



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, 2009
(in thousands)**

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Other Governmental Funds
ASSETS				
Cash In Treasury Pool	\$ 41,863	\$ -	\$ 23,996	\$ 65,859
Cash With Trustee	26	-	589	615
Investments	13,636	-	17,373	31,009
Sales Tax Receivable	479	-	-	479
Property Tax Receivable	245	-	-	245
Accounts Receivable, Net	2,339	-	43	2,382
Accrued Interest And Penalties	-	-	13	13
Due From Other Funds	1,241	-	1,424	2,665
Due From Other Governments	6,900	-	1,514	8,414
Contracts Receivable	250	-	-	250
TOTAL ASSETS	\$ 66,979	\$ -	\$ 44,952	\$ 111,931
LIABILITIES AND FUND BALANCES				
Liabilities				
Vouchers And Accounts Payable	\$ 3,470	\$ -	\$ 4,277	\$ 7,747
Due To Other Funds	3,381	-	470	3,851
Due To Other Governments	8	-	-	8
Accrued Wages And Benefits Payable	305	-	73	378
Deferred Revenue	2,887	-	1,086	3,973
Interfund Loans Payable	517	-	-	517
Advances From Other Funds	-	-	5,334	5,334
Total Liabilities	10,568	-	11,240	21,808
Fund Balances				
Reserved For Loans	220	-	-	220
Reserved For Other Purposes	150	-	-	150
Unreserved Reported In:				
Special Revenue Funds	56,041	-	-	56,041
Capital Projects Funds	-	-	33,712	33,712
Total Fund Balances	56,411	-	33,712	90,123
TOTAL LIABILITIES AND FUND BALANCES	\$ 66,979	\$ -	\$ 44,952	\$ 111,931



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, 2009

(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	\$ 73	\$ 2,512	\$ 1,551	\$ 1,948
Cash With Trustee	-	-	-	-
Investments	-	-	-	-
Sales Tax Receivable	-	-	-	-
Property Tax Receivable	33	-	-	-
Accounts Receivable, Net	-	5	-	37
Due From Other Funds	3	50	-	1
Due From Other Governments	-	-	2	53
Contracts Receivable	-	-	-	-
TOTAL ASSETS	\$ 109	\$ 2,567	\$ 1,553	\$ 2,039
LIABILITIES AND FUND BALANCES				
Liabilities				
Vouchers And Accounts Payable	\$ 33	\$ 34	\$ 133	\$ 87
Due To Other Funds	-	-	-	-
Due To Other Governments	-	-	-	-
Accrued Wages And Benefits Payable	2	31	8	4
Deferred Revenue	33	-	-	569
Interfund Loans Payable	-	-	-	-
Total Liabilities	68	65	141	660
Fund Balances				
Reserved For Loans	-	-	-	-
Reserved Other	-	-	-	150
Unreserved Fund Balances:				
Designated In 2010 Appropriations	32	683	929	800
Undesignated	9	1,819	483	429
Total Fund Balances	41	2,502	1,412	1,379
TOTAL LIABILITIES AND FUND BALANCES	\$ 109	\$ 2,567	\$ 1,553	\$ 2,039



**Nonmajor Special Revenue Funds
Combining Balance Sheet**

At December 31, 2009

(In Thousands)

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Conservation Futures	Arts Commission	Dispute Resolution Center	County Fair	Rainier Communication Commission	Marine Services	Detention Center Commissary
\$ 2,040	\$ 99	\$ 35	\$ 41	\$ 1,481	\$ 191	\$ 67
-	-	-	-	-	-	-
1,034	-	-	68	-	-	490
-	-	-	-	-	-	-
198	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	47	-	-
-	-	-	-	-	-	-
<u>\$ 3,272</u>	<u>\$ 99</u>	<u>\$ 35</u>	<u>\$ 109</u>	<u>\$ 1,528</u>	<u>\$ 191</u>	<u>\$ 557</u>
\$ 32	\$ 8	\$ -	\$ 21	\$ 192	\$ 2	\$ 55
2	3	-	-	2	-	-
-	-	-	-	-	-	-
5	-	-	-	9	-	2
198	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>237</u>	<u>11</u>	<u>-</u>	<u>21</u>	<u>203</u>	<u>2</u>	<u>57</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,853	53	30	7	866	40	152
182	35	5	81	459	149	348
<u>3,035</u>	<u>88</u>	<u>35</u>	<u>88</u>	<u>1,325</u>	<u>189</u>	<u>500</u>
<u>\$ 3,272</u>	<u>\$ 99</u>	<u>\$ 35</u>	<u>\$ 109</u>	<u>\$ 1,528</u>	<u>\$ 191</u>	<u>\$ 557</u>



**Nonmajor Special Revenue Funds
Combining Balance Sheet**

At December 31, 2009

(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	\$ 84	\$ 820	\$ 3,558	\$ 2,764
Cash With Trustee	-	-	-	-
Investments	-	-	-	-
Sales Tax Receivable	-	-	-	-
Property Tax Receivable	-	-	-	-
Accounts Receivable, Net	-	-	-	748
Due From Other Funds	-	-	-	-
Due From Other Governments	-	-	668	13
Contracts Receivable	-	-	-	-
TOTAL ASSETS	\$ 84	\$ 820	\$ 4,226	\$ 3,525
LIABILITIES AND FUND BALANCES				
Liabilities				
Vouchers And Accounts Payable	\$ -	\$ 46	\$ 65	\$ 291
Due To Other Funds	-	-	6	252
Due To Other Governments	-	-	-	-
Accrued Wages And Benefits Payable	-	3	5	5
Deferred Revenue	84	-	-	-
Interfund Loans Payable	-	-	-	-
Total Liabilities	84	49	76	548
Fund Balances				
Reserved For Loans	-	-	-	-
Reserved Other	-	-	-	-
Unreserved Fund Balances:				
Designated In 2010 Appropriations	-	403	2,232	1,565
Undesignated	-	368	1,918	1,412
Total Fund Balances	-	771	4,150	2,977
TOTAL LIABILITIES AND FUND BALANCES	\$ 84	\$ 820	\$ 4,226	\$ 3,525



**Nonmajor Special Revenue Funds
Combining Balance Sheet**

At December 31, 2009

(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>
\$ 168	\$ 758	\$ 64	\$ -	\$ 2,778	\$ 5,712	\$ 561
-	-	-	26	-	-	-
-	-	-	-	-	-	-
-	14	-	-	-	-	-
-	374	119	-	-	8	59
-	228	57	60	-	-	1
-	45	540	549	5	242	526
-	-	-	-	-	-	-
<u>\$ 168</u>	<u>\$ 1,419</u>	<u>\$ 780</u>	<u>\$ 635</u>	<u>\$ 2,783</u>	<u>\$ 5,962</u>	<u>\$ 1,147</u>
\$ -	\$ 13	\$ 444	\$ 165	\$ 16	\$ 362	\$ 310
-	190	8	79	3	3	193
-	-	-	-	-	-	-
-	21	9	11	-	3	12
-	14	170	-	-	154	241
-	-	179	338	-	-	-
-	<u>238</u>	<u>810</u>	<u>593</u>	<u>19</u>	<u>522</u>	<u>756</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,181	-	-	124	385	204
<u>168</u>	<u>-</u>	<u>(30)</u>	<u>42</u>	<u>2,640</u>	<u>5,055</u>	<u>187</u>
<u>168</u>	<u>1,181</u>	<u>(30)</u>	<u>42</u>	<u>2,764</u>	<u>5,440</u>	<u>391</u>
<u>\$ 168</u>	<u>\$ 1,419</u>	<u>\$ 780</u>	<u>\$ 635</u>	<u>\$ 2,783</u>	<u>\$ 5,962</u>	<u>\$ 1,147</u>



**Nonmajor Special Revenue Funds
Combining Balance Sheet**

At December 31, 2009

(In Thousands)

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	Endangered Species Act	Parks Impact Fees	Parks Sales Tax	Second Real Estate Excise Tax Parks
ASSETS				
Cash In Treasury Pool	\$ 110	\$ 402	\$ 1,419	\$ 199
Cash With Trustee	-	-	-	-
Investments	-	22	-	-
Sales Tax Receivable	-	-	388	-
Property Tax Receivable	-	-	-	-
Accounts Receivable, Net	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governments	51	-	171	-
Contracts Receivable	-	-	-	-
TOTAL ASSETS	\$ 161	\$ 424	\$ 1,978	\$ 199
LIABILITIES AND FUND BALANCES				
Liabilities				
Vouchers And Accounts Payable	\$ -	\$ 28	\$ 20	\$ -
Due To Other Funds	13	20	359	500
Due To Other Governments	-	-	1	-
Accrued Wages And Benefits Payable	1	-	6	1
Deferred Revenue	-	-	388	-
Interfund Loans Payable	-	-	-	-
Total Liabilities	14	48	774	501
Fund Balances				
Reserved For Loans	-	-	-	-
Reserved Other	-	-	-	-
Unreserved Fund Balances:				
Designated In 2010 Appropriations	-	302	725	-
Undesignated	147	74	479	(302)
Total Fund Balances	147	376	1,204	(302)
TOTAL LIABILITIES AND FUND BALANCES	\$ 161	\$ 424	\$ 1,978	\$ 199



**Nonmajor Special Revenue Funds
Combining Balance Sheet**

At December 31, 2009

(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
\$ 7,098	\$ 622	\$ 325	\$ 1,864	\$ 245	\$ 127	\$ 1,530
-	-	-	-	-	-	-
-	4,638	-	7,384	-	-	-
-	-	-	-	-	-	91
-	-	-	-	-	-	-
-	5	5	858	-	121	-
-	2	610	13	-	21	-
-	-	30	2,758	-	1,090	-
-	-	-	250	-	-	-
<u>\$ 7,098</u>	<u>\$ 5,267</u>	<u>\$ 970</u>	<u>\$ 13,127</u>	<u>\$ 245</u>	<u>\$ 1,359</u>	<u>\$ 1,621</u>
\$ -	\$ -	\$ 431	\$ 443	\$ -	\$ 164	\$ 46
-	1,166	52	508	-	17	5
-	-	7	-	-	-	-
-	2	3	108	3	41	-
-	-	-	815	-	17	91
-	-	-	-	-	-	-
-	<u>1,168</u>	<u>493</u>	<u>1,874</u>	<u>3</u>	<u>239</u>	<u>142</u>
-	-	-	220	-	-	-
-	-	-	-	-	-	-
-	2,876	477	1,795	-	155	30
<u>7,098</u>	<u>1,223</u>	<u>-</u>	<u>9,238</u>	<u>242</u>	<u>965</u>	<u>1,449</u>
<u>7,098</u>	<u>4,099</u>	<u>477</u>	<u>11,253</u>	<u>242</u>	<u>1,120</u>	<u>1,479</u>
<u>\$ 7,098</u>	<u>\$ 5,267</u>	<u>\$ 970</u>	<u>\$ 13,127</u>	<u>\$ 245</u>	<u>\$ 1,359</u>	<u>\$ 1,621</u>



**Nonmajor Special Revenue Funds
Combining Balance Sheet**

At December 31, 2009

(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	\$ 109	\$ 172	\$ 336	\$ 41,863
Cash With Trustee	-	-	-	26
Investments	-	-	-	13,636
Sales Tax Receivable	-	-	-	479
Property Tax Receivable	-	-	-	245
Accounts Receivable, Net	-	-	-	2,339
Due From Other Funds	25	170	-	1,241
Due From Other Governments	-	110	-	6,900
Contracts Receivable	-	-	-	250
TOTAL ASSETS	<u>\$ 134</u>	<u>\$ 452</u>	<u>\$ 336</u>	<u>\$ 66,979</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Vouchers And Accounts Payable	\$ 5	\$ 24	\$ -	\$ 3,470
Due To Other Funds	-	-	-	3,381
Due To Other Governments	-	-	-	8
Accrued Wages And Benefits Payable	-	10	-	305
Deferred Revenue	-	113	-	2,887
Interfund Loans Payable	-	-	-	517
Total Liabilities	<u>5</u>	<u>147</u>	<u>-</u>	<u>10,568</u>
Fund Balances				
Reserved For Loans	-	-	-	220
Reserved Other	-	-	-	150
Unreserved Fund Balances:				
Designated In 2010 Appropriations	72	79	336	19,386
Undesignated	57	226	-	36,655
Total Fund Balances	<u>129</u>	<u>305</u>	<u>336</u>	<u>56,411</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 134</u>	<u>\$ 452</u>	<u>\$ 336</u>	<u>\$ 66,979</u>





Nonmajor Special Revenue Funds
Combining Statement Of Revenues, Expenditures And Changes In Fund Balances
 For The Year Ended December 31, 2009
 (In Thousands)
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	Veterans Relief	Geographical Information System	Auditor's Maintenance And Operation	Criminal Justice
REVENUES				
Property Taxes	\$ 596	\$ -	\$ -	\$ -
Sales And Use Taxes	-	-	-	-
Excise And Other Taxes	4	-	-	-
Intergovernmental Revenues	-	-	334	300
Charges For Services	-	457	451	-
Fines And Forfeits	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	149	-	-
TOTAL REVENUES	600	606	785	300
EXPENDITURES				
General Government	-	3,291	1,112	972
Public Safety	-	-	-	323
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Economic Environment	948	-	-	-
Health And Human Services	-	-	-	-
Culture And Recreation	-	-	-	-
TOTAL EXPENDITURES	948	3,291	1,112	1,295
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(348)	(2,685)	(327)	(995)
OTHER FINANCING SOURCES (USES)				
Sale Of Capital Assets	-	-	-	-
Transfers In	307	2,085	-	-
Transfers Out	-	-	-	(267)
TOTAL OTHER FINANCING SOURCES (USES)	307	2,085	-	(267)
NET CHANGE IN FUND BALANCES	(41)	(600)	(327)	(1,262)
FUND BALANCES - Beginning Of Year	82	3,102	1,739	2,641
FUND BALANCES - End Of Year	\$ 41	\$ 2,502	\$ 1,412	\$ 1,379



Nonmajor Special Revenue Funds
Combining Statement Of Revenues, Expenditures And Changes In Fund Balances
 For The Year Ended December 31, 2009
 (In Thousands)
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Conservation Futures	Arts Commission	Dispute Resolution Center	County Fair	Rainier Communication Commission	Marine Services	Detention Center Commissary
\$ 3,576	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
166	-	-	-	-	-	-
609	-	-	36	505	168	-
3	-	151	89	59	-	943
-	-	-	-	-	-	-
17	-	-	-	-	-	3
80	3	-	32	656	7	-
<u>4,451</u>	<u>3</u>	<u>151</u>	<u>157</u>	<u>1,220</u>	<u>175</u>	<u>946</u>
-	-	155	-	-	-	-
-	-	-	-	-	211	928
4,226	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
351	174	-	195	1,303	-	-
<u>4,577</u>	<u>174</u>	<u>155</u>	<u>195</u>	<u>1,303</u>	<u>211</u>	<u>928</u>
<u>(126)</u>	<u>(171)</u>	<u>(4)</u>	<u>(38)</u>	<u>(83)</u>	<u>(36)</u>	<u>18</u>
1	-	-	-	-	5	-
-	89	-	15	-	-	-
<u>(1,579)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(13)</u>
<u>(1,578)</u>	<u>89</u>	<u>-</u>	<u>15</u>	<u>-</u>	<u>5</u>	<u>(13)</u>
<u>(1,704)</u>	<u>(82)</u>	<u>(4)</u>	<u>(23)</u>	<u>(83)</u>	<u>(31)</u>	<u>5</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>\$ 3,035</u>	<u>\$ 88</u>	<u>\$ 35</u>	<u>\$ 88</u>	<u>\$ 1,325</u>	<u>\$ 189</u>	<u>\$ 500</u>



Nonmajor Special Revenue Funds
Combining Statement Of Revenues, Expenditures And Changes In Fund Balances
 For The Year Ended December 31, 2009
 (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	-	-	898	5,569
Intergovernmental Revenues	24	34	2,526	13
Charges For Services	-	-	-	-
Fines And Forfeits	-	200	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
TOTAL REVENUES	24	234	3,424	5,582
EXPENDITURES				
General Government	3	-	-	-
Public Safety	21	930	-	3,077
Physical Environment	-	-	3,721	-
Transportation	-	-	-	-
Economic Environment	-	-	-	-
Health And Human Services	-	-	-	-
Culture And Recreation	-	-	-	-
TOTAL EXPENDITURES	24	930	3,721	3,077
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(696)	(297)	2,505
OTHER FINANCING SOURCES (USES)				
Sale Of Capital Assets	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	(149)	(2,333)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	(149)	(2,333)
NET CHANGE IN FUND BALANCES	-	(696)	(446)	172
FUND BALANCES - Beginning Of Year	-	1,467	4,596	2,805
FUND BALANCES - End Of Year	\$ -	\$ 771	\$ 4,150	\$ 2,977



Nonmajor Special Revenue Funds
Combining Statement Of Revenues, Expenditures And Changes In Fund Balances
 For The Year Ended December 31, 2009
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Anti- Profiteering Revolving	Mental Health	Housing Repair Program	Community Development	Low Income Housing Fee	Homeless Housing Program	Emergency Management Grants
\$ -	\$ 146	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	1	-	-	-	-	-
-	11,170	5,577	3,007	-	1,307	5,154
-	1,653	-	-	951	2,923	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
152	152	-	1	-	73	39
<u>152</u>	<u>13,122</u>	<u>5,577</u>	<u>3,008</u>	<u>951</u>	<u>4,303</u>	<u>5,193</u>
12	-	-	-	-	-	-
-	-	-	-	-	-	5,221
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	6,530	2,127	1,114	2,800	-
-	13,787	-	-	-	-	-
-	-	-	-	-	-	-
<u>12</u>	<u>13,787</u>	<u>6,530</u>	<u>2,127</u>	<u>1,114</u>	<u>2,800</u>	<u>5,221</u>
<u>140</u>	<u>(665)</u>	<u>(953)</u>	<u>881</u>	<u>(163)</u>	<u>1,503</u>	<u>(28)</u>
-	-	-	-	-	-	-
-	-	871	-	-	-	10
-	-	(6)	(880)	-	-	-
-	-	865	(880)	-	-	10
140	(665)	(88)	1	(163)	1,503	(18)
28	1,846	58	41	2,927	3,937	409
<u>\$ 168</u>	<u>\$ 1,181</u>	<u>\$ (30)</u>	<u>\$ 42</u>	<u>\$ 2,764</u>	<u>\$ 5,440</u>	<u>\$ 391</u>



Nonmajor Special Revenue Funds
Combining Statement Of Revenues, Expenditures And Changes In Fund Balances
 For The Year Ended December 31, 2009
 (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	-	-	2,181	-
Excise And Other Taxes	-	-	-	898
Intergovernmental Revenues	176	-	271	-
Charges For Services	-	212	12	-
Fines And Forfeits	-	-	-	-
Interest	-	1	-	-
Miscellaneous	-	-	109	-
TOTAL REVENUES	176	213	2,573	898
EXPENDITURES				
General Government	-	-	-	-
Public Safety	-	-	-	-
Physical Environment	183	-	-	-
Transportation	-	-	-	-
Economic Environment	-	-	-	-
Health And Human Services	-	-	-	-
Culture And Recreation	-	13	1,111	169
TOTAL EXPENDITURES	183	13	1,111	169
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(7)	200	1,462	729
OTHER FINANCING SOURCES (USES)				
Sale Of Capital Assets	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	(550)	(2,737)	(3,138)
TOTAL OTHER FINANCING SOURCES (USES)	-	(550)	(2,737)	(3,138)
NET CHANGE IN FUND BALANCES	(7)	(350)	(1,275)	(2,409)
FUND BALANCES - Beginning Of Year	154	726	2,479	2,107
FUND BALANCES - End Of Year	\$ 147	\$ 376	\$ 1,204	\$ (302)



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

For The Year Ended December 31, 2009

(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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	844
2,693	-	-	-	-	-	-
-	-	1,069	1,220	-	8,877	-
-	2,479	-	15,621	228	-	-
-	-	-	-	-	-	-
-	39	-	30	-	-	-
-	-	16	44	-	727	-
<u>2,693</u>	<u>2,518</u>	<u>1,085</u>	<u>16,915</u>	<u>228</u>	<u>9,604</u>	<u>844</u>
-	-	-	-	270	-	-
-	-	-	-	-	-	-
-	-	-	14,931	-	-	-
20	169	3,937	-	-	-	-
-	-	-	-	-	9,444	-
-	-	-	-	-	-	-
-	-	-	-	-	-	626
<u>20</u>	<u>169</u>	<u>3,937</u>	<u>14,931</u>	<u>270</u>	<u>9,444</u>	<u>626</u>
<u>2,673</u>	<u>2,349</u>	<u>(2,852)</u>	<u>1,984</u>	<u>(42)</u>	<u>160</u>	<u>218</u>
-	-	-	-	-	-	-
-	-	3,614	-	-	-	-
(63)	(5,553)	(323)	(1,023)	-	-	-
<u>(63)</u>	<u>(5,553)</u>	<u>3,291</u>	<u>(1,023)</u>	<u>-</u>	<u>-</u>	<u>-</u>
2,610	(3,204)	439	961	(42)	160	218
4,488	7,303	38	10,292	284	960	1,261
<u>\$ 7,098</u>	<u>\$ 4,099</u>	<u>\$ 477</u>	<u>\$ 11,253</u>	<u>\$ 242</u>	<u>\$ 1,120</u>	<u>\$ 1,479</u>



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

For The Year Ended December 31, 2009

(In Thousands)

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	Employee Assistance Program	Family Justice Center Administration	REET Electronic Technology	Total Nonmajor Special Revenue Funds
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ 4,318
Sales And Use Taxes	-	-	-	3,025
Excise And Other Taxes	-	-	-	10,229
Intergovernmental Revenues	-	925	50	43,352
Charges For Services	-	-	-	26,232
Fines And Forfeits	-	-	-	200
Interest	-	-	-	90
Miscellaneous	13	147	-	2,400
TOTAL REVENUES	13	1,072	50	89,846
EXPENDITURES				
General Government	64	648	1	6,528
Public Safety	-	794	-	11,505
Physical Environment	-	-	-	23,061
Transportation	-	-	-	4,126
Economic Environment	-	-	-	22,963
Health And Human Services	-	-	-	13,787
Culture And Recreation	-	-	-	3,942
TOTAL EXPENDITURES	64	1,442	1	85,912
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(51)	(370)	49	3,934
OTHER FINANCING SOURCES (USES)				
Sale Of Capital Assets	-	-	-	6
Transfers In	25	359	-	7,375
Transfers Out	-	-	-	(18,614)
TOTAL OTHER FINANCING SOURCES (USES)	25	359	-	(11,233)
NET CHANGE IN FUND BALANCES	(26)	(11)	49	(7,299)
FUND BALANCES - Beginning Of Year	155	316	287	63,710
FUND BALANCES - End Of Year	\$ 129	\$ 305	\$ 336	\$ 56,411



Nonmajor Governmental Funds
Combining Statement Of Revenues, Expenditures And Changes In Fund Balances
For The Year Ended December 31, 2009
(in thousands)

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Other Governmental Funds
REVENUES				
Property Taxes	\$ 4,318	\$ -	\$ -	\$ 4,318
Sales And Use Taxes	3,025	-	-	3,025
Excise And Other Taxes	10,229	-	2,585	12,814
Intergovernmental Revenues	43,352	-	12,312	55,664
Charges For Services	26,232	-	29	26,261
Fines And Forfeits	200	-	-	200
Interest And Penalties	90	1	41	132
Miscellaneous	2,400	-	163	2,563
TOTAL REVENUES	89,846	1	15,130	104,977
EXPENDITURES				
Current:				
General Government	6,528	-	-	6,528
Public Safety	11,505	-	-	11,505
Physical Environment	23,061	-	-	23,061
Transportation	4,126	-	-	4,126
Economic Environment	22,963	-	-	22,963
Health And Human Services	13,787	-	-	13,787
Culture And Recreation	3,942	-	-	3,942
Capital Projects:				
General Government	-	-	1,026	1,026
Public Safety	-	-	1,921	1,921
Physical Environment	-	-	2,493	2,493
Legal And Judicial	-	-	720	720
Transportation	-	-	29,798	29,798
Economic Environment	-	-	25	25
Health And Human Services	-	-	359	359
Culture And Recreation	-	-	2,797	2,797
Debt Service:				
Principal Retirement	-	4,631	-	4,631
Interest And Fiscal Charges	-	4,263	260	4,523
Bond Issuance Costs	-	-	287	287
TOTAL EXPENDITURES	85,912	8,894	39,686	134,492
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	3,934	(8,893)	(24,556)	(29,515)
OTHER FINANCING SOURCES (USES)				
Sale Of Capital Assets	6	-	-	6
Transfers In	7,375	8,493	12,205	28,073
Transfers Out	(18,614)	-	(3,304)	(21,918)
General Obligation Bonds Issued	-	-	24,097	24,097
Premium On General Obligation Bonds	-	-	460	460
Discount On General Obligation Bonds	-	-	(124)	(124)
TOTAL OTHER FINANCING SOURCES (USES)	(11,233)	8,493	33,334	30,594
NET CHANGE IN FUND BALANCES	(7,299)	(400)	8,778	1,079
FUND BALANCES - Beginning Of Year	63,710	400	24,934	89,044
FUND BALANCES - End Of Year	\$ 56,411	\$ -	\$ 33,712	\$ 90,123





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, 2009

(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	\$ 73	\$ 2,512	\$ 1,551	\$ 1,948
Cash With Trustee	-	-	-	-
Investments	-	-	-	-
Sales Tax Receivable	-	-	-	-
Property Tax Receivable	33	-	-	-
Accounts Receivable, Net	-	5	-	37
Due From Other Funds	3	50	-	1
Due From Other Governments	-	-	2	53
Contracts Receivable	-	-	-	-
TOTAL ASSETS	\$ 109	\$ 2,567	\$ 1,553	\$ 2,039
LIABILITIES AND FUND BALANCES				
Liabilities				
Vouchers And Accounts Payable	\$ 33	\$ 34	\$ 133	\$ 87
Due To Other Funds	-	-	-	-
Due To Other Governments	-	-	-	-
Accrued Wages And Benefits Payable	2	31	8	4
Deferred Revenue	33	-	-	569
Interfund Loans Payable	-	-	-	-
Total Liabilities	68	65	141	660
Fund Balances				
Reserved For Loans	-	-	-	-
Reserved Other	-	-	-	150
Unreserved Fund Balances:				
Designated In 2010 Appropriations	32	683	929	800
Undesignated	9	1,819	483	429
Total Fund Balances	41	2,502	1,412	1,379
TOTAL LIABILITIES AND FUND BALANCES	\$ 109	\$ 2,567	\$ 1,553	\$ 2,039



**Nonmajor Special Revenue Funds
Combining Balance Sheet**

At December 31, 2009

(In Thousands)

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Conservation Futures	Arts Commission	Dispute Resolution Center	County Fair	Rainier Communication Commission	Marine Services	Detention Center Commissary
\$ 2,040	\$ 99	\$ 35	\$ 41	\$ 1,481	\$ 191	\$ 67
-	-	-	-	-	-	-
1,034	-	-	68	-	-	490
-	-	-	-	-	-	-
198	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	47	-	-
-	-	-	-	-	-	-
<u>\$ 3,272</u>	<u>\$ 99</u>	<u>\$ 35</u>	<u>\$ 109</u>	<u>\$ 1,528</u>	<u>\$ 191</u>	<u>\$ 557</u>
\$ 32	\$ 8	\$ -	\$ 21	\$ 192	\$ 2	\$ 55
2	3	-	-	2	-	-
-	-	-	-	-	-	-
5	-	-	-	9	-	2
198	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>237</u>	<u>11</u>	<u>-</u>	<u>21</u>	<u>203</u>	<u>2</u>	<u>57</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,853	53	30	7	866	40	152
182	35	5	81	459	149	348
<u>3,035</u>	<u>88</u>	<u>35</u>	<u>88</u>	<u>1,325</u>	<u>189</u>	<u>500</u>
<u>\$ 3,272</u>	<u>\$ 99</u>	<u>\$ 35</u>	<u>\$ 109</u>	<u>\$ 1,528</u>	<u>\$ 191</u>	<u>\$ 557</u>



**Nonmajor Special Revenue Funds
Combining Balance Sheet**

At December 31, 2009

(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	\$ 84	\$ 820	\$ 3,558	\$ 2,764
Cash With Trustee	-	-	-	-
Investments	-	-	-	-
Sales Tax Receivable	-	-	-	-
Property Tax Receivable	-	-	-	-
Accounts Receivable, Net	-	-	-	748
Due From Other Funds	-	-	-	-
Due From Other Governments	-	-	668	13
Contracts Receivable	-	-	-	-
TOTAL ASSETS	<u>\$ 84</u>	<u>\$ 820</u>	<u>\$ 4,226</u>	<u>\$ 3,525</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Vouchers And Accounts Payable	\$ -	\$ 46	\$ 65	\$ 291
Due To Other Funds	-	-	6	252
Due To Other Governments	-	-	-	-
Accrued Wages And Benefits Payable	-	3	5	5
Deferred Revenue	84	-	-	-
Interfund Loans Payable	-	-	-	-
Total Liabilities	<u>84</u>	<u>49</u>	<u>76</u>	<u>548</u>
Fund Balances				
Reserved For Loans	-	-	-	-
Reserved Other	-	-	-	-
Unreserved Fund Balances:				
Designated In 2010 Appropriations	-	403	2,232	1,565
Undesignated	-	368	1,918	1,412
Total Fund Balances	<u>-</u>	<u>771</u>	<u>4,150</u>	<u>2,977</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 84</u>	<u>\$ 820</u>	<u>\$ 4,226</u>	<u>\$ 3,525</u>



**Nonmajor Special Revenue Funds
Combining Balance Sheet**

At December 31, 2009

(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>
\$ 168	\$ 758	\$ 64	\$ -	\$ 2,778	\$ 5,712	\$ 561
-	-	-	26	-	-	-
-	-	-	-	-	-	-
-	14	-	-	-	-	-
-	374	119	-	-	8	59
-	228	57	60	-	-	1
-	45	540	549	5	242	526
-	-	-	-	-	-	-
<u>\$ 168</u>	<u>\$ 1,419</u>	<u>\$ 780</u>	<u>\$ 635</u>	<u>\$ 2,783</u>	<u>\$ 5,962</u>	<u>\$ 1,147</u>
\$ -	\$ 13	\$ 444	\$ 165	\$ 16	\$ 362	\$ 310
-	190	8	79	3	3	193
-	-	-	-	-	-	-
-	21	9	11	-	3	12
-	14	170	-	-	154	241
-	-	179	338	-	-	-
-	<u>238</u>	<u>810</u>	<u>593</u>	<u>19</u>	<u>522</u>	<u>756</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,181	-	-	124	385	204
<u>168</u>	<u>-</u>	<u>(30)</u>	<u>42</u>	<u>2,640</u>	<u>5,055</u>	<u>187</u>
<u>168</u>	<u>1,181</u>	<u>(30)</u>	<u>42</u>	<u>2,764</u>	<u>5,440</u>	<u>391</u>
<u>\$ 168</u>	<u>\$ 1,419</u>	<u>\$ 780</u>	<u>\$ 635</u>	<u>\$ 2,783</u>	<u>\$ 5,962</u>	<u>\$ 1,147</u>



**Nonmajor Special Revenue Funds
Combining Balance Sheet**

At December 31, 2009

(In Thousands)

Page 5 of 7

	Endangered Species Act	Parks Impact Fees	Parks Sales Tax	Second Real Estate Excise Tax Parks
ASSETS				
Cash In Treasury Pool	\$ 110	\$ 402	\$ 1,419	\$ 199
Cash With Trustee	-	-	-	-
Investments	-	22	-	-
Sales Tax Receivable	-	-	388	-
Property Tax Receivable	-	-	-	-
Accounts Receivable, Net	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governments	51	-	171	-
Contracts Receivable	-	-	-	-
TOTAL ASSETS	\$ 161	\$ 424	\$ 1,978	\$ 199
LIABILITIES AND FUND BALANCES				
Liabilities				
Vouchers And Accounts Payable	\$ -	\$ 28	\$ 20	\$ -
Due To Other Funds	13	20	359	500
Due To Other Governments	-	-	1	-
Accrued Wages And Benefits Payable	1	-	6	1
Deferred Revenue	-	-	388	-
Interfund Loans Payable	-	-	-	-
Total Liabilities	14	48	774	501
Fund Balances				
Reserved For Loans	-	-	-	-
Reserved Other	-	-	-	-
Unreserved Fund Balances:				
Designated In 2010 Appropriations	-	302	725	-
Undesignated	147	74	479	(302)
Total Fund Balances	147	376	1,204	(302)
TOTAL LIABILITIES AND FUND BALANCES	\$ 161	\$ 424	\$ 1,978	\$ 199



**Nonmajor Special Revenue Funds
Combining Balance Sheet**

At December 31, 2009

(In Thousands)

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<u>Second Real Estate Excise Tax Roads</u>	<u>Traffic Impact Fees Roads</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>
\$ 7,098	\$ 622	\$ 325	\$ 1,864	\$ 245	\$ 127	\$ 1,530
-	-	-	-	-	-	-
-	4,638	-	7,384	-	-	-
-	-	-	-	-	-	91
-	-	-	-	-	-	-
-	5	5	858	-	121	-
-	2	610	13	-	21	-
-	-	30	2,758	-	1,090	-
-	-	-	250	-	-	-
<u>\$ 7,098</u>	<u>\$ 5,267</u>	<u>\$ 970</u>	<u>\$ 13,127</u>	<u>\$ 245</u>	<u>\$ 1,359</u>	<u>\$ 1,621</u>
\$ -	\$ -	\$ 431	\$ 443	\$ -	\$ 164	\$ 46
-	1,166	52	508	-	17	5
-	-	7	-	-	-	-
-	2	3	108	3	41	-
-	-	-	815	-	17	91
-	-	-	-	-	-	-
-	<u>1,168</u>	<u>493</u>	<u>1,874</u>	<u>3</u>	<u>239</u>	<u>142</u>
-	-	-	220	-	-	-
-	-	-	-	-	-	-
-	2,876	477	1,795	-	155	30
<u>7,098</u>	<u>1,223</u>	<u>-</u>	<u>9,238</u>	<u>242</u>	<u>965</u>	<u>1,449</u>
<u>7,098</u>	<u>4,099</u>	<u>477</u>	<u>11,253</u>	<u>242</u>	<u>1,120</u>	<u>1,479</u>
<u>\$ 7,098</u>	<u>\$ 5,267</u>	<u>\$ 970</u>	<u>\$ 13,127</u>	<u>\$ 245</u>	<u>\$ 1,359</u>	<u>\$ 1,621</u>



**Nonmajor Special Revenue Funds
Combining Balance Sheet**

At December 31, 2009

(In Thousands)

Page 7 of 7

	<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	\$ 109	\$ 172	\$ 336	\$ 41,863
Cash With Trustee	-	-	-	26
Investments	-	-	-	13,636
Sales Tax Receivable	-	-	-	479
Property Tax Receivable	-	-	-	245
Accounts Receivable, Net	-	-	-	2,339
Due From Other Funds	25	170	-	1,241
Due From Other Governments	-	110	-	6,900
Contracts Receivable	-	-	-	250
TOTAL ASSETS	<u>\$ 134</u>	<u>\$ 452</u>	<u>\$ 336</u>	<u>\$ 66,979</u>
LIABILITIES AND FUND BALANCES				
Liabilities				
Vouchers And Accounts Payable	\$ 5	\$ 24	\$ -	\$ 3,470
Due To Other Funds	-	-	-	3,381
Due To Other Governments	-	-	-	8
Accrued Wages And Benefits Payable	-	10	-	305
Deferred Revenue	-	113	-	2,887
Interfund Loans Payable	-	-	-	517
Total Liabilities	<u>5</u>	<u>147</u>	<u>-</u>	<u>10,568</u>
Fund Balances				
Reserved For Loans	-	-	-	220
Reserved Other	-	-	-	150
Unreserved Fund Balances:				
Designated In 2010 Appropriations	72	79	336	19,386
Undesignated	57	226	-	36,655
Total Fund Balances	<u>129</u>	<u>305</u>	<u>336</u>	<u>56,411</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 134</u>	<u>\$ 452</u>	<u>\$ 336</u>	<u>\$ 66,979</u>





Nonmajor Special Revenue Funds
Combining Statement Of Revenues, Expenditures And Changes In Fund Balances
 For The Year Ended December 31, 2009
 (In Thousands)
 Page 1 of 7

	Veterans Relief	Geographical Information System	Auditor's Maintenance And Operation	Criminal Justice
REVENUES				
Property Taxes	\$ 596	\$ -	\$ -	\$ -
Sales And Use Taxes	-	-	-	-
Excise And Other Taxes	4	-	-	-
Intergovernmental Revenues	-	-	334	300
Charges For Services	-	457	451	-
Fines And Forfeits	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	149	-	-
TOTAL REVENUES	600	606	785	300
EXPENDITURES				
General Government	-	3,291	1,112	972
Public Safety	-	-	-	323
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Economic Environment	948	-	-	-
Health And Human Services	-	-	-	-
Culture And Recreation	-	-	-	-
TOTAL EXPENDITURES	948	3,291	1,112	1,295
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(348)	(2,685)	(327)	(995)
OTHER FINANCING SOURCES (USES)				
Sale Of Capital Assets	-	-	-	-
Transfers In	307	2,085	-	-
Transfers Out	-	-	-	(267)
TOTAL OTHER FINANCING SOURCES (USES)	307	2,085	-	(267)
NET CHANGE IN FUND BALANCES	(41)	(600)	(327)	(1,262)
FUND BALANCES - Beginning Of Year	82	3,102	1,739	2,641
FUND BALANCES - End Of Year	\$ 41	\$ 2,502	\$ 1,412	\$ 1,379



Nonmajor Special Revenue Funds
Combining Statement Of Revenues, Expenditures And Changes In Fund Balances
 For The Year Ended December 31, 2009
 (In Thousands)
 Page 2 of 7

Conservation Futures	Arts Commission	Dispute Resolution Center	County Fair	Rainier Communication Commission	Marine Services	Detention Center Commissary
\$ 3,576	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
166	-	-	-	-	-	-
609	-	-	36	505	168	-
3	-	151	89	59	-	943
-	-	-	-	-	-	-
17	-	-	-	-	-	3
80	3	-	32	656	7	-
<u>4,451</u>	<u>3</u>	<u>151</u>	<u>157</u>	<u>1,220</u>	<u>175</u>	<u>946</u>
-	-	155	-	-	-	-
-	-	-	-	-	211	928
4,226	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
351	174	-	195	1,303	-	-
<u>4,577</u>	<u>174</u>	<u>155</u>	<u>195</u>	<u>1,303</u>	<u>211</u>	<u>928</u>
<u>(126)</u>	<u>(171)</u>	<u>(4)</u>	<u>(38)</u>	<u>(83)</u>	<u>(36)</u>	<u>18</u>
1	-	-	-	-	5	-
-	89	-	15	-	-	-
<u>(1,579)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(13)</u>
<u>(1,578)</u>	<u>89</u>	<u>-</u>	<u>15</u>	<u>-</u>	<u>5</u>	<u>(13)</u>
<u>(1,704)</u>	<u>(82)</u>	<u>(4)</u>	<u>(23)</u>	<u>(83)</u>	<u>(31)</u>	<u>5</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>\$ 3,035</u>	<u>\$ 88</u>	<u>\$ 35</u>	<u>\$ 88</u>	<u>\$ 1,325</u>	<u>\$ 189</u>	<u>\$ 500</u>



Nonmajor Special Revenue Funds
Combining Statement Of Revenues, Expenditures And Changes In Fund Balances
 For The Year Ended December 31, 2009
 (In Thousands)
 Page 3 of 7

	Federal Forest Services	Drug Investigation	Real Estate Excise Tax River Improvement	911 System
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales And Use Taxes	-	-	-	-
Excise And Other Taxes	-	-	898	5,569
Intergovernmental Revenues	24	34	2,526	13
Charges For Services	-	-	-	-
Fines And Forfeits	-	200	-	-
Interest	-	-	-	-
Miscellaneous	-	-	-	-
TOTAL REVENUES	24	234	3,424	5,582
EXPENDITURES				
General Government	3	-	-	-
Public Safety	21	930	-	3,077
Physical Environment	-	-	3,721	-
Transportation	-	-	-	-
Economic Environment	-	-	-	-
Health And Human Services	-	-	-	-
Culture And Recreation	-	-	-	-
TOTAL EXPENDITURES	24	930	3,721	3,077
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	(696)	(297)	2,505
OTHER FINANCING SOURCES (USES)				
Sale Of Capital Assets	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	(149)	(2,333)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	(149)	(2,333)
NET CHANGE IN FUND BALANCES	-	(696)	(446)	172
FUND BALANCES - Beginning Of Year	-	1,467	4,596	2,805
FUND BALANCES - End Of Year	\$ -	\$ 771	\$ 4,150	\$ 2,977



Nonmajor Special Revenue Funds
Combining Statement Of Revenues, Expenditures And Changes In Fund Balances
 For The Year Ended December 31, 2009
 (In Thousands)
 Page 4 of 7

Anti-Profiteering Revolving	Mental Health	Housing Repair Program	Community Development	Low Income Housing Fee	Homeless Housing Program	Emergency Management Grants
\$ -	\$ 146	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	1	-	-	-	-	-
-	11,170	5,577	3,007	-	1,307	5,154
-	1,653	-	-	951	2,923	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
152	152	-	1	-	73	39
<u>152</u>	<u>13,122</u>	<u>5,577</u>	<u>3,008</u>	<u>951</u>	<u>4,303</u>	<u>5,193</u>
12	-	-	-	-	-	-
-	-	-	-	-	-	5,221
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	6,530	2,127	1,114	2,800	-
-	13,787	-	-	-	-	-
-	-	-	-	-	-	-
<u>12</u>	<u>13,787</u>	<u>6,530</u>	<u>2,127</u>	<u>1,114</u>	<u>2,800</u>	<u>5,221</u>
<u>140</u>	<u>(665)</u>	<u>(953)</u>	<u>881</u>	<u>(163)</u>	<u>1,503</u>	<u>(28)</u>
-	-	-	-	-	-	-
-	-	871	-	-	-	10
-	-	(6)	(880)	-	-	-
-	-	865	(880)	-	-	10
140	(665)	(88)	1	(163)	1,503	(18)
28	1,846	58	41	2,927	3,937	409
<u>\$ 168</u>	<u>\$ 1,181</u>	<u>\$ (30)</u>	<u>\$ 42</u>	<u>\$ 2,764</u>	<u>\$ 5,440</u>	<u>\$ 391</u>



Nonmajor Special Revenue Funds
Combining Statement Of Revenues, Expenditures And Changes In Fund Balances
 For The Year Ended December 31, 2009
 (In Thousands)
 Page 5 of 7

	Endangered Species Act	Parks Impact Fees	Parks Sales Tax	Second Real Estate Excise Tax - Parks
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales And Use Taxes	-	-	2,181	-
Excise And Other Taxes	-	-	-	898
Intergovernmental Revenues	176	-	271	-
Charges For Services	-	212	12	-
Fines And Forfeits	-	-	-	-
Interest	-	1	-	-
Miscellaneous	-	-	109	-
TOTAL REVENUES	176	213	2,573	898
EXPENDITURES				
General Government	-	-	-	-
Public Safety	-	-	-	-
Physical Environment	183	-	-	-
Transportation	-	-	-	-
Economic Environment	-	-	-	-
Health And Human Services	-	-	-	-
Culture And Recreation	-	13	1,111	169
TOTAL EXPENDITURES	183	13	1,111	169
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(7)	200	1,462	729
OTHER FINANCING SOURCES (USES)				
Sale Of Capital Assets	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	(550)	(2,737)	(3,138)
TOTAL OTHER FINANCING SOURCES (USES)	-	(550)	(2,737)	(3,138)
NET CHANGE IN FUND BALANCES	(7)	(350)	(1,275)	(2,409)
FUND BALANCES - Beginning Of Year	154	726	2,479	2,107
FUND BALANCES - End Of Year	\$ 147	\$ 376	\$ 1,204	\$ (302)



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

For The Year Ended December 31, 2009

(In Thousands)

Page 6 of 7

<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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	844
2,693	-	-	-	-	-	-
-	-	1,069	1,220	-	8,877	-
-	2,479	-	15,621	228	-	-
-	-	-	-	-	-	-
-	39	-	30	-	-	-
-	-	16	44	-	727	-
<u>2,693</u>	<u>2,518</u>	<u>1,085</u>	<u>16,915</u>	<u>228</u>	<u>9,604</u>	<u>844</u>
-	-	-	-	270	-	-
-	-	-	-	-	-	-
-	-	-	14,931	-	-	-
20	169	3,937	-	-	-	-
-	-	-	-	-	9,444	-
-	-	-	-	-	-	-
-	-	-	-	-	-	626
<u>20</u>	<u>169</u>	<u>3,937</u>	<u>14,931</u>	<u>270</u>	<u>9,444</u>	<u>626</u>
<u>2,673</u>	<u>2,349</u>	<u>(2,852)</u>	<u>1,984</u>	<u>(42)</u>	<u>160</u>	<u>218</u>
-	-	-	-	-	-	-
-	-	3,614	-	-	-	-
(63)	(5,553)	(323)	(1,023)	-	-	-
<u>(63)</u>	<u>(5,553)</u>	<u>3,291</u>	<u>(1,023)</u>	<u>-</u>	<u>-</u>	<u>-</u>
2,610	(3,204)	439	961	(42)	160	218
4,488	7,303	38	10,292	284	960	1,261
<u>\$ 7,098</u>	<u>\$ 4,099</u>	<u>\$ 477</u>	<u>\$ 11,253</u>	<u>\$ 242</u>	<u>\$ 1,120</u>	<u>\$ 1,479</u>



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

For The Year Ended December 31, 2009

(In Thousands)

Page 7 of 7

	Employee Assistance Program	Family Justice Center Administration	REET Electronic Technology	Total Nonmajor Special Revenue Funds
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ 4,318
Sales And Use Taxes	-	-	-	3,025
Excise And Other Taxes	-	-	-	10,229
Intergovernmental Revenues	-	925	50	43,352
Charges For Services	-	-	-	26,232
Fines And Forfeits	-	-	-	200
Interest	-	-	-	90
Miscellaneous	13	147	-	2,400
TOTAL REVENUES	13	1,072	50	89,846
EXPENDITURES				
General Government	64	648	1	6,528
Public Safety	-	794	-	11,505
Physical Environment	-	-	-	23,061
Transportation	-	-	-	4,126
Economic Environment	-	-	-	22,963
Health And Human Services	-	-	-	13,787
Culture And Recreation	-	-	-	3,942
TOTAL EXPENDITURES	64	1,442	1	85,912
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(51)	(370)	49	3,934
OTHER FINANCING SOURCES (USES)				
Sale Of Capital Assets	-	-	-	6
Transfers In	25	359	-	7,375
Transfers Out	-	-	-	(18,614)
TOTAL OTHER FINANCING SOURCES (USES)	25	359	-	(11,233)
NET CHANGE IN FUND BALANCES	(26)	(11)	49	(7,299)
FUND BALANCES - Beginning Of Year	155	316	287	63,710
FUND BALANCES - End Of Year	\$ 129	\$ 305	\$ 336	\$ 56,411



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, 2009
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes	\$ 602	\$ 602	\$ 596	\$ (6)
Excise And Other Taxes	5	5	4	(1)
TOTAL REVENUES	<u>607</u>	<u>607</u>	<u>600</u>	<u>(7)</u>
EXPENDITURES				
Economic Environment	955	971	948	23
TOTAL EXPENDITURES	<u>955</u>	<u>971</u>	<u>948</u>	<u>23</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(348)</u>	<u>(364)</u>	<u>(348)</u>	<u>16</u>
OTHER FINANCING SOURCES				
Sale Of Capital Assets	1	1	-	(1)
Transfers In	300	316	307	(9)
TOTAL OTHER FINANCING SOURCES	<u>301</u>	<u>317</u>	<u>307</u>	<u>(10)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (47)</u>	<u>\$ (47)</u>	<u>(41)</u>	<u>\$ 6</u>
FUND BALANCE - Beginning Of Year			<u>82</u>	
FUND BALANCE - End Of Year			<u>\$ 41</u>	



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, 2009
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges For Services	\$ 276	\$ 276	\$ 457	\$ 181
Miscellaneous	125	125	149	24
TOTAL REVENUES	401	401	606	205
EXPENDITURES				
General Government	3,612	3,612	3,291	321
TOTAL EXPENDITURES	3,612	3,612	3,291	321
EXCESS OF EXPENDITURES OVER REVENUES	(3,211)	(3,211)	(2,685)	526
OTHER FINANCING SOURCES				
Transfers In	2,428	2,166	2,085	(81)
TOTAL OTHER FINANCING SOURCES	2,428	2,166	2,085	(81)
NET CHANGE IN FUND BALANCE	\$ (783)	\$ (1,045)	(600)	\$ 445
FUND BALANCE - Beginning Of Year			3,102	
FUND BALANCE - End Of Year			\$ 2,502	



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, 2009
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ 265	\$ 265	\$ 334	\$ 69
Charges For Services	555	555	451	(104)
TOTAL REVENUES	<u>820</u>	<u>820</u>	<u>785</u>	<u>(35)</u>
EXPENDITURES				
General Government	1,597	1,597	1,112	485
TOTAL EXPENDITURES	<u>1,597</u>	<u>1,597</u>	<u>1,112</u>	<u>485</u>
NET CHANGE IN FUND BALANCE	<u>\$ (777)</u>	<u>\$ (777)</u>	(327)	<u>\$ 450</u>
FUND BALANCE - Beginning Of Year			1,739	
FUND BALANCE - End Of Year			<u>\$ 1,412</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, 2009
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ -	\$ 1,784	\$ 300	\$ (1,484)
TOTAL REVENUES	-	1,784	300	(1,484)
EXPENDITURES				
General Government	875	1,164	972	192
Public Safety	212	1,645	323	1,322
TOTAL EXPENDITURES	1,087	2,809	1,295	1,514
EXCESS OF EXPENDITURES OVER REVENUES	(1,087)	(1,025)	(995)	30
OTHER FINANCING USES				
Transfers Out	(205)	(267)	(267)	-
TOTAL OTHER FINANCING USES	(205)	(267)	(267)	-
NET CHANGE IN FUND BALANCE	\$ (1,292)	\$ (1,292)	(1,262)	\$ 30
FUND BALANCE - Beginning Of Year			2,641	
FUND BALANCE - End Of Year			\$ 1,379	



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, 2009
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes	\$ 3,613	\$ 3,613	\$ 3,576	\$ (37)
Excise And Other Taxes	27	27	166	139
Intergovernmental Revenues	-	750	609	(141)
Charges For Services	8	8	3	(5)
Interest	30	30	17	(13)
Miscellaneous	97	97	80	(17)
TOTAL REVENUES	3,775	4,525	4,451	(74)
EXPENDITURES				
Physical Environment	1,897	7,430	4,226	3,204
Culture And Recreation	341	341	351	(10)
TOTAL EXPENDITURES	2,238	7,771	4,577	3,194
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	1,537	(3,246)	(126)	3,120
OTHER FINANCING SOURCES (USES)				
Sale Of Capital Assets	5	5	1	(4)
Transfers Out	(1,549)	(1,549)	(1,579)	(30)
TOTAL OTHER FINANCING SOURCES (USES)	(1,544)	(1,544)	(1,578)	(34)
NET CHANGE IN FUND BALANCE	\$ (7)	\$ (4,790)	(1,704)	\$ 3,086
FUND BALANCE - Beginning Of Year			4,739	
FUND BALANCE - End Of Year			\$ 3,035	



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, 2009
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Miscellaneous	\$ 5	\$ 5	\$ 3	\$ (2)
TOTAL REVENUES	<u>5</u>	<u>5</u>	<u>3</u>	<u>(2)</u>
EXPENDITURES				
Culture And Recreation	200	200	174	26
TOTAL EXPENDITURES	<u>200</u>	<u>200</u>	<u>174</u>	<u>26</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(195)</u>	<u>(195)</u>	<u>(171)</u>	<u>24</u>
OTHER FINANCING SOURCES				
Transfers In	137	89	89	-
TOTAL OTHER FINANCING SOURCES	<u>137</u>	<u>89</u>	<u>89</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ (58)</u>	<u>\$ (106)</u>	<u>(82)</u>	<u>\$ 24</u>
FUND BALANCE - Beginning Of Year			<u>170</u>	
FUND BALANCE - End Of Year			<u>\$ 88</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, 2009
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges For Services	\$ 155	\$ 155	\$ 151	\$ (4)
TOTAL REVENUES	<u>155</u>	<u>155</u>	<u>151</u>	<u>(4)</u>
EXPENDITURES				
General Government	155	155	155	-
TOTAL EXPENDITURES	<u>155</u>	<u>155</u>	<u>155</u>	<u>-</u>
NET CHANGE IN FUND BLANCE	<u>\$ -</u>	<u>\$ -</u>	<u>(4)</u>	<u>\$ (4)</u>
FUND BALANCE - Beginning Of Year			<u>39</u>	
FUND BALANCE - End Of Year			<u>\$ 35</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, 2009
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ 36	\$ 36	\$ 36	\$ -
Charges For Services	99	99	89	(10)
Interest	3	3	-	(3)
Miscellaneous	29	29	32	3
TOTAL REVENUES	<u>167</u>	<u>167</u>	<u>157</u>	<u>(10)</u>
EXPENDITURES				
Culture And Recreation	199	199	195	4
TOTAL EXPENDITURES	<u>199</u>	<u>199</u>	<u>195</u>	<u>4</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(32)</u>	<u>(32)</u>	<u>(38)</u>	<u>(6)</u>
OTHER FINANCING SOURCES				
Transfers In	20	20	15	(5)
TOTAL OTHER FINANCING SOURCES	<u>20</u>	<u>20</u>	<u>15</u>	<u>(5)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (12)</u>	<u>\$ (12)</u>	<u>(23)</u>	<u>\$ (11)</u>
FUND BALANCE - Beginning Of Year			111	
FUND BALANCE - End Of Year			<u>\$ 88</u>	



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, 2009
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ 522	\$ 702	\$ 505	\$ (197)
Charges For Services	48	48	59	11
Miscellaneous	727	633	656	23
TOTAL REVENUES	<u>1,297</u>	<u>1,383</u>	<u>1,220</u>	<u>(163)</u>
EXPENDITURES				
Culture And Recreation	1,467	1,603	1,303	300
TOTAL EXPENDITURES	<u>1,467</u>	<u>1,603</u>	<u>1,303</u>	<u>300</u>
NET CHANGE IN FUND BALANCE	<u>\$ (170)</u>	<u>\$ (220)</u>	<u>(83)</u>	<u>\$ 137</u>
FUND BALANCE - Beginning Of Year			1,408	
FUND BALANCE - End Of Year			<u>\$ 1,325</u>	



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, 2009
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ 124	\$ 166	\$ 168	\$ 2
Miscellaneous	-	-	7	7
TOTAL REVENUES	<u>124</u>	<u>166</u>	<u>175</u>	<u>9</u>
EXPENDITURES				
Public Safety	209	251	211	40
TOTAL EXPENDITURES	<u>209</u>	<u>251</u>	<u>211</u>	<u>40</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(85)</u>	<u>(85)</u>	<u>(36)</u>	<u>49</u>
OTHER FINANCING SOURCES				
Sale Of Capital Assets	-	-	5	5
TOTAL OTHER FINANCING SOURCES	<u>-</u>	<u>-</u>	<u>5</u>	<u>5</u>
NET CHANGE IN FUND BALANCE	<u>\$ (85)</u>	<u>\$ (85)</u>	<u>(31)</u>	<u>\$ 54</u>
FUND BALANCE - Beginning Of Year			<u>220</u>	
FUND BALANCE - End Of Year			<u>\$ 189</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, 2009
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges for Services	\$ 1,009	\$ 1,009	\$ 943	\$ (66)
Interest	17	17	3	(14)
TOTAL REVENUES	<u>1,026</u>	<u>1,026</u>	<u>946</u>	<u>(80)</u>
EXPENDITURES				
Public Safety	1,088	1,088	928	160
TOTAL EXPENDITURES	<u>1,088</u>	<u>1,088</u>	<u>928</u>	<u>160</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(62)</u>	<u>(62)</u>	<u>18</u>	<u>80</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>\$ (75)</u>	<u>\$ (75)</u>	<u>5</u>	<u>\$ 80</u>
FUND BALANCE - Beginning Of Year			<u>495</u>	
FUND BALANCE - End Of Year			<u>\$ 500</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, 2009
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ 33	\$ 33	\$ 24	\$ (9)
TOTAL REVENUES	<u>33</u>	<u>33</u>	<u>24</u>	<u>(9)</u>
EXPENDITURES				
General Government	3	3	3	-
Public Safety	30	30	21	9
TOTAL EXPENDITURES	<u>33</u>	<u>33</u>	<u>24</u>	<u>9</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
FUND BALANCE - Beginning Of Year			-	
FUND BALANCE - End Of Year			<u>\$ -</u>	



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, 2009
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ 100	\$ 133	\$ 34	\$ (99)
Fines And Forfeits	140	140	200	60
TOTAL REVENUES	<u>240</u>	<u>273</u>	<u>234</u>	<u>(39)</u>
EXPENDITURES				
Public Safety	1,582	1,615	930	685
TOTAL EXPENDITURES	<u>1,582</u>	<u>1,615</u>	<u>930</u>	<u>685</u>
NET CHANGE IN FUND BALANCE	<u>\$ (1,342)</u>	<u>\$ (1,342)</u>	(696)	<u>\$ 646</u>
FUND BALANCE - Beginning Of Year			1,467	
FUND BALANCE - End Of Year			<u>\$ 771</u>	



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, 2009
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Excise And Other Taxes	\$ 1,200	\$ 1,200	\$ 898	\$ (302)
Intergovernmental Revenues	5,110	5,110	2,526	(2,584)
TOTAL REVENUES	6,310	6,310	3,424	(2,886)
EXPENDITURES				
Physical Environment	6,475	6,475	3,721	2,754
TOTAL EXPENDITURES	6,475	6,475	3,721	2,754
EXCESS OF EXPENDITURES OVER REVENUES	(165)	(165)	(297)	(132)
OTHER FINANCING USES				
Transfers Out	(149)	(149)	(149)	-
TOTAL OTHER FINANCING USES	(149)	(149)	(149)	-
NET CHANGE IN FUND BALANCE	\$ (314)	\$ (314)	(446)	\$ (132)
FUND BALANCE - Beginning Of Year			4,596	
FUND BALANCE - End Of Year			\$ 4,150	



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, 2009
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Excise And Other Taxes	\$ 5,620	\$ 5,620	\$ 5,569	\$ (51)
Intergovernmental Revenues	-	-	13	13
TOTAL REVENUES	<u>5,620</u>	<u>5,620</u>	<u>5,582</u>	<u>(38)</u>
EXPENDITURES				
Public Safety	5,225	5,165	3,077	2,088
TOTAL EXPENDITURES	<u>5,225</u>	<u>5,165</u>	<u>3,077</u>	<u>2,088</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>395</u>	<u>455</u>	<u>2,505</u>	<u>2,050</u>
OTHER FINANCING USES				
Transfers Out	(1,037)	(1,097)	(2,333)	(1,236)
TOTAL OTHER FINANCING USES	<u>(1,037)</u>	<u>(1,097)</u>	<u>(2,333)</u>	<u>(1,236)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (642)</u>	<u>\$ (642)</u>	172	<u>\$ 814</u>
FUND BALANCE - Beginning Of Year			2,805	
FUND BALANCE - End Of Year			<u>\$ 2,977</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, 2009
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes	\$ 138	\$ 138	\$ 146	\$ 8
Excise And Other Taxes	-	-	1	1
Intergovernmental Revenues	14,600	14,448	11,170	(3,278)
Charges For Services	1,091	1,091	1,653	562
Miscellaneous	144	296	152	(144)
TOTAL REVENUES	15,973	15,973	13,122	(2,851)
EXPENDITURES				
Health And Human Services	17,611	17,611	13,787	3,824
TOTAL EXPENDITURES	17,611	17,611	13,787	3,824
EXCESS OF EXPENDITURES OVER REVENUES	(1,638)	(1,638)	(665)	973
OTHER FINANCING SOURCES				
Transfers In	98	98	-	(98)
TOTAL OTHER FINANCING SOURCES	98	98	-	(98)
NET CHANGE IN FUND BALANCE	\$ (1,540)	\$ (1,540)	(665)	\$ 875
FUND BALANCE - Beginning Of Year			1,846	
FUND BALANCE - End Of Year			\$ 1,181	



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, 2009
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ 5,329	\$ 9,772	\$ 5,577	\$ (4,195)
TOTAL REVENUES	<u>5,329</u>	<u>9,772</u>	<u>5,577</u>	<u>(4,195)</u>
EXPENDITURES				
Economic Environment	6,204	10,654	6,530	4,124
TOTAL EXPENDITURES	<u>6,204</u>	<u>10,654</u>	<u>6,530</u>	<u>4,124</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(875)</u>	<u>(882)</u>	<u>(953)</u>	<u>(71)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	870	877	871	(6)
Transfers Out	-	-	(6)	(6)
TOTAL OTHER FINANCING SOURCES (USES)	<u>870</u>	<u>877</u>	<u>865</u>	<u>(12)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (5)</u>	<u>\$ (5)</u>	<u>(88)</u>	<u>\$ (83)</u>
FUND BALANCE - Beginning Of Year			<u>58</u>	
FUND BALANCE - End Of Year			<u>\$ (30)</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, 2009
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ 3,082	\$ 3,424	\$ 3,007	\$ (417)
Miscellaneous	-	-	1	1
TOTAL REVENUES	<u>3,082</u>	<u>3,424</u>	<u>3,008</u>	<u>(416)</u>
EXPENDITURES				
Economic Environment	2,212	2,546	2,127	419
TOTAL EXPENDITURES	<u>2,212</u>	<u>2,546</u>	<u>2,127</u>	<u>419</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>870</u>	<u>878</u>	<u>881</u>	<u>3</u>
OTHER FINANCING USES				
Transfers Out	(870)	(878)	(880)	(2)
TOTAL OTHER FINANCING USES	<u>(870)</u>	<u>(878)</u>	<u>(880)</u>	<u>(2)</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	1	<u>\$ 1</u>
FUND BALANCE - Beginning Of Year			<u>41</u>	
FUND BALANCE - End Of Year			<u>\$ 42</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, 2009
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges For Services	\$ 1,038	\$ 1,096	\$ 951	\$ (145)
TOTAL REVENUES	<u>1,038</u>	<u>1,096</u>	<u>951</u>	<u>(145)</u>
EXPENDITURES				
Economic Environment	1,820	1,823	1,114	709
TOTAL EXPENDITURES	<u>1,820</u>	<u>1,823</u>	<u>1,114</u>	<u>709</u>
NET CHANGE IN FUND BALANCE	<u>\$ (782)</u>	<u>\$ (727)</u>	(163)	<u>\$ 564</u>
FUND BALANCE - Beginning Of Year			<u>2,927</u>	
FUND BALANCE - End Of Year			<u>\$ 2,764</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, 2009
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ 1,569	\$ 1,569	\$ 1,307	\$ (262)
Charges For Services	2,486	2,752	2,923	171
Miscellaneous	-	200	73	(127)
TOTAL REVENUES	<u>4,055</u>	<u>4,521</u>	<u>4,303</u>	<u>(218)</u>
EXPENDITURES				
Economic Environment	4,055	4,521	2,800	1,721
TOTAL EXPENDITURES	<u>4,055</u>	<u>4,521</u>	<u>2,800</u>	<u>1,721</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	1,503	<u>\$ 1,503</u>
FUND BALANCE - Beginning Of Year			<u>3,937</u>	
FUND BALANCE - End Of Year			<u>\$ 5,440</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, 2009
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ 4,759	\$ 6,627	\$ 5,154	\$ (1,473)
Miscellaneous	198	188	39	(149)
TOTAL REVENUES	<u>4,957</u>	<u>6,815</u>	<u>5,193</u>	<u>(1,622)</u>
EXPENDITURES				
Public Safety	5,184	6,942	5,221	1,721
TOTAL EXPENDITURES	<u>5,184</u>	<u>6,942</u>	<u>5,221</u>	<u>1,721</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(227)</u>	<u>(127)</u>	<u>(28)</u>	<u>99</u>
OTHER FINANCING SOURCES				
Transfers In	110	10	10	-
TOTAL OTHER FINANCING SOURCES	<u>110</u>	<u>10</u>	<u>10</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ (117)</u>	<u>\$ (117)</u>	<u>(18)</u>	<u>\$ 99</u>
FUND BALANCE - Beginning Of Year			<u>409</u>	
FUND BALANCE - End Of Year			<u>\$ 391</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, 2009
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ -	\$ 137	\$ 176	\$ 39
TOTAL REVENUES	-	137	176	39
EXPENDITURES				
Physical Environment	60	197	183	14
TOTAL EXPENDITURES	60	197	183	14
NET CHANGE IN FUND BALANCE	\$ (60)	\$ (60)	(7)	\$ 53
FUND BALANCE - Beginning Of Year			154	
FUND BALANCE - End Of Year			\$ 147	



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, 2009
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges For Services	\$ 270	\$ 270	\$ 212	\$ (58)
Interest	30	30	1	(29)
TOTAL REVENUES	<u>300</u>	<u>300</u>	<u>213</u>	<u>(87)</u>
EXPENDITURES				
Culture And Recreation	13	13	13	-
TOTAL EXPENDITURES	<u>13</u>	<u>13</u>	<u>13</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>287</u>	<u>287</u>	<u>200</u>	<u>(87)</u>
OTHER FINANCING USES				
Transfers Out	(557)	(557)	(550)	7
TOTAL OTHER FINANCING USES	<u>(557)</u>	<u>(557)</u>	<u>(550)</u>	<u>7</u>
NET CHANGE IN FUND BALANCE	<u>\$ (270)</u>	<u>\$ (270)</u>	<u>(350)</u>	<u>\$ (80)</u>
FUND BALANCE - Beginning Of Year			<u>726</u>	
FUND BALANCE - End Of Year			<u>\$ 376</u>	



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, 2009
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Sales And Use Taxes	\$ 2,400	\$ 2,400	\$ 2,181	\$ (219)
Intergovernmental Revenues	160	160	271	111
Charges For Services	4	4	12	8
Miscellaneous	97	97	109	12
TOTAL REVENUES	<u>2,661</u>	<u>2,661</u>	<u>2,573</u>	<u>(88)</u>
EXPENDITURES				
Culture And Recreation	1,256	1,256	1,111	145
TOTAL EXPENDITURES	<u>1,256</u>	<u>1,256</u>	<u>1,111</u>	<u>145</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>1,405</u>	<u>1,405</u>	<u>1,462</u>	<u>57</u>
OTHER FINANCING USES				
Transfers Out	(2,974)	(2,974)	(2,737)	237
TOTAL OTHER FINANCING USES	<u>(2,974)</u>	<u>(2,974)</u>	<u>(2,737)</u>	<u>237</u>
NET CHANGE IN FUND BALANCE	<u>\$ (1,569)</u>	<u>\$ (1,569)</u>	<u>(1,275)</u>	<u>\$ 294</u>
FUND BALANCE - Beginning Of Year			2,479	
FUND BALANCE - End Of Year			<u>\$ 1,204</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, 2009
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Excise And Other Taxes	\$ 1,200	\$ 1,200	\$ 898	\$ (302)
TOTAL REVENUES	<u>1,200</u>	<u>1,200</u>	<u>898</u>	<u>(302)</u>
EXPENDITURES				
Culture And Recreation	140	140	169	(29)
TOTAL EXPENDITURES	<u>140</u>	<u>140</u>	<u>169</u>	<u>(29)</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>1,060</u>	<u>1,060</u>	<u>729</u>	<u>(331)</u>
OTHER FINANCING USES				
Transfers Out	(4,117)	(4,117)	(3,138)	979
TOTAL OTHER FINANCING USES	<u>(4,117)</u>	<u>(4,117)</u>	<u>(3,138)</u>	<u>979</u>
NET CHANGE IN FUND BALANCE	<u>\$ (3,057)</u>	<u>\$ (3,057)</u>	<u>(2,409)</u>	<u>\$ 648</u>
FUND BALANCE - Beginning Of Year			<u>2,107</u>	
FUND BALANCE - End Of Year			<u>\$ (302)</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, 2009
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Excise And Other Taxes	\$ 3,600	\$ 3,600	\$ 2,693	\$ (907)
TOTAL REVENUES	<u>3,600</u>	<u>3,600</u>	<u>2,693</u>	<u>(907)</u>
EXPENDITURES				
Transportation	21	21	20	1
TOTAL EXPENDITURES	<u>21</u>	<u>21</u>	<u>20</u>	<u>1</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>3,579</u>	<u>3,579</u>	<u>2,673</u>	<u>(906)</u>
OTHER FINANCING SOURCES (USES)				
Transfers Out	(22,853)	(22,853)	(63)	22,790
General Obligation Bond Proceeds	19,000	19,000	-	(19,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(3,853)</u>	<u>(3,853)</u>	<u>(63)</u>	<u>3,790</u>
NET CHANGE IN FUND BALANCE	<u>\$ (274)</u>	<u>\$ (274)</u>	<u>2,610</u>	<u>\$ 2,884</u>
FUND BALANCE - Beginning Of Year			<u>4,488</u>	
FUND BALANCE - End Of Year			<u>\$ 7,098</u>	



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, 2009
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges For Services	\$ 4,000	\$ 4,000	\$ 2,479	\$ (1,521)
Interest	100	100	39	(61)
TOTAL REVENUES	<u>4,100</u>	<u>4,100</u>	<u>2,518</u>	<u>(1,582)</u>
EXPENDITURES				
Transportation	216	216	169	47
TOTAL EXPENDITURES	<u>216</u>	<u>216</u>	<u>169</u>	<u>47</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>3,884</u>	<u>3,884</u>	<u>2,349</u>	<u>(1,535)</u>
OTHER FINANCING USES				
Transfers Out	<u>(6,574)</u>	<u>(6,574)</u>	<u>(5,553)</u>	<u>1,021</u>
TOTAL OTHER FINANCING USES	<u>(6,574)</u>	<u>(6,574)</u>	<u>(5,553)</u>	<u>1,021</u>
NET CHANGE IN FUND BALANCE	<u>\$ (2,690)</u>	<u>\$ (2,690)</u>	<u>(3,204)</u>	<u>\$ (514)</u>
FUND BALANCE - Beginning Of Year			<u>7,303</u>	
FUND BALANCE - End Of Year			<u>\$ 4,099</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, 2009
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ 707	\$ 1,238	\$ 1,069	\$ (169)
Miscellaneous	20	20	16	(4)
TOTAL REVENUES	<u>727</u>	<u>1,258</u>	<u>1,085</u>	<u>(173)</u>
EXPENDITURES				
Transportation	3,276	4,221	3,937	284
TOTAL EXPENDITURES	<u>3,276</u>	<u>4,221</u>	<u>3,937</u>	<u>284</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(2,549)</u>	<u>(2,963)</u>	<u>(2,852)</u>	<u>111</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	2,435	3,169	3,614	445
Transfers Out	-	(320)	(323)	(3)
TOTAL OTHER FINANCING SOURCES (USES)	<u>2,435</u>	<u>2,849</u>	<u>3,291</u>	<u>442</u>
NET CHANGE IN FUND BALANCE	<u>\$ (114)</u>	<u>\$ (114)</u>	<u>439</u>	<u>\$ 553</u>
FUND BALANCE - Beginning Of Year			<u>38</u>	
FUND BALANCE - End Of Year			<u>\$ 477</u>	



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, 2009
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ 2,149	\$ 2,149	\$ 1,220	\$ (929)
Charges For Services	15,591	15,591	15,621	30
Interest	150	150	30	(120)
Miscellaneous	-	-	44	44
TOTAL REVENUES	<u>17,890</u>	<u>17,890</u>	<u>16,915</u>	<u>(975)</u>
EXPENDITURES				
Physical Environment	21,710	21,510	14,931	6,579
TOTAL EXPENDITURES	<u>21,710</u>	<u>21,510</u>	<u>14,931</u>	<u>6,579</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(3,820)</u>	<u>(3,620)</u>	<u>1,984</u>	<u>5,604</u>
OTHER FINANCING USES				
Transfers Out	(781)	(981)	(1,023)	(42)
TOTAL OTHER FINANCING USES	<u>(781)</u>	<u>(981)</u>	<u>(1,023)</u>	<u>(42)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (4,601)</u>	<u>\$ (4,601)</u>	<u>961</u>	<u>\$ 5,562</u>
FUND BALANCE - Beginning Of Year			<u>10,292</u>	
FUND BALANCE - End Of Year			<u>\$ 11,253</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, 2009
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ 6,241	\$ 9,888	\$ 8,877	\$ (1,011)
Miscellaneous	485	560	727	167
TOTAL REVENUES	<u>6,726</u>	<u>10,448</u>	<u>9,604</u>	<u>(844)</u>
EXPENDITURES				
Economic Environment	6,996	10,685	9,444	1,241
TOTAL EXPENDITURES	<u>6,996</u>	<u>10,685</u>	<u>9,444</u>	<u>1,241</u>
NET CHANGE IN FIND BALANCE	<u>\$ (270)</u>	<u>\$ (237)</u>	160	<u>\$ 397</u>
FUND BALANCE - Beginning Of Year			<u>960</u>	
FUND BALANCE - End Of Year			<u>\$ 1,120</u>	



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, 2009
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Sales Taxes	\$ 612	\$ 612	\$ 844	\$ 232
TOTAL REVENUES	<u>612</u>	<u>612</u>	<u>844</u>	<u>232</u>
EXPENDITURES				
Culture And Recreation	633	633	626	7
TOTAL EXPENDITURES	<u>633</u>	<u>633</u>	<u>626</u>	<u>7</u>
NET CHANGE IN FUND BALANCE	<u>\$ (21)</u>	<u>\$ (21)</u>	218	<u>\$ 239</u>
FUND BALANCE - Beginning Of Year			<u>1,261</u>	
FUND BALANCE - End Of Year			<u>\$ 1,479</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, 2009
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Miscellaneous	\$ -	\$ -	\$ 13	\$ 13
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>13</u>	<u>13</u>
EXPENDITURES				
General Government	\$ 73	\$ 73	\$ 64	\$ 9
TOTAL EXPENDITURES	<u>73</u>	<u>73</u>	<u>64</u>	<u>9</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(73)</u>	<u>(73)</u>	<u>(51)</u>	<u>22</u>
OTHER FINANCING SOURCES				
Transfers In	-	-	25	25
TOTAL OTHER FINANCING SOURCES	<u>-</u>	<u>-</u>	<u>25</u>	<u>25</u>
NET CHANGE IN FUND BALANCE	<u>\$ (73)</u>	<u>\$ (73)</u>	<u>(26)</u>	<u>\$ 47</u>
FUND BALANCE - Beginning Of Year			<u>155</u>	
FUND BALANCE - End Of Year			<u>\$ 129</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, 2009
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ 864	\$ 1,144	\$ 925	\$ (219)
Miscellaneous	144	148	147	(1)
TOTAL REVENUES	<u>1,008</u>	<u>1,292</u>	<u>1,072</u>	<u>(220)</u>
EXPENDITURES				
General Government	729	739	648	91
Public Safety	700	992	794	198
TOTAL EXPENDITURES	<u>1,429</u>	<u>1,731</u>	<u>1,442</u>	<u>289</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(421)</u>	<u>(439)</u>	<u>(370)</u>	<u>69</u>
OTHER FINANCING SOURCES				
Transfers In	333	351	359	8
TOTAL OTHER FINANCING SOURCES	<u>333</u>	<u>351</u>	<u>359</u>	<u>8</u>
NET CHANGE IN FUND BALANCE	<u>\$ (88)</u>	<u>\$ (88)</u>	<u>(11)</u>	<u>\$ 77</u>
FUND BALANCE - Beginning Of Year			<u>316</u>	
FUND BALANCE - End Of Year			<u>\$ 305</u>	



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, 2009
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ 70	\$ 70	\$ 50	\$ (20)
TOTAL REVENUES	<u>70</u>	<u>70</u>	<u>50</u>	<u>(20)</u>
EXPENDITURES				
General Government	370	370	1	369
TOTAL EXPENDITURES	<u>370</u>	<u>370</u>	<u>1</u>	<u>369</u>
NET CHANGE IN FUND BALANCE	<u>\$ (300)</u>	<u>\$ (300)</u>	49	<u>\$ 349</u>
FUND BALANCE - Beginning Of Year			<u>287</u>	
FUND BALANCE - End Of Year			<u>\$ 336</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, 2009
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest And Penalties	\$ -	\$ -	\$ 1	\$ 1
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>1</u>	<u>1</u>
EXPENDITURES				
Debt Service:				
Principal Retirement	4,631	4,631	4,631	-
Interest And Fiscal Charges	4,263	4,263	4,263	-
TOTAL EXPENDITURES	<u>8,894</u>	<u>8,894</u>	<u>8,894</u>	<u>-</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(8,894)</u>	<u>(8,894)</u>	<u>(8,893)</u>	<u>1</u>
OTHER FINANCING SOURCES				
Transfers In	8,894	8,894	8,493	(401)
TOTAL OTHER FINANCING SOURCES	<u>8,894</u>	<u>8,894</u>	<u>8,493</u>	<u>(401)</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>(400)</u>	<u>\$ (400)</u>
FUND BALANCE - Beginning Of Year			400	
FUND BALANCE - End Of Year			<u>\$ -</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.

Annex West 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, 2009

(In Thousands)

Page 1 of 2

	Public Works Construction	Real Estate Excise Tax County Improvement	% For Arts Construction
ASSETS			
Cash In Treasury Pool	\$ 8,291	\$ 4,378	\$ 523
Cash With Trustee	589	-	-
Investments	17,373	-	-
Accounts Receivable, Net	43	-	-
Accrued Interest Receivable	13	-	-
Due From Other Funds	1,162	-	-
Due From Other Governments	1,175	339	-
TOTAL ASSETS	\$ 28,646	\$ 4,717	\$ 523
LIABILITIES AND FUND BALANCES			
Liabilities			
Vouchers And Accounts Payable	\$ 3,137	\$ 560	\$ 21
Due To Other Funds	40	1	-
Accrued Wages And Benefits Payable	63	7	-
Deferred Revenue	15	485	-
Advances From Other Funds	-	-	-
Total Liabilities	3,255	1,053	21
Fund Balances			
Unreserved Fund Balances:			
Designated For Continuing Appropriations	25,391	3,664	502
Undesignated	-	-	-
Total Fund Balances	25,391	3,664	502
TOTAL LIABILITIES AND FUND BALANCES	\$ 28,646	\$ 4,717	\$ 523



**Nonmajor Capital Project Funds
Combining Balance Sheet**

At December 31, 2009

(In Thousands)

Page 2 of 2

Human Services Construction	Permanent Jail Construction	Parks Construction	Annex West Building	Clear Zone Land Acquisition	Transportation Facilities	Total Nonmajor Capital Project Funds
\$ 192	\$ 7,702	\$ 738	\$ 1	\$ 1,601	\$ 570	\$ 23,996
-	-	-	-	-	-	589
-	-	-	-	-	-	17,373
-	-	-	-	-	-	43
-	-	-	-	-	-	13
-	-	262	-	-	-	1,424
-	-	-	-	-	-	1,514
<u>\$ 192</u>	<u>\$ 7,702</u>	<u>\$ 1,000</u>	<u>\$ 1</u>	<u>\$ 1,601</u>	<u>\$ 570</u>	<u>\$ 44,952</u>
\$ 21	\$ 96	\$ 435	\$ -	\$ 7	\$ -	\$ 4,277
-	-	2	6	-	421	470
-	3	-	-	-	-	73
-	-	17	-	569	-	1,086
-	-	-	1,540	-	3,794	5,334
<u>21</u>	<u>99</u>	<u>454</u>	<u>1,546</u>	<u>576</u>	<u>4,215</u>	<u>11,240</u>
171	7,603	546	-	1,025	-	38,902
-	-	-	(1,545)	-	(3,645)	(5,190)
<u>171</u>	<u>7,603</u>	<u>546</u>	<u>(1,545)</u>	<u>1,025</u>	<u>(3,645)</u>	<u>33,712</u>
<u>\$ 192</u>	<u>\$ 7,702</u>	<u>\$ 1,000</u>	<u>\$ 1</u>	<u>\$ 1,601</u>	<u>\$ 570</u>	<u>\$ 44,952</u>



Nonmajor Capital Project Funds
Combining Statement Of Revenues, Expenditures And Changes In Fund Balances
 For The Year Ended December 31, 2009
 (In Thousands)
 Page 1 of 2

	Public Works Construction	Real Estate Excise Tax County Improvement	% For Arts Construction
REVENUES			
Excise And Other Taxes	\$ -	\$ 2,585	\$ -
Intergovernmental Revenues	8,634	1,113	-
Charges For Services	29	-	-
Interest	41	-	-
Miscellaneous	5	8	-
TOTAL REVENUES	8,709	3,706	-
EXPENDITURES			
Capital Projects:			
General Government	-	1,026	-
Public Safety	-	809	-
Physical Environment	-	-	-
Legal And Judicial	-	720	-
Transportation	28,681	1,117	-
Economic Environment	-	1	-
Health And Human Services	-	197	-
Culture And Recreation	-	-	82
Debt Service:			
Interest	-	-	-
Bond Issuance Costs	287	-	-
TOTAL EXPENDITURES	28,968	3,870	82
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(20,259)	(164)	(82)
OTHER FINANCING SOURCES (USES)			
Transfers In	8,153	7	-
Transfers Out	-	(561)	-
General Obligation Bonds Issued	24,097	-	-
Premium On General Obligation Bonds	460	-	-
Discount On General Obligation Bonds	(124)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	32,586	(554)	-
NET CHANGE IN FUND BALANCES	12,327	(718)	(82)
FUND BALANCES - Beginning Of Year	13,064	4,382	584
FUND BALANCES - End Of Year	\$ 25,391	\$ 3,664	\$ 502



Nonmajor Capital Project Funds
Combining Statement Of Revenues, Expenditures And Changes In Fund Balances
 For The Year Ended December 31, 2009
 (In Thousands)
 Page 2 of 2

Human Services Construction	Permanent Jail Construction	Parks Construction	Annex West Building	Clear Zone Land Acquisition	Transportation Facilities	Total Nonmajor Capital Project Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,585
-	-	54	-	2,511	-	12,312
-	-	-	-	-	-	29
-	-	-	-	-	-	41
-	-	-	-	150	-	163
<u>-</u>	<u>-</u>	<u>54</u>	<u>-</u>	<u>2,661</u>	<u>-</u>	<u>15,130</u>
-	-	-	-	-	-	1,026
-	951	-	161	-	-	1,921
-	-	-	-	2,493	-	2,493
-	-	-	-	-	-	720
-	-	-	-	-	-	29,798
-	-	-	-	24	-	25
162	-	-	-	-	-	359
-	-	2,715	-	-	-	2,797
-	-	-	108	-	152	260
-	-	-	-	-	-	287
<u>162</u>	<u>951</u>	<u>2,715</u>	<u>269</u>	<u>2,517</u>	<u>152</u>	<u>39,686</u>
<u>(162)</u>	<u>(951)</u>	<u>(2,661)</u>	<u>(269)</u>	<u>144</u>	<u>(152)</u>	<u>(24,556)</u>
-	-	1,933	2,062	50	-	12,205
-	(2,743)	-	-	-	-	(3,304)
-	-	-	-	-	-	24,097
-	-	-	-	-	-	460
-	-	-	-	-	-	(124)
<u>-</u>	<u>(2,743)</u>	<u>1,933</u>	<u>2,062</u>	<u>50</u>	<u>-</u>	<u>33,334</u>
<u>(162)</u>	<u>(3,694)</u>	<u>(728)</u>	<u>1,793</u>	<u>194</u>	<u>(152)</u>	<u>8,778</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>
<u>\$ 171</u>	<u>\$ 7,603</u>	<u>\$ 546</u>	<u>\$ (1,545)</u>	<u>\$ 1,025</u>	<u>\$ (3,645)</u>	<u>\$ 33,712</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, 2009
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ 9,746	\$ 9,746	\$ 8,634	\$ (1,112)
Charges For Services	1,544	1,544	29	(1,515)
Interest	-	-	41	41
Miscellaneous	-	-	5	5
TOTAL REVENUES	11,290	11,290	8,709	(2,581)
EXPENDITURES				
Capital Projects:				
Transportation	55,870	55,870	28,681	27,189
Debt Service:				
Bond Issuance Costs	-	-	287	(287)
TOTAL EXPENDITURES	55,870	55,870	28,968	26,902
EXCESS OF EXPENDITURES OVER REVENUES	(44,580)	(44,580)	(20,259)	24,321
OTHER FINANCING SOURCES (USES)				
Transfers In	36,089	36,089	8,153	(27,936)
General Obligation Bonds Issued	-	-	24,097	24,097
Premium On General Obligation Bonds	-	-	460	460
Discount On General Obligation Bonds	-	-	(124)	(124)
TOTAL OTHER FINANCING SOURCES (USES)	36,089	36,089	32,586	(3,503)
NET CHANGE IN FUND BALANCE	\$ (8,491)	\$ (8,491)	12,327	\$ 20,818
FUND BALANCE - Beginning Of Year			13,064	
FUND BALANCE - End Of Year			\$ 25,391	



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, 2009
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Excise And Other Taxes	\$ 3,400	\$ 3,400	\$ 2,585	\$ (815)
Intergovernmental Revenues	155	5,540	1,113	(4,427)
Miscellaneous	-	-	8	8
TOTAL REVENUES	3,555	8,940	3,706	(5,234)
EXPENDITURES				
Capital Projects:				
General Government	758	3,076	1,026	2,050
Public Safety	164	3,479	809	2,670
Legal And Judicial	1,571	1,978	720	1,258
Transportation	-	1,534	1,117	417
Economic Environment	-	1,000	1	999
Health And Human Services	100	200	197	3
Culture And Recreation	-	85	-	85
TOTAL EXPENDITURES	2,593	11,352	3,870	7,482
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	962	(2,412)	(164)	2,248
OTHER FINANCING SOURCES (USES)				
Transfers In	-	7	7	-
Transfers Out	(962)	(962)	(561)	401
TOTAL OTHER FINANCING SOURCES (USES)	(962)	(955)	(554)	401
NET CHANGE IN FUND BALANCE	\$ -	\$ (3,367)	(718)	\$ 2,649
FUND BALANCE - Beginning Of Year			4,382	
FUND BALANCE - End Of Year			\$ 3,664	



% 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, 2009
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
TOTAL REVENUES	\$ —	\$ —	\$ —	\$ —
EXPENDITURES				
Capital Projects:				
Culture And Recreation	338	338	82	256
TOTAL EXPENDITURES	<u>(338)</u>	<u>(338)</u>	<u>(82)</u>	<u>256</u>
NET CHANGE IN FUND BALANCE	<u>\$ (338)</u>	<u>\$ (338)</u>	<u>(82)</u>	<u>\$ 256</u>
FUND BALANCE - Beginning Of Year			<u>584</u>	
FUND BALANCE - End Of Year			<u>\$ 502</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, 2009
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Capital Projects:				
Health And Human Services	2	297	162	135
TOTAL EXPENDITURES	2	297	162	135
NET CHANGE IN FUND BALANCE	\$ (2)	\$ (297)	(162)	\$ 135
FUND BALANCE - Beginning Of Year			333	
FUND BALANCE - End Of Year			\$ 171	



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, 2009
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
TOTAL REVENUES	\$ —	\$ —	\$ —	\$ —
EXPENDITURES				
Capital Projects:				
Public Safety	8,017	8,099	951	7,148
TOTAL EXPENDITURES	8,017	8,099	951	7,148
EXCESS OF EXPENDITURES OVER REVENUES	(8,017)	(8,099)	(951)	7,148
OTHER FINANCING USES				
Transfers Out	(1,602)	(1,602)	(2,743)	(1,141)
TOTAL OTHER FINANCING USES	(1,602)	(1,602)	(2,743)	(1,141)
NET CHANGE IN FUND BALANCE	<u>\$ (9,619)</u>	<u>\$ (9,701)</u>	(3,694)	<u>\$ 6,007</u>
FUND BALANCE - Beginning Of Year			11,297	
FUND BALANCE - End Of Year			<u>\$ 7,603</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, 2009
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ -	\$ -	\$ 54	\$ 54
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>54</u>	<u>54</u>
EXPENDITURES				
Capital Projects:				
Culture And Recreation	5,144	5,144	2,715	2,429
TOTAL EXPENDITURES	<u>5,144</u>	<u>5,144</u>	<u>2,715</u>	<u>2,429</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(5,144)</u>	<u>(5,144)</u>	<u>(2,661)</u>	<u>2,483</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	4,499	4,499	1,933	(2,566)
Transfers Out	(139)	(139)	-	139
TOTAL OTHER FINANCING SOURCES (USES)	<u>4,360</u>	<u>4,360</u>	<u>1,933</u>	<u>(2,427)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (784)</u>	<u>\$ (784)</u>	<u>(728)</u>	<u>\$ 56</u>
FUND BALANCE - Beginning Of Year			1,274	
FUND BALANCE - End Of Year			<u>\$ 546</u>	



Annex West Building Capital Project Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balances
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2009
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
TOTAL REVENUES	\$ —	\$ —	\$ —	\$ —
EXPENDITURES				
Capital Projects:				
Public Safety	173	223	161	62
Debt Service:				
Interest	—	108	108	—
TOTAL EXPENDITURES	<u>173</u>	<u>331</u>	<u>269</u>	<u>62</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(173)</u>	<u>(331)</u>	<u>(269)</u>	<u>62</u>
OTHER FINANCING SOURCES				
Transfers In	—	108	2,062	1,954
TOTAL OTHER FINANCING SOURCES	<u>—</u>	<u>108</u>	<u>2,062</u>	<u>1,954</u>
NET CHANGE IN FUND BALANCE	<u>\$ (173)</u>	<u>\$ (223)</u>	1,793	<u>\$ 2,016</u>
FUND BALANCE - Beginning Of Year			<u>(3,338)</u>	
FUND BALANCE - End Of Year			<u>\$ (1,545)</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, 2009
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ -	\$ 2,450	\$ 2,511	\$ 61
Miscellaneous	-	150	150	-
TOTAL REVENUES	-	2,600	2,661	61
EXPENDITURES				
Capital Projects:				
Physical Environment	500	3,100	2,493	607
Economic Environment	-	-	24	(24)
TOTAL EXPENDITURES	500	3,100	2,517	583
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(500)	(500)	144	644
OTHER FINANCING SOURCES				
Transfers In	500	500	50	(450)
TOTAL OTHER FINANCING SOURCES	500	500	50	(450)
NET CHANGE IN FUND BALANCE	\$ -	\$ -	194	\$ 194
FUND BALANCE - Beginning Of Year			831	
FUND BALANCE - End Of Year			\$ 1,025	



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, 2009
 (In Thousands)

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
TOTAL REVENUES	\$ —	\$ —	\$ —	\$ —
EXPENDITURES				
Capital Projects:				
Transportation	2,649	2,649	—	2,649
Debt Service:				
Interest	—	—	152	(152)
TOTAL EXPENDITURES	<u>2,649</u>	<u>2,649</u>	<u>152</u>	<u>2,497</u>
NET CHANGE IN FUND BALANCE	<u>\$ (2,649)</u>	<u>\$ (2,649)</u>	<u>(152)</u>	<u>\$ 2,497</u>
FUND BALANCE - Beginning Of Year			<u>(3,493)</u>	
FUND BALANCE - End Of Year			<u>\$ (3,645)</u>	