



NONMAJOR GOVERNMENTAL 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.

Debt Service Funds – Created to account for resources necessary to pay principal and interest for the current year on county general long-term debt. Individual funds are maintained to ensure compliance with applicable Washington State statutes. *Debt Service Funds* are reported on the modified accrual basis.

Capital Project Funds – Account for financial resources to be used for acquisition and/or construction of major capital facilities. These funds are reported on the modified accrual basis. Revenues are recognized when they are measurable and available for operations in the current year or when cash is received. Expenditures are recorded when incurred.



**Nonmajor Governmental Funds
Combining Balance Sheet
At December 31, 2008
(in thousands)**

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Other Governmental Funds
ASSETS				
Cash In Treasury Pool	\$ 46,336	\$ -	\$ 28,395	\$ 74,731
Cash With Trustee	102	-	2,760	2,862
Investments	19,126	-	-	19,126
Sales Tax Receivable	496	-	-	496
Property Tax Receivable	227	-	-	227
Accounts Receivable, Net	3,465	-	146	3,611
Accrued Interest And Penalties	59	-	-	59
Due From Other Funds	2,664	400	6,661	9,725
Due From Other Governments	5,820	-	2,785	8,605
Contracts Receivable	124	-	-	124
TOTAL ASSETS	\$ 78,419	\$ 400	\$ 40,747	\$ 119,566
LIABILITIES AND FUND BALANCES				
Liabilities				
Vouchers And Accounts Payable	\$ 4,590	\$ -	\$ 7,894	\$ 12,484
Due To Other Funds	4,748	-	415	5,163
Due To Other Governments	1,635	-	-	1,635
Accrued Wages And Benefits Payable	1,293	-	200	1,493
Deferred Revenue	2,098	-	445	2,543
Interfund Loans Payable	345	-	-	345
Advances From Other Funds	-	-	6,859	6,859
Total Liabilities	14,709	-	15,813	30,522
Fund Balances				
Reserved For Loans	13	-	-	13
Reserved For Other Purposes	150	-	-	150
Unreserved Reported In:				
Special Revenue Funds	63,547	-	-	63,547
Debt Service Funds	-	400	-	400
Capital Projects Funds	-	-	24,934	24,934
Total Fund Balances	63,710	400	24,934	89,044
TOTAL LIABILITIES AND FUND BALANCES	\$ 78,419	\$ 400	\$ 40,747	\$ 119,566



Nonmajor Governmental Funds
Combining Statement Of Revenues, Expenditures And Changes In Fund Balances
For the year ended December 31, 2008
(in thousands)

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Other Governmental Funds
REVENUES				
Property Taxes	\$ 4,251	\$ -	\$ -	\$ 4,251
Sales And Use Taxes	3,245	-	-	3,245
Excise And Other Taxes	11,447	-	3,389	14,836
Intergovernmental Revenues	36,169	-	11,016	47,185
Charges For Services	24,528	-	136	24,664
Fines And Forfeits	141	-	-	141
Interest And Penalties	621	11	21	653
Miscellaneous	2,132	-	9	2,141
TOTAL REVENUES	82,534	11	14,571	97,116
EXPENDITURES				
Current:				
General Government	6,434	-	-	6,434
Public Safety	9,837	-	-	9,837
Physical Environment	24,196	-	-	24,196
Transportation	4,054	-	-	4,054
Economic Environment	18,447	-	-	18,447
Health And Human Services	15,731	-	-	15,731
Culture And Recreation	4,160	-	-	4,160
Capital Projects:				
General Government	-	-	4,092	4,092
Public Safety	-	-	5,046	5,046
Physical Environment	-	-	930	930
Legal And Judicial	-	-	5,725	5,725
Transportation	-	-	37,670	37,670
Economic Environment	-	-	5	5
Health And Human Services	-	-	303	303
Culture And Recreation	-	-	2,465	2,465
Debt Service:				
Principal Retirement	-	4,439	-	4,439
Interest And Fiscal Charges	-	4,438	249	4,687
TOTAL EXPENDITURES	82,859	8,877	56,485	148,221
EXCESS OF EXPENDITURES OVER REVENUES	(325)	(8,866)	(41,914)	(51,105)
OTHER FINANCING SOURCES (USES)				
Sale Of Capital Assets	1,039	-	-	1,039
Transfers In	9,813	7,609	23,296	40,718
Transfers Out	(24,435)	-	(1,574)	(26,009)
TOTAL OTHER FINANCING SOURCES (USES)	(13,583)	7,609	21,722	15,748
NET CHANGE IN FUND BALANCES	(13,908)	(1,257)	(20,192)	(35,357)
FUND BALANCES - Beginning Of Year	77,618	1,657	45,126	124,401
FUND BALANCES - End Of Year	\$ 63,710	\$ 400	\$ 24,934	\$ 89,044





NONMAJOR SPECIAL REVENUE 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.

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 for ongoing preservation of historical documents. The fund also receives distributions from the State of Washington Centennial Document Preservation and Modernization Fund to 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 use for the criminal justice system.

Conservation Futures – Accounts for 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 authorized by R.C.W. 84.34.230.

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

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

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

Rainier Communication Commission – Formed under an interlocal agreement to administer cable television franchises within the county and contiguous cities and towns. The Commission also plans and develops shared use of communication systems between members, and advises members regarding public education, and municipal communications. Funding is provided by participant fees.

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.

Detention Center Commissary – Accounts for commissary operations provided solely for the convenience of jail inmates. Proceeds are restricted to operations and maintenance of the commissary and/or prisoner welfare expenditures.

Federal Forest Services – Accounts for revenues received from federal forestry distributions. Use of these resources is restricted to specific purposes enumerated in federal law, and can only be used on or to benefit federal forest lands.

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 by monies and property seized in narcotics and drug abuse cases.



Real Estate Excise Tax River Improvement – Accounts for 25% of the first one-quarter of one percent excise tax proceeds allowed under R.C.W. 82.46 on the sale of real property in unincorporated *Pierce County*. Revenue provided is used in 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.

Mental Health – Established by Ordinance 2007-40 to account for mental health services. Funding is provided by the State of Washington through *Pierce County's* membership in the Regional Support Network and by charges for services.

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. These funds also provide down payment assistance to first time homebuyers and technical assistance to local nonprofit organizations offering housing development.

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

Low Income Housing Fee – Accounts for ten-dollar surcharge collected on certain documents to fund affordable housing opportunities for very-low income households in the county.

Homeless Housing Program – Accounts for funding provided by the Homeless Housing Act to be used for homeless planning, housing and supportive services. The program is administered by the Department of Community Services Housing Program.

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 effects of disasters on local communities.

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

Parks Impact Fee – Accounts for impact fees assessed to minimize impact of new growth and development on public streets, parks, recreation facilities, school facilities, and certain fire protection facilities.

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.

Second Real Estate Excise Tax - Parks – Accounts for 25 percent of the second one-quarter of one percent excise tax allowed under R.C.W 82.46 on the sale of real property in unincorporated *Pierce County* allocated for Parks and Recreation projects. Revenue provided must be used for infrastructure projects.

Second Real Estate Excise Tax - Roads – Accounts for 75 percent of the second one-quarter of one percent excise tax allowed under R.C.W 82.46 on the sale of real property in unincorporated *Pierce County* allocated for Transportation projects. Revenue provided must be used for infrastructure projects.



Traffic Impact Fees – Accounts for impact fees assessed to minimize impact of new growth and development on public streets and road facilities.

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.

Tourism And Promotion 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.

Employee Assistance Program – Provides consultation and referral services for employees to address a wide variety of problems or issues that could reduce employee productivity, or which may cause an unsafe act or condition to exist in the workplace.

Family Justice Center Administration – Administers funds received through an interlocal agreement between *Pierce County* and the City of Tacoma to provide enhanced community response to domestic violence victims and their families. Funding is provided by budgeted contributions from the funding partners.

REET Electronic Technology – Accounts for \$5 recording filing fee assessed to provide funds to develop automated systems that allow counties to send real estate excise tax affidavit data to the State electronically.



**Nonmajor Special Revenue Funds
Combining Balance Sheet**

At December 31, 2008

(In Thousands)

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	<u>Veterans Relief</u>	<u>Geographical Information System</u>	<u>Auditor's Maintenance And Operation</u>	<u>Criminal Justice</u>
ASSETS				
Cash In Treasury Pool	\$ 100	\$ 2,858	\$ 1,914	\$ 2,862
Cash With Trustee	-	-	-	-
Investments	-	-	-	-
Sales Tax Receivable	-	-	-	-
Property Tax Receivable	29	-	-	-
Accounts Receivable, Net	-	16	3	-
Accrued Interest Receivable	-	-	-	-
Due From Other Funds	-	531	-	32
Due From Other Governments	-	-	-	-
Contracts Receivable	-	-	-	-
TOTAL ASSETS	<u>\$ 129</u>	<u>\$ 3,405</u>	<u>\$ 1,917</u>	<u>\$ 2,894</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Vouchers And Accounts Payable	\$ 9	\$ 202	\$ 159	\$ 112
Due To Other Funds	-	-	1	-
Due To Other Governments	-	-	-	-
Accrued Wages And Benefits Payable	8	101	18	16
Deferred Revenue	30	-	-	125
Interfund Loans Payable	-	-	-	-
Total Liabilities	<u>47</u>	<u>303</u>	<u>178</u>	<u>253</u>
Fund Balances				
Reserved For Loans	-	-	-	-
Reserved Other	-	-	-	150
Unreserved Fund Balances:				
Designated In 2009 Appropriations	47	783	777	1,292
Undesignated	35	2,319	962	1,199
Total Fund Balances	<u>82</u>	<u>3,102</u>	<u>1,739</u>	<u>2,641</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 129</u>	<u>\$ 3,405</u>	<u>\$ 1,917</u>	<u>\$ 2,894</u>



**Nonmajor Special Revenue Funds
Combining Balance Sheet**

At December 31, 2008

(In Thousands)

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Conservation Futures	Arts Commission	Dispute Resolution Center	County Fair	Rainier Communication Commission	Marine Services	Detention Center Commissary
\$ 2,025	\$ 178	\$ 40	\$ 48	\$ 1,441	\$ 221	\$ 54
-	-	-	-	-	-	-
2,881	-	-	60	-	-	657
-	-	-	-	-	-	-
175	-	-	-	-	-	-
-	-	-	-	-	-	-
5	-	-	-	-	-	-
-	-	-	5	-	-	-
-	-	-	-	5	-	-
-	-	-	-	-	-	-
<u>\$ 5,086</u>	<u>\$ 178</u>	<u>\$ 40</u>	<u>\$ 113</u>	<u>\$ 1,446</u>	<u>\$ 221</u>	<u>\$ 711</u>
\$ 15	\$ 3	\$ 1	\$ 2	\$ 9	\$ 1	\$ 211
143	3	-	-	2	-	-
-	-	-	-	-	-	-
13	2	-	-	27	-	5
176	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>347</u>	<u>8</u>	<u>1</u>	<u>2</u>	<u>38</u>	<u>1</u>	<u>216</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
7	58	-	12	170	84	75
<u>4,732</u>	<u>112</u>	<u>39</u>	<u>99</u>	<u>1,238</u>	<u>136</u>	<u>420</u>
<u>4,739</u>	<u>170</u>	<u>39</u>	<u>111</u>	<u>1,408</u>	<u>220</u>	<u>495</u>
<u>\$ 5,086</u>	<u>\$ 178</u>	<u>\$ 40</u>	<u>\$ 113</u>	<u>\$ 1,446</u>	<u>\$ 221</u>	<u>\$ 711</u>



**Nonmajor Special Revenue Funds
Combining Balance Sheet**

At December 31, 2008

(In Thousands)

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	<u>Federal Forest Services</u>	<u>Drug Investigation</u>	<u>Real Estate Excise Tax River Improvement</u>	<u>911 System</u>
ASSETS				
Cash In Treasury Pool	\$ 75	\$ 1,650	\$ 4,008	\$ 2,235
Cash With Trustee	-	-	-	-
Investments	-	-	-	-
Sales Tax Receivable	-	-	-	-
Property Tax Receivable	-	-	-	-
Accounts Receivable, Net	-	-	-	759
Accrued Interest Receivable	-	-	-	-
Due From Other Funds	-	134	-	30
Due From Other Governments	-	1	597	-
Contracts Receivable	-	-	-	-
TOTAL ASSETS	<u>\$ 75</u>	<u>\$ 1,785</u>	<u>\$ 4,605</u>	<u>\$ 3,024</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Vouchers And Accounts Payable	\$ 16	\$ 298	\$ 2	\$ 6
Due To Other Funds	-	1	2	197
Due To Other Governments	-	-	-	-
Accrued Wages And Benefits Payable	4	19	5	16
Deferred Revenue	55	-	-	-
Interfund Loans Payable	-	-	-	-
Total Liabilities	<u>75</u>	<u>318</u>	<u>9</u>	<u>219</u>
Fund Balances				
Reserved For Loans	-	-	-	-
Reserved Other	-	-	-	-
Unreserved Fund Balances:				
Designated In 2009 Appropriations	-	1,341	314	643
Undesignated	-	126	4,282	2,162
Total Fund Balances	<u>-</u>	<u>1,467</u>	<u>4,596</u>	<u>2,805</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 75</u>	<u>\$ 1,785</u>	<u>\$ 4,605</u>	<u>\$ 3,024</u>



**Nonmajor Special Revenue Funds
Combining Balance Sheet**

At December 31, 2008

(In Thousands)

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<u>Anti-Profiteering Revolving</u>	<u>Mental Health</u>	<u>Housing Repair Program</u>	<u>Community Development</u>	<u>Low Income Housing Fee</u>	<u>Homeless Housing Program</u>	<u>Emergency Management Grants</u>
\$ 30	\$ 1,919	\$ 66	\$ -	\$ 2,972	\$ 4,119	\$ 108
-	-	-	26	-	-	-
-	-	-	-	-	-	-
-	23	-	-	-	-	-
-	717	376	461	7	107	-
-	-	-	-	-	-	-
-	404	74	109	-	-	75
-	1,219	-	-	-	-	613
-	-	-	-	-	-	-
<u>\$ 30</u>	<u>\$ 4,282</u>	<u>\$ 516</u>	<u>\$ 596</u>	<u>\$ 2,979</u>	<u>\$ 4,226</u>	<u>\$ 796</u>
\$ -	\$ 110	\$ 207	\$ 237	\$ 49	\$ 247	\$ 58
-	158	24	130	3	5	27
-	1,628	-	-	-	-	-
2	517	33	34	-	7	27
-	23	3	-	-	30	275
-	-	191	154	-	-	-
<u>2</u>	<u>2,436</u>	<u>458</u>	<u>555</u>	<u>52</u>	<u>289</u>	<u>387</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,540	5	-	782	-	119
<u>28</u>	<u>306</u>	<u>53</u>	<u>41</u>	<u>2,145</u>	<u>3,937</u>	<u>290</u>
<u>28</u>	<u>1,846</u>	<u>58</u>	<u>41</u>	<u>2,927</u>	<u>3,937</u>	<u>409</u>
<u>\$ 30</u>	<u>\$ 4,282</u>	<u>\$ 516</u>	<u>\$ 596</u>	<u>\$ 2,979</u>	<u>\$ 4,226</u>	<u>\$ 796</u>



**Nonmajor Special Revenue Funds
Combining Balance Sheet**

At December 31, 2008

(In Thousands)

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	<u>Endangered Species Act</u>	<u>Parks Impact Fees</u>	<u>Parks Sales Tax</u>	<u>Second Real Estate Excise Tax Parks</u>
ASSETS				
Cash In Treasury Pool	\$ 121	\$ 182	\$ 2,717	\$ 3,256
Cash With Trustee	-	-	-	-
Investments	-	1,007	-	-
Sales Tax Receivable	-	-	401	-
Property Tax Receivable	-	-	-	-
Accounts Receivable, Net	-	1	-	-
Accrued Interest Receivable	-	5	-	-
Due From Other Funds	-	-	-	-
Due From Other Governments	39	-	-	-
Contracts Receivable	-	-	-	-
TOTAL ASSETS	\$ 160	\$ 1,195	\$ 3,118	\$ 3,256
LIABILITIES AND FUND BALANCES				
Liabilities				
Vouchers And Accounts Payable	\$ 5	\$ 2	\$ 78	\$ -
Due To Other Funds	-	467	141	1,142
Due To Other Governments	-	-	-	-
Accrued Wages And Benefits Payable	1	-	19	7
Deferred Revenue	-	-	401	-
Interfund Loans Payable	-	-	-	-
Total Liabilities	6	469	639	1,149
Fund Balances				
Reserved For Loans	-	-	-	-
Reserved Other	-	-	-	-
Unreserved Fund Balances:				
Designated In 2009 Appropriations	60	270	1,569	2,107
Undesignated	94	456	910	-
Total Fund Balances	154	726	2,479	2,107
TOTAL LIABILITIES AND FUND BALANCES	\$ 160	\$ 1,195	\$ 3,118	\$ 3,256



**Nonmajor Special Revenue Funds
Combining Balance Sheet**

At December 31, 2008

(In Thousands)

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Second Real Estate Excise Tax Roads	Traffic Impact Fees Roads	Paths And Trails	Surface Water Management	Treasurer's Operation And Maintenance	Community Action Agency	Tourism And Promotion Facilities
\$ 5,489	\$ 813	\$ 100	\$ 2,241	\$ 291	\$ 293	\$ 1,307
-	-	-	76	-	-	-
-	7,720	-	6,801	-	-	-
-	-	-	-	-	-	95
-	-	-	-	-	-	-
-	8	10	770	-	148	-
-	15	-	34	-	-	-
-	-	1,123	-	-	30	-
-	-	-	2,399	-	871	-
-	-	-	124	-	-	-
<u>\$ 5,489</u>	<u>\$ 8,556</u>	<u>\$ 1,233</u>	<u>\$ 12,445</u>	<u>\$ 291</u>	<u>\$ 1,342</u>	<u>\$ 1,402</u>
\$ -	\$ 418	\$ 1,097	\$ 765	\$ -	\$ 186	\$ 41
1,001	835	82	360	-	19	5
-	-	7	-	-	-	-
-	-	9	247	7	125	-
-	-	-	781	-	52	95
-	-	-	-	-	-	-
<u>1,001</u>	<u>1,253</u>	<u>1,195</u>	<u>2,153</u>	<u>7</u>	<u>382</u>	<u>141</u>
-	-	-	13	-	-	-
-	-	-	-	-	-	-
274	2,690	38	4,602	-	270	21
<u>4,214</u>	<u>4,613</u>	<u>-</u>	<u>5,677</u>	<u>284</u>	<u>690</u>	<u>1,240</u>
<u>4,488</u>	<u>7,303</u>	<u>38</u>	<u>10,292</u>	<u>284</u>	<u>960</u>	<u>1,261</u>
<u>\$ 5,489</u>	<u>\$ 8,556</u>	<u>\$ 1,233</u>	<u>\$ 12,445</u>	<u>\$ 291</u>	<u>\$ 1,342</u>	<u>\$ 1,402</u>



**Nonmajor Special Revenue Funds
Combining Balance Sheet**

At December 31, 2008

(In Thousands)

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	<u>Employee Assistance Program</u>	<u>Family Justice Center Administration</u>	<u>REET Electronic Technology</u>	<u>Total Nonmajor Special Revenue Funds</u>
ASSETS				
Cash In Treasury Pool	\$ 45	\$ 271	\$ 287	\$ 46,336
Cash With Trustee	-	-	-	102
Investments	-	-	-	19,126
Sales Tax Receivable	-	-	-	496
Property Tax Receivable	-	-	-	227
Accounts Receivable, Net	-	82	-	3,465
Accrued Interest Receivable	-	-	-	59
Due From Other Funds	115	2	-	2,664
Due From Other Governments	-	76	-	5,820
Contracts Receivable	-	-	-	124
TOTAL ASSETS	\$ 160	\$ 431	\$ 287	\$ 78,419
LIABILITIES AND FUND BALANCES				
Liabilities				
Vouchers And Accounts Payable	\$ 5	\$ 39	\$ -	\$ 4,590
Due To Other Funds	-	-	-	4,748
Due To Other Governments	-	-	-	1,635
Accrued Wages And Benefits Payable	-	24	-	1,293
Deferred Revenue	-	52	-	2,098
Interfund Loans Payable	-	-	-	345
Total Liabilities	5	115	-	14,709
Fund Balances				
Reserved For Loans	-	-	-	13
Reserved Other	-	-	-	150
Unreserved Fund Balances:				
Designated In 2009 Appropriations	73	88	287	20,398
Undesignated	82	228	-	43,149
Total Fund Balances	155	316	287	63,710
TOTAL LIABILITIES AND FUND BALANCES	\$ 160	\$ 431	\$ 287	\$ 78,419





Nonmajor Special Revenue Funds
Combining Statement Of Revenues, Expenditures And Changes In Fund Balances

For The Year Ended December 31, 2008

(In Thousands)

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	Veterans Relief	Geographical Information System	Auditor's Maintenance And Operation	Criminal Justice
REVENUES				
Property Taxes	\$ 576	\$ -	\$ -	\$ -
Sales And Use Taxes	-	-	-	-
Excise And Other Taxes	4	-	-	-
Intergovernmental Revenues	-	8	267	31
Charges For Services	-	388	459	-
Fines And Forfeits	-	-	-	-
Interest	-	-	-	3
Miscellaneous	-	313	-	-
TOTAL REVENUES	580	709	726	34
EXPENDITURES				
General Government	-	3,743	702	930
Public Safety	-	-	-	170
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Economic Environment	906	-	-	-
Health And Human Services	-	-	-	-
Culture And Recreation	-	-	-	-
TOTAL EXPENDITURES	906	3,743	702	1,100
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(326)	(3,034)	24	(1,066)
OTHER FINANCING SOURCES (USES)				
Sale Of Capital Assets	2	-	-	-
Transfers In	300	2,432	-	-
Transfers Out	-	-	-	(309)
TOTAL OTHER FINANCING SOURCES (USES)	302	2,432	-	(309)
NET CHANGE IN FUND BALANCES	(24)	(602)	24	(1,375)
FUND BALANCES - Beginning Of Year	106	3,704	1,715	4,016
FUND BALANCES - End Of Year	\$ 82	\$ 3,102	\$ 1,739	\$ 2,641



Nonmajor Special Revenue Funds
Combining Statement Of Revenues, Expenditures And Changes In Fund Balances
 For The Year Ended December 31, 2008
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Conservation Futures	Arts Commission	Dispute Resolution Center	County Fair	Rainier Communication Commission	Marine Services	Detention Center Commissary
\$ 3,454	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
24	-	-	-	-	-	-
-	-	-	37	475	120	-
7	-	161	92	92	-	946
-	-	-	-	-	-	-
132	-	-	2	-	-	13
101	5	-	23	684	-	-
<u>3,718</u>	<u>5</u>	<u>161</u>	<u>154</u>	<u>1,251</u>	<u>120</u>	<u>959</u>
-	-	154	-	-	-	-
-	-	-	-	-	123	945
4,425	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
395	197	-	181	1,044	-	-
<u>4,820</u>	<u>197</u>	<u>154</u>	<u>181</u>	<u>1,044</u>	<u>123</u>	<u>945</u>
<u>(1,102)</u>	<u>(192)</u>	<u>7</u>	<u>(27)</u>	<u>207</u>	<u>(3)</u>	<u>14</u>
273	-	-	-	-	-	-
-	218	-	25	-	-	-
<u>(1,713)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(14)</u>	<u>-</u>	<u>(13)</u>
<u>(1,440)</u>	<u>218</u>	<u>-</u>	<u>25</u>	<u>(14)</u>	<u>-</u>	<u>(13)</u>
(2,542)	26	7	(2)	193	(3)	1
<u>7,281</u>	<u>144</u>	<u>32</u>	<u>113</u>	<u>1,215</u>	<u>223</u>	<u>494</u>
<u>\$ 4,739</u>	<u>\$ 170</u>	<u>\$ 39</u>	<u>\$ 111</u>	<u>\$ 1,408</u>	<u>\$ 220</u>	<u>\$ 495</u>



Nonmajor Special Revenue Funds
Combining Statement Of Revenues, Expenditures And Changes In Fund Balances

For The Year Ended December 31, 2008

(In Thousands)

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	Federal Forest Services	Drug Investigation	Real Estate Excise Tax River Improvement	911 System
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales And Use Taxes	-	-	-	-
Excise And Other Taxes	-	-	1,184	5,525
Intergovernmental Revenues	128	77	383	-
Charges For Services	-	-	-	-
Fines And Forfeits	-	141	-	-
Interest	-	-	-	-
Miscellaneous	-	-	2	-
TOTAL REVENUES	128	218	1,569	5,525
EXPENDITURES				
General Government	3	-	-	-
Public Safety	67	1,336	-	2,763
Physical Environment	-	-	2,040	-
Transportation	-	-	-	-
Economic Environment	-	-	-	-
Health And Human Services	-	-	-	-
Culture And Recreation	58	-	-	-
TOTAL EXPENDITURES	128	1,336	2,040	2,763
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(1,118)	(471)	2,762
OTHER FINANCING SOURCES (USES)				
Sale Of Capital Assets	-	-	-	-
Transfers In	-	134	-	-
Transfers Out	-	-	(170)	(1,416)
TOTAL OTHER FINANCING SOURCES (USES)	-	134	(170)	(1,416)
NET CHANGE IN FUND BALANCES	-	(984)	(641)	1,346
FUND BALANCES - Beginning Of Year	-	2,451	5,237	1,459
FUND BALANCES - End Of Year	\$ -	\$ 1,467	\$ 4,596	\$ 2,805



Nonmajor Special Revenue Funds
Combining Statement Of Revenues, Expenditures And Changes In Fund Balances
 For The Year Ended December 31, 2008
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Anti-Profiteering Revolving	Mental Health	Housing Repair Program	Community Development	Low Income Housing Fee	Homeless Housing Program	Emergency Management Grants
\$ -	\$ 221	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	4	-	-	-	-	-
-	14,395	4,579	2,807	-	625	3,399
-	1,290	-	-	979	2,242	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	7	-	-	18
-	15,910	4,579	2,814	979	2,867	3,417
25	-	-	-	-	-	-
-	-	-	-	-	-	3,452
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	5,494	1,918	1,304	1,739	-
-	15,731	-	-	-	-	-
-	-	-	-	-	-	-
25	15,731	5,494	1,918	1,304	1,739	3,452
(25)	179	(915)	896	(325)	1,128	(35)
-	2	-	-	-	-	-
-	1,678	865	-	-	-	236
-	(13)	-	(865)	-	-	-
-	1,667	865	(865)	-	-	236
(25)	1,846	(50)	31	(325)	1,128	201
53	-	108	10	3,252	2,809	208
<u>\$ 28</u>	<u>\$ 1,846</u>	<u>\$ 58</u>	<u>\$ 41</u>	<u>\$ 2,927</u>	<u>\$ 3,937</u>	<u>\$ 409</u>



Nonmajor Special Revenue Funds
Combining Statement Of Revenues, Expenditures And Changes In Fund Balances
 For The Year Ended December 31, 2008
 (In Thousands)
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	Endangered Species Act	Parks Impact Fees	Parks Sales Tax	Second Real Estate Excise Tax - Parks
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales And Use Taxes	-	-	2,474	-
Excise And Other Taxes	-	-	-	1,177
Intergovernmental Revenues	68	-	230	-
Charges For Services	-	266	9	-
Fines And Forfeits	-	-	-	-
Interest	-	47	-	-
Miscellaneous	-	-	114	-
TOTAL REVENUES	68	313	2,827	1,177
EXPENDITURES				
General Government	-	-	-	-
Public Safety	-	-	-	-
Physical Environment	172	-	-	-
Transportation	-	-	-	-
Economic Environment	25	-	-	-
Health And Human Services	-	-	-	-
Culture And Recreation	-	17	1,531	159
TOTAL EXPENDITURES	197	17	1,531	159
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(129)	296	1,296	1,018
OTHER FINANCING SOURCES (USES)				
Sale Of Capital Assets	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	(45)	(2,109)	(2,340)	(2,151)
TOTAL OTHER FINANCING SOURCES (USES)	(45)	(2,109)	(2,340)	(2,151)
NET CHANGE IN FUND BALANCES	(174)	(1,813)	(1,044)	(1,133)
FUND BALANCES - Beginning Of Year	328	2,539	3,523	3,240
FUND BALANCES - End Of Year	\$ 154	\$ 726	\$ 2,479	\$ 2,107



Nonmajor Special Revenue Funds
Combining Statement Of Revenues, Expenditures And Changes In Fund Balances

For The Year Ended December 31, 2008

(In Thousands)

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<u>Second Real Estate Excise Tax - Roads</u>	<u>Traffic Impact Fees</u>	<u>Paths And Trails</u>	<u>Surface Water Management</u>	<u>Treasurer's Operation And Maintenance</u>	<u>Community Action Agency</u>	<u>Tourism And Promotion Facilities</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	771
3,529	-	-	-	-	-	-
-	-	351	409	-	6,619	-
-	3,319	-	14,059	219	-	-
-	-	-	-	-	-	-
-	189	-	235	-	-	-
-	-	34	186	-	488	-
<u>3,529</u>	<u>3,508</u>	<u>385</u>	<u>14,889</u>	<u>219</u>	<u>7,107</u>	<u>771</u>
-	-	-	-	206	-	-
-	-	-	-	-	-	-
-	-	-	17,559	-	-	-
7	20	4,027	-	-	-	-
-	-	-	-	-	7,061	-
-	-	-	-	-	-	-
-	-	-	-	-	-	578
<u>7</u>	<u>20</u>	<u>4,027</u>	<u>17,559</u>	<u>206</u>	<u>7,061</u>	<u>578</u>
<u>3,522</u>	<u>3,488</u>	<u>(3,642)</u>	<u>(2,670)</u>	<u>13</u>	<u>46</u>	<u>193</u>
-	-	-	762	-	-	-
-	-	3,427	-	-	50	-
<u>(10,237)</u>	<u>(2,200)</u>	<u>(106)</u>	<u>(731)</u>	<u>-</u>	<u>-</u>	<u>(3)</u>
<u>(10,237)</u>	<u>(2,200)</u>	<u>3,321</u>	<u>31</u>	<u>-</u>	<u>50</u>	<u>(3)</u>
<u>(6,715)</u>	<u>1,288</u>	<u>(321)</u>	<u>(2,639)</u>	<u>13</u>	<u>96</u>	<u>190</u>
<u>11,203</u>	<u>6,015</u>	<u>359</u>	<u>12,931</u>	<u>271</u>	<u>864</u>	<u>1,071</u>
<u>\$ 4,488</u>	<u>\$ 7,303</u>	<u>\$ 38</u>	<u>\$ 10,292</u>	<u>\$ 284</u>	<u>\$ 960</u>	<u>\$ 1,261</u>



Nonmajor Special Revenue Funds
Combining Statement Of Revenues, Expenditures And Changes In Fund Balances

For The Year Ended December 31, 2008

(In Thousands)

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	Employee Assistance Program	Family Justice Center Administration	REET Electronic Technology	Total Nonmajor Special Revenue Funds
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ 4,251
Sales And Use Taxes	-	-	-	3,245
Excise And Other Taxes	-	-	-	11,447
Intergovernmental Revenues	-	1,106	55	36,169
Charges For Services	-	-	-	24,528
Fines And Forfeits	-	-	-	141
Interest	-	-	-	621
Miscellaneous	-	157	-	2,132
TOTAL REVENUES	-	1,263	55	82,534
EXPENDITURES				
General Government	63	606	2	6,434
Public Safety	-	981	-	9,837
Physical Environment	-	-	-	24,196
Transportation	-	-	-	4,054
Economic Environment	-	-	-	18,447
Health And Human Services	-	-	-	15,731
Culture And Recreation	-	-	-	4,160
TOTAL EXPENDITURES	63	1,587	2	82,859
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(63)	(324)	53	(325)
OTHER FINANCING SOURCES (USES)				
Sale Of Capital Assets	-	-	-	1,039
Transfers In	115	333	-	9,813
Transfers Out	-	-	-	(24,435)
TOTAL OTHER FINANCING SOURCES (USES)	115	333	-	(13,583)
NET CHANGE IN FUND BALANCES	52	9	53	(13,908)
FUND BALANCES - Beginning Of Year	103	307	234	77,618
FUND BALANCES - End Of Year	\$ 155	\$ 316	\$ 287	\$ 63,710



Veterans Relief Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2008
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes	\$ 583	\$ 583	\$ 576	\$ (7)
Excise And Other Taxes	6	6	4	(2)
TOTAL REVENUES	589	589	580	(9)
EXPENDITURES				
Economic Environment	914	914	906	8
TOTAL EXPENDITURES	914	914	906	8
EXCESS OF EXPENDITURES OVER REVENUES	(325)	(325)	(326)	(1)
OTHER FINANCING SOURCES				
Sale Of Capital Assets	1	1	2	1
Transfers In	300	300	300	-
TOTAL OTHER FINANCING SOURCES	301	301	302	1
NET CHANGE IN FUND BALANCE	\$ (24)	\$ (24)	(24)	\$ -
FUND BALANCE - Beginning Of Year			106	
FUND BALANCE - End Of Year			\$ 82	



Geographical Information System Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2008
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ 8	\$ 8	\$ 8	\$ -
Charges For Services	323	323	388	65
Miscellaneous	100	100	313	213
TOTAL REVENUES	431	431	709	278
EXPENDITURES				
General Government	4,287	4,287	3,743	544
TOTAL EXPENDITURES	4,287	4,287	3,743	544
EXCESS OF EXPENDITURES OVER REVENUES	(3,856)	(3,856)	(3,034)	822
OTHER FINANCING SOURCES				
Transfers In	2,881	2,881	2,432	(449)
TOTAL OTHER FINANCING SOURCES	2,881	2,881	2,432	(449)
NET CHANGE IN FUND BALANCE	\$ (975)	\$ (975)	(602)	\$ 373
FUND BALANCE - Beginning Of Year			3,704	
FUND BALANCE - End Of Year			\$ 3,102	



Auditor's Maintenance And Operation Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2008
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ 300	\$ 300	\$ 267	\$ (33)
Charges For Services	600	600	459	(141)
TOTAL REVENUES	<u>900</u>	<u>900</u>	<u>726</u>	<u>(174)</u>
EXPENDITURES				
General Government	1,494	1,494	702	792
TOTAL EXPENDITURES	<u>1,494</u>	<u>1,494</u>	<u>702</u>	<u>792</u>
NET CHANGE IN FUND BALANCE	<u>\$ (594)</u>	<u>\$ (594)</u>	24	<u>\$ 618</u>
FUND BALANCE - Beginning Of Year			1,715	
FUND BALANCE - End Of Year			<u>\$ 1,739</u>	



Criminal Justice Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2008
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ -	\$ 156	\$ 31	\$ (125)
Interest	-	-	3	3
TOTAL REVENUES	-	156	34	(122)
EXPENDITURES				
General Government	994	1,014	930	84
Public Safety	193	233	170	63
TOTAL EXPENDITURES	1,187	1,247	1,100	147
EXCESS OF EXPENDITURES OVER REVENUES	(1,187)	(1,091)	(1,066)	25
OTHER FINANCING USES				
Transfers Out	(214)	(309)	(309)	-
TOTAL OTHER FINANCING USES	(214)	(309)	(309)	-
NET CHANGE IN FUND BALANCE	\$ (1,401)	\$ (1,400)	(1,375)	\$ 25
FUND BALANCE - Beginning Of Year			4,016	
FUND BALANCE - End Of Year			\$ 2,641	



Conservation Futures Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2008
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes	\$ 3,488	\$ 3,488	\$ 3,454	\$ (34)
Excise And Other Taxes	30	30	24	(6)
Charges For Services	8	8	7	(1)
Interest	10	10	132	122
Other Miscellaneous	96	96	101	5
TOTAL REVENUES	3,632	3,632	3,718	86
EXPENDITURES				
Physical Environment	8,296	8,296	4,425	3,871
Culture And Recreation	275	380	395	(15)
TOTAL EXPENDITURES	8,571	8,676	4,820	3,856
EXCESS OF EXPENDITURES OVER REVENUES	(4,939)	(5,044)	(1,102)	3,942
OTHER FINANCING SOURCES (USES)				
Sale Of Capital Assets	5	5	273	268
Transfers Out	(1,677)	(1,572)	(1,713)	(141)
TOTAL OTHER FINANCING SOURCES (USES)	(1,672)	(1,567)	(1,440)	127
NET CHANGE IN FUND BALANCE	\$ (6,611)	\$ (6,611)	(2,542)	\$ 4,069
FUND BALANCE - Beginning Of Year			7,281	
FUND BALANCE - End Of Year			\$ 4,739	



Arts Commission Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2008
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Miscellaneous	\$ 3	\$ 3	\$ 5	\$ 2
TOTAL REVENUES	<u>3</u>	<u>3</u>	<u>5</u>	<u>2</u>
EXPENDITURES				
Culture And Recreation	202	237	197	40
TOTAL EXPENDITURES	<u>202</u>	<u>237</u>	<u>197</u>	<u>40</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(199)</u>	<u>(234)</u>	<u>(192)</u>	<u>42</u>
OTHER FINANCING SOURCES				
Transfers In	183	218	218	-
TOTAL OTHER FINANCING SOURCES	<u>183</u>	<u>218</u>	<u>218</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ (16)</u>	<u>\$ (16)</u>	<u>26</u>	<u>\$ 42</u>
FUND BALANCE - Beginning Of Year			<u>144</u>	
FUND BALANCE - End Of Year			<u>\$ 170</u>	



Dispute Resolution Center Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2008
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges For Services	\$ 136	\$ 156	\$ 161	\$ 5
TOTAL REVENUES	<u>136</u>	<u>156</u>	<u>161</u>	<u>5</u>
EXPENDITURES				
General Government	136	156	154	2
TOTAL EXPENDITURES	<u>136</u>	<u>156</u>	<u>154</u>	<u>2</u>
NET CHANGE IN FUND BLANCE	<u>\$ -</u>	<u>\$ -</u>	7	<u>\$ 7</u>
FUND BALANCE - Beginning Of Year			<u>32</u>	
FUND BALANCE - End Of Year			<u>\$ 39</u>	



County Fair Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2008
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ 37	\$ 37	\$ 37	\$ -
Charges For Services	95	95	92	(3)
Interest	4	4	2	(2)
Miscellaneous	22	22	23	1
TOTAL REVENUES	158	158	154	(4)
EXPENDITURES				
Culture And Recreation	182	182	181	1
TOTAL EXPENDITURES	182	182	181	1
EXCESS OF EXPENDITURES OVER REVENUES	(24)	(24)	(27)	(3)
OTHER FINANCING SOURCES				
Transfers In	20	20	25	5
TOTAL OTHER FINANCING SOURCES	20	20	25	5
NET CHANGE IN FUND BALANCE	\$ (4)	\$ (4)	(2)	\$ 2
FUND BALANCE - Beginning Of Year			113	
FUND BALANCE - End Of Year			\$ 111	



Rainier Communications Commission Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2008
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ 480	\$ 480	\$ 475	\$ (5)
Charges For Services	119	119	92	(27)
Miscellaneous	711	711	684	(27)
TOTAL REVENUES	1,310	1,310	1,251	(59)
EXPENDITURES				
Culture And Recreation	1,322	1,322	1,044	278
TOTAL EXPENDITURES	1,322	1,322	1,044	278
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(12)	(12)	207	219
OTHER FINANCING USES				
Transfers Out	(14)	(14)	(14)	-
TOTAL OTHER FINANCING USES	(14)	(14)	(14)	-
NET CHANGE IN FUND BALANCE	\$ (26)	\$ (26)	193	\$ 219
FUND BALANCE - Beginning Of Year			1,215	
FUND BALANCE - End Of Year			\$ 1,408	



Marine Services Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2008
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ 121	\$ 121	\$ 120	\$ (1)
TOTAL REVENUES	<u>121</u>	<u>121</u>	<u>120</u>	<u>(1)</u>
EXPENDITURES				
Public Safety	137	137	123	14
TOTAL EXPENDITURES	<u>137</u>	<u>137</u>	<u>123</u>	<u>14</u>
NET CHANGE IN FUND BALANCE	<u>\$ (16)</u>	<u>\$ (16)</u>	(3)	<u>\$ 13</u>
FUND BALANCE - Beginning Of Year			<u>223</u>	
FUND BALANCE - End Of Year			<u>\$ 220</u>	



Detention Center Commissary Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2008
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$ 900	\$ 930	\$ 946	\$ 16
Interest	17	17	13	(4)
TOTAL REVENUES	<u>917</u>	<u>947</u>	<u>959</u>	<u>12</u>
EXPENDITURES				
Public Safety	965	995	945	50
TOTAL EXPENDITURES	<u>965</u>	<u>995</u>	<u>945</u>	<u>50</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(48)</u>	<u>(48)</u>	<u>14</u>	<u>62</u>
OTHER FINANCING USES				
Transfers Out	(13)	(13)	(13)	-
TOTAL OTHER FINANCING USES	<u>(13)</u>	<u>(13)</u>	<u>(13)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ (61)</u>	<u>\$ (61)</u>	<u>1</u>	<u>\$ 62</u>
FUND BALANCE - Beginning Of Year			<u>494</u>	
FUND BALANCE - End Of Year			<u>\$ 495</u>	



Federal Forest Services Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2008
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ 168	\$ 168	\$ 128	\$ (40)
TOTAL REVENUES	168	168	128	(40)
EXPENDITURES				
General Government	4	4	3	1
Public Safety	104	104	67	37
Culture And Recreation	60	60	58	2
TOTAL EXPENDITURES	168	168	128	40
NET CHANGE IN FUND BALANCE	\$ -	\$ -	-	\$ -
FUND BALANCE - Beginning Of Year			-	
FUND BALANCE - End Of Year			\$ -	



Drug Investigation Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2008
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ 300	\$ 328	\$ 77	\$ (251)
Fines And Forfeits	250	250	141	(109)
TOTAL REVENUES	550	578	218	(360)
EXPENDITURES				
Public Safety	1,533	1,561	1,336	225
TOTAL EXPENDITURES	1,533	1,561	1,336	225
EXCESS OF EXPENDITURES OVER REVENUES	(983)	(983)	(1,118)	(135)
OTHER FINANCING SOURCES				
Transfers In	-	-	134	134
TOTAL OTHER FINANCING SOURCES	-	-	134	134
NET CHANGE IN FUND BALANCE	\$ (983)	\$ (983)	(984)	\$ (1)
FUND BALANCE - Beginning Of Year			2,451	
FUND BALANCE - End Of Year			\$ 1,467	



Real Estate Excise Tax River Improvement Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2008
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Excise And Other Taxes	\$ 1,805	\$ 1,805	\$ 1,184	\$ (621)
Intergovernmental Revenues	5,664	5,664	383	(5,281)
Miscellaneous	-	-	2	2
TOTAL REVENUES	<u>7,469</u>	<u>7,469</u>	<u>1,569</u>	<u>(5,900)</u>
EXPENDITURES				
Physical Environment	9,461	9,461	2,040	7,421
TOTAL EXPENDITURES	<u>9,461</u>	<u>9,461</u>	<u>2,040</u>	<u>7,421</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(1,992)</u>	<u>(1,992)</u>	<u>(471)</u>	<u>1,521</u>
OTHER FINANCING USES				
Transfers Out	(170)	(170)	(170)	-
TOTAL OTHER FINANCING USES	<u>(170)</u>	<u>(170)</u>	<u>(170)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ (2,162)</u>	<u>\$ (2,162)</u>	<u>(641)</u>	<u>\$ 1,521</u>
FUND BALANCE - Beginning Of Year			<u>5,237</u>	
FUND BALANCE - End Of Year			<u>\$ 4,596</u>	



911 System Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2008
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Excise And Other Taxes	\$ 5,465	\$ 5,465	\$ 5,525	\$ 60
TOTAL REVENUES	<u>5,465</u>	<u>5,465</u>	<u>5,525</u>	<u>60</u>
EXPENDITURES				
Public Safety	4,905	4,877	2,763	2,114
TOTAL EXPENDITURES	<u>4,905</u>	<u>4,877</u>	<u>2,763</u>	<u>2,114</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>560</u>	<u>588</u>	<u>2,762</u>	<u>2,174</u>
OTHER FINANCING USES				
Transfers Out	(1,316)	(1,316)	(1,416)	(100)
TOTAL OTHER FINANCING USES	<u>(1,316)</u>	<u>(1,316)</u>	<u>(1,416)</u>	<u>(100)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (756)</u>	<u>\$ (728)</u>	<u>1,346</u>	<u>\$ 2,074</u>
FUND BALANCE - Beginning Of Year			<u>1,459</u>	
FUND BALANCE - End Of Year			<u>\$ 2,805</u>	



Mental Health Special Revenue Fund
Statement Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2008
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes	\$ 645	\$ 245	\$ 221	\$ (24)
Excise And Other Taxes	-	-	4	4
Intergovernmental Revenues	18,523	18,676	14,395	(4,281)
Charges For Services	687	841	1,290	449
TOTAL REVENUES	19,855	19,762	15,910	(3,852)
EXPENDITURES				
Health And Human Services	19,940	19,847	15,731	4,116
TOTAL EXPENDITURES	19,940	19,847	15,731	4,116
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(85)	(85)	179	264
OTHER FINANCING SOURCES (USES)				
Sale Of Capital Assets	-	-	2	2
Transfers In	98	98	1,678	1,580
Transfers Out	(13)	(13)	(13)	-
TOTAL OTHER FINANCING SOURCES (USES)	85	85	1,667	1,582
NET CHANGE IN FUND BALANCE	\$ -	\$ -	1,846	\$ 1,846
FUND BALANCE - Beginning Of Year			-	
FUND BALANCE - End Of Year			\$ 1,846	



Housing Repair Programs Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2008
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ 5,802	\$ 5,741	\$ 4,579	\$ (1,162)
TOTAL REVENUES	<u>5,802</u>	<u>5,741</u>	<u>4,579</u>	<u>(1,162)</u>
EXPENDITURES				
Economic Environment	6,677	6,628	5,494	1,134
TOTAL EXPENDITURES	<u>6,677</u>	<u>6,628</u>	<u>5,494</u>	<u>1,134</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(875)</u>	<u>(887)</u>	<u>(915)</u>	<u>(28)</u>
OTHER FINANCING SOURCES				
Transfers In	870	882	865	(17)
TOTAL OTHER FINANCING SOURCES	<u>870</u>	<u>882</u>	<u>865</u>	<u>(17)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (5)</u>	<u>\$ (5)</u>	<u>(50)</u>	<u>\$ (45)</u>
FUND BALANCE - Beginning Of Year			<u>108</u>	
FUND BALANCE - End Of Year			<u>\$ 58</u>	



Community Development Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2008
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ 3,209	\$ 4,148	\$ 2,807	\$ (1,341)
Miscellaneous	-	-	7	7
TOTAL REVENUES	<u>3,209</u>	<u>4,148</u>	<u>2,814</u>	<u>(1,334)</u>
EXPENDITURES				
Economic Environment	2,339	3,278	1,918	1,360
TOTAL EXPENDITURES	<u>2,339</u>	<u>3,278</u>	<u>1,918</u>	<u>1,360</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>870</u>	<u>870</u>	<u>896</u>	<u>26</u>
OTHER FINANCING USES				
Transfers Out	(870)	(870)	(865)	5
TOTAL OTHER FINANCING USES	<u>(870)</u>	<u>(870)</u>	<u>(865)</u>	<u>5</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	31	<u>\$ 31</u>
FUND BALANCE - Beginning Of Year			<u>10</u>	
FUND BALANCE - End Of Year			<u>\$ 41</u>	



Low Income Housing Fee Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2008
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges For Services	\$ 1,361	\$ 1,361	\$ 979	\$ (382)
TOTAL REVENUES	<u>1,361</u>	<u>1,361</u>	<u>979</u>	<u>(382)</u>
EXPENDITURES				
Economic Environment	2,500	2,500	1,304	1,196
TOTAL EXPENDITURES	<u>2,500</u>	<u>2,500</u>	<u>1,304</u>	<u>1,196</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(1,139)</u>	<u>(1,139)</u>	<u>(325)</u>	<u>814</u>
OTHER FINANCING SOURCES				
Transfers In	55	55	-	(55)
TOTAL OTHER FINANCING SOURCES	<u>55</u>	<u>55</u>	<u>-</u>	<u>(55)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (1,084)</u>	<u>\$ (1,084)</u>	<u>(325)</u>	<u>\$ 759</u>
FUND BALANCE - Beginning Of Year			<u>3,252</u>	
FUND BALANCE - End Of Year			<u>\$ 2,927</u>	



Homeless Housing Program Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2008
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ -	\$ 967	\$ 625	\$ (342)
Charges For Services	1,404	2,308	2,242	(66)
TOTAL REVENUES	<u>1,404</u>	<u>3,275</u>	<u>2,867</u>	<u>(408)</u>
EXPENDITURES				
Economic Environment	1,737	3,608	1,739	1,869
TOTAL EXPENDITURES	<u>1,737</u>	<u>3,608</u>	<u>1,739</u>	<u>1,869</u>
NET CHANGE IN FUND BALANCE	<u>\$ 1,737</u>	<u>\$ (333)</u>	1,128	<u>\$ 1,461</u>
FUND BALANCE - Beginning Of Year			<u>2,809</u>	
FUND BALANCE - End Of Year			<u>\$ 3,937</u>	



Emergency Management Grants Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2008
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ 3,452	\$ 4,743	\$ 3,399	\$ (1,344)
Miscellaneous	184	184	18	(166)
TOTAL REVENUES	<u>3,636</u>	<u>4,927</u>	<u>3,417</u>	<u>(1,510)</u>
EXPENDITURES				
Public Safety	3,902	5,193	3,452	1,741
TOTAL EXPENDITURES	<u>3,902</u>	<u>5,193</u>	<u>3,452</u>	<u>1,741</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(266)</u>	<u>(266)</u>	<u>(35)</u>	<u>231</u>
OTHER FINANCING SOURCES				
Transfers In	196	196	236	40
TOTAL OTHER FINANCING SOURCES	<u>196</u>	<u>196</u>	<u>236</u>	<u>40</u>
NET CHANGE IN FUND BALANCE	<u>\$ (70)</u>	<u>\$ (70)</u>	<u>201</u>	<u>\$ 271</u>
FUND BALANCE - Beginning Of Year			<u>208</u>	
FUND BALANCE - End Of Year			<u>\$ 409</u>	



Endangered Species Act Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2008
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ 60	\$ 205	\$ 68	\$ (137)
TOTAL REVENUES	<u>60</u>	<u>205</u>	<u>68</u>	<u>(137)</u>
EXPENDITURES				
Physical Environment	137	257	172	85
Economic Environment	-	25	25	-
TOTAL EXPENDITURES	<u>137</u>	<u>282</u>	<u>197</u>	<u>85</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(77)</u>	<u>(77)</u>	<u>(129)</u>	<u>(52)</u>
OTHER FINANCING USES				
Transfers Out	(20)	(20)	(45)	(25)
TOTAL OTHER FINANCING USES	<u>(20)</u>	<u>(20)</u>	<u>(45)</u>	<u>(25)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (97)</u>	<u>\$ (97)</u>	<u>(174)</u>	<u>\$ (77)</u>
FUND BALANCE - Beginning Of Year			<u>328</u>	
FUND BALANCE - End Of Year			<u>\$ 154</u>	



Park Impact Fees Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2008
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges For Services	\$ 650	\$ 650	\$ 266	\$ (384)
Interest	50	50	47	(3)
TOTAL REVENUES	700	700	313	(387)
EXPENDITURES				
Culture And Recreation	14	14	17	(3)
TOTAL EXPENDITURES	14	14	17	(3)
EXCESS OF REVENUES OVER EXPENDITURES	686	686	296	(390)
OTHER FINANCING USES				
Transfers Out	(3,370)	(3,370)	(2,109)	1,261
TOTAL OTHER FINANCING USES	(3,370)	(3,370)	(2,109)	1,261
NET CHANGE IN FUND BALANCE	\$ (2,684)	\$ (2,684)	(1,813)	\$ 871
FUND BALANCE - Beginning Of Year			2,539	
FUND BALANCE - End Of Year			\$ 726	



Parks Sales Tax Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2008
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Sales And Use Taxes	\$ 2,400	\$ 2,400	\$ 2,474	\$ 74
Intergovernmental Revenues	158	158	230	72
Charges For Services	-	-	9	9
Miscellaneous	57	57	114	57
TOTAL REVENUES	<u>2,615</u>	<u>2,615</u>	<u>2,827</u>	<u>212</u>
EXPENDITURES				
Culture And Recreation	1,478	1,478	1,531	(53)
TOTAL EXPENDITURES	<u>1,478</u>	<u>1,478</u>	<u>1,531</u>	<u>(53)</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>1,137</u>	<u>1,137</u>	<u>1,296</u>	<u>159</u>
OTHER FINANCING USES				
Transfers Out	(4,303)	(4,303)	(2,340)	1,963
TOTAL OTHER FINANCING USES	<u>(4,303)</u>	<u>(4,303)</u>	<u>(2,340)</u>	<u>1,963</u>
NET CHANGE IN FUND BALANCE	<u>\$ (3,166)</u>	<u>\$ (3,166)</u>	<u>(1,044)</u>	<u>\$ 2,122</u>
FUND BALANCE - Beginning Of Year			3,523	
FUND BALANCE - End Of Year			<u>\$ 2,479</u>	



Second Real Estate Excise Tax - Parks Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2008
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Excise And Other Taxes	\$ 1,830	\$ 1,830	\$ 1,177	\$ (653)
TOTAL REVENUES	<u>1,830</u>	<u>1,830</u>	<u>1,177</u>	<u>(653)</u>
EXPENDITURES				
Culture And Recreation	128	128	159	(31)
TOTAL EXPENDITURES	<u>128</u>	<u>128</u>	<u>159</u>	<u>(31)</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>1,702</u>	<u>1,702</u>	<u>1,018</u>	<u>(684)</u>
OTHER FINANCING USES				
Transfers Out	(4,687)	(4,687)	(2,151)	2,536
TOTAL OTHER FINANCING USES	<u>(4,687)</u>	<u>(4,687)</u>	<u>(2,151)</u>	<u>2,536</u>
NET CHANGE IN FUND BALANCE	<u>\$ (2,985)</u>	<u>\$ (2,985)</u>	<u>(1,133)</u>	<u>\$ 1,852</u>
FUND BALANCE - Beginning Of Year			<u>3,240</u>	
FUND BALANCE - End Of Year			<u>\$ 2,107</u>	



Second Real Estate Excise Tax - Roads Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2008
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Excise And Other Taxes	\$ 5,490	\$ 5,490	\$ 3,529	\$ (1,961)
Miscellaneous	4,000	4,000	-	(4,000)
TOTAL REVENUES	9,490	9,490	3,529	(5,961)
EXPENDITURES				
Transportation	8	8	7	1
TOTAL EXPENDITURES	8	8	7	1
EXCESS OF REVENUES OVER EXPENDITURES	9,482	9,482	3,522	(5,960)
OTHER FINANCING USES				
Transfers Out	(18,768)	(18,768)	(10,237)	8,531
TOTAL OTHER FINANCING USES	(18,768)	(18,768)	(10,237)	8,531
NET CHANGE IN FUND BALANCE	\$ (9,286)	\$ (9,286)	(6,715)	\$ 2,571
FUND BALANCE - Beginning Of Year			11,203	
FUND BALANCE - End Of Year			\$ 4,488	



Traffic Impact Fee Special Revenue Fund
Statement Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2008
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges For Services	\$ 6,000	\$ 6,000	\$ 3,319	\$ (2,681)
Interest	-	-	189	189
TOTAL REVENUES	<u>6,000</u>	<u>6,000</u>	<u>3,508</u>	<u>(2,492)</u>
EXPENDITURES				
Transportation	1,524	1,524	20	1,504
TOTAL EXPENDITURES	<u>1,524</u>	<u>1,524</u>	<u>20</u>	<u>1,504</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>4,476</u>	<u>4,476</u>	<u>3,488</u>	<u>(988)</u>
OTHER FINANCING USES				
Transfers Out	(4,476)	(4,476)	(2,200)	2,276
TOTAL OTHER FINANCING USES	<u>(4,476)</u>	<u>(4,476)</u>	<u>(2,200)</u>	<u>2,276</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>1,288</u>	<u>\$ 1,288</u>
FUND BALANCE - Beginning Of Year			<u>6,015</u>	
FUND BALANCE - End Of Year			<u>\$ 7,303</u>	



Paths And Trails Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2008
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ 1,546	\$ 1,546	\$ 351	\$ (1,195)
Miscellaneous	20	20	34	14
TOTAL REVENUES	1,566	1,566	385	(1,181)
EXPENDITURES				
Transportation	8,277	8,277	4,027	4,250
TOTAL EXPENDITURES	8,277	8,277	4,027	4,250
EXCESS OF EXPENDITURES OVER REVENUES	(6,711)	(6,711)	(3,642)	3,069
OTHER FINANCING SOURCES (USES)				
Transfers In	6,420	6,420	3,427	(2,993)
Transfers Out	(114)	(114)	(106)	8
TOTAL OTHER FINANCING SOURCES (USES)	6,306	6,306	3,321	(2,985)
NET CHANGE IN FUND BALANCE	\$ (405)	\$ (405)	(321)	\$ 84
FUND BALANCE - Beginning Of Year			359	
FUND BALANCE - End Of Year			\$ 38	



Surface Water Management Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
For The Year Ended December 31, 2008
(In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ 3,027	\$ 3,027	\$ 409	\$ (2,618)
Charges For Services	16,838	13,838	14,059	221
Interest	600	600	235	(365)
Miscellaneous	-	-	186	186
TOTAL REVENUES	<u>20,465</u>	<u>17,465</u>	<u>14,889</u>	<u>(2,576)</u>
EXPENDITURES				
Physical Environment	26,930	26,625	17,559	9,066
TOTAL EXPENDITURES	<u>26,930</u>	<u>26,625</u>	<u>17,559</u>	<u>9,066</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(6,465)</u>	<u>(9,160)</u>	<u>(2,670)</u>	<u>6,490</u>
OTHER FINANCING SOURCES (USES)				
Sale of Capital Assets	-	-	762	762
Transfers Out	(823)	(1,227)	(731)	496
TOTAL OTHER FINANCING SOURCES (USES)	<u>(823)</u>	<u>(1,227)</u>	<u>31</u>	<u>1,258</u>
NET CHANGE IN FUND BALANCE	<u>\$ (7,288)</u>	<u>\$ (10,387)</u>	<u>(2,639)</u>	<u>\$ 7,748</u>
FUND BALANCE - Beginning Of Year			12,931	
FUND BALANCE - End Of Year			<u>\$ 10,292</u>	



Community Action Agency Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2008
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ 6,406	\$ 6,603	\$ 6,619	\$ 16
Miscellaneous	237	433	488	55
TOTAL REVENUES	6,643	7,036	7,107	71
EXPENDITURES				
Economic Environment	6,806	7,199	7,061	138
TOTAL EXPENDITURES	6,806	7,199	7,061	138
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(163)	(163)	46	209
OTHER FINANCING SOURCES				
Transfers In	50	50	50	-
TOTAL OTHER FINANCING SOURCES	50	50	50	-
NET CHANGE IN FIND BALANCE	\$ (113)	\$ (113)	96	\$ 209
FUND BALANCE - Beginning Of Year			864	
FUND BALANCE - End Of Year			\$ 960	



Tourism And Promotion Facilities Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2008
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Sales Taxes	\$ 600	\$ 600	\$ 771	\$ 171
TOTAL REVENUES	<u>600</u>	<u>600</u>	<u>771</u>	<u>171</u>
EXPENDITURES				
Culture And Recreation	645	645	578	67
TOTAL EXPENDITURES	<u>645</u>	<u>645</u>	<u>578</u>	<u>67</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(45)</u>	<u>(45)</u>	<u>193</u>	<u>238</u>
OTHER FINANCING USES				
Transfers Out	(3)	(3)	(3)	-
TOTAL OTHER FINANCING USES	<u>(3)</u>	<u>(3)</u>	<u>(3)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ (48)</u>	<u>\$ (48)</u>	<u>190</u>	<u>\$ 238</u>
FUND BALANCE - Beginning Of Year			<u>1,071</u>	
FUND BALANCE - End Of Year			<u>\$ 1,261</u>	



Employee Assistance Program Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2008
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
EXPENDITURES				
General Government	\$ 74	\$ 74	\$ 63	\$ 11
TOTAL EXPENDITURES	<u>74</u>	<u>74</u>	<u>63</u>	<u>11</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(74)</u>	<u>(74)</u>	<u>(63)</u>	<u>11</u>
OTHER FINANCING SOURCES				
Transfers In	-	-	115	115
TOTAL OTHER FINANCING SOURCES	<u>-</u>	<u>-</u>	<u>115</u>	<u>115</u>
NET CHANGE IN FUND BALANCE	<u>\$ (74)</u>	<u>\$ (74)</u>	<u>52</u>	<u>\$ 126</u>
FUND BALANCE - Beginning Of Year			<u>103</u>	
FUND BALANCE - End Of Year			<u>\$ 155</u>	



Family Justice Center Administration Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2008
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ 1,177	\$ 1,177	\$ 1,106	\$ (71)
Miscellaneous	167	202	157	(45)
TOTAL REVENUES	1,344	1,379	1,263	(116)
EXPENDITURES				
General Government	706	706	606	100
Public Safety	1,028	1,063	981	82
TOTAL EXPENDITURES	1,734	1,769	1,587	182
EXCESS OF EXPENDITURES OVER REVENUES	(390)	(390)	(324)	66
OTHER FINANCING SOURCES				
Transfers In	333	333	333	-
TOTAL OTHER FINANCING SOURCES	333	333	333	-
NET CHANGE IN FUND BALANCE	\$ (57)	\$ (57)	9	\$ 66
FUND BALANCE - Beginning Of Year			307	
FUND BALANCE - End Of Year			\$ 316	



REET Electronic Technology Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2008
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ 70	\$ 70	\$ 55	\$ (15)
TOTAL REVENUES	<u>70</u>	<u>70</u>	<u>55</u>	<u>(15)</u>
EXPENDITURES				
General Government	300	300	2	298
TOTAL EXPENDITURES	<u>300</u>	<u>300</u>	<u>2</u>	<u>298</u>
NET CHANGE IN FUND BALANCE	<u>\$ (230)</u>	<u>\$ (230)</u>	53	<u>\$ 283</u>
FUND BALANCE - Beginning Of Year			<u>234</u>	
FUND BALANCE - End Of Year			<u>\$ 287</u>	



NONMAJOR DEBT SERVICE FUNDS

Debt Service Funds are created to account for resources necessary to pay principal and interest for the current year on county general long-term debt. Subfunds are maintained to ensure compliance with applicable Washington State statutes. *Debt Service Funds* are reported on the modified accrual basis.

Limited General Obligation Bond Redemption Fund – Accumulates monies for payment of bonds issued without vote of the people and requiring repayment from existing revenue sources. Financing is provided by transfers from various county funds.



Limited General Obligation Bond Redemption Debt Service Fund
Schedule of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2008
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest And Penalties	\$ -	\$ -	\$ 11	\$ 11
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>11</u>	<u>11</u>
EXPENDITURES				
Debt Service:				
Principal Retirement	4,681	4,681	4,439	242
Interest And Fiscal Charges	4,213	4,213	4,438	(225)
TOTAL EXPENDITURES	<u>8,894</u>	<u>8,894</u>	<u>8,877</u>	<u>17</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(8,894)</u>	<u>(8,894)</u>	<u>(8,866)</u>	<u>28</u>
OTHER FINANCING SOURCES AND USES				
Transfers In	8,594	8,594	7,609	(985)
TOTAL OTHER FINANCING SOURCES	<u>8,594</u>	<u>8,594</u>	<u>7,609</u>	<u>(985)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (300)</u>	<u>\$ (300)</u>	<u>(1,257)</u>	<u>\$ (957)</u>
FUND BALANCE - Beginning Of Year			<u>1,657</u>	
FUND BALANCE - End Of Year			<u>\$ 400</u>	



NONMAJOR CAPITAL PROJECT FUNDS

Capital Project Funds account for financial resources to be used for acquisition and/or construction of major capital facilities. These funds are reported on the modified accrual basis. Revenues are recognized when measurable and available for operations in the current year or when cash is received. Expenditures are recorded when incurred.

Public Works Construction – Established to account for funding and disbursement of monies received from state and federal grants, or received through budgeted allocation from the *Roads Fund* for construction of county roads.

Real Estate Excise Tax County Improvement – Established by Ordinance No. 91-55 to account for 72% of the proceeds of the first one-quarter of one percent excise tax allowed under R.C.W. 82.46 on the sale of real property in the unincorporated county. The monies are to be used for new capital projects or major repairs/enhancements to existing county structures and facilities.

% For Arts Construction – Established to account for activities financed through the 1% for Arts Program. 1% of the cost of eligible construction projects is set aside for selection, acquisition, execution, display, placement and maintenance of works of art.

Human Services Construction – Established to account for costs related to construction and improvement to the Human Services Building. Funding is provided by the Regional Support Network and county funds.

Permanent Jail Construction – Established to account for costs to design and construct a new permanent jail facility. Financing is provided from a general obligation bond issue.

Parks Construction – Established to account for revenues such as impact fees allocated for parks construction.

Corporate Express Building – Established to account for acquisition of and improvements to a new building for county use. Funding is provided from general county revenues.

Clear Zone Land Acquisition – Established to account for funding received from a federal grant and disbursements for acquisition of land adjacent to McChord Air Force Base.

Transportation Facilities – Established to account for construction costs of new capital facility projects such as the roads maintenance shops or other support facilities. Funding is provided by a general obligation bond issue.



**Nonmajor Capital Project Funds
Combining Balance Sheet**

At December 31, 2008

(In Thousands)

Page 1 of 2

	Public Works Construction	Real Estate Excise Tax County Improvement	% For Arts Construction
ASSETS			
Cash In Treasury Pool	\$ 6,751	\$ 6,505	\$ 608
Cash And Investments With Trustee	695	320	-
Accounts Receivable, Net	-	146	-
Due From Other Funds	5,780	90	-
Due From Other Governments	2,329	456	-
TOTAL ASSETS	\$ 15,555	\$ 7,517	\$ 608
LIABILITIES AND FUND BALANCES			
Liabilities			
Vouchers And Accounts Payable	\$ 2,294	\$ 3,099	\$ 22
Due To Other Funds	28	16	-
Wages And Benefits Payable	169	20	2
Deferred Revenue	-	-	-
Advances From Other Funds	-	-	-
Total Liabilities	2,491	3,135	24
Fund Balances			
Unreserved Fund Balances:			
Designated For Continuing Appropriations	13,064	4,382	584
Undesignated	-	-	-
Total Fund Balances	13,064	4,382	584
TOTAL LIABILITIES AND FUND BALANCES	\$ 15,555	\$ 7,517	\$ 608



**Nonmajor Capital Project Funds
Combining Balance Sheet**

At December 31, 2008

(In Thousands)

Page 2 of 2

Human Services Construction	Permanent Jail Construction	Parks Construction	Corporate Express Building	Clear Zone Land Acquisition	Transportation Facilities	Total Nonmajor Capital Project Funds
\$ 349	\$ 11,324	\$ 882	\$ 5	\$ 1,281	\$ 690	\$ 28,395
-	-	-	557	-	1,188	2,760
-	-	-	-	-	-	146
-	150	641	-	-	-	6,661
-	-	-	-	-	-	2,785
<u>\$ 349</u>	<u>\$ 11,474</u>	<u>\$ 1,523</u>	<u>\$ 562</u>	<u>\$ 1,281</u>	<u>\$ 1,878</u>	<u>\$ 40,747</u>
\$ 15	\$ 171	\$ 247	\$ 733	\$ 5	\$ 1,308	\$ 7,894
1	-	2	99	-	269	415
-	6	-	3	-	-	200
-	-	-	-	445	-	445
-	-	-	3,065	-	3,794	6,859
<u>16</u>	<u>177</u>	<u>249</u>	<u>3,900</u>	<u>450</u>	<u>5,371</u>	<u>15,813</u>
333	11,297	1,274	-	831	-	31,765
-	-	-	(3,338)	-	(3,493)	(6,831)
<u>333</u>	<u>11,297</u>	<u>1,274</u>	<u>(3,338)</u>	<u>831</u>	<u>(3,493)</u>	<u>24,934</u>
<u>\$ 349</u>	<u>\$ 11,474</u>	<u>\$ 1,523</u>	<u>\$ 562</u>	<u>\$ 1,281</u>	<u>\$ 1,878</u>	<u>\$ 40,747</u>



Nonmajor Capital Project Funds
Combining Statement Of Revenues, Expenditures And Changes In Fund Balances
 For The Year Ended December 31, 2008
 (In Thousands)
 Page 1 of 2

	Public Works Construction	Real Estate Excise Tax County Improvement	% For Arts Construction
REVENUES			
Excise And Other Taxes	\$ -	\$ 3,389	\$ -
Intergovernmental Revenues	8,623	602	-
Charges For Services	136	-	-
Interest	-	-	-
Miscellaneous	9	-	-
TOTAL REVENUES	8,768	3,991	-
EXPENDITURES			
Capital Projects:			
General Government	-	4,092	-
Public Safety	-	1,381	-
Physical Environment	-	-	-
Legal And Judicial	-	5,725	-
Transportation	32,439	145	-
Economic Environment	-	-	-
Health And Human Services	-	-	-
Culture And Recreation	-	-	153
Debt Service:			
Interest	-	-	-
TOTAL EXPENDITURES	32,439	11,343	153
EXCESS OF EXPENDITURES OVER REVENUES	(23,671)	(7,352)	(153)
OTHER FINANCING SOURCES (USES)			
Transfers In	19,320	350	133
Transfers Out	-	(698)	-
TOTAL OTHER FINANCING SOURCES (USES)	19,320	(348)	133
NET CHANGE IN FUND BALANCES	(4,351)	(7,700)	(20)
FUND BALANCES - Beginning Of Year	17,415	12,082	604
FUND BALANCES - End Of Year	\$ 13,064	\$ 4,382	\$ 584



Nonmajor Capital Project Funds
Combining Statement Of Revenues, Expenditures And Changes In Fund Balances
 For The Year Ended December 31, 2008
 (In Thousands)
 Page 2 of 2

Human Services Construction	Permanent Jail Construction	Parks Construction	Corporate Express Building	Clear Zone Land Acquisition	Transportation Facilities	Total Nonmajor Capital Project Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,389
-	-	-	-	791	1,000	11,016
-	-	-	-	-	-	136
-	-	-	-	-	21	21
-	-	-	-	-	-	9
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>791</u>	<u>1,021</u>	<u>14,571</u>
-	-	-	-	-	-	4,092
-	597	-	3,068	-	-	5,046
-	-	-	-	930	-	930
-	-	-	-	-	-	5,725
-	-	-	-	-	5,086	37,670
-	-	-	-	5	-	5
303	-	-	-	-	-	303
-	-	2,312	-	-	-	2,465
<u>-</u>	<u>-</u>	<u>-</u>	<u>97</u>	<u>-</u>	<u>152</u>	<u>249</u>
<u>303</u>	<u>597</u>	<u>2,312</u>	<u>3,165</u>	<u>935</u>	<u>5,238</u>	<u>56,485</u>
<u>(303)</u>	<u>(597)</u>	<u>(2,312)</u>	<u>(3,165)</u>	<u>(144)</u>	<u>(4,217)</u>	<u>(41,914)</u>
-	150	1,918	950	475	-	23,296
-	(791)	(63)	(22)	-	-	(1,574)
<u>-</u>	<u>(641)</u>	<u>1,855</u>	<u>928</u>	<u>475</u>	<u>-</u>	<u>21,722</u>
<u>(303)</u>	<u>(1,238)</u>	<u>(457)</u>	<u>(2,237)</u>	<u>331</u>	<u>(4,217)</u>	<u>(20,192)</u>
<u>636</u>	<u>12,535</u>	<u>1,731</u>	<u>(1,101)</u>	<u>500</u>	<u>724</u>	<u>45,126</u>
<u>\$ 333</u>	<u>\$ 11,297</u>	<u>\$ 1,274</u>	<u>\$ (3,338)</u>	<u>\$ 831</u>	<u>\$ (3,493)</u>	<u>\$ 24,934</u>



Public Works Construction Capital Project Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balances
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2008
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ 9,919	\$ 9,919	\$ 8,623	\$ (1,296)
Charges For Services	21	21	136	115
Miscellaneous	-	-	9	9
TOTAL REVENUES	<u>9,940</u>	<u>9,940</u>	<u>8,768</u>	<u>(1,172)</u>
EXPENDITURES				
Capital Projects:				
Transportation	51,662	51,662	32,439	19,223
EXCESS OF EXPENDITURES OVER REVENUES	<u>(41,722)</u>	<u>(41,722)</u>	<u>(23,671)</u>	<u>18,051</u>
OTHER FINANCING SOURCES				
Transfers In	31,216	31,216	19,320	(11,896)
NET CHANGE IN FUND BALANCE	<u>\$ (10,506)</u>	<u>\$ (10,506)</u>	<u>(4,351)</u>	<u>\$ 6,155</u>
FUND BALANCE - Beginning Of Year			<u>17,415</u>	
FUND BALANCE - End Of Year			<u>\$ 13,064</u>	



Real Estate Excise Tax County Improvement Capital Project Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balances
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2008
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Excise And Other Taxes	\$ 5,200	\$ 5,200	\$ 3,389	\$ (1,811)
Intergovernmental Revenues	-	-	602	602
TOTAL REVENUES	<u>5,200</u>	<u>5,200</u>	<u>3,991</u>	<u>(1,209)</u>
EXPENDITURES				
Capital Projects:				
General Government	1,649	7,791	4,092	3,699
Public Safety	-	2,106	1,381	725
Legal And Judicial	4,380	6,707	5,725	982
Transportation	-	-	145	(145)
Health And Human Services	676	676	-	676
TOTAL EXPENDITURES	<u>6,705</u>	<u>17,280</u>	<u>11,343</u>	<u>5,937</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(1,505)</u>	<u>(12,080)</u>	<u>(7,352)</u>	<u>4,728</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	-	260	350	90
Transfers Out	(952)	(952)	(698)	254
TOTAL OTHER FINANCING SOURCES (USES)	<u>(952)</u>	<u>(692)</u>	<u>(348)</u>	<u>344</u>
NET CHANGE IN FUND BALANCE	<u>\$ (2,457)</u>	<u>\$ (12,772)</u>	<u>(7,700)</u>	<u>\$ 5,072</u>
FUND BALANCE - Beginning Of Year			<u>12,082</u>	
FUND BALANCE - End Of Year			<u>\$ 4,382</u>	



% For Arts Construction Capital Project Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balances
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2008
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
TOTAL REVENUES	\$ —	\$ —	\$ —	\$ —
EXPENDITURES				
Capital Projects:				
Culture And Recreation	614	615	153	462
EXCESS OF EXPENDITURES OVER REVENUES	<u>(614)</u>	<u>(615)</u>	<u>(153)</u>	<u>462</u>
OTHER FINANCING SOURCES				
Transfers In	132	133	133	—
NET CHANGE IN FUND BALANCE	<u>\$ (482)</u>	<u>\$ (482)</u>	<u>(20)</u>	<u>\$ 462</u>
FUND BALANCE - Beginning Of Year			<u>604</u>	
FUND BALANCE - End Of Year			<u>\$ 584</u>	



Human Services Construction Capital Project Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balances
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2008
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ 161	\$ 161	\$ -	\$ (161)
TOTAL REVENUES	<u>161</u>	<u>161</u>	<u>-</u>	<u>(161)</u>
EXPENDITURES				
Capital Projects:				
Health And Human Services	161	789	303	486
TOTAL EXPENDITURES	<u>161</u>	<u>789</u>	<u>303</u>	<u>486</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ (628)</u>	<u>(303)</u>	<u>\$ 325</u>
FUND BALANCE - Beginning Of Year			<u>636</u>	
FUND BALANCE - End Of Year			<u>\$ 333</u>	



Permanent Jail Construction Capital Project Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balances
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2008
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Capital Projects:				
Public Safety	2,808	3,389	597	2,792
EXCESS OF EXPENDITURES OVER REVENUES	<u>(2,808)</u>	<u>(3,389)</u>	<u>(597)</u>	<u>2,792</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	150	150
Transfers Out	(600)	(600)	(791)	(191)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(600)</u>	<u>(600)</u>	<u>(641)</u>	<u>(41)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (3,408)</u>	<u>\$ (3,989)</u>	<u>(1,238)</u>	<u>\$ 2,751</u>
FUND BALANCE - Beginning Of Year			<u>12,535</u>	
FUND BALANCE - End Of Year			<u>\$ 11,297</u>	



Parks Construction Capital Project Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balances
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2008
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ 45	\$ 45	\$ -	\$ (45)
Miscellaneous	1	1	-	(1)
TOTAL REVENUES	<u>46</u>	<u>46</u>	<u>-</u>	<u>(46)</u>
EXPENDITURES				
Capital Projects:				
Culture And Recreation	5,148	5,529	2,312	3,217
TOTAL EXPENDITURES	<u>5,148</u>	<u>5,529</u>	<u>2,312</u>	<u>3,217</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(5,102)</u>	<u>(5,483)</u>	<u>(2,312)</u>	<u>3,171</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	4,636	4,661	1,918	(2,743)
Transfers Out	(63)	(63)	(63)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>4,573</u>	<u>4,598</u>	<u>1,855</u>	<u>(2,743)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (529)</u>	<u>\$ (885)</u>	<u>(457)</u>	<u>\$ 428</u>
FUND BALANCE - Beginning Of Year			<u>1,731</u>	
FUND BALANCE - End Of Year			<u>\$ 1,274</u>	



Corporate Express Building Capital Project Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balances
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2008
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
TOTAL REVENUES	\$ —	\$ —	\$ —	\$ —
EXPENDITURES				
Capital Projects:				
Public Safety	2,143	3,670	3,068	602
Debt Service:				
Interest	—	—	97	(97)
EXCESS OF EXPENDITURES OVER REVENUES	<u>(2,143)</u>	<u>(3,670)</u>	<u>(3,165)</u>	<u>(505)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	850	850	950	100
Transfers Out	—	—	(22)	(22)
TOTAL OTHER FINANCING SOURCES (USES)	<u>850</u>	<u>850</u>	<u>928</u>	<u>78</u>
NET CHANGE IN FUND BALANCE	<u>\$ (1,293)</u>	<u>\$ (2,820)</u>	<u>(2,237)</u>	<u>\$ (427)</u>
FUND BALANCE - Beginning Of Year			<u>(1,101)</u>	
FUND BALANCE - End Of Year			<u>\$ (3,338)</u>	



Clear Zone Land Acquisition Capital Project Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balances
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2008
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ —	\$ 1,080	\$ 791	\$ (289)
EXPENDITURES				
Physical Environment	—	475	930	(455)
Economic Environment	—	1,580	5	1,575
TOTAL EXPENDITURES	—	2,055	935	1,120
EXCESS OF EXPENDITURES OVER REVENUES	—	(975)	(144)	831
OTHER FINANCING SOURCES				
Transfers In	—	475	475	—
NET CHANGE IN FUND BALANCE	<u>\$ —</u>	<u>\$ (500)</u>	331	<u>\$ 831</u>
FUND BALANCE - Beginning Of Year			500	
FUND BALANCE - End Of Year			<u>\$ 831</u>	



Transportation Facilities Capital Project Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balances
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2008
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ -	\$ -	\$ 1,000	\$ 1,000
Interest	-	-	21	21
TOTAL REVENUES	-	-	1,021	1,021
EXPENDITURES				
Capital Projects:				
Transportation	5,553	5,553	5,086	467
Debt Service:				
Interest	-	-	152	(152)
Principal Retirement	3,800	3,800	-	3,800
TOTAL EXPENDITURES	9,353	9,353	5,238	4,115
EXCESS OF EXPENDITURES OVER REVENUES	(9,353)	(9,353)	(4,217)	5,136
OTHER FINANCING SOURCES				
Sale Of Fixed Assets	7,273	7,273	-	(7,273)
NET CHANGE IN FUND BALANCE	\$ (2,080)	\$ (2,080)	(4,217)	\$ (2,137)
FUND BALANCE - Beginning Of Year			724	
FUND BALANCE - End Of Year			\$ (3,493)	