,927
-	-	-	-	-	259
-	-	-	-	96,000	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>26,556</u>	<u>6,514</u>	<u>551,202</u>	<u>-</u>	<u>426,477</u>	<u>296,877</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
86,270	400,850	-	-	-	-
<u>189,255</u>	<u>837,958</u>	<u>1,465,255</u>	<u>37,055</u>	<u>27,238</u>	<u>-</u>
<u>275,525</u>	<u>1,238,808</u>	<u>1,465,255</u>	<u>37,055</u>	<u>27,238</u>	<u>-</u>
<u>\$ 302,081</u>	<u>\$ 1,245,322</u>	<u>\$ 2,016,457</u>	<u>\$ 37,055</u>	<u>\$ 453,715</u>	<u>\$ 296,877</u>



**Special Revenue Funds
Combining Balance Sheet**

At December 31, 2001

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	Emergency Management Grants	Endangered Species Act	Parks Sales Tax	Roads
ASSETS				
Cash In Treasury Pool	\$ 7,400	\$ 97	\$ 1,604,814	\$ 11,223,242
Cash And Investments With Trustee	-	-	-	32,171
Investments	-	-	-	3,069,015
Assessments Receivable	-	-	-	19,773
Taxes Receivable, Delinquent	-	-	-	2,260,383
Accounts Receivable	-	-	-	24,554
Accrued Interest Receivable	-	-	-	35,293
Due From Other Funds	12,712	-	-	270,978
Due From Other Governments	17,393	863,398	-	598,575
Inventory, At Cost	-	-	-	-
TOTAL ASSETS	\$ 37,505	\$ 863,495	\$ 1,604,814	\$ 17,533,984
LIABILITIES AND FUND BALANCES				
Liabilities				
Vouchers And Accounts Payable	\$ 8,483	\$ 1,211	\$ -	\$ 583,222
Due To Other Funds	165	1,954	4,101	2,037,584
Due To Component Unit	-	-	-	-
Due To Other Governments	-	-	-	26,567
Accrued Wages And Benefits Payable	1,117	-	-	342,944
Deferred Revenue	27,740	-	-	2,285,520
Interfund Loans Payable	-	511,000	-	-
Working Capital Advance From State	-	-	-	-
Advances From Other Funds	-	-	-	-
Total Liabilities	37,505	514,165	4,101	5,275,837
Fund Balances				
Reserved For Inventory	-	-	-	-
Reserved For Property Purchases	-	-	-	-
Reserved For Potential Refund	-	-	-	-
Unreserved Fund Balances:				
Designated In 2002 Appropriations	-	225,000	1,500,000	5,793,490
Undesignated	-	124,330	100,713	6,464,657
Total Fund Balances	-	349,330	1,600,713	12,258,147
TOTAL LIABILITIES AND FUND BALANCES	\$ 37,505	\$ 863,495	\$ 1,604,814	\$ 17,533,984



**Special Revenue Funds
Combining Balance Sheet**

At December 31, 2001

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<u>Paths And Trails</u>	<u>Surface Water Management</u>	<u>Treasurer's Operation And Maintenance</u>	<u>Community Action Agency</u>	<u>Stadium And Convention Facilities</u>	<u>Total</u>
\$ 43,170	\$ 1,328,964	\$ 491	\$ 717	\$ 395,324	\$ 28,995,678
10,648	514,631	-	-	-	577,620
-	16,581,613	-	-	-	27,720,308
-	-	-	-	-	19,773
-	-	-	-	-	2,507,756
328,302	867,098	-	9,189	-	5,502,414
-	125,191	-	-	-	161,165
4,101	-	-	22,243	-	4,418,291
49,422	41,768	-	937,631	-	13,240,827
-	-	-	-	-	92,008
<u>\$ 435,643</u>	<u>\$ 19,459,265</u>	<u>\$ 491</u>	<u>\$ 969,780</u>	<u>\$ 395,324</u>	<u>\$ 83,235,840</u>
\$ 212,628	\$ 1,018,870	\$ 1,270	\$ 52,996	\$ 15,849	\$ 14,497,579
165,676	239,446	297	16,261	20	7,431,004
-	-	-	-	-	4,750
14	-	-	6,270	-	67,077
1,613	20,472	1,872	46,103	152	854,201
-	891,564	-	125,688	-	3,729,560
-	-	-	303,000	-	910,000
-	-	-	-	-	6,644,962
300,000	-	97,000	-	-	397,000
<u>679,931</u>	<u>2,170,352</u>	<u>100,439</u>	<u>550,318</u>	<u>16,021</u>	<u>34,536,133</u>
-	-	-	-	-	92,008
-	-	-	-	-	1,786,579
-	-	-	-	330,887	330,887
-	1,972,430	-	220,520	41,210	17,543,330
<u>(244,288)</u>	<u>15,316,483</u>	<u>(99,948)</u>	<u>198,942</u>	<u>7,206</u>	<u>28,946,903</u>
<u>(244,288)</u>	<u>17,288,913</u>	<u>(99,948)</u>	<u>419,462</u>	<u>379,303</u>	<u>48,699,707</u>
<u>\$ 435,643</u>	<u>\$ 19,459,265</u>	<u>\$ 491</u>	<u>\$ 969,780</u>	<u>\$ 395,324</u>	<u>\$ 83,235,840</u>



Special Revenue Funds
Combining Statement of Revenues, Expenditures And Changes In Fund Balances
 For The Year Ended December 31, 2001
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	<u>Veterans Relief</u>	<u>Law Enforcement</u>	<u>Geographical Information System</u>	<u>Auditor's Maintenance And Operation</u>
REVENUES				
Taxes	\$ 482,289	\$ -	\$ -	\$ -
Licenses And Permits	-	-	-	-
Intergovernmental Revenues	22	-	66,587	119,630
Charges For Services	-	-	302,976	250,303
Fines And Forfeits	-	-	-	-
Interest	-	-	-	-
Miscellaneous	18	-	61,750	-
TOTAL REVENUES	<u>482,329</u>	<u>-</u>	<u>431,313</u>	<u>369,933</u>
EXPENDITURES				
General Government	-	-	2,429,253	422,808
Public Safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Economic Environment	459,927	-	-	-
Mental And Physical Health	-	-	-	-
Culture And Recreation	-	-	-	-
TOTAL EXPENDITURES	<u>459,927</u>	<u>-</u>	<u>2,429,253</u>	<u>422,808</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>22,402</u>	<u>-</u>	<u>(1,997,940)</u>	<u>(52,875)</u>
OTHER FINANCING SOURCES (USES)				
Sale Of Fixed Assets	1,278	-	-	-
Operating Transfers In	-	-	1,899,600	100,000
Operating Transfers Out	-	-	-	(86,150)
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,278</u>	<u>-</u>	<u>1,899,600</u>	<u>13,850</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	23,680	-	(98,340)	(39,025)
FUND BALANCES - Beginning Of Year	110,352	1,043,060	1,799,400	561,547
Residual Equity Transfers In	-	-	134,000	-
Residual Equity Transfers Out	-	-	-	-
Increase In Reserve For Inventory	-	-	-	-
FUND BALANCES - End Of Year	<u>\$ 134,032</u>	<u>\$ 1,043,060</u>	<u>\$ 1,835,060</u>	<u>\$ 522,522</u>



Special Revenue Funds
Combining Statement of Revenues, Expenditures And Changes In Fund Balances
 For The Year Ended December 31, 2001
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Criminal Justice	Vehicle License Fee	Conservation Futures	Wellness Program	Arts Commission	Dispute Resolution Center
\$ -	\$ -	\$ 2,593,396	\$ -	\$ -	\$ -
-	-	-	-	-	-
657,614	3,829,027	118	-	10,250	-
-	-	-	-	-	132,155
-	-	-	-	-	-
8,274	-	273,850	-	-	-
-	-	-	-	30,950	-
<u>665,888</u>	<u>3,829,027</u>	<u>2,867,364</u>	<u>-</u>	<u>41,200</u>	<u>132,155</u>
180,528	-	-	-	-	134,356
204,506	-	-	-	-	-
-	-	1,096,521	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	273,775	-
<u>385,034</u>	<u>-</u>	<u>1,096,521</u>	<u>-</u>	<u>273,775</u>	<u>134,356</u>
<u>280,854</u>	<u>3,829,027</u>	<u>1,770,843</u>	<u>-</u>	<u>(232,575)</u>	<u>(2,201)</u>
-	-	6,885	-	-	-
-	-	-	-	238,000	-
<u>(42,287)</u>	<u>(4,920,215)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(42,287)</u>	<u>(4,920,215)</u>	<u>6,885</u>	<u>-</u>	<u>238,000</u>	<u>-</u>
238,567	(1,091,188)	1,777,728	-	5,425	(2,201)
1,563,574	1,091,188	6,818,980	13,745	164,066	12,359
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 1,802,141</u>	<u>\$ -</u>	<u>\$ 8,596,708</u>	<u>\$ 13,745</u>	<u>\$ 169,491</u>	<u>\$ 10,158</u>



Special Revenue Funds
Combining Statement of Revenues, Expenditures And Changes In Fund Balances
 For The Year Ended December 31, 2001
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	<u>County Fair</u>	<u>Puget Sound Behavioral Health</u>	<u>Human Services</u>	<u>Marine Services</u>
REVENUES				
Taxes	\$ -	\$ -	\$ 966,432	\$ -
Licenses And Permits	-	-	-	-
Intergovernmental Revenues	37,089	15,181,155	77,228,597	170,607
Charges For Services	76,388	2,705,685	26	-
Fines And Forfeits	-	-	-	-
Interest	4,482	-	174,480	-
Miscellaneous	12,078	245,928	108,357	-
TOTAL REVENUES	<u>130,037</u>	<u>18,132,768</u>	<u>78,477,892</u>	<u>170,607</u>
EXPENDITURES				
General Government	-	-	-	-
Public Safety	-	-	-	134,984
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Economic Environment	-	-	-	-
Mental And Physical Health	-	19,318,820	87,510,495	-
Culture And Recreation	151,661	-	-	-
TOTAL EXPENDITURES	<u>151,661</u>	<u>19,318,820</u>	<u>87,510,495</u>	<u>134,984</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(21,624)</u>	<u>(1,186,052)</u>	<u>(9,032,603)</u>	<u>35,623</u>
OTHER FINANCING SOURCES (USES)				
Sale Of Fixed Assets	-	-	2,567	-
Operating Transfers In	20,000	940,460	107,000	-
Operating Transfers Out	-	(206,440)	(964,460)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>20,000</u>	<u>734,020</u>	<u>(854,893)</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	<u>(1,624)</u>	<u>(452,032)</u>	<u>(9,887,496)</u>	<u>35,623</u>
FUND BALANCES - Beginning Of Year	138,603	544,827	8,891,865	268,446
Residual Equity Transfers In	-	-	-	-
Residual Equity Transfers Out	-	-	-	-
Increase In Reserve For Inventory	-	39,065	-	-
FUND BALANCES - End Of Year	<u>\$ 136,979</u>	<u>\$ 131,860</u>	<u>\$ (995,631)</u>	<u>\$ 304,069</u>



Special Revenue Funds
Combining Statement of Revenues, Expenditures And Changes In Fund Balances
 For The Year Ended December 31, 2001
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<u>Drug Investigation</u>	<u>Real Estate Excise Tax River Improvement</u>	<u>911 System</u>	<u>Anti- Profiteering Revolving</u>	<u>Housing Repair Program</u>	<u>Community Development</u>
\$ -	\$ 1,147,501	\$ 3,130,975	\$ -	\$ -	\$ -
-	-	-	-	-	-
124,566	4,949	-	-	3,847,276	5,277,130
-	-	-	-	-	-
152,997	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>277,563</u>	<u>1,152,450</u>	<u>3,130,975</u>	<u>-</u>	<u>3,847,276</u>	<u>5,277,130</u>
-	-	-	4	-	-
194,998	-	3,051,738	-	-	-
-	1,889,118	-	-	-	-
-	-	-	-	-	-
-	-	-	-	4,746,642	4,378,643
-	-	-	-	-	-
-	-	-	-	-	-
<u>194,998</u>	<u>1,889,118</u>	<u>3,051,738</u>	<u>4</u>	<u>4,746,642</u>	<u>4,378,643</u>
<u>82,565</u>	<u>(736,668)</u>	<u>79,237</u>	<u>(4)</u>	<u>(899,366)</u>	<u>898,487</u>
-	-	-	-	-	-
-	-	-	879	898,487	-
-	(19,360)	(47,360)	-	-	(898,487)
<u>-</u>	<u>(19,360)</u>	<u>(47,360)</u>	<u>879</u>	<u>898,487</u>	<u>(898,487)</u>
82,565	(756,028)	31,877	875	(879)	-
192,960	1,994,836	1,433,378	36,180	28,117	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 275,525</u>	<u>\$ 1,238,808</u>	<u>\$ 1,465,255</u>	<u>\$ 37,055</u>	<u>\$ 27,238</u>	<u>\$ -</u>



Special Revenue Funds
Combining Statement of Revenues, Expenditures And Changes In Fund Balances
 For The Year Ended December 31, 2001
 Page 5 of 6

	Emergency Management Grants	Endangered Species Act	Parks Sales Tax	Roads
REVENUES				
Taxes	\$ -	\$ -	\$ 1,611,914	\$ 31,988,068
Licenses And Permits	-	-	-	59,307
Intergovernmental Revenues	431,246	982,238	-	13,911,197
Charges For Services	-	-	-	735,972
Fines And Forfeits	-	-	-	-
Interest	-	-	-	80,653
Miscellaneous	2,500	-	-	37,407
TOTAL REVENUES	<u>433,746</u>	<u>982,238</u>	<u>1,611,914</u>	<u>46,812,604</u>
EXPENDITURES				
General Government	-	-	-	-
Public Safety	433,746	-	-	-
Physical Environment	-	1,098,631	-	-
Transportation	-	-	-	34,220,841
Economic Environment	-	-	-	-
Mental And Physical Health	-	-	-	-
Culture And Recreation	-	-	10,601	-
TOTAL EXPENDITURES	<u>433,746</u>	<u>1,098,631</u>	<u>10,601</u>	<u>34,220,841</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(116,393)</u>	<u>1,601,313</u>	<u>12,591,763</u>
OTHER FINANCING SOURCES (USES)				
Sale Of Fixed Assets	-	-	-	222,450
Operating Transfers In	-	317,500	-	290,000
Operating Transfers Out	-	-	(600)	(9,610,841)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>317,500</u>	<u>(600)</u>	<u>(9,098,391)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>201,107</u>	<u>1,600,713</u>	<u>3,493,372</u>
FUND BALANCES - Beginning Of Year	-	148,223	-	9,203,290
Residual Equity Transfers In	-	-	-	20,553
Residual Equity Transfers Out	-	-	-	(459,068)
Increase In Reserve For Inventory	-	-	-	-
FUND BALANCES - End Of Year	<u>\$ -</u>	<u>\$ 349,330</u>	<u>\$ 1,600,713</u>	<u>\$ 12,258,147</u>



Special Revenue Funds
Combining Statement of Revenues, Expenditures And Changes In Fund Balances
 For The Year Ended December 31, 2001
 Page 6 of 6

Paths And Trails	Surface Water Management	Treasurer's Operation And Maintenance	Community Action Agency	Stadium And Convention Facilities	Total
\$ -	\$ -	\$ -	\$ -	\$ 432,366	\$ 42,352,941
-	-	-	-	-	59,307
825,327	1,363,308	-	5,650,499	-	129,718,432
182,692	12,563,943	196,309	-	-	17,146,449
-	-	-	-	-	152,997
-	746,732	-	-	-	1,288,471
12,501	26,126	-	167,512	-	705,127
<u>1,020,520</u>	<u>14,700,109</u>	<u>196,309</u>	<u>5,818,011</u>	<u>432,366</u>	<u>191,423,724</u>
-	-	264,647	-	-	3,431,596
-	-	-	-	-	4,019,972
-	15,344,464	-	-	-	19,428,734
1,756,205	-	-	-	-	35,977,046
-	-	-	5,862,262	-	15,447,474
-	-	-	-	-	106,829,315
-	-	-	-	313,663	749,700
<u>1,756,205</u>	<u>15,344,464</u>	<u>264,647</u>	<u>5,862,262</u>	<u>313,663</u>	<u>185,883,837</u>
<u>(735,685)</u>	<u>(644,355)</u>	<u>(68,338)</u>	<u>(44,251)</u>	<u>118,703</u>	<u>5,539,887</u>
3,000	-	-	-	-	236,180
-	13,210	20,000	60,687	-	4,905,823
-	(488,805)	-	-	-	(17,285,005)
<u>3,000</u>	<u>(475,595)</u>	<u>20,000</u>	<u>60,687</u>	<u>-</u>	<u>(12,143,002)</u>
(732,685)	(1,119,950)	(48,338)	16,436	118,703	(6,603,115)
488,397	18,534,587	(51,610)	403,026	260,600	55,693,996
-	-	-	-	-	154,553
-	(125,724)	-	-	-	(584,792)
-	-	-	-	-	39,065
<u>\$ (244,288)</u>	<u>\$ 17,288,913</u>	<u>\$ (99,948)</u>	<u>\$ 419,462</u>	<u>\$ 379,303</u>	<u>\$ 48,699,707</u>



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, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Taxes	\$ 482,680	\$ 482,289	\$ (391)
Intergovernmental Revenues	50	22	(28)
Miscellaneous	500	18	(482)
TOTAL REVENUES	<u>483,230</u>	<u>482,329</u>	<u>(901)</u>
EXPENDITURES			
Economic Environment	483,440	459,927	23,513
TOTAL EXPENDITURES	<u>483,440</u>	<u>459,927</u>	<u>23,513</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(210)</u>	<u>22,402</u>	<u>22,612</u>
OTHER FINANCING SOURCES			
Sale Of Fixed Assets	210	1,278	1,068
TOTAL OTHER FINANCING SOURCES	<u>210</u>	<u>1,278</u>	<u>1,068</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	<u>—</u>	<u>23,680</u>	<u>23,680</u>
FUND BALANCE - Beginning Of Year	<u>110,352</u>	<u>110,352</u>	<u>—</u>
FUND BALANCE - End Of Year	<u>\$ 110,352</u>	<u>\$ 134,032</u>	<u>\$ 23,680</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, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Intergovernmental Revenues	\$ 91,700	\$ 66,587	\$ (25,113)
Charges For Services	232,700	302,976	70,276
Miscellaneous	-	61,750	61,750
TOTAL REVENUES	<u>324,400</u>	<u>431,313</u>	<u>106,913</u>
EXPENDITURES			
General Government	2,622,970	2,429,253	193,717
TOTAL EXPENDITURES	<u>2,622,970</u>	<u>2,429,253</u>	<u>193,717</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(2,298,570)</u>	<u>(1,997,940)</u>	<u>300,630</u>
OTHER FINANCING SOURCES			
Operating Transfers In	1,379,600	1,899,600	520,000
TOTAL OTHER FINANCING SOURCES	<u>1,379,600</u>	<u>1,899,600</u>	<u>520,000</u>
EXCESS OF EXPENDITURES OVER REVENUES AND OTHER FINANCING SOURCES	<u>(918,970)</u>	<u>(98,340)</u>	<u>820,630</u>
FUND BALANCE - Beginning Of Year	1,799,400	1,799,400	-
Residual Equity Transfers In	134,000	134,000	-
FUND BALANCE - End Of Year	<u>\$ 1,014,430</u>	<u>\$ 1,835,060</u>	<u>\$ 820,630</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, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Intergovernmental Revenues	\$ 130,000	\$ 119,630	\$ (10,370)
Charges For Services	200,000	250,303	50,303
TOTAL REVENUES	<u>330,000</u>	<u>369,933</u>	<u>39,933</u>
EXPENDITURES			
General Government	430,320	422,808	7,512
TOTAL EXPENDITURES	<u>430,320</u>	<u>422,808</u>	<u>7,512</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(100,320)</u>	<u>(52,875)</u>	<u>47,445</u>
OTHER FINANCING SOURCES (USES)			
Operating Transfers In	-	100,000	100,000
Operating Transfers Out	(86,150)	(86,150)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(86,150)</u>	<u>13,850</u>	<u>100,000</u>
EXCESS OF EXPENDITURES AND OTHER FINANCING USES OVER REVENUES	<u>(186,470)</u>	<u>(39,025)</u>	<u>147,445</u>
FUND BALANCE - Beginning Of Year	<u>561,547</u>	<u>561,547</u>	<u>-</u>
FUND BALANCE - End Of Year	<u>\$ 375,077</u>	<u>\$ 522,522</u>	<u>\$ 147,445</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, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Intergovernmental Revenues	\$ 112,860	\$ 657,614	\$ 544,754
Interest	-	8,274	8,274
TOTAL REVENUES	<u>112,860</u>	<u>665,888</u>	<u>553,028</u>
EXPENDITURES			
General Government	403,750	180,528	223,222
Public Safety	236,500	204,506	31,994
TOTAL EXPENDITURES	<u>640,250</u>	<u>385,034</u>	<u>255,216</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(527,390)</u>	<u>280,854</u>	<u>808,244</u>
OTHER FINANCING USES			
Operating Transfers Out	(50,000)	(42,287)	7,713
TOTAL OTHER FINANCING USES	<u>(50,000)</u>	<u>(42,287)</u>	<u>7,713</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>(577,390)</u>	<u>238,567</u>	<u>815,957</u>
FUND BALANCE - Beginning Of Year	<u>1,563,574</u>	<u>1,563,574</u>	<u>-</u>
FUND BALANCE - End Of Year	<u>\$ 986,184</u>	<u>\$ 1,802,141</u>	<u>\$ 815,957</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, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Intergovernmental Revenues	\$ 4,080,000	\$ 3,829,027	\$ (250,973)
TOTAL REVENUES	<u>4,080,000</u>	<u>3,829,027</u>	<u>(250,973)</u>
TOTAL EXPENDITURES	<u>—</u>	<u>—</u>	<u>—</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>4,080,000</u>	<u>3,829,027</u>	<u>(250,973)</u>
OTHER FINANCING USES			
Operating Transfers Out	(5,077,000)	(4,920,215)	156,785
TOTAL OTHER FINANCING USES	<u>(5,077,000)</u>	<u>(4,920,215)</u>	<u>156,785</u>
EXCESS OF EXPENDITURES AND OTHER FINANCING USES OVER REVENUES	(997,000)	(1,091,188)	(94,188)
FUND BALANCE - Beginning Of Year	<u>1,091,188</u>	<u>1,091,188</u>	<u>—</u>
FUND BALANCE - End Of Year	<u>\$ 94,188</u>	<u>\$ —</u>	<u>\$ (94,188)</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, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Taxes	\$ 2,608,410	\$ 2,593,396	\$ (15,014)
Intergovernmental Revenues	-	118	118
Interest	100,000	273,850	173,850
TOTAL REVENUES	<u>2,708,410</u>	<u>2,867,364</u>	<u>158,954</u>
EXPENDITURES			
Physical Environment	<u>2,713,410</u>	<u>1,096,521</u>	<u>1,616,889</u>
TOTAL EXPENDITURES	<u>2,713,410</u>	<u>1,096,521</u>	<u>1,616,889</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(5,000)</u>	<u>1,770,843</u>	<u>1,775,843</u>
OTHER FINANCING SOURCES			
Sale Of Fixed Assets	<u>5,000</u>	<u>6,885</u>	<u>1,885</u>
TOTAL OTHER FINANCING SOURCES	<u>5,000</u>	<u>6,885</u>	<u>1,885</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	<u>-</u>	<u>1,777,728</u>	<u>1,777,728</u>
FUND BALANCE - Beginning Of Year	<u>6,818,980</u>	<u>6,818,980</u>	<u>-</u>
FUND BALANCE - End Of Year	<u>\$ 6,818,980</u>	<u>\$ 8,596,708</u>	<u>\$ 1,777,728</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, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Intergovernmental Revenues	\$ 13,250	\$ 10,250	\$ (3,000)
Miscellaneous	52,940	30,950	(21,990)
TOTAL REVENUES	<u>66,190</u>	<u>41,200</u>	<u>(24,990)</u>
EXPENDITURES			
Culture And Recreation	314,190	273,775	40,415
TOTAL EXPENDITURES	<u>314,190</u>	<u>273,775</u>	<u>40,415</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(248,000)</u>	<u>(232,575)</u>	<u>15,425</u>
OTHER FINANCING SOURCES			
Operating Transfers In	218,000	238,000	20,000
TOTAL OTHER FINANCING SOURCES	<u>218,000</u>	<u>238,000</u>	<u>20,000</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	(30,000)	5,425	35,425
FUND BALANCE - Beginning Of Year	<u>164,066</u>	<u>164,066</u>	<u>-</u>
FUND BALANCE - End Of Year	<u>\$ 134,066</u>	<u>\$ 169,491</u>	<u>\$ 35,425</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, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Charges For Services	\$ 146,000	\$ 132,155	\$ (13,845)
TOTAL REVENUES	<u>146,000</u>	<u>132,155</u>	<u>(13,845)</u>
EXPENDITURES			
General Government	<u>146,000</u>	<u>134,356</u>	<u>11,644</u>
TOTAL EXPENDITURES	<u>146,000</u>	<u>134,356</u>	<u>11,644</u>
EXCESS OF EXPENDITURES OVER REVENUES	-	(2,201)	(2,201)
FUND BALANCE - Beginning Of Year	<u>12,359</u>	<u>12,359</u>	-
FUND BALANCE - End Of Year	<u>\$ 12,359</u>	<u>\$ 10,158</u>	<u>\$ (2,201)</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, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Intergovernmental Revenues	\$ 33,000	\$ 37,089	\$ 4,089
Charges For Services	73,500	76,388	2,888
Interest	4,500	4,482	(18)
Miscellaneous	9,220	12,078	2,858
TOTAL REVENUES	<u>120,220</u>	<u>130,037</u>	<u>9,817</u>
EXPENDITURES			
Culture And Recreation	158,410	151,661	6,749
TOTAL EXPENDITURES	<u>158,410</u>	<u>151,661</u>	<u>6,749</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(38,190)</u>	<u>(21,624)</u>	<u>16,566</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 EXPENDITURES OVER REVENUES AND OTHER FINANCING SOURCES	<u>(18,190)</u>	<u>(1,624)</u>	<u>16,566</u>
FUND BALANCE - Beginning Of Year	<u>138,603</u>	<u>138,603</u>	<u>-</u>
FUND BALANCE - End Of Year	<u>\$ 120,413</u>	<u>\$ 136,979</u>	<u>\$ 16,566</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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental Revenues	\$ 14,470,310	\$ 15,181,155	\$ 710,845
Charges For Services	3,673,120	2,705,685	(967,435)
Miscellaneous	225,000	245,928	20,928
TOTAL REVENUES	18,368,430	18,132,768	(235,662)
EXPENDITURES			
Mental And Physical Health	19,461,990	19,318,820	143,170
TOTAL EXPENDITURES	19,461,990	19,318,820	143,170
EXCESS OF EXPENDITURES OVER REVENUES	(1,093,560)	(1,186,052)	(92,492)
OTHER FINANCING SOURCES (USES)			
Operating Transfers In	1,300,000	940,460	(359,540)
Operating Transfers Out	(206,440)	(206,440)	-
TOTAL OTHER FINANCING SOURCES (USES)	1,093,560	734,020	(359,540)
EXCESS OF EXPENDITURES AND OTHER FINANCING SOURCES (USES) OVER REVENUES	-	(452,032)	(452,032)
FUND BALANCE - Beginning Of Year	544,827	544,827	-
Increase In Reserve For Inventory	-	39,065	39,065
FUND BALANCE - End Of Year	\$ 544,827	\$ 131,860	\$ (412,967)



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, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Taxes	\$ 964,210	\$ 966,432	\$ 2,222
Intergovernmental Revenues	87,614,741	77,228,597	(10,386,144)
Charges For Services	1,500	26	(1,474)
Interest	-	174,480	174,480
Miscellaneous	161,370	108,357	(53,013)
TOTAL REVENUES	<u>88,741,821</u>	<u>78,477,892</u>	<u>(10,263,929)</u>
EXPENDITURES			
Mental And Physical Health	87,563,281	87,510,495	52,786
TOTAL EXPENDITURES	<u>87,563,281</u>	<u>87,510,495</u>	<u>52,786</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>1,178,540</u>	<u>(9,032,603)</u>	<u>(10,211,143)</u>
OTHER FINANCING SOURCES (USES)			
Sale Of Fixed Assets	-	2,567	2,567
Operating Transfers In	550,160	107,000	(443,160)
Operating Transfers Out	(4,454,750)	(964,460)	3,490,290
TOTAL OTHER FINANCING SOURCES (USES)	<u>(3,904,590)</u>	<u>(854,893)</u>	<u>3,049,697</u>
EXCESS OF EXPENDITURES OVER REVENUES AND OTHER FINANCING SOURCES (USES)	<u>(2,726,050)</u>	<u>(9,887,496)</u>	<u>(7,161,446)</u>
FUND BALANCE - Beginning Of Year	<u>8,891,865</u>	<u>8,891,865</u>	<u>-</u>
FUND BALANCE - End Of Year	<u>\$ 6,165,815</u>	<u>\$ (995,631)</u>	<u>\$ (7,161,446)</u>



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, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Intergovernmental Revenues	\$ 156,000	\$ 170,607	\$ 14,607
TOTAL REVENUES	<u>156,000</u>	<u>170,607</u>	<u>14,607</u>
EXPENDITURES			
Public Safety	164,730	134,984	29,746
TOTAL EXPENDITURES	<u>164,730</u>	<u>134,984</u>	<u>29,746</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(8,730)	35,623	44,353
FUND BALANCE - Beginning Of Year	268,446	268,446	-
FUND BALANCE - End Of Year	<u>\$ 259,716</u>	<u>\$ 304,069</u>	<u>\$ 44,353</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, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Intergovernmental Revenues	\$ 97,110	\$ 124,566	\$ 27,456
Fines And Forfeits	62,000	152,997	90,997
TOTAL REVENUES	<u>159,110</u>	<u>277,563</u>	<u>118,453</u>
EXPENDITURES			
Public Safety	209,990	194,998	14,992
TOTAL EXPENDITURES	<u>209,990</u>	<u>194,998</u>	<u>14,992</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(50,880)	82,565	133,445
FUND BALANCE - Beginning Of Year	<u>192,960</u>	<u>192,960</u>	<u>-</u>
FUND BALANCE - End Of Year	<u>\$ 142,080</u>	<u>\$ 275,525</u>	<u>\$ 133,445</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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Taxes	\$ 925,000	\$ 1,147,501	\$ 222,501
Intergovernmental Revenues	85,000	4,949	(80,051)
TOTAL REVENUES	1,010,000	1,152,450	142,450
EXPENDITURES			
Physical Environment	2,114,630	1,889,118	225,512
TOTAL EXPENDITURES	2,114,630	1,889,118	225,512
EXCESS OF EXPENDITURES OVER REVENUES	(1,104,630)	(736,668)	367,962
OTHER FINANCING USES			
Operating Transfers Out	(19,360)	(19,360)	-
TOTAL OTHER FINANCING USES	(19,360)	(19,360)	-
EXCESS OF EXPENDITURES AND OTHER FINANCING USES OVER REVENUES	(1,123,990)	(756,028)	367,962
FUND BALANCE - Beginning Of Year	1,994,836	1,994,836	-
FUND BALANCE - End Of Year	\$ 870,846	\$ 1,238,808	\$ 367,962



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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Taxes	\$ 3,189,520	\$ 3,130,975	\$ (58,545)
TOTAL REVENUES	3,189,520	3,130,975	(58,545)
EXPENDITURES			
Public Safety	4,144,150	3,051,738	1,092,412
TOTAL EXPENDITURES	4,144,150	3,051,738	1,092,412
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(954,630)	79,237	1,033,867
OTHER FINANCING USES			
Operating Transfers Out	(47,360)	(47,360)	-
TOTAL OTHER FINANCING USES	(47,360)	(47,360)	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(1,001,990)	31,877	1,033,867
FUND BALANCE - Beginning Of Year	1,433,378	1,433,378	-
FUND BALANCE - End Of Year	\$ 431,388	\$ 1,465,255	\$ 1,033,867



Antiprofitteering Revolving Special Revenue Fund
Statement of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
TOTAL REVENUES	\$ —	\$ —	\$ —
EXPENDITURES			
General Government	—	4	(4)
TOTAL EXPENDITURES	—	4	(4)
EXCESS OF EXPENDITURES OVER REVENUES	—	(4)	(4)
OTHER FINANCING SOURCES			
Operating Transfers In	—	879	879
TOTAL OTHER FINANCING SOURCES	—	879	879
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	—	875	875
FUND BALANCE - Beginning Of Year	36,180	36,180	—
FUND BALANCE - End Of Year	<u>\$ 36,180</u>	<u>\$ 37,055</u>	<u>\$ 875</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, 2001

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental Revenues	\$ 9,164,777	\$ 3,847,276	\$ (5,317,501)
TOTAL REVENUES	9,164,777	3,847,276	(5,317,501)
EXPENDITURES			
Economic Environment	10,444,511	4,746,642	5,697,869
TOTAL EXPENDITURES	10,444,511	4,746,642	5,697,869
EXCESS OF EXPENDITURES OVER REVENUES	(1,279,734)	(899,366)	380,368
OTHER FINANCING SOURCES			
Operating Transfers In	1,279,734	898,487	(381,247)
TOTAL OTHER FINANCING SOURCES	1,279,734	898,487	(381,247)
EXCESS OF EXPENDITURES OVER REVENUES AND OTHER FINANCING SOURCES	-	(879)	(879)
FUND BALANCE - Beginning Of Year	28,117	28,117	-
FUND BALANCE - End Of Year	\$ 28,117	\$ 27,238	\$ (879)



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, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Intergovernmental Revenues	\$ 7,146,819	\$ 5,277,130	\$ (1,869,689)
TOTAL REVENUES	<u>7,146,819</u>	<u>5,277,130</u>	<u>(1,869,689)</u>
EXPENDITURES			
Economic Environment	5,921,299	4,378,643	1,542,656
TOTAL EXPENDITURES	<u>5,921,299</u>	<u>4,378,643</u>	<u>1,542,656</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>1,225,520</u>	<u>898,487</u>	<u>(327,033)</u>
OTHER FINANCING USES			
Operating Transfers Out	(1,225,520)	(898,487)	327,033
TOTAL OTHER FINANCING USES	<u>(1,225,520)</u>	<u>(898,487)</u>	<u>327,033</u>
EXCESS OF REVENUES OVER EXPENDITURES AND OTHER FINANCING USES	-	-	-
FUND BALANCE - Beginning Of Year	-	-	-
FUND BALANCE - End Of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Intergovernmental Revenues	\$ 583,690	\$ 431,246	\$ (152,444)
Miscellaneous	500	2,500	2,000
TOTAL REVENUES	<u>584,190</u>	<u>433,746</u>	<u>(150,444)</u>
EXPENDITURES			
Public Safety	584,190	433,746	150,444
TOTAL EXPENDITURES	<u>584,190</u>	<u>433,746</u>	<u>150,444</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, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Intergovernmental Revenues	\$ 1,011,560	\$ 982,238	\$ (29,322)
TOTAL REVENUES	<u>1,011,560</u>	<u>982,238</u>	<u>(29,322)</u>
EXPENDITURES			
Physical Environment	<u>1,105,350</u>	<u>1,098,631</u>	<u>6,719</u>
TOTAL EXPENDITURES	<u>1,105,350</u>	<u>1,098,631</u>	<u>6,719</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(93,790)</u>	<u>(116,393)</u>	<u>(22,603)</u>
OTHER FINANCING SOURCES			
Operating Transfers In	<u>93,790</u>	<u>317,500</u>	<u>223,710</u>
TOTAL OTHER FINANCING SOURCES	<u>93,790</u>	<u>317,500</u>	<u>223,710</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES	-	201,107	201,107
FUND BALANCE - Beginning Of Year	<u>148,223</u>	<u>148,223</u>	<u>-</u>
FUND BALANCE - End Of Year	<u>\$ 148,223</u>	<u>\$ 349,330</u>	<u>\$ 201,107</u>



Parks Sales Tax Special Revenue Fund
Statement of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Taxes	\$ 450,600	\$ 1,611,914	\$ 1,161,314
TOTAL REVENUES	<u>450,600</u>	<u>1,611,914</u>	<u>1,161,314</u>
EXPENDITURES			
Culture & Recreation	25,000	10,601	14,399
TOTAL EXPENDITURES	<u>25,000</u>	<u>10,601</u>	<u>14,399</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>425,600</u>	<u>1,601,313</u>	<u>1,175,713</u>
OTHER FINANCING USES			
Operating Transfers Out	(425,600)	(600)	425,000
TOTAL OTHER FINANCING USES	<u>(425,600)</u>	<u>(600)</u>	<u>425,000</u>
EXCESS OF REVENUES OVER EXPENDITURES AND OTHER FINANCING USES	<u>—</u>	<u>1,600,713</u>	<u>1,600,713</u>
FUND BALANCE - Beginning Of Year	<u>—</u>	<u>—</u>	<u>—</u>
FUND BALANCE - End Of Year	<u>\$ —</u>	<u>\$ 1,600,713</u>	<u>\$ 1,600,713</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, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Taxes	\$ 32,285,860	\$ 31,988,068	\$ (297,792)
Licenses And Permits	66,500	59,307	(7,193)
Intergovernmental Revenues	13,455,600	13,911,197	455,597
Charges For Services	377,000	735,972	358,972
Interest	-	80,653	80,653
Miscellaneous	30,800	37,407	6,607
TOTAL REVENUES	46,215,760	46,812,604	596,844
EXPENDITURES			
Transportation	40,346,830	34,220,841	6,125,989
TOTAL EXPENDITURES	40,346,830	34,220,841	6,125,989
EXCESS OF REVENUES OVER EXPENDITURES	5,868,930	12,591,763	6,722,833
OTHER FINANCING SOURCES (USES)			
Sale Of Fixed Assets	2,078,000	222,450	(1,855,550)
Operating Transfers In	290,000	290,000	-
Operating Transfers Out	(9,617,780)	(9,610,841)	6,939
TOTAL OTHER FINANCING SOURCES (USES)	(7,249,780)	(9,098,391)	(1,848,611)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	(1,380,850)	3,493,372	4,874,222
FUND BALANCE - Beginning Of Year	9,203,290	9,203,290	-
Residual Equity Transfer In	-	20,553	20,553
Residual Equity Transfer Out	(439,500)	(459,068)	(19,568)
FUND BALANCE - End Of Year	\$ 7,382,940	\$ 12,258,147	\$ 4,875,207



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, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Intergovernmental Revenues	\$ 2,842,480	\$ 825,327	\$ (2,017,153)
Charges For Services	-	182,692	182,692
Miscellaneous	-	12,501	12,501
TOTAL REVENUES	<u>2,842,480</u>	<u>1,020,520</u>	<u>(1,821,960)</u>
EXPENDITURES			
Transportation	<u>3,010,640</u>	<u>1,756,205</u>	<u>1,254,435</u>
TOTAL EXPENDITURES	<u>3,010,640</u>	<u>1,756,205</u>	<u>1,254,435</u>
EXCESS OF EXPENDITURES OVER REVENUES	(168,160)	(735,685)	(567,525)
OTHER FINANCING SOURCES			
Sale Of Fixed Assets	-	<u>3,000</u>	<u>3,000</u>
TOTAL OTHER FINANCING SOURCES	<u>-</u>	<u>3,000</u>	<u>3,000</u>
EXCESS OF EXPENDITURES OVER REVENUES AND OTHER FINANCING SOURCES	(168,160)	(732,685)	(564,525)
FUND BALANCE - Beginning Of Year	<u>488,397</u>	<u>488,397</u>	<u>-</u>
FUND BALANCE - End Of Year	<u>\$ 320,237</u>	<u>\$ (244,288)</u>	<u>\$ (564,525)</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, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Intergovernmental Revenues	\$ 129,350	\$ 1,363,308	\$ 1,233,958
Charges For Services	12,779,400	12,563,943	(215,457)
Interest	575,000	746,732	171,732
Miscellaneous	7,500	26,126	18,626
TOTAL REVENUES	<u>13,491,250</u>	<u>14,700,109</u>	<u>1,208,859</u>
EXPENDITURES			
Physical Environment	18,349,410	15,344,464	3,004,946
TOTAL EXPENDITURES	<u>18,349,410</u>	<u>15,344,464</u>	<u>3,004,946</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(4,858,160)</u>	<u>(644,355)</u>	<u>4,213,805</u>
OTHER FINANCING SOURCES (USES)			
Operating Transfers In	13,210	13,210	-
Operating Transfers Out	(498,020)	(488,805)	9,215
TOTAL OTHER FINANCING SOURCES (USES)	<u>(484,810)</u>	<u>(475,595)</u>	<u>9,215</u>
EXCESS OF EXPENDITURES AND OTHER FINANCING SOURCES (USES) OVER REVENUES	(5,342,970)	(1,119,950)	4,223,020
FUND BALANCE - Beginning Of Year	18,534,587	18,534,587	-
Residual Equity Transfers Out	-	(125,724)	(125,724)
FUND BALANCE - End Of Year	<u>\$ 13,191,617</u>	<u>\$ 17,288,913</u>	<u>\$ 4,097,296</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, 2001

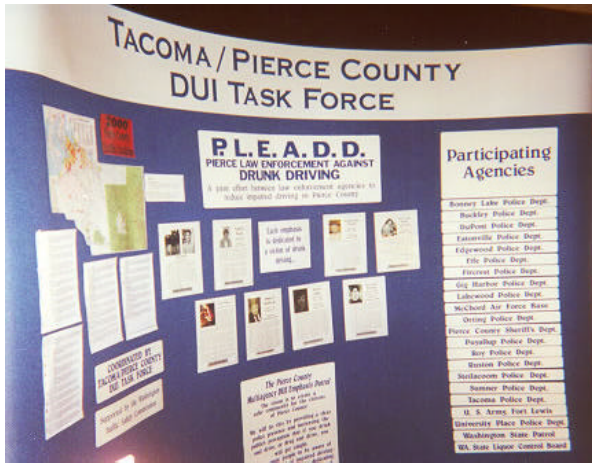
	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES			
Intergovernmental Revenues	\$ 6,398,463	\$ 5,650,499	\$ (747,964)
Miscellaneous	180,676	167,512	(13,164)
TOTAL REVENUES	<u>6,579,139</u>	<u>5,818,011</u>	<u>(761,128)</u>
EXPENDITURES			
Economic Environment	6,781,858	5,862,262	919,596
TOTAL EXPENDITURES	<u>6,781,858</u>	<u>5,862,262</u>	<u>919,596</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(202,719)</u>	<u>(44,251)</u>	<u>158,468</u>
OTHER FINANCING SOURCES			
Operating Transfers In	60,687	60,687	-
TOTAL OTHER FINANCING SOURCES	<u>60,687</u>	<u>60,687</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES	(142,032)	16,436	158,468
FUND BALANCE - Beginning Of Year	<u>403,026</u>	<u>403,026</u>	<u>-</u>
FUND BALANCE - End Of Year	<u>\$ 260,994</u>	<u>\$ 419,462</u>	<u>\$ 158,468</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, 2001

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
REVENUES			
Taxes	\$ 300,000	\$ 432,366	\$ 132,366
TOTAL REVENUES	<u>300,000</u>	<u>432,366</u>	<u>132,366</u>
EXPENDITURES			
Culture And Recreation	<u>341,210</u>	<u>313,663</u>	<u>27,547</u>
TOTAL EXPENDITURES	<u>341,210</u>	<u>313,663</u>	<u>27,547</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(41,210)</u>	<u>118,703</u>	<u>159,913</u>
FUND BALANCE - Beginning Of Year	<u>260,600</u>	<u>260,600</u>	<u>-</u>
FUND BALANCE - End Of Year	<u>\$ 219,390</u>	<u>\$ 379,303</u>	<u>\$ 159,913</u>



Monthly DUI (Driving Under the Influence) emphasis patrols are coordinated by the Tacoma/Pierce County DUI Task Force and supported by the Washington Traffic Safety Commission.

Law officers from Bonney Lake, Buckley, DuPont, Fife, Gig Harbor, Puyallup, Puyallup Tribal, Roy, Ruston, Sumner, Tacoma and University Place police departments participate in monthly DUI emphasis patrols. They are joined by deputies from the Pierce County Sheriff's Department, troopers from the Washington State Patrol and agents from the Washington State Liquor Control Board. Fort Lewis Military Police and McChord Security Forces hold simultaneous patrols on their respective bases.

