

**Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2008**

| ASSETS | Nonmajor Special Revenue Funds | Nonmajor Debt Service Funds | Nonmajor Capital Projects Funds | Total |
|--|---|--|--|----------------------|
| Current Assets: | | | | |
| Cash & Pooled Investments | \$ 14,000,052 | \$ 25,425 | \$ 1,036,459 | \$ 15,061,936 |
| <i>Receivables:</i> | | | | |
| Taxes Receivable | 56,367 | - | - | 56,367 |
| Special Assessment Receivables | 57,991 | - | - | 57,991 |
| Accrued Interest & Penalties | 221,363 | 2,831 | 102,990 | 327,184 |
| Customer Account Receivables | 437,282 | - | 7,804 | 445,086 |
| Due from Other Funds | 37,723 | - | 3,531 | 41,254 |
| Due from Other Government Units | 1,391,909 | - | - | 1,391,909 |
| Inventory | 1,309 | - | - | 1,309 |
| Prepayments | 245,308 | - | - | 245,308 |
| Total Assets | \$ 16,449,304 | \$ 28,256 | \$ 1,150,784 | \$ 17,628,344 |
| LIABILITIES | | | | |
| Current Liabilities: | | | | |
| Accounts Payable | \$ 1,756,984 | \$ 123 | \$ 70,646 | \$ 1,827,753 |
| Due to Other Funds | 23,950 | - | 17,111 | 41,061 |
| Due to Other Government Units | 28,183 | - | - | 28,183 |
| Deferred Revenues | 198,570 | - | - | 198,570 |
| Total Liabilities | 2,007,687 | 123 | 87,757 | 2,095,567 |
| FUND BALANCES | | | | |
| Reserved For: | | | | |
| Debt Service | - | 28,133 | - | 28,133 |
| Unreserved - Designated, Reported In: | | | | |
| Inventories | 1,309 | - | - | 1,309 |
| Petty Cash | 19,975 | - | - | 19,975 |
| Unreserved Undesignated | 14,420,333 | - | 1,063,027 | 15,483,360 |
| Total Fund Balance | 14,441,617 | 28,133 | 1,063,027 | 15,532,777 |
| Total Liabilities & Fund Balances | \$ 16,449,304 | \$ 28,256 | \$ 1,150,784 | \$ 17,628,344 |

**Combining Statement Of Revenues, Expenditures
And Changes In Fund Balances
Nonmajor Governmental Funds
For The Year Ended December 31, 2008**

| | Nonmajor Special Revenue Funds | Nonmajor Debt Service Funds | Nonmajor Capital Projects Funds | Total |
|--|---|--------------------------------------|--|----------------------|
| Revenues: | | | | |
| Taxes | \$ 8,135,299 | \$ - | \$ - | \$ 8,135,299 |
| Licenses & Permits | 332,191 | - | - | 332,191 |
| Intergovernmental | 11,682,691 | - | - | 11,682,691 |
| Charges for Services | 3,818,062 | - | - | 3,818,062 |
| Fines & Forfeits | 40,545 | - | - | 40,545 |
| Miscellaneous Revenue | 1,643,389 | 4,098 | 589,727 | 2,237,214 |
| Total Revenues | 25,652,177 | 4,098 | 589,727 | 26,246,002 |
| Expenditures: | | | | |
| Current: | | | | |
| General Government | 991,711 | - | 416,738 | 1,408,449 |
| Culture & Recreation | 2,333,397 | - | - | 2,333,397 |
| Economic Environment | 12,330,915 | - | - | 12,330,915 |
| Health & Human Services | 150,000 | - | 147,632 | 297,632 |
| Public Safety | 7,463,259 | - | - | 7,463,259 |
| Transportation | 2,037,235 | - | - | 2,037,235 |
| Utilities & Environment | 1,016,335 | - | 92,351 | 1,108,686 |
| Capital Outlay | 663,181 | - | 1,539,395 | 2,202,576 |
| Debt Service: | | | | |
| Principal | 258,969 | 2,221,490 | - | 2,480,459 |
| Interest & Fiscal Charges | 35,131 | 1,874,405 | - | 1,909,536 |
| Total Expenditures | 27,280,133 | 4,095,895 | 2,196,116 | 33,572,144 |
| Excess (Deficiency) of Revenues Over Expenditures | (1,627,956) | (4,091,797) | (1,606,389) | (7,326,142) |
| Other Financing Sources (Uses) | | | | |
| Capital Lease Financing | 15,546 | - | - | 15,546 |
| Transfers In | 2,828,645 | 4,004,694 | 1,720,235 | 8,553,574 |
| Transfers Out | (5,670,657) | - | (6,943,943) | (12,614,600) |
| Total Other Financing Sources (Uses) | (2,826,466) | 4,004,694 | (5,223,708) | (4,045,480) |
| Net Changes In Fund Balances | (4,454,422) | (87,103) | (6,830,097) | (11,371,622) |
| Fund Balances as of January 1 | 18,896,039 | 115,236 | 7,893,124 | 26,904,399 |
| Fund Balances as of December 31 | \$ 14,441,617 | \$ 28,133 | \$ 1,063,027 | \$ 15,532,777 |

NONMAJOR SPECIAL REVENUE FUNDS

Special revenue funds are established pursuant to state statutes or local ordinances to segregate resources designated for specific purposes.

Anti-Profiteering – A fund that uses proceeds from anti-profiteering cases to investigate and prosecute similar cases.

Auditor - Election Reserve – A fund that uses election service surcharges to acquire and replace election equipment.

Auditor - Maintenance and Operations – A fund that uses service charges (including election service surcharges, duplicating fees and document preservation fees) and grants for the replacement of recording equipment and for historic document preservation.

Clerk's Collection – A fund that uses intergovernmental service revenues to collect past due court ordered financial obligations.

Communications – A fund that uses primarily sales and excise taxes to finance an intergovernmental agency that provides countywide emergency communication services within Thurston County.

Community Renewal & Housing – A fund that uses business, occupation and excise taxes, grants, recording surcharges and interfund payments to provide the following services: administrative and budget support to the BOCC, preparation of the County's capital facilities plan, managing debt and tax holding funds, administering grant funded environmental and community services, administering Cable TV franchise agreements and providing information services to other departments.

Conservation Futures – A fund that uses property taxes to acquire, maintain and preserve park lands and open spaces.

Debt Holding - 2007 – A holding fund for 2007 general obligation debt proceeds pending transfer to construction funds to fund capital projects authorized by this issue.

Emergency Management – A fund established to use intergovernmental service and miscellaneous revenues from local jurisdictions to fund joint emergency management activities.

Fair – A fund that uses event service charges, general fund subsidies and grants to fund the annual fair and other activities at the County's fairgrounds.

Family Court Services – A fund that uses grants (federal and state), service charges (family court, civil filing and transcription) and general fund transfers to provide court ordered services to indigent parties for medication counseling, psychological evaluation, guardians ad litem and custody investigations.

Geodata Center – A fund established to use roads property tax assessments to administer and operate a spatial data support service facility for roads, other County departments and other agencies and businesses.

Investment Administration – A fund that uses Treasurer's investment service fees on outside agencies to administer Thurston County's Investment Pool.

Thurston County, Washington 2008

Lake Lawrence L. M. D. – A fund established to levy assessments to manage water quality and for aquatic weed removal at Lake Lawrence.

Lakes Management Administration – A fund established to use transfers (General Fund, Noxious Weed and LMDs) to provide limited assistance in the formation of lake management districts and for monitoring water quality at public swimming beaches and boat accessed lakes.

Law Library – A fund that uses filing fees to fund a legal law library for Thurston County's Superior Courts.

LEOFF 1 Long Term Care – A fund that uses proceeds from the General Fund to fund a reserve to pay unfunded premiums for law enforcement long-term care insurance.

Long Lake L. M. D. – A fund established to levy assessments to manage water quality and for aquatic weed removal at Long Lake.

Noxious Weed Control – A fund established to levy and use tax assessments and inter-governmental revenues to control noxious weeds.

Pacific Mountain Job Training – A fund that administers federal workforce investment act grants to provide employment training, placement and development services for Thurston County and four other adjacent counties.

Parks and Recreation – A fund that uses primarily transfers from the General Fund and secondarily park usage fees to acquire, develop and maintain County parks, preserves, open spaces, historic sites, and trails.

Prisoner Concession – A fund established to use prisoner concession and booking fees to fund prisoner commissary sales and inmate rehabilitative activities.

REET Technology – A fund established to use real estate excise taxes and treasurer collection fees to develop and implement technology to process real estate excise tax affidavits.

Road Improvement District No. 2 – A fund that uses special assessments for principal and interest payments that were used to finance a landslide stabilization project on Sunrise Beach Road.

Roads Development Review – A fund established to use transfers from Roads and Development Services to review and inspect road and road frontage for privately funded land development projects constructed in unincorporated Thurston County.

RSN - IRMA (Cowlitz, Grays Harbor and Thurston) – Three reserve funds funded by these three counties that will fund inpatient and outpatient care if there is a cash shortage to fund these services in the future.

Sheriff's Special Programs – A fund that uses vessel registration fees to fund boating enforcement and other programs.

South Pattison Lake L. M. D. – A primarily dormant fund that uses interest earnings for invasive aquatic weed monitoring at South Pattison Lake.

Regional Athletic Complex – A fund that uses property and sales taxes, grants and donations and funds from the City of Lacey to develop maintain and operate a jointly owned athletic complex facility in northeast Thurston County.

Stadium Convention and Arts Center – A fund that uses hotel/motel tax proceeds to promote tourism and economic development.

Tax Refunds – An abolished fund established to return taxes improperly collected as mandated by court order.

Treasurer's Maintenance and Operations – A revolving fund that uses Treasurer's assessment collection fees to defray costs of foreclosing and selling property due to delinquent property taxes.

Trial Court Improvement – A fund established to use judicial salary contributions from the state to fund improvements to superior and district courts.

Veterans – A fund that uses property taxes to fund emergency assistance to eligible veterans in Thurston County.

Victim Advocate Program – A fund that uses court penalties and assessments from the County's crime victim/witness program and grant proceeds to fund services to victims of crimes.

WRIA Water and Waste – A fund that uses grant proceeds to identify comprehensive water resource management strategies for the Deschutes River Watershed.

Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2008
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| ASSETS | Anti- Profiteering | Auditor - Election Reserve | Auditor - M & O | Clerk's Collection | Communications |
|--|-------------------------------|---|--------------------------------|-------------------------------|-----------------------|
| Current Assets: | | | | | |
| Cash & Pooled Investments | \$ 20,738 | \$ 422,525 | \$ 892,215 | \$ 432,358 | \$ 3,100,192 |
| <i>Receivables:</i> | | | | | |
| Taxes Receivable | - | - | - | - | - |
| Special Assessment Receivables | - | - | - | - | - |
| Accrued Interest & Penalties | - | 5,349 | - | 6,599 | 14,396 |
| Customer Account Receivables | - | 18,499 | - | 153,003 | - |
| Due from Other Funds | - | - | - | - | 46 |
| Due from Other Government Units | - | 7,380 | - | - | - |
| Inventory | - | - | - | - | - |
| Prepayments | - | - | - | - | 244,736 |
| Total Assets | \$ 20,738 | \$ 453,753 | \$ 892,215 | \$ 591,960 | \$ 3,359,370 |
| LIABILITIES | | | | | |
| Current Liabilities: | | | | | |
| Accounts Payable | \$ 42 | \$ 2,943 | \$ 56,673 | \$ - | \$ 82,101 |
| Due to Other Funds | - | - | 3 | - | - |
| Due to Other Government Units | - | - | - | - | - |
| Deferred Revenues | - | - | - | - | - |
| Total Liabilities | 42 | 2,943 | 56,676 | - | 82,101 |
| FUND BALANCES | | | | | |
| Unreserved - Designated, Reported In: | | | | | |
| Fines & Forfeitures | - | - | - | - | - |
| Inventories | - | - | - | - | - |
| Petty Cash | - | - | - | - | - |
| Unreserved Undesignated | 20,696 | 450,810 | 835,539 | 591,960 | 3,277,269 |
| Total Fund Balance | 20,696 | 450,810 | 835,539 | 591,960 | 3,277,269 |
| Total Liabilities & Fund Balances | \$ 20,738 | \$ 453,753 | \$ 892,215 | \$ 591,960 | \$ 3,359,370 |

Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2008
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| ASSETS | Community Development | Conservation Futures | Debt Holding - 2007 | Emergency Management | Fair |
|--|----------------------------------|---------------------------------|------------------------------------|---------------------------------|-------------------|
| Current Assets: | | | | | |
| Cash & Pooled Investments | \$ 2,107,348 | \$ 2,866,779 | \$ - | \$ 11,116 | \$ 113,314 |
| <i>Receivables:</i> | | | | | |
| Taxes Receivable | - | 42,748 | - | - | - |
| Special Assessment Receivables | 95 | - | - | - | - |
| Accrued Interest & Penalties | 34,791 | 36,292 | - | 160 | 929 |
| Customer Account Receivables | - | - | - | - | - |
| Due from Other Funds | - | - | - | - | - |
| Due from Other Government Units | 430,743 | - | - | - | 40,000 |
| Inventory | - | - | - | - | - |
| Prepayments | - | - | - | - | - |
| Total Assets | \$ 2,572,977 | \$ 2,945,819 | \$ - | \$ 11,276 | \$ 154,243 |
| LIABILITIES | | | | | |
| Current Liabilities: | | | | | |
| Accounts Payable | \$ 313,495 | \$ - | \$ - | \$ - | \$ 7,930 |
| Due to Other Funds | 7,761 | - | - | - | 282 |
| Due to Other Government Units | 28,183 | - | - | - | - |
| Deferred Revenues | 11,286 | 42,748 | - | - | 8,555 |
| Total Liabilities | 360,725 | 42,748 | - | - | 16,767 |
| FUND BALANCES | | | | | |
| Unreserved - Designated, Reported In: | | | | | |
| Fines & Forfeitures | - | - | - | - | - |
| Inventories | - | - | - | - | - |
| Petty Cash | - | - | - | - | 150 |
| Unreserved Undesignated | 2,212,252 | 2,903,071 | - | 11,276 | 137,326 |
| Total Fund Balance | 2,212,252 | 2,903,071 | - | 11,276 | 137,476 |
| Total Liabilities & Fund Balances | \$ 2,572,977 | \$ 2,945,819 | \$ - | \$ 11,276 | \$ 154,243 |

Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2008
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| ASSETS | Family Court Services | GeoData Center | Investment Admin. | Lake Lawrence - L. M. D. | Lakes Management Admin. |
|--|--------------------------------------|---------------------------|------------------------------|---|--|
| Current Assets: | | | | | |
| Cash & Pooled Investments | \$ 325,856 | \$ 210,391 | \$ 332,494 | \$ 12,468 | \$ - |
| <i>Receivables:</i> | | | | | |
| Taxes Receivable | - | - | - | - | - |
| Special Assessment Receivables | - | - | - | 6,865 | - |
| Accrued Interest & Penalties | 1,510 | 902 | 89,506 | 272 | - |
| Customer Account Receivables | 6,775 | - | - | - | - |
| Due from Other Funds | - | 23,213 | - | - | - |
| Due from Other Government Units | - | - | - | - | - |
| Inventory | - | - | - | - | - |
| Prepayments | - | - | - | - | - |
| Total Assets | \$ 334,141 | \$ 234,506 | \$ 422,000 | \$ 19,605 | \$ - |
| LIABILITIES | | | | | |
| Current Liabilities: | | | | | |
| Accounts Payable | \$ 54 | \$ 118,039 | \$ 510 | \$ - | \$ - |
| Due to Other Funds | - | 727 | - | 1,600 | - |
| Due to Other Government Units | - | - | - | - | - |
| Deferred Revenues | 1,220 | - | - | 6,864 | - |
| Total Liabilities | 1,274 | 118,766 | 510 | 8,464 | - |
| FUND BALANCES | | | | | |
| Unreserved - Designated, Reported In: | | | | | |
| Fines & Forfeitures | | | | | |
| Inventories | - | - | - | - | - |
| Petty Cash | - | 100 | - | - | - |
| Unreserved Undesignated | 332,867 | 115,640 | 421,490 | 11,141 | - |
| Total Fund Balance | 332,867 | 115,740 | 421,490 | 11,141 | - |
| Total Liabilities & Fund Balances | \$ 334,141 | \$ 234,506 | \$ 422,000 | \$ 19,605 | \$ - |

Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2008
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| ASSETS | Law Library | LEOFF 1 Long Term Care | Long Lake - L. M. D. | Noxious Weed | Pacific Mountain Job Training |
|--|------------------------|---|-------------------------------------|-------------------------|--|
| Current Assets: | | | | | |
| Cash & Pooled Investments | \$ 31,869 | \$ - | \$ 147,029 | \$ 105,418 | \$ - |
| <i>Receivables:</i> | | | | | |
| Taxes Receivable | - | - | - | - | - |
| Special Assessment Receivables | - | - | 3,049 | 28,335 | - |
| Accrued Interest & Penalties | - | 1,772 | 243 | 582 | 640 |
| Customer Account Receivables | - | - | - | - | 15,718 |
| Due from Other Funds | - | - | - | - | 6,028 |
| Due from Other Government Units | - | - | - | - | 911,992 |
| Inventory | - | - | - | - | - |
| Prepayments | - | - | - | - | - |
| Total Assets | \$ 31,869 | \$ 1,772 | \$ 150,321 | \$ 134,335 | \$ 934,378 |
| LIABILITIES | | | | | |
| Current Liabilities: | | | | | |
| Accounts Payable | \$ 5,690 | \$ 104,062 | \$ 8,902 | \$ 476 | \$ 691,041 |
| Due to Other Funds | - | - | 3,211 | 120 | 745 |
| Due to Other Government Units | - | - | - | - | - |
| Deferred Revenues | - | - | 3,049 | 28,335 | - |
| Total Liabilities | 5,690 | 104,062 | 15,162 | 28,931 | 691,786 |
| FUND BALANCES | | | | | |
| Unreserved - Designated, Reported In: | | | | | |
| Fines & Forfeitures | | | | | |
| Inventories | - | - | - | - | - |
| Petty Cash | - | - | - | - | 12,000 |
| Unreserved Undesignated | 26,179 | (102,290) | 135,159 | 105,404 | 230,592 |
| Total Fund Balance | 26,179 | (102,290) | 135,159 | 105,404 | 242,592 |
| Total Liabilities & Fund Balances | \$ 31,869 | \$ 1,772 | \$ 150,321 | \$ 134,335 | \$ 934,378 |

Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2008
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| ASSETS | Parks And Recreation | Prisoner Concession | REET Technology | Road Improvement District No. 2 |
|--|-------------------------------------|--------------------------------|----------------------------|--|
| Current Assets: | | | | |
| Cash & Pooled Investments | \$ 361,240 | \$ 112,202 | \$ 158,795 | \$ 77,879 |
| <i>Receivables:</i> | | | | |
| Taxes Receivable | - | - | - | - |
| Special Assessment Receivables | - | - | - | 19,647 |
| Accrued Interest & Penalties | 2,827 | - | 54 | 9,912 |
| Customer Account Receivables | - | 30,644 | - | - |
| Due from Other Funds | 8,436 | - | - | - |
| Due from Other Government Units | - | - | - | - |
| Inventory | - | - | - | - |
| Prepayments | 572 | - | - | - |
| Total Assets | \$ 373,075 | \$ 142,846 | \$ 158,849 | \$ 107,438 |
| LIABILITIES | | | | |
| Current Liabilities: | | | | |
| Accounts Payable | \$ 117,501 | \$ 3,696 | \$ - | \$ - |
| Due to Other Funds | 1,328 | - | - | - |
| Due to Other Government Units | - | - | - | - |
| Deferred Revenues | 2,002 | - | - | 29,235 |
| Total Liabilities | 120,831 | 3,696 | - | 29,235 |
| FUND BALANCES | | | | |
| Unreserved - Designated, Reported In: | | | | |
| Fines & Forfeitures | | | | |
| Inventories | - | - | - | - |
| Petty Cash | 225 | - | - | - |
| Unreserved Undesignated | 252,019 | 139,150 | 158,849 | 78,203 |
| Total Fund Balance | 252,244 | 139,150 | 158,849 | 78,203 |
| Total Liabilities & Fund Balances | \$ 373,075 | \$ 142,846 | \$ 158,849 | \$ 107,438 |

Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2008
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| ASSETS | Roads Development Review | RSN - IRMA - Cowlitz | RSN - IRMA - Grays Harbor | RSN - IRMA - Thurston | Sheriff's Special Programs |
|--|---|-------------------------------------|--|--------------------------------------|---|
| Current Assets: | | | | | |
| Cash & Pooled Investments | \$ - | \$ - | \$ - | \$ 1,083,440 | \$ 106,806 |
| <i>Receivables:</i> | | | | | |
| Taxes Receivable | - | - | - | - | - |
| Special Assessment Receivables | - | - | - | - | - |
| Accrued Interest & Penalties | 1,409 | - | - | 5,424 | 1,796 |
| Customer Account Receivables | - | - | - | - | - |
| Due from Other Funds | - | - | - | - | - |
| Due from Other Government Units | - | - | - | - | - |
| Inventory | - | - | - | - | 1,309 |
| Prepayments | - | - | - | - | - |
| Total Assets | \$ 1,409 | \$ - | \$ - | \$ 1,088,864 | \$ 109,911 |
| LIABILITIES | | | | | |
| Current Liabilities: | | | | | |
| Accounts Payable | \$ 217,085 | \$ - | \$ - | \$ - | \$ 1,938 |
| Due to Other Funds | 3,807 | - | - | - | - |
| Due to Other Government Units | - | - | - | - | - |
| Deferred Revenues | - | - | - | - | - |
| Total Liabilities | 220,892 | - | - | - | 1,938 |
| FUND BALANCES | | | | | |
| Unreserved - Designated, Reported In: | | | | | |
| Fines & Forfeitures | | | | | |
| Inventories | - | - | - | - | 1,309 |
| Petty Cash | - | - | - | - | - |
| Unreserved Undesignated | (219,483) | - | - | 1,088,864 | 106,664 |
| Total Fund Balance | (219,483) | - | - | 1,088,864 | 107,973 |
| Total Liabilities & Fund Balances | \$ 1,409 | \$ - | \$ - | \$ 1,088,864 | \$ 109,911 |

Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2008
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| ASSETS | South Pattison Lake - L. M. D. | Regional Athletic Complex | Stadium Convention & Arts Center | Tax Refunds | Treasurer's M & O |
|--|---|--|---|------------------------|----------------------------------|
| Current Assets: | | | | | |
| Cash & Pooled Investments | \$ - | \$ 4,142 | \$ 78,984 | \$ 8,423 | \$ 78,871 |
| <i>Receivables:</i> | | | | | |
| Taxes Receivable | - | - | - | 1,267 | - |
| Special Assessment Receivables | - | - | - | - | - |
| Accrued Interest & Penalties | - | 3,959 | 508 | 157 | 786 |
| Customer Account Receivables | - | - | - | - | 51,657 |
| Due from Other Funds | - | - | - | - | - |
| Due from Other Government Units | - | - | - | - | - |
| Inventory | - | - | - | - | - |
| Prepayments | - | - | - | - | - |
| Total Assets | \$ - | \$ 8,101 | \$ 79,492 | \$ 9,847 | \$ 131,314 |
| LIABILITIES | | | | | |
| Current Liabilities: | | | | | |
| Accounts Payable | \$ - | \$ - | \$ - | \$ - | \$ 879 |
| Due to Other Funds | - | - | - | - | 2,066 |
| Due to Other Government Units | - | - | - | - | - |
| Deferred Revenues | - | - | - | 1,267 | 51,657 |
| Total Liabilities | - | - | - | 1,267 | 54,602 |
| FUND BALANCES | | | | | |
| Unreserved - Designated, Reported In: | | | | | |
| Fines & Forfeitures | | | | | |
| Inventories | - | - | - | - | - |
| Petty Cash | - | - | - | - | - |
| Unreserved Undesignated | - | 8,101 | 79,492 | 8,580 | 76,712 |
| Total Fund Balance | - | 8,101 | 79,492 | 8,580 | 76,712 |
| Total Liabilities & Fund Balances | \$ - | \$ 8,101 | \$ 79,492 | \$ 9,847 | \$ 131,314 |

Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2008
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| ASSETS | Trial Court Improvement | Veterans | Victim Advocate Program | WRIA Water & Waste | Total |
|--|--|-------------------|--|---------------------------------------|----------------------|
| Current Assets: | | | | | |
| Cash & Pooled Investments | \$ 180,238 | \$ 458,817 | \$ 131,057 | \$ 27,048 | \$ 14,000,052 |
| <i>Receivables:</i> | | | | | |
| Taxes Receivable | - | 12,352 | - | - | 56,367 |
| Special Assessment Receivables | - | - | - | - | 57,991 |
| Accrued Interest & Penalties | - | - | 187 | 401 | 221,363 |
| Customer Account Receivables | - | - | 160,986 | - | 437,282 |
| Due from Other Funds | - | - | - | - | 37,723 |
| Due from Other Government Units | - | - | - | 1,794 | 1,391,909 |
| Inventory | - | - | - | - | 1,309 |
| Prepayments | - | - | - | - | 245,308 |
| Total Assets | \$ 180,238 | \$ 471,169 | \$ 292,230 | \$ 29,243 | \$ 16,449,304 |
| LIABILITIES | | | | | |
| Current Liabilities: | | | | | |
| Accounts Payable | \$ 19,819 | \$ 4,069 | \$ 39 | \$ - | \$ 1,756,984 |
| Due to Other Funds | - | 24 | 163 | 2,113 | 23,950 |
| Due to Other Government Units | - | - | - | - | 28,183 |
| Deferred Revenues | - | 12,352 | - | - | 198,570 |
| Total Liabilities | 19,819 | 16,445 | 202 | 2,113 | 2,007,687 |
| FUND BALANCES | | | | | |
| Unreserved - Designated, Reported In: | | | | | |
| Fines & Forfeitures | | | | | |
| Inventories | - | - | - | - | 1,309 |
| Petty Cash | - | 7,500 | - | - | 19,975 |
| Unreserved Undesignated | 160,419 | 447,224 | 292,028 | 27,130 | 14,420,333 |
| Total Fund Balance | 160,419 | 454,724 | 292,028 | 27,130 | 14,441,617 |
| Total Liabilities & Fund Balances | \$ 180,238 | \$ 471,169 | \$ 292,230 | \$ 29,243 | \$ 16,449,304 |

**Combining Statement Of Revenues, Expenditures
and Changes In Fund Balances
Nonmajor Special Revenue Funds
For The Year Ended December 31, 2008**

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| | Anti- Profiteering | Auditor - Election Reserve | Auditor - M & O | Clerk's Collection | Communications |
|--|-----------------------|----------------------------------|--------------------|-----------------------|---------------------|
| Revenues: | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ 6,102,910 |
| Licenses & Permits | - | - | - | - | - |
| Intergovernmental | - | - | 113,469 | 234,643 | 27,211 |
| Charges for Services | - | 146,089 | 176,424 | - | 250,943 |
| Fines & Forfeits | 296 | - | - | 13,490 | - |
| Miscellaneous Revenue | 913 | 18,122 | 976 | 17,135 | 198,730 |
| Total Revenues | 1,209 | 164,211 | 290,869 | 265,268 | 6,579,794 |
| Expenditures: | | | | | |
| Current: | | | | | |
| General Government | - | 95,680 | 501,313 | - | - |
| Culture & Recreation | - | - | - | - | - |
| Economic Environment | - | - | - | - | - |
| Health & Human Services | - | - | - | - | - |
| Public Safety | - | - | - | 208,192 | 5,973,586 |
| Transportation | - | - | - | - | - |
| Utilities & Environment | - | - | - | - | - |
| Capital Outlay | - | 1,051 | 10,753 | - | 272,751 |
| Debt Service: | | | | | |
| Principal | - | - | - | - | 251,308 |
| Interest & Fiscal Charges | - | - | - | - | 26,697 |
| Total Expenditures | - | 96,731 | 512,066 | 208,192 | 6,524,342 |
| Excess (Deficiency) of Revenues Over Expenditures | 1,209 | 67,480 | (221,197) | 57,076 | 55,452 |
| Other Financing Sources (Uses) | | | | | |
| Capital Lease Financing | - | - | - | - | - |
| Transfers In | - | - | - | - | - |
| Transfers Out | - | - | (15,830) | - | - |
| Total Other Financing Sources (Uses) | - | - | (15,830) | - | - |
| Net Changes In Fund Balances | 1,209 | 67,480 | (237,027) | 57,076 | 55,452 |
| Fund Balances as of January 1 | 19,487 | 383,330 | 1,072,566 | 534,884 | 3,221,817 |
| Fund Balances as of December 31 | \$ 20,696 | \$ 450,810 | \$ 835,539 | \$ 591,960 | \$ 3,277,269 |

**Combining Statement Of Revenues, Expenditures
and Changes In Fund Balances
Nonmajor Special Revenue Funds
For The Year Ended December 31, 2008**

Page 2 of 8

| | Community Renewal & Housing | Conservation Futures | Debt Holding - 2007 | Emergency Management | Fair |
|--|--|---------------------------------|------------------------------------|---------------------------------|-------------------|
| Revenues: | | | | | |
| Taxes | \$ 930 | \$ 1,058,552 | \$ - | \$ - | \$ - |
| Licenses & Permits | - | - | - | - | - |
| Intergovernmental | 1,048,669 | 7,162 | - | 950 | 81,035 |
| Charges for Services | 1,022,372 | - | - | - | 129,950 |
| Fines & Forfeits | - | - | - | - | - |
| Miscellaneous Revenue | 145,568 | 103,176 | 66,996 | 481 | 292,116 |
| Total Revenues | 2,217,539 | 1,168,890 | 66,996 | 1,431 | 503,101 |
| Expenditures: | | | | | |
| Current: | | | | | |
| General Government | - | - | - | - | - |
| Culture & Recreation | - | 5,332 | - | - | 619,940 |
| Economic Environment | 2,133,064 | - | - | - | - |
| Health & Human Services | - | - | - | - | - |
| Public Safety | - | - | - | - | - |
| Transportation | - | - | - | - | - |
| Utilities & Environment | 149,547 | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Debt Service: | | | | | |
| Principal | - | - | - | - | - |
| Interest & Fiscal Charges | - | - | - | - | - |
| Total Expenditures | 2,282,611 | 5,332 | - | - | 619,940 |
| Excess (Deficiency) of Revenues Over Expenditures | (65,072) | 1,163,558 | 66,996 | 1,431 | (116,839) |
| Other Financing Sources (Uses) | | | | | |
| Capital Lease Financing | - | - | - | - | - |
| Transfers In | - | - | - | - | 128,549 |
| Transfers Out | (2,646,084) | (204,821) | (2,728,757) | - | - |
| Total Other Financing Sources (Uses) | (2,646,084) | (204,821) | (2,728,757) | - | 128,549 |
| Net Changes In Fund Balances | (2,711,156) | 958,737 | (2,661,761) | 1,431 | 11,710 |
| Fund Balances as of January 1 | 4,923,408 | 1,944,334 | 2,661,761 | 9,845 | 125,766 |
| Fund Balances as of December 31 | \$ 2,212,252 | \$ 2,903,071 | \$ - | \$ 11,276 | \$ 137,476 |

**Combining Statement Of Revenues, Expenditures
and Changes In Fund Balances
Nonmajor Special Revenue Funds
For The Year Ended December 31, 2008**

Page 3 of 8

| | Family Court Services | GeoData Center | Investment Admin. | Lake Lawrence - L. M. D. | Lakes Management Admin. |
|--|-----------------------------|-------------------|----------------------|--------------------------------|-------------------------------|
| Revenues: | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ 93,463 | \$ - |
| Licenses & Permits | - | - | - | - | - |
| Intergovernmental | 29,302 | 12,638 | - | - | - |
| Charges for Services | 218,620 | 54,513 | - | - | - |
| Fines & Forfeits | - | - | - | - | - |
| Miscellaneous Revenue | 19,159 | 6,984 | 215,084 | 1,577 | - |
| Total Revenues | 267,081 | 74,135 | 215,084 | 95,040 | - |
| Expenditures: | | | | | |
| Current: | | | | | |
| General Government | - | - | 89,990 | - | - |
| Culture & Recreation | - | - | - | - | - |
| Economic Environment | - | - | - | - | - |
| Health & Human Services | - | - | - | - | - |
| Public Safety | 184,771 | - | - | - | - |
| Transportation | - | 992,347 | - | - | - |
| Utilities & Environment | - | - | - | 95,651 | - |
| Capital Outlay | - | - | - | - | - |
| Debt Service: | | | | | |
| Principal | - | - | - | - | - |
| Interest & Fiscal Charges | - | - | - | - | - |
| Total Expenditures | 184,771 | 992,347 | 89,990 | 95,651 | - |
| Excess (Deficiency) of Revenues Over Expenditures | 82,310 | (918,212) | 125,094 | (611) | - |
| Other Financing Sources (Uses) | | | | | |
| Capital Lease Financing | - | - | - | - | - |
| Transfers In | - | 930,000 | - | - | - |
| Transfers Out | - | - | - | - | (443) |
| Total Other Financing Sources (Uses) | - | 930,000 | - | - | (443) |
| Net Changes In Fund Balances | 82,310 | 11,788 | 125,094 | (611) | (443) |
| Fund Balances as of January 1 | 250,557 | 103,952 | 296,396 | 11,752 | 443 |
| Fund Balances as of December 31 | \$ 332,867 | \$ 115,740 | \$ 421,490 | \$ 11,141 | \$ - |

**Combining Statement Of Revenues, Expenditures
and Changes In Fund Balances
Nonmajor Special Revenue Funds
For The Year Ended December 31, 2008**

Page 4 of 8

| | Law Library | LEOFF 1 Long Term Care | Long Lake - L. M. D. | Noxious Weed | Pacific Mountain Job Training |
|--|------------------------|---|-------------------------------------|-------------------------|--|
| Revenues: | | | | | |
| Taxes | \$ - | \$ - | \$ 183,300 | \$ 287,068 | \$ - |
| Licenses & Permits | - | - | - | - | - |
| Intergovernmental | - | - | 212,662 | 35,296 | 9,584,354 |
| Charges for Services | 114,215 | - | - | 76,261 | 72,562 |
| Fines & Forfeits | - | - | - | - | - |
| Miscellaneous Revenue | 1,394 | - | 4,511 | 19,232 | 137,136 |
| Total Revenues | 115,609 | - | 400,473 | 417,857 | 9,794,052 |
| Expenditures: | | | | | |
| Current: | | | | | |
| General Government | - | - | - | - | - |
| Culture & Recreation | - | - | - | - | - |
| Economic Environment | - | - | - | - | 9,844,890 |
| Health & Human Services | - | - | - | - | - |
| Public Safety | 131,397 | 267,767 | - | - | - |
| Transportation | - | - | - | - | - |
| Utilities & Environment | - | - | 370,986 | 387,953 | - |
| Capital Outlay | - | - | - | - | - |
| Debt Service: | | | | | |
| Principal | - | - | - | - | - |
| Interest & Fiscal Charges | - | - | - | - | - |
| Total Expenditures | 131,397 | 267,767 | 370,986 | 387,953 | 9,844,890 |
| Excess (Deficiency) of Revenues Over Expenditures | (15,788) | (267,767) | 29,487 | 29,904 | (50,838) |
| Other Financing Sources (Uses) | | | | | |
| Capital Lease Financing | - | - | - | - | - |
| Transfers In | - | 157,000 | - | - | - |
| Transfers Out | - | - | - | - | - |
| Total Other Financing Sources (Uses) | - | 157,000 | - | - | - |
| Net Changes In Fund Balances | (15,788) | (110,767) | 29,487 | 29,904 | (50,838) |
| Fund Balances as of January 1 | 41,967 | 8,477 | 105,672 | 75,500 | 293,430 |
| Fund Balances as of December 31 | \$ 26,179 | \$ (102,290) | \$ 135,159 | \$ 105,404 | \$ 242,592 |

**Combining Statement Of Revenues, Expenditures
and Changes In Fund Balances
Nonmajor Special Revenue Funds
For The Year Ended December 31, 2008**

Page 5 of 8

| | Parks And Recreation | Prisoner Concession | REET Technology | Road Improvement District No. 2 |
|--|----------------------------|------------------------|--------------------|--|
| Revenues: | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ 62,358 |
| Licenses & Permits | 22,893 | - | - | - |
| Intergovernmental | 23,407 | - | 31,184 | - |
| Charges for Services | 564,071 | 183,164 | - | - |
| Fines & Forfeits | - | - | - | - |
| Miscellaneous Revenue | 85,778 | 195,087 | 6,283 | 15,114 |
| Total Revenues | 696,149 | 378,251 | 37,467 | 77,472 |
| Expenditures: | | | | |
| Current: | | | | |
| General Government | - | - | - | - |
| Culture & Recreation | 1,708,125 | - | - | - |
| Economic Environment | 138,336 | - | - | - |
| Health & Human Services | - | - | - | - |
| Public Safety | - | 389,265 | - | - |
| Transportation | - | - | - | - |
| Utilities & Environment | - | - | - | - |
| Capital Outlay | 360,015 | - | - | - |
| Debt Service: | | | | |
| Principal | 2,499 | - | - | 5,162 |
| Interest & Fiscal Charges | 590 | - | - | 7,844 |
| Total Expenditures | 2,209,565 | 389,265 | - | 13,006 |
| Excess (Deficiency) of Revenues Over Expenditures | (1,513,416) | (11,014) | 37,467 | 64,466 |
| Other Financing Sources (Uses) | | | | |
| Capital Lease Financing | 15,546 | - | - | - |
| Transfers In | 1,488,096 | - | - | - |
| Transfers Out | - | - | - | (21,713) |
| Total Other Financing Sources (Uses) | 1,503,642 | - | - | (21,713) |
| Net Changes In Fund Balances | (9,774) | (11,014) | 37,467 | 42,753 |
| Fund Balances as of January 1 | 262,018 | 150,164 | 121,382 | 35,450 |
| Fund Balances as of December 31 | \$ 252,244 | \$ 139,150 | \$ 158,849 | \$ 78,203 |

**Combining Statement Of Revenues, Expenditures
and Changes In Fund Balances
Nonmajor Special Revenue Funds
For The Year Ended December 31, 2008**

Page 6 of 8

| | Roads Development Review | RSN - IRMA - Cowlitz | RSN - IRMA - Grays Harbor | RSN - IRMA - Thurston | Sheriff's Special Programs |
|--|---|-------------------------------------|--|--------------------------------------|---|
| Revenues: | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ - | \$ - |
| Licenses & Permits | 309,298 | - | - | - | - |
| Intergovernmental | 1,530 | - | - | - | 98,880 |
| Charges for Services | 455,785 | - | - | - | - |
| Fines & Forfeits | - | - | - | - | - |
| Miscellaneous Revenue | 1,044 | 1,008 | 1,488 | 47,743 | 6,430 |
| Total Revenues | 767,657 | 1,008 | 1,488 | 47,743 | 105,310 |
| Expenditures: | | | | | |
| Current: | | | | | |
| General Government | - | - | - | - | - |
| Culture & Recreation | - | - | - | - | - |
| Economic Environment | - | - | - | - | - |
| Health & Human Services | - | 90,000 | 60,000 | - | - |
| Public Safety | - | - | - | - | 114,867 |
| Transportation | 1,044,888 | - | - | - | - |
| Utilities & Environment | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Debt Service: | | | | | |
| Principal | - | - | - | - | - |
| Interest & Fiscal Charges | - | - | - | - | - |
| Total Expenditures | 1,044,888 | 90,000 | 60,000 | - | 114,867 |
| Excess (Deficiency) of Revenues Over Expenditures | (277,231) | (88,992) | (58,512) | 47,743 | (9,557) |
| Other Financing Sources (Uses) | | | | | |
| Capital Lease Financing | - | - | - | - | - |
| Transfers In | 125,000 | - | - | - | - |
| Transfers Out | - | (17,206) | (14,781) | - | - |
| Total Other Financing Sources (Uses) | 125,000 | (17,206) | (14,781) | - | - |
| Net Changes In Fund Balances | (152,231) | (106,198) | (73,293) | 47,743 | (9,557) |
| Fund Balances as of January 1 | (67,252) | 106,198 | 73,293 | 1,041,121 | 117,530 |
| Fund Balances as of December 31 | \$ (219,483) | \$ - | \$ - | \$ 1,088,864 | \$ 107,973 |

**Combining Statement Of Revenues, Expenditures
and Changes In Fund Balances
Nonmajor Special Revenue Funds
For The Year Ended December 31, 2008**

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| | South Pattison Lake - L. M. D. | Regional Athletic Complex | Stadium Convention & Arts Center | Tax Refunds | Treasurer's M & O |
|--|---|---------------------------------|---|----------------|----------------------|
| Revenues: | | | | | |
| Taxes | \$ - | \$ - | \$ 19,975 | \$ 2,890 | \$ - |
| Licenses & Permits | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - |
| Charges for Services | - | - | - | - | 155,923 |
| Fines & Forfeits | - | - | - | - | - |
| Miscellaneous Revenue | - | 182 | 3,278 | 361 | 2,033 |
| Total Revenues | - | 182 | 23,253 | 3,251 | 157,956 |
| Expenditures: | | | | | |
| Current: | | | | | |
| General Government | - | - | - | 183,070 | 121,658 |
| Culture & Recreation | - | - | - | - | - |
| Economic Environment | - | - | - | - | - |
| Health & Human Services | - | - | - | - | - |
| Public Safety | - | - | - | - | - |
| Transportation | - | - | - | - | - |
| Utilities & Environment | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - |
| Debt Service: | | | | | |
| Principal | - | - | - | - | - |
| Interest & Fiscal Charges | - | - | - | - | - |
| Total Expenditures | - | - | - | 183,070 | 121,658 |
| Excess (Deficiency) of Revenues Over Expenditures | - | 182 | 23,253 | (179,819) | 36,298 |
| Other Financing Sources (Uses) | | | | | |
| Capital Lease Financing | - | - | - | - | - |
| Transfers In | - | - | - | - | - |
| Transfers Out | (5,724) | - | (15,298) | - | - |
| Total Other Financing Sources (Uses) | (5,724) | - | (15,298) | - | - |
| Net Changes In Fund Balances | (5,724) | 182 | 7,955 | (179,819) | 36,298 |
| Fund Balances as of January 1 | 5,724 | 7,919 | 71,537 | 188,399 | 40,414 |
| Fund Balances as of December 31 | \$ - | \$ 8,101 | \$ 79,492 | \$ 8,580 | \$ 76,712 |

**Combining Statement Of Revenues, Expenditures
and Changes In Fund Balances
Nonmajor Special Revenue Funds
For The Year Ended December 31, 2008**

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| | Trial Court Improvement | Veterans | Victim Advocate Program | WRIA Water & Waste | Total |
|--|--|-------------------|--|---------------------------------------|----------------------|
| Revenues: | | | | | |
| Taxes | \$ - | \$ 323,853 | \$ - | \$ - | \$ 8,135,299 |
| Licenses & Permits | - | - | - | - | 332,191 |
| Intergovernmental | 76,887 | 2,181 | 48,284 | 12,947 | 11,682,691 |
| Charges for Services | - | - | 197,170 | - | 3,818,062 |
| Fines & Forfeits | - | - | 26,759 | - | 40,545 |
| Miscellaneous Revenue | 5,592 | 16,695 | 4,903 | 1,080 | 1,643,389 |
| Total Revenues | 82,479 | 342,729 | 277,116 | 14,027 | 25,652,177 |
| Expenditures: | | | | | |
| Current: | | | | | |
| General Government | - | - | - | - | 991,711 |
| Culture & Recreation | - | - | - | - | 2,333,397 |
| Economic Environment | - | 214,625 | - | - | 12,330,915 |
| Health & Human Services | - | - | - | - | 150,000 |
| Public Safety | 1,084 | - | 192,330 | - | 7,463,259 |
| Transportation | - | - | - | - | 2,037,235 |
| Utilities & Environment | - | - | - | 12,198 | 1,016,335 |
| Capital Outlay | 18,611 | - | - | - | 663,181 |
| Debt Service: | | | | | |
| Principal | - | - | - | - | 258,969 |
| Interest & Fiscal Charges | - | - | - | - | 35,131 |
| Total Expenditures | 19,695 | 214,625 | 192,330 | 12,198 | 27,280,133 |
| Excess (Deficiency) of Revenues Over Expenditures | 62,784 | 128,104 | 84,786 | 1,829 | (1,627,956) |
| Other Financing Sources (Uses) | | | | | |
| Capital Lease Financing | - | - | - | - | 15,546 |
| Transfers In | - | - | - | - | 2,828,645 |
| Transfers Out | - | - | - | - | (5,670,657) |
| Total Other Financing Sources (Uses) | - | - | - | - | (2,826,466) |
| Net Changes In Fund Balances | 62,784 | 128,104 | 84,786 | 1,829 | (4,454,422) |
| Fund Balances as of January 1 | 97,635 | 326,620 | 207,242 | 25,301 | 18,896,039 |
| Fund Balances as of December 31 | \$ 160,419 | \$ 454,724 | \$ 292,028 | \$ 27,130 | \$ 14,441,617 |

Anti-Profiteering
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual
For The Year Ended December 31, 2008

| | Original 2008 Budget | Final 2008 Budget | Actual 2008 | Variance with Final Budget Positive or (Negative) |
|--|----------------------------|-------------------------|------------------|--|
| Revenues: | | | | |
| Fines & Forfeits | \$ 100,000 | \$ 100,000 | \$ 296 | \$ (99,704) |
| Miscellaneous Revenue | 500 | 500 | 913 | 413 |
| Total Revenues | 100,500 | 100,500 | 1,209 | (99,291) |
| Expenditures: | | | | |
| Current: | | | | |
| Public Safety | 100,000 | 100,000 | - | 100,000 |
| Total Expenditures | 100,000 | 100,000 | - | 100,000 |
| Excess (Deficiency) of Revenues Over Expenditures | 500 | 500 | 1,209 | 709 |
| Net Changes In Fund Balances | 500 | 500 | 1,209 | 709 |
| Fund Balances as of January 1 | 10,000 | 19,487 | 19,487 | - |
| Fund Balances as of December 31 | \$ 10,500 | \$ 19,987 | \$ 20,696 | \$ 709 |

Auditor - Election Reserve
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual
For The Year Ended December 31, 2008

| | Original 2008 Budget | Final 2008 Budget | Actual 2008 | Variance with Final Budget Positive or (Negative) |
|--|----------------------------|-------------------------|----------------|--|
| Revenues: | | | | |
| Charges for Services | \$ 88,947 | \$ 111,612 | \$ 146,089 | \$ 34,477 |
| Miscellaneous Revenue | - | - | 18,122 | 18,122 |
| Total Revenues | 88,947 | 111,612 | 164,211 | 52,599 |
| Expenditures: | | | | |
| Current: | | | | |
| General Government | 186,918 | 186,918 | 95,680 | 91,238 |
| Capital Outlay | 40,000 | 40,000 | 1,051 | 38,949 |
| Total Expenditures | 226,918 | 226,918 | 96,731 | 130,187 |
| Excess (Deficiency) of Revenues Over Expenditures | (137,971) | (115,306) | 67,480 | 182,786 |
| Net Changes In Fund Balances | (137,971) | (115,306) | 67,480 | 182,786 |
| Fund Balances as of January 1 | 229,420 | 383,330 | 383,330 | - |
| Fund Balances as of December 31 | \$ 91,449 | \$ 268,024 | \$ 450,810 | \$ 182,786 |

Auditor - M & O
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual
For The Year Ended December 31, 2008

| | Original 2008 Budget | Final 2008 Budget | Actual 2008 | Variance with Final Budget Positive or (Negative) |
|--|----------------------------|-------------------------|-------------------|--|
| Revenues: | | | | |
| Intergovernmental | \$ 127,000 | \$ 127,000 | \$ 113,469 | \$ (13,531) |
| Charges for Services | 244,000 | 244,000 | 176,424 | (67,576) |
| Miscellaneous Revenue | 12,936 | 12,936 | 976 | (11,960) |
| Total Revenues | 383,936 | 383,936 | 290,869 | (93,067) |
| Expenditures: | | | | |
| Current: | | | | |
| General Government | 982,674 | 955,844 | 501,313 | 454,531 |
| Capital Outlay | 10,000 | 21,000 | 10,753 | 10,247 |
| Total Expenditures | 992,674 | 976,844 | 512,066 | 464,778 |
| Excess (Deficiency) of Revenues Over Expenditures | (608,738) | (592,908) | (221,197) | 371,711 |
| Other Financing Sources (Uses) | | | | |
| Transfers Out | - | (15,830) | (15,830) | - |
| Total Other Financing Sources (Uses) | - | (15,830) | (15,830) | - |
| Net Changes In Fund Balances | (608,738) | (608,738) | (237,027) | 371,711 |
| Fund Balances as of January 1 | 651,445 | 1,072,566 | 1,072,566 | - |
| Fund Balances as of December 31 | \$ 42,707 | \$ 463,828 | \$ 835,539 | \$ 371,711 |

Clerk's Collection
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual
For The Year Ended December 31, 2008

| | Original 2008 Budget | Final 2008 Budget | Actual 2008 | Variance with Final Budget Positive or (Negative) |
|--|-------------------------------------|----------------------------------|------------------------|--|
| Revenues: | | | | |
| Intergovernmental | \$ 205,591 | \$ 205,591 | \$ 234,643 | \$ 29,052 |
| Fines & Forfeits | - | - | 13,490 | 13,490 |
| Miscellaneous Revenue | 16,000 | 16,000 | 17,135 | 1,135 |
| Total Revenues | 221,591 | 221,591 | 265,268 | 43,677 |
| Expenditures: | | | | |
| Current: | | | | |
| Public Safety | 257,318 | 257,318 | 208,192 | 49,126 |
| Total Expenditures | 257,318 | 257,318 | 208,192 | 49,126 |
| Excess (Deficiency) of Revenues Over Expenditures | (35,727) | (35,727) | 57,076 | 92,803 |
| Net Changes In Fund Balances | (35,727) | (35,727) | 57,076 | 92,803 |
| Fund Balances as of January 1 | 505,000 | 395,371 | 534,884 | 139,513 |
| Fund Balances as of December 31 | \$ 469,273 | \$ 359,644 | \$ 591,960 | \$ 232,316 |

Communications
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual
For The Year Ended December 31, 2008

| | Original 2008 Budget | Final 2008 Budget | Actual 2008 | Variance with Final Budget Positive or (Negative) |
|--|----------------------------|-------------------------|---------------------|--|
| Revenues: | | | | |
| Taxes | \$ 5,637,151 | \$ 5,637,151 | \$ 6,102,910 | \$ 465,759 |
| Intergovernmental | 22,203 | 22,203 | 27,211 | 5,008 |
| Charges for Services | 252,590 | 252,590 | 250,943 | (1,647) |
| Miscellaneous Revenue | 148,651 | 148,651 | 198,730 | 50,079 |
| Total Revenues | 6,060,595 | 6,060,595 | 6,579,794 | 519,199 |
| Expenditures: | | | | |
| Current: | | | | |
| Public Safety | 6,003,788 | 6,273,074 | 5,973,586 | 299,488 |
| Capital Outlay | 317,922 | 576,234 | 272,751 | 303,483 |
| Debt Service: | | | | |
| Principal | 248,967 | 251,309 | 251,308 | 1 |
| Interest & Fiscal Charges | 26,092 | 26,697 | 26,697 | - |
| Total Expenditures | 6,596,769 | 7,127,314 | 6,524,342 | 602,972 |
| Excess (Deficiency) of Revenues | | | | |
| Over Expenditures | (536,174) | (1,066,719) | 55,452 | 1,122,171 |
| Net Changes In Fund Balances | (536,174) | (1,066,719) | 55,452 | 1,122,171 |
| Fund Balances as of January 1 | 2,961,111 | 3,221,817 | 3,221,817 | - |
| Fund Balances as of December 31 | \$ 2,424,937 | \$ 2,155,098 | \$ 3,277,269 | \$ 1,122,171 |

Community Renewal & Housing
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual
For The Year Ended December 31, 2008

| | Original 2008 Budget | Final 2008 Budget | Actual 2008 | Variance with Final Budget Positive or (Negative) |
|--|-------------------------------------|----------------------------------|------------------------|--|
| Revenues: | | | | |
| Taxes | \$ - | \$ - | \$ 930 | \$ 930 |
| Intergovernmental | 1,900,586 | 1,900,586 | 1,048,669 | (851,917) |
| Charges for Services | 899,000 | 1,186,359 | 1,022,372 | (163,987) |
| Miscellaneous Revenue | 97,080 | 97,080 | 145,568 | 48,488 |
| Total Revenues | 2,896,666 | 3,184,025 | 2,217,539 | (966,486) |
| Expenditures: | | | | |
| Current: | | | | |
| General Government | 200 | - | - | - |
| Economic Environment | 2,402,597 | 3,473,495 | 2,133,064 | 1,340,431 |
| Utilities & Environment | 168,572 | 149,547 | 149,547 | - |
| Total Expenditures | 2,571,369 | 3,623,042 | 2,282,611 | 1,340,431 |
| Excess (Deficiency) of Revenues Over Expenditures | 325,297 | (439,017) | (65,072) | 373,945 |
| Other Financing Sources (Uses) | | | | |
| Transfers Out | (1,628,139) | (2,646,084) | (2,646,084) | - |
| Total Other Financing Sources (Uses) | (1,628,139) | (2,646,084) | (2,646,084) | - |
| Net Changes In Fund Balances | (1,302,842) | (3,085,101) | (2,711,156) | 373,945 |
| Fund Balances as of January 1 | 3,602,435 | 4,923,408 | 4,923,408 | - |
| Fund Balances as of December 31 | \$ 2,299,593 | \$ 1,838,307 | \$ 2,212,252 | \$ 373,945 |

Conservation Futures
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual
For The Year Ended December 31, 2008

| | Original 2008 Budget | Final 2008 Budget | Actual 2008 | Variance with Final Budget Positive or (Negative) |
|--|-------------------------------------|----------------------------------|------------------------|--|
| Revenues: | | | | |
| Taxes | \$ 1,078,018 | \$ 1,078,018 | \$ 1,058,552 | \$ (19,466) |
| Intergovernmental | 10,000 | 10,000 | 7,162 | (2,838) |
| Miscellaneous Revenue | 89,137 | 89,137 | 103,176 | 14,039 |
| Total Revenues | 1,177,155 | 1,177,155 | 1,168,890 | (8,265) |
| Expenditures: | | | | |
| Current: | | | | |
| Culture & Recreation | 5,332 | 5,332 | 5,332 | - |
| Capital Outlay | 500,000 | 500,000 | - | 500,000 |
| Total Expenditures | 505,332 | 505,332 | 5,332 | 500,000 |
| Excess (Deficiency) of Revenues Over Expenditures | 671,823 | 671,823 | 1,163,558 | 491,735 |
| Other Financing Sources (Uses) | | | | |
| Transfers Out | (208,322) | (208,322) | (204,821) | 3,501 |
| Total Other Financing Sources (Uses) | (208,322) | (208,322) | (204,821) | 3,501 |
| Net Changes In Fund Balances | 463,501 | 463,501 | 958,737 | 495,236 |
| Fund Balances as of January 1 | 1,422,000 | 1,944,334 | 1,944,334 | - |
| Fund Balances as of December 31 | \$ 1,885,501 | \$ 2,407,835 | \$ 2,903,071 | \$ 495,236 |

Debt Holding - 2007
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual
For The Year Ended December 31, 2008

| | Original 2008 Budget | Final 2008 Budget | Actual 2008 | Variance with Final Budget Positive or (Negative) |
|--|----------------------------|-------------------------|----------------|--|
| Revenues: | | | | |
| Miscellaneous Revenue | \$ 46,949 | \$ 46,949 | \$ 66,996 | \$ 20,047 |
| Total Revenues | 46,949 | 46,949 | 66,996 | 20,047 |
| Excess (Deficiency) of Revenues Over Expenditures | | | | |
| | 46,949 | 46,949 | 66,996 | 20,047 |
| Other Financing Sources (Uses) | | | | |
| Transfers Out | (2,816,918) | (2,661,761) | (2,728,757) | (66,996) * |
| Total Other Financing Sources (Uses) | (2,816,918) | (2,661,761) | (2,728,757) | (66,996) |
| Net Changes In Fund Balances | (2,769,969) | (2,614,812) | (2,661,761) | (46,949) |
| Fund Balances as of January 1 | 2,816,918 | 2,661,761 | 2,661,761 | - |
| Fund Balances as of December 31 | \$ 46,949 | \$ 46,949 | \$ - | \$ (46,949) |

* - Transfer was authorized by the budget resolution that closed out this fund

**Emergency Management
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual
For The Year Ended December 31, 2008**

| | Original 2008 Budget | Final 2008 Budget | Actual 2008 | Variance with Final Budget Positive or (Negative) |
|--|----------------------------|-------------------------|------------------|--|
| Revenues: | | | | |
| Intergovernmental | \$ 1,000 | \$ 1,000 | \$ 950 | \$ (50) |
| Miscellaneous Revenue | 420 | 420 | 481 | 61 |
| Total Revenues | 1,420 | 1,420 | 1,431 | 11 |
| Expenditures: | | | | |
| Current: | | | | |
| Public Safety | 5,000 | 5,000 | - | 5,000 |
| Total Expenditures | 5,000 | 5,000 | - | 5,000 |
| Excess (Deficiency) of Revenues Over Expenditures | (3,580) | (3,580) | 1,431 | 5,011 |
| Net Changes In Fund Balances | (3,580) | (3,580) | 1,431 | 5,011 |
| Fund Balances as of January 1 | 5,717 | 9,845 | 9,845 | - |
| Fund Balances as of December 31 | \$ 2,137 | \$ 6,265 | \$ 11,276 | \$ 5,011 |

Fair
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual
For The Year Ended December 31, 2008

| | Original 2008 Budget | Final 2008 Budget | Actual 2008 | Variance with Final Budget Positive or (Negative) |
|--|-------------------------------------|----------------------------------|------------------------|--|
| Revenues: | | | | |
| Intergovernmental | \$ 40,000 | \$ 80,000 | \$ 81,035 | \$ 1,035 |
| Charges for Services | 126,700 | 126,700 | 129,950 | 3,250 |
| Miscellaneous Revenue | 256,250 | 256,250 | 292,116 | 35,866 |
| Total Revenues | 422,950 | 462,950 | 503,101 | 40,151 |
| Expenditures: | | | | |
| Current: | | | | |
| Culture & Recreation | 595,082 | 675,082 | 619,940 | 55,142 |
| Total Expenditures | 595,082 | 675,082 | 619,940 | 55,142 |
| Excess (Deficiency) of Revenues Over Expenditures | (172,132) | (212,132) | (116,839) | 95,293 |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 141,132 | 128,549 | 128,549 | - |
| Total Other Financing Sources (Uses) | 141,132 | 128,549 | 128,549 | - |
| Net Changes In Fund Balances | (31,000) | (83,583) | 11,710 | 95,293 |
| Fund Balances as of January 1 | 76,500 | 125,516 | 125,766 | 250 |
| Fund Balances as of December 31 | \$ 45,500 | \$ 41,933 | \$ 137,476 | \$ 95,543 |

Family Court Services
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual
For The Year Ended December 31, 2008

| | Original 2008 Budget | Final 2008 Budget | Actual 2008 | Variance with Final Budget Positive or (Negative) |
|--|----------------------------|-------------------------|-------------------|--|
| Revenues: | | | | |
| Intergovernmental | \$ 111,158 | \$ - | \$ 29,302 | \$ 29,302 |
| Charges for Services | 150,564 | 150,564 | 218,620 | 68,056 |
| Miscellaneous Revenue | 7,600 | 7,600 | 19,159 | 11,559 |
| Total Revenues | 269,322 | 158,164 | 267,081 | 108,917 |
| Expenditures: | | | | |
| Current: | | | | |
| Public Safety | 453,999 | 258,255 | 184,771 | 73,484 |
| Capital Outlay | 8,000 | 8,000 | - | 8,000 |
| Debt Service: | | | | |
| Principal | 7,200 | 7,200 | - | 7,200 |
| Interest & Fiscal Charges | 2,000 | 2,000 | - | 2,000 |
| Total Expenditures | 471,199 | 275,455 | 184,771 | 90,684 |
| Excess (Deficiency) of Revenues Over Expenditures | (201,877) | (117,291) | 82,310 | 199,601 |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 84,586 | - | - | - |
| Total Other Financing Sources (Uses) | 84,586 | - | - | - |
| Net Changes In Fund Balances | (117,291) | (117,291) | 82,310 | 199,601 |
| Fund Balances as of January 1 | 166,690 | 250,557 | 250,557 | - |
| Fund Balances as of December 31 | \$ 49,399 | \$ 133,266 | \$ 332,867 | \$ 199,601 |

GeoData Center
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual
For The Year Ended December 31, 2008

| | Original 2008 Budget | Final 2008 Budget | Actual 2008 | Variance with Final Budget Positive or (Negative) |
|--|----------------------------|-------------------------|-------------------|--|
| Revenues: | | | | |
| Intergovernmental | \$ 20,000 | \$ 20,000 | \$ 12,638 | \$ (7,362) |
| Charges for Services | 56,000 | 56,000 | 54,513 | (1,487) |
| Miscellaneous Revenue | 6,000 | 6,000 | 6,984 | 984 |
| Total Revenues | 82,000 | 82,000 | 74,135 | (7,865) |
| Expenditures: | | | | |
| Current: | | | | |
| Transportation | 1,036,404 | 1,036,404 | 992,347 | 44,057 |
| Total Expenditures | 1,036,404 | 1,036,404 | 992,347 | 44,057 |
| Excess (Deficiency) of Revenues Over Expenditures | (954,404) | (954,404) | (918,212) | 36,192 |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 930,000 | 930,000 | 930,000 | - |
| Total Other Financing Sources (Uses) | 930,000 | 930,000 | 930,000 | - |
| Net Changes In Fund Balances | (24,404) | (24,404) | 11,788 | 36,192 |
| Fund Balances as of January 1 | 58,103 | 103,852 | 103,952 | 100 |
| Fund Balances as of December 31 | \$ 33,699 | \$ 79,448 | \$ 115,740 | \$ 36,292 |

Lake Lawrence - L.M.D.
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual
For The Year Ended December 31, 2008

| | Original 2008 Budget | Final 2008 Budget | Actual 2008 | Variance with Final Budget Positive or (Negative) |
|--|----------------------------|-------------------------|------------------|--|
| Revenues: | | | | |
| Taxes | \$ 96,700 | \$ 96,700 | \$ 93,463 | \$ (3,237) |
| Miscellaneous Revenue | 300 | 300 | 1,577 | 1,277 |
| Total Revenues | 97,000 | 97,000 | 95,040 | (1,960) |
| Expenditures: | | | | |
| Current: | | | | |
| Utilities & Environment | 103,065 | 108,752 | 95,651 | 13,101 |
| Total Expenditures | 103,065 | 108,752 | 95,651 | 13,101 |
| Excess (Deficiency) of Revenues Over Expenditures | (6,065) | (11,752) | (611) | 11,141 |
| Net Changes In Fund Balances | (6,065) | (11,752) | (611) | 11,141 |
| Fund Balances as of January 1 | 6,065 | 11,752 | 11,752 | - |
| Fund Balances as of December 31 | \$ - | \$ - | \$ 11,141 | \$ 11,141 |

Lake Management Administration
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual
For The Year Ended December 31, 2008

| | Original 2008 Budget | Final 2008 Budget | Actual 2008 | Variance with Final Budget Positive or (Negative) |
|---|----------------------------|-------------------------|----------------|--|
| Other Financing Sources (Uses) | | | | |
| Transfers Out | - | - | (443) | (443) * |
| Total Other Financing Sources (Uses) | - | - | (443) | (443) |
| Net Changes In Fund Balances | - | - | (443) | (443) |
| Fund Balances as of January 1 | - | - | 443 | 443 |
| Fund Balances as of December 31 | \$ - | \$ - | \$ - | \$ - |

* - Transfer was authorized by the budget resolution that closed out this fund

Law Library
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual
For The Year Ended December 31, 2008

| | Original 2008 Budget | Final 2008 Budget | Actual 2008 | Variance with Final Budget Positive or (Negative) |
|--|----------------------------|-------------------------|----------------|--|
| Revenues: | | | | |
| Charges for Services | \$ 97,000 | \$ 97,000 | \$ 114,215 | \$ 17,215 |
| Miscellaneous Revenue | - | - | 1,394 | 1,394 |
| Total Revenues | 97,000 | 97,000 | 115,609 | 18,609 |
| Expenditures: | | | | |
| Current: | | | | |
| Public Safety | 139,000 | 138,967 | 131,397 | 7,570 |
| Total Expenditures | 139,000 | 138,967 | 131,397 | 7,570 |
| Excess (Deficiency) of Revenues Over Expenditures | (42,000) | (41,967) | (15,788) | 26,179 |
| Net Changes In Fund Balances | (42,000) | (41,967) | (15,788) | 26,179 |
| Fund Balances as of January 1 | 42,000 | 41,967 | 41,967 | - |
| Fund Balances as of December 31 | \$ - | \$ - | \$ 26,179 | \$ 26,179 |

LEOFF I Long Term Care
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual
For The Year Ended December 31, 2008

| | Original 2008 Budget | Final 2008 Budget | Actual 2008 | Variance with Final Budget Positive or (Negative) |
|--|-------------------------------------|----------------------------------|------------------------|--|
| Revenues: | | | | |
| Miscellaneous Revenue | \$ 1,800 | \$ 1,000 | \$ - | \$ (1,000) |
| Total Revenues | 1,800 | 1,000 | - | (1,000) |
| Expenditures: | | | | |
| Current: | | | | |
| Public Safety | 156,716 | 289,705 | 267,767 | 21,938 |
| Total Expenditures | 156,716 | 289,705 | 267,767 | 21,938 |
| Excess (Deficiency) of Revenues Over Expenditures | (154,916) | (288,705) | (267,767) | 20,938 |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 157,000 | 280,228 | 157,000 | (123,228) |
| Total Other Financing Sources (Uses) | 157,000 | 280,228 | 157,000 | (123,228) |
| Net Changes In Fund Balances | 2,084 | (8,477) | (110,767) | (102,290) |
| Fund Balances as of January 1 | 18,490 | 8,477 | 8,477 | - |
| Fund Balances as of December 31 | \$ 20,574 | \$ - | \$ (102,290) | \$ (102,290) |

Long Lake - L.M.D.
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual
For The Year Ended December 31, 2008

| | Original 2008 Budget | Final 2008 Budget | Actual 2008 | Variance with Final Budget Positive or (Negative) |
|--|----------------------------|-------------------------|----------------|--|
| Revenues: | | | | |
| Taxes | \$ 184,500 | \$ 184,500 | \$ 183,300 | \$ (1,200) |
| Intergovernmental | 234,000 | 212,661 | 212,662 | 1 |
| Miscellaneous Revenue | 1,800 | 1,800 | 4,511 | 2,711 |
| Total Revenues | 420,300 | 398,961 | 400,473 | 1,512 |
| Expenditures: | | | | |
| Current: | | | | |
| Utilities & Environment | 493,377 | 504,633 | 370,986 | 133,647 |
| Total Expenditures | 493,377 | 504,633 | 370,986 | 133,647 |
| Excess (Deficiency) of Revenues Over Expenditures | (73,077) | (105,672) | 29,487 | 135,159 |
| Net Changes In Fund Balances | (73,077) | (105,672) | 29,487 | 135,159 |
| Fund Balances as of January 1 | 73,077 | 105,672 | 105,672 | - |
| Fund Balances as of December 31 | \$ - | \$ - | \$ 135,159 | \$ 135,159 |

Noxious Weed
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual
For The Year Ended December 31, 2008

| | Original 2008 Budget | Final 2008 Budget | Actual 2008 | Variance with Final Budget Positive or (Negative) |
|--|----------------------------|-------------------------|-------------------|--|
| Revenues: | | | | |
| Taxes | \$ 292,606 | \$ 292,606 | \$ 287,068 | \$ (5,538) |
| Intergovernmental | 43,946 | 43,946 | 35,296 | (8,650) |
| Charges for Services | 68,228 | 68,228 | 76,261 | 8,033 |
| Miscellaneous Revenue | 4,593 | 19,593 | 19,232 | (361) |
| Total Revenues | 409,373 | 424,373 | 417,857 | (6,516) |
| Expenditures: | | | | |
| Current: | | | | |
| Utilities & Environment | 439,962 | 454,962 | 387,953 | 67,009 |
| Capital Outlay | 4,000 | 4,000 | - | 4,000 |
| Total Expenditures | 443,962 | 458,962 | 387,953 | 71,009 |
| Excess (Deficiency) of Revenues Over Expenditures | (34,589) | (34,589) | 29,904 | 64,493 |
| Net Changes In Fund Balances | (34,589) | (34,589) | 29,904 | 64,493 |
| Fund Balances as of January 1 | 85,274 | 75,500 | 75,500 | - |
| Fund Balances as of December 31 | \$ 50,685 | \$ 40,911 | \$ 105,404 | \$ 64,493 |

**Pacific Mountain Job Training
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual
For The Year Ended December 31, 2008**

| | Original 2008 Budget | Final 2008 Budget | Actual 2008 | Variance with Final Budget Positive or (Negative) |
|--|----------------------------|-------------------------|-------------------|--|
| Revenues: | | | | |
| Intergovernmental | \$ 9,734,135 | \$ 9,734,135 | \$ 9,584,354 | \$ (149,781) |
| Charges for Services | - | - | 72,562 | 72,562 |
| Miscellaneous Revenue | 100,500 | 100,500 | 137,136 | 36,636 |
| Total Revenues | 9,834,635 | 9,834,635 | 9,794,052 | (40,583) |
| Expenditures: | | | | |
| Current: | | | | |
| Economic Environment | 9,834,635 | 9,834,635 | 9,844,890 | (10,255) * |
| Total Expenditures | 9,834,635 | 9,834,635 | 9,844,890 | (10,255) |
| Excess (Deficiency) of Revenues Over Expenditures | - | - | (50,838) | (50,838) |
| Net Changes In Fund Balances | - | - | (50,838) | (50,838) |
| Fund Balances as of January 1 | - | 278,430 | 293,430 | 15,000 |
| Fund Balances as of December 31 | \$ - | \$ 278,430 | \$ 242,592 | \$ (35,838) |

* - See Note III.3 to the Financial Statements

Parks & Recreation
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual
For The Year Ended December 31, 2008

| | Original 2008 Budget | Final 2008 Budget | Actual 2008 | Variance with Final Budget Positive or (Negative) |
|--|----------------------------|-------------------------|--------------------|--|
| Revenues: | | | | |
| Licenses & Permits | \$ 37,750 | \$ 37,750 | \$ 22,893 | \$ (14,857) |
| Intergovernmental | 23,197 | 23,197 | 23,407 | 210 |
| Charges for Services | 594,769 | 629,769 | 564,071 | (65,698) |
| Miscellaneous Revenue | 84,623 | 84,623 | 85,778 | 1,155 |
| Total Revenues | 740,339 | 775,339 | 696,149 | (79,190) |
| Expenditures: | | | | |
| Current: | | | | |
| Culture & Recreation | 1,756,979 | 1,835,479 | 1,708,125 | 127,354 |
| Economic Environment | 161,153 | 161,153 | 138,336 | 22,817 |
| Capital Outlay | 462,000 | 522,000 | 360,015 | 161,985 |
| Debt Service: | | | | |
| Principal | 2,000 | 2,000 | 2,499 | (499) |
| Interest & Fiscal Charges | 1,160 | 1,160 | 590 | 570 |
| Total Expenditures | 2,383,292 | 2,521,792 | 2,209,565 | 312,227 |
| Excess (Deficiency) of Revenues Over Expenditures | (1,642,953) | (1,746,453) | (1,513,416) | 233,037 |
| Other Financing Sources (Uses) | | | | |
| Capital Lease Financing | - | - | 15,546 | 15,546 |
| Transfers In | 1,425,331 | 1,528,831 | 1,488,096 | (40,735) |
| Total Other Financing Sources (Uses) | 1,425,331 | 1,528,831 | 1,503,642 | (25,189) |
| Net Changes In Fund Balances | (217,622) | (217,622) | (9,774) | 207,848 |
| Fund Balances as of January 1 | 236,898 | 261,729 | 262,018 | 289 |
| Fund Balances as of December 31 | \$ 19,276 | \$ 44,107 | \$ 252,244 | \$ 208,137 |

Prisoner Concession
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual
For The Year Ended December 31, 2008

| | Original 2008 Budget | Final 2008 Budget | Actual 2008 | Variance with Final Budget Positive or (Negative) |
|--|----------------------------|-------------------------|-------------------|--|
| Revenues: | | | | |
| Charges for Services | \$ 163,700 | \$ 163,700 | \$ 183,164 | \$ 19,464 |
| Miscellaneous Revenue | 188,421 | 188,421 | 195,087 | 6,666 |
| Total Revenues | 352,121 | 352,121 | 378,251 | 26,130 |
| Expenditures: | | | | |
| Current: | | | | |
| Public Safety | 389,265 | 389,265 | 389,265 | - |
| Total Expenditures | 389,265 | 389,265 | 389,265 | - |
| Excess (Deficiency) of Revenues Over Expenditures | (37,144) | (37,144) | (11,014) | 26,130 |
| Net Changes In Fund Balances | (37,144) | (37,144) | (11,014) | 26,130 |
| Fund Balances as of January 1 | 145,110 | 150,164 | 150,164 | - |
| Fund Balances as of December 31 | \$ 107,966 | \$ 113,020 | \$ 139,150 | \$ 26,130 |

REET Technology
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual
For The Year Ended December 31, 2008

| | Original 2008 Budget | Final 2008 Budget | Actual 2008 | Variance with Final Budget Positive or (Negative) |
|--|-------------------------------------|----------------------------------|------------------------|--|
| Revenues: | | | | |
| Intergovernmental | \$ 45,000 | \$ 45,000 | \$ 31,184 | \$ (13,816) |
| Miscellaneous Revenue | 5,000 | 5,000 | 6,283 | 1,283 |
| Total Revenues | 50,000 | 50,000 | 37,467 | (12,533) |
| Expenditures: | | | | |
| Current: | | | | |
| General Government | 50,000 | 50,000 | - | 50,000 |
| Total Expenditures | 50,000 | 50,000 | - | 50,000 |
| Excess (Deficiency) of Revenues Over Expenditures | - | - | 37,467 | 37,467 |
| Net Changes In Fund Balances | - | - | 37,467 | 37,467 |
| Fund Balances as of January 1 | 132,000 | 121,382 | 121,382 | - |
| Fund Balances as of December 31 | \$ 132,000 | \$ 121,382 | \$ 158,849 | \$ 37,467 |

Road Improvement District No. 2
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual
For The Year Ended December 31, 2008

| | Original 2008 Budget | Final 2008 Budget | Actual 2008 | Variance with Final Budget Positive or (Negative) |
|--|----------------------------|-------------------------|------------------|--|
| Revenues: | | | | |
| Taxes | \$ 23,900 | \$ 23,900 | \$ 62,358 | \$ 38,458 |
| Miscellaneous Revenue | 14,500 | 14,500 | 15,114 | 614 |
| Total Revenues | 38,400 | 38,400 | 77,472 | 39,072 |
| Expenditures: | | | | |
| Debt Service: | | | | |
| Principal | 21,747 | 5,162 | 5,162 | - |
| Interest & Fiscal Charges | 13,073 | 2,900 | 7,844 | (4,944) |
| Total Expenditures | 34,820 | 8,062 | 13,006 | (4,944) |
| Excess (Deficiency) of Revenues Over Expenditures | 3,580 | 30,338 | 64,466 | 34,128 |
| Other Financing Sources (Uses) | | | | |
| Transfers Out | - | (27,500) | (21,713) | 5,787 |
| Total Other Financing Sources (Uses) | - | (27,500) | (21,713) | 5,787 |
| Net Changes In Fund Balances | 3,580 | 2,838 | 42,753 | 39,915 |
| Fund Balances as of January 1 | 55,500 | 35,450 | 35,450 | - |
| Fund Balances as of December 31 | \$ 59,080 | \$ 38,288 | \$ 78,203 | \$ 39,915 |

Roads Development Review
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual
For The Year Ended December 31, 2008

| | Original 2008 Budget | Final 2008 Budget | Actual 2008 | Variance with Final Budget Positive or (Negative) |
|--|----------------------------|-------------------------|---------------------|--|
| Revenues: | | | | |
| Licenses & Permits | \$ 275,200 | \$ 470,200 | \$ 309,298 | \$ (160,902) |
| Intergovernmental | 18,000 | 10,000 | 1,530 | (8,470) |
| Charges for Services | 450,200 | 590,200 | 455,785 | (134,415) |
| Miscellaneous Revenue | 4,100 | 4,100 | 1,044 | (3,056) |
| Total Revenues | 747,500 | 1,074,500 | 767,657 | (306,843) |
| Expenditures: | | | | |
| Current: | | | | |
| Transportation | 945,945 | 1,100,394 | 1,044,888 | 55,506 |
| Capital Outlay | 25,000 | 25,000 | - | 25,000 |
| Total Expenditures | 970,945 | 1,125,394 | 1,044,888 | 80,506 |
| Excess (Deficiency) of Revenues Over Expenditures | (223,445) | (50,894) | (277,231) | (226,337) |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 75,000 | 125,000 | 125,000 | - |
| Total Other Financing Sources (Uses) | 75,000 | 125,000 | 125,000 | - |
| Net Changes In Fund Balances | (148,445) | 74,106 | (152,231) | (226,337) |
| Fund Balances as of January 1 | 187,192 | - | (67,252) | (67,252) |
| Fund Balances as of December 31 | \$ 38,747 | \$ 74,106 | \$ (219,483) | \$ (293,589) |

R.S.N. - I.R.M.A. - Cowlitz
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual
For The Year Ended December 31, 2008

| | Original 2008 Budget | Final 2008 Budget | Actual 2008 | Variance with Final Budget Positive or (Negative) |
|--|----------------------------|-------------------------|-----------------|--|
| Revenues: | | | | |
| Miscellaneous Revenue | \$ 3,000 | \$ 3,000 | \$ 1,008 | \$ (1,992) |
| Total Revenues | 3,000 | 3,000 | 1,008 | (1,992) |
| Expenditures: | | | | |
| Current: | | | | |
| Health & Human Services | 90,000 | 109,000 | 90,000 | 19,000 |
| Total Expenditures | 90,000 | 109,000 | 90,000 | 19,000 |
| Excess (Deficiency) of Revenues Over Expenditures | (87,000) | (106,000) | (88,992) | 17,008 |
| Other Financing Sources (Uses) | | | | |
| Transfers Out | - | - | (17,206) | (17,206) |
| Total Other Financing Sources (Uses) | - | - | (17,206) | (17,206) |
| Net Changes In Fund Balances | (87,000) | (106,000) | (106,198) | (198) |
| Fund Balances as of January 1 | 104,000 | 106,198 | 106,198 | - |
| Fund Balances as of December 31 | \$ 17,000 | \$ 198 | \$ - | \$ (198) |

R.S.N. - I.R.M.A. - Grays Harbor
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual
For The Year Ended December 31, 2008

| | Original 2008 Budget | Final 2008 Budget | Actual 2008 | Variance with Final Budget Positive or (Negative) |
|--|----------------------------|-------------------------|-----------------|--|
| Revenues: | | | | |
| Miscellaneous Revenue | \$ 2,000 | \$ 2,000 | \$ 1,488 | \$ (512) |
| Total Revenues | 2,000 | 2,000 | 1,488 | (512) |
| Expenditures: | | | | |
| Current: | | | | |
| Health & Human Services | 60,000 | 60,000 | 60,000 | - |
| Total Expenditures | 60,000 | 60,000 | 60,000 | - |
| Excess (Deficiency) of Revenues Over Expenditures | (58,000) | (58,000) | (58,512) | (512) |
| Other Financing Sources (Uses) | | | | |
| Transfers Out | - | - | (14,781) | (14,781) * |
| Total Other Financing Sources (Uses) | - | - | (14,781) | (14,781) |
| Net Changes In Fund Balances | (58,000) | (58,000) | (73,293) | (15,293) |
| Fund Balances as of January 1 | 71,829 | 73,293 | 73,293 | - |
| Fund Balances as of December 31 | \$ 13,829 | \$ 15,293 | \$ - | \$ (15,293) |

* - Transfer was authorized by the budget resolution that closed out this fund

R.S.N. - I.R.M.A. - Thurston
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual
For The Year Ended December 31, 2008

| | Original 2008 Budget | Final 2008 Budget | Actual 2008 | Variance with Final Budget Positive or (Negative) |
|--|----------------------------|-------------------------|----------------|--|
| Revenues: | | | | |
| Miscellaneous Revenue | \$ 30,000 | \$ 30,000 | \$ 47,743 | \$ 17,743 |
| Total Revenues | 30,000 | 30,000 | 47,743 | 17,743 |
| Expenditures: | | | | |
| Current: | | | | |
| Health & Human Services | 925,000 | 925,000 | - | 925,000 |
| Total Expenditures | 925,000 | 925,000 | - | 925,000 |
| Excess (Deficiency) of Revenues Over Expenditures | (895,000) | (895,000) | 47,743 | 942,743 |
| Net Changes In Fund Balances | (895,000) | (895,000) | 47,743 | 942,743 |
| Fund Balances as of January 1 | 1,020,000 | 1,041,121 | 1,041,121 | - |
| Fund Balances as of December 31 | \$ 125,000 | \$ 146,121 | \$ 1,088,864 | \$ 942,743 |

Sheriff's Special Programs
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual
For The Year Ended December 31, 2008

| | Original 2008 Budget | Final 2008 Budget | Actual 2008 | Variance with Final Budget Positive or (Negative) |
|--|-------------------------------------|----------------------------------|------------------------|--|
| Revenues: | | | | |
| Intergovernmental | \$ 76,000 | \$ 89,659 | \$ 98,880 | \$ 9,221 |
| Miscellaneous Revenue | 6,050 | 6,050 | 6,430 | 380 |
| Total Revenues | 82,050 | 95,709 | 105,310 | 9,601 |
| Expenditures: | | | | |
| Current: | | | | |
| Public Safety | 135,337 | 198,996 | 114,867 | 84,129 |
| Total Expenditures | 135,337 | 198,996 | 114,867 | 84,129 |
| Excess (Deficiency) of Revenues Over Expenditures | (53,287) | (103,287) | (9,557) | 93,730 |
| Net Changes In Fund Balances | (53,287) | (103,287) | (9,557) | 93,730 |
| Fund Balances as of January 1 | 128,505 | 117,530 | 117,530 | - |
| Fund Balances as of December 31 | \$ 75,218 | \$ 14,243 | \$ 107,973 | \$ 93,730 |

South Pattison Lake - L.M.D.
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual
For The Year Ended December 31, 2008

| | Original 2008 Budget | Final 2008 Budget | Actual 2008 | Variance with Final Budget Positive or (Negative) |
|---|----------------------------|-------------------------|----------------|--|
| Other Financing Sources (Uses) | | | | |
| Transfers Out | \$ - | \$ - | \$ (5,724) | \$ (5,724) * |
| Total Other Financing Sources (Uses) | - | - | (5,724) | (5,724) |
| Net Changes In Fund Balances | - | - | (5,724) | (5,724) |
| Fund Balances as of January 1 | - | - | 5,724 | 5,724 |
| Fund Balances as of December 31 | \$ - | \$ - | \$ - | \$ - |

* - Transfer was authorized by the budget resolution that closed out this fund

**Regional Athletic Complex
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual
For The Year Ended December 31, 2008**

| | Original 2008 Budget | Final 2008 Budget | Actual 2008 | Variance with Final Budget Positive or (Negative) |
|--|-------------------------------------|----------------------------------|------------------------|--|
| Revenues: | | | | |
| Miscellaneous Revenue | \$ 49,500 | \$ 49,500 | \$ 182 | \$ (49,318) |
| Total Revenues | 49,500 | 49,500 | 182 | (49,318) |
| Expenditures: | | | | |
| Current: | | | | |
| Culture & Recreation | 10,000 | 10,000 | - | 10,000 |
| Capital Outlay | 35,500 | 35,500 | - | 35,500 |
| Total Expenditures | 45,500 | 45,500 | - | 45,500 |
| Excess (Deficiency) of Revenues Over Expenditures | 4,000 | 4,000 | 182 | (3,818) |
| Net Changes In Fund Balances | 4,000 | 4,000 | 182 | (3,818) |
| Fund Balances as of January 1 | 17,500 | 7,919 | 7,919 | - |
| Fund Balances as of December 31 | \$ 21,500 | \$ 11,919 | \$ 8,101 | \$ (3,818) |

**Stadium Convention & Arts Center
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual
For The Year Ended December 31, 2008**

| | Original 2008 Budget | Final 2008 Budget | Actual 2008 | Variance with Final Budget Positive or (Negative) |
|--|----------------------------|-------------------------|------------------|--|
| Revenues: | | | | |
| Taxes | \$ 11,000 | \$ 11,000 | \$ 19,975 | \$ 8,975 |
| Miscellaneous Revenue | 2,000 | 2,000 | 3,278 | 1,278 |
| Total Revenues | 13,000 | 13,000 | 23,253 | 10,253 |
| Excess (Deficiency) of Revenues Over Expenditures | 13,000 | 13,000 | 23,253 | 10,253 |
| Other Financing Sources (Uses) | | | | |
| Transfers Out | (15,298) | (15,298) | (15,298) | - |
| Total Other Financing Sources (Uses) | (15,298) | (15,298) | (15,298) | - |
| Net Changes In Fund Balances | (2,298) | (2,298) | 7,955 | 10,253 |
| Fund Balances as of January 1 | 60,594 | 71,537 | 71,537 | - |
| Fund Balances as of December 31 | \$ 58,296 | \$ 69,239 | \$ 79,492 | \$ 10,253 |

Trial Court Improvement
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual
For The Year Ended December 31, 2008

| | Original 2008 Budget | Final 2008 Budget | Actual 2008 | Variance with Final Budget Positive or (Negative) |
|--|----------------------------|-------------------------|-------------------|--|
| Revenues: | | | | |
| Intergovernmental | \$ 27,700 | \$ 27,700 | \$ 76,887 | \$ 49,187 |
| Miscellaneous Revenue | 1,500 | 1,500 | 5,592 | 4,092 |
| Total Revenues | 29,200 | 29,200 | 82,479 | 53,279 |
| Expenditures: | | | | |
| Current: | | | | |
| Public Safety | 86,200 | 86,200 | 1,084 | 85,116 |
| Capital Outlay | - | - | 18,611 | (18,611) |
| Total Expenditures | 86,200 | 86,200 | 19,695 | 66,505 |
| Excess (Deficiency) of Revenues Over Expenditures | (57,000) | (57,000) | 62,784 | 119,784 |
| Net Changes In Fund Balances | (57,000) | (57,000) | 62,784 | 119,784 |
| Fund Balances as of January 1 | 57,000 | 97,635 | 97,635 | - |
| Fund Balances as of December 31 | \$ - | \$ 40,635 | \$ 160,419 | \$ 119,784 |

Veterans
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual
For The Year Ended December 31, 2008

| | Original 2008 Budget | Final 2008 Budget | Actual 2008 | Variance with Final Budget Positive or (Negative) |
|--|----------------------------|-------------------------|----------------|--|
| Revenues: | | | | |
| Taxes | \$ 278,517 | \$ 278,517 | \$ 323,853 | \$ 45,336 |
| Intergovernmental | 100 | 100 | 2,181 | 2,081 |
| Miscellaneous Revenue | 12,100 | 12,100 | 16,695 | 4,595 |
| Total Revenues | 290,717 | 290,717 | 342,729 | 52,012 |
| Expenditures: | | | | |
| Current: | | | | |
| Economic Environment | 351,092 | 351,092 | 214,625 | 136,467 |
| Total Expenditures | 351,092 | 351,092 | 214,625 | 136,467 |
| Excess (Deficiency) of Revenues Over Expenditures | (60,375) | (60,375) | 128,104 | 188,479 |
| Net Changes In Fund Balances | (60,375) | (60,375) | 128,104 | 188,479 |
| Fund Balances as of January 1 | 236,716 | 319,120 | 326,620 | 7,500 |
| Fund Balances as of December 31 | \$ 176,341 | \$ 258,745 | \$ 454,724 | \$ 195,979 |

Victim Advocate Program
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual
For The Year Ended December 31, 2008

| | Original 2008 Budget | Final 2008 Budget | Actual 2008 | Variance with Final Budget Positive or (Negative) |
|--|-------------------------------------|----------------------------------|------------------------|--|
| Revenues: | | | | |
| Intergovernmental | \$ 66,156 | \$ 66,156 | \$ 48,284 | \$ (17,872) |
| Charges for Services | 185,000 | 185,000 | 197,170 | 12,170 |
| Fines & Forfeits | 10,000 | 10,000 | 26,759 | 16,759 |
| Miscellaneous Revenue | 1,500 | 1,500 | 4,903 | 3,403 |
| Total Revenues | 262,656 | 262,656 | 277,116 | 14,460 |
| Expenditures: | | | | |
| Current: | | | | |
| Public Safety | 219,850 | 219,850 | 192,330 | 27,520 |
| Total Expenditures | 219,850 | 219,850 | 192,330 | 27,520 |
| Excess (Deficiency) of Revenues Over Expenditures | 42,806 | 42,806 | 84,786 | 41,980 |
| Net Changes In Fund Balances | 42,806 | 42,806 | 84,786 | 41,980 |
| Fund Balances as of January 1 | 45,600 | 60,452 | 207,242 | 146,790 |
| Fund Balances as of December 31 | \$ 88,406 | \$ 103,258 | \$ 292,028 | \$ 188,770 |

W.R.I.A. Water & Waste
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual
For The Year Ended December 31, 2008

| | Original 2008 Budget | Final 2008 Budget | Actual 2008 | Variance with Final Budget Positive or (Negative) |
|--|----------------------------|-------------------------|------------------|--|
| Revenues: | | | | |
| Intergovernmental | \$ 110,000 | \$ 110,000 | \$ 12,947 | \$ (97,053) |
| Miscellaneous Revenue | 600 | 600 | 1,080 | 480 |
| Total Revenues | 110,600 | 110,600 | 14,027 | (96,573) |
| Expenditures: | | | | |
| Current: | | | | |
| Utilities & Environment | 115,137 | 115,137 | 12,198 | 102,939 |
| Total Expenditures | 115,137 | 115,137 | 12,198 | 102,939 |
| Excess (Deficiency) of Revenues Over Expenditures | (4,537) | (4,537) | 1,829 | 6,366 |
| Net Changes In Fund Balances | (4,537) | (4,537) | 1,829 | 6,366 |
| Fund Balances as of January 1 | 4,537 | 25,301 | 25,301 | - |
| Fund Balances as of December 31 | \$ - | \$ 20,764 | \$ 27,130 | \$ 6,366 |

NONMAJOR DEBT SERVICE FUNDS

Debt service funds are established to account for the accumulation of resources for the payment of current principal and interest on general obligation debt. All general obligation debt issues are funded by local option sales taxes and/or real estate excise taxes.

G. O. Bonds - 1998 – A fund that accounts for current annual principal and interest payments on general obligation bonds issued in 1998 for the acquisition of farm land development rights and to construct an emergency dispatch center.

G. O. Bonds - 2002 – A fund that accounts for current annual principal and interest payments on general obligation bonds issued in 2002 for the construction of jail facilities, coroner building and the HVAC system for the courthouse complex.

G. O. Bonds - 2004 – A fund that accounts for current annual principal and interest payments on general obligation bonds issued in 2004 for the acquisition and construction of additional office space, land acquisition for the justice center and for parks, repairs to the juvenile detention facility and for the acquisition of a phone system for the courthouse complex.

G. O. Bonds - 2005 – A fund that accounts for current annual principal and interest payments on general obligation bonds issued in 2005 for a partial advance refunding of outstanding 1997 bonds, an advance refunding of outstanding 1999 bonds and for park acquisition and other capital improvements.

G. O. Bonds - 2007 – A fund that accounts for current annual principal and interest payments on general obligation bonds issued in 2007 to fund a second county jail and to remodel a fish processing warehouse into office space.

**Combining Balance Sheet
Nonmajor Debt Service Funds
December 31, 2008**

| ASSETS | G. O. Bonds 1998 | G. O. Bonds 2002 | G. O. Bonds 2004 | G. O. Bonds 2005 | G. O. Bonds 2007 | Total |
|--|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|------------------|
| Current Assets: | | | | | | |
| Cash & Pooled Investments | \$ 1,349 | \$ 6,042 | \$ 6,289 | \$ 6,219 | \$ 5,526 | \$ 25,425 |
| <i>Receivables:</i> | | | | | | |
| Accrued Interest & Penalties | 3 | 39 | 1,925 | 864 | - | 2,831 |
| Total Assets | \$ 1,352 | \$ 6,081 | \$ 8,214 | \$ 7,083 | \$ 5,526 | \$ 28,256 |
| LIABILITIES | | | | | | |
| Current Liabilities: | | | | | | |
| Accounts Payable | \$ - | \$ - | \$ - | \$ - | \$ 123 | \$ 123 |
| Total Liabilities | - | - | - | - | 123 | 123 |
| FUND BALANCES | | | | | | |
| Reserved for Debt Service | 1,352 | 6,081 | 8,214 | 7,083 | 5,403 | 28,133 |
| Total Fund Balance | 1,352 | 6,081 | 8,214 | 7,083 | 5,403 | 28,133 |
| Total Liabilities & Fund Balances | \$ 1,352 | \$ 6,081 | \$ 8,214 | \$ 7,083 | \$ 5,526 | \$ 28,256 |

**Combining Statement Of Revenues,
Expenditures and Changes In Fund Balances
Nonmajor Debt Service Funds
For The Year Ended December 31, 2008**

| | G. O. Bonds 1998 | G. O. Bonds 2002 | G. O. Bonds 2004 | G. O. Bonds 2005 | G. O. Bonds 2007 | Total |
|--|------------------------|------------------------|------------------------|------------------------|------------------------|-------------|
| Revenues: | | | | | | |
| Miscellaneous Revenue | \$ 60 | \$ 226 | \$ 3,107 | \$ 86 | \$ 619 | \$ 4,098 |
| Total Revenues | 60 | 226 | 3,107 | 86 | 619 | 4,098 |
| Expenditures: | | | | | | |
| Debt Service: | | | | | | |
| Principal | - | 366,490 | 420,000 | 1,310,000 | 125,000 | 2,221,490 |
| Interest & Fiscal Charges | - | 378,904 | 401,024 | 862,165 | 232,312 | 1,874,405 |
| Total Expenditures | - | 745,394 | 821,024 | 2,172,165 | 357,312 | 4,095,895 |
| Excess (Deficiency) of Revenues Over Expenditures | 60 | (745,168) | (817,917) | (2,172,079) | (356,693) | (4,091,797) |
| Other Financing Sources (Uses) | | | | | | |
| Transfers In | - | 745,090 | 750,720 | 2,146,935 | 361,949 | 4,004,694 |
| Total Other Financing Sources (Uses) | - | 745,090 | 750,720 | 2,146,935 | 361,949 | 4,004,694 |
| Net Changes In Fund Balances | 60 | (78) | (67,197) | (25,144) | 5,256 | (87,103) |
| Fund Balances as of January 1 | 1,292 | 6,159 | 75,411 | 32,227 | 147 | 115,236 |
| Fund Balances as of December 31 | \$ 1,352 | \$ 6,081 | \$ 8,214 | \$ 7,083 | \$ 5,403 | \$ 28,133 |

G. O. Bonds 1998
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual
For The Year Ended December 31, 2008

| | Original 2008 Budget | Final 2008 Budget | Actual 2008 | Variance with Final Budget Positive or (Negative) |
|--|----------------------------|-------------------------|----------------|--|
| Revenues: | | | | |
| Miscellaneous Revenue | \$ - | \$ - | \$ 60 | \$ 60 |
| Total Revenues | - | - | 60 | 60 |
| Excess (Deficiency) of Revenues Over Expenditures | - | - | 60 | 60 |
| Net Changes In Fund Balances | - | - | 60 | 60 |
| Fund Balances as of January 1 | - | 1,292 | 1,292 | - |
| Fund Balances as of December 31 | \$ - | \$ 1,292 | \$ 1,352 | \$ 60 |

G. O. Bonds 2002
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual
For The Year Ended December 31, 2008

| | Original 2008 Budget | Final 2008 Budget | Actual 2008 | Variance with Final Budget Positive or (Negative) |
|--|----------------------------|-------------------------|------------------|--|
| Revenues: | | | | |
| Miscellaneous Revenue | \$ 200 | \$ 200 | \$ 226 | \$ 26 |
| Total Revenues | 200 | 200 | 226 | 26 |
| Expenditures: | | | | |
| Debt Service: | | | | |
| Principal | 366,491 | 366,491 | 366,490 | 1 |
| Interest & Fiscal Charges | 379,001 | 379,001 | 378,904 | 97 |
| Total Expenditures | 745,492 | 745,492 | 745,394 | 98 |
| Excess (Deficiency) of Revenues Over Expenditures | (745,292) | (745,292) | (745,168) | 124 |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 745,092 | 745,092 | 745,090 | (2) |
| Total Other Financing Sources (Uses) | 745,092 | 745,092 | 745,090 | (2) |
| Net Changes In Fund Balances | (200) | (200) | (78) | 122 |
| Fund Balances as of January 1 | 5,700 | 6,159 | 6,159 | - |
| Fund Balances as of December 31 | \$ 5,500 | \$ 5,959 | \$ 6,081 | \$ 122 |

G. O. Bonds 2004
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual
For The Year Ended December 31, 2008

| | Original 2008 Budget | Final 2008 Budget | Actual 2008 | Variance with Final Budget Positive or (Negative) |
|--|----------------------------|-------------------------|------------------|--|
| Revenues: | | | | |
| Miscellaneous Revenue | \$ 5,000 | \$ 5,000 | \$ 3,107 | \$ (1,893) |
| Total Revenues | 5,000 | 5,000 | 3,107 | (1,893) |
| Expenditures: | | | | |
| Debt Service: | | | | |
| Principal | 420,000 | 420,000 | 420,000 | - |
| Interest & Fiscal Charges | 401,120 | 401,120 | 401,024 | 96 |
| Total Expenditures | 821,120 | 821,120 | 821,024 | 96 |
| Excess (Deficiency) of Revenues Over Expenditures | (816,120) | (816,120) | (817,917) | (1,797) |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 755,720 | 755,720 | 750,720 | (5,000) |
| Total Other Financing Sources (Uses) | 755,720 | 755,720 | 750,720 | (5,000) |
| Net Changes In Fund Balances | (60,400) | (60,400) | (67,197) | (6,797) |
| Fund Balances as of January 1 | 70,000 | 75,411 | 75,411 | - |
| Fund Balances as of December 31 | \$ 9,600 | \$ 15,011 | \$ 8,214 | \$ (6,797) |

G. O. Bonds 2005
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual
For The Year Ended December 31, 2008

| | Original 2008 Budget | Final 2008 Budget | Actual 2008 | Variance with Final Budget Positive or (Negative) |
|--|----------------------------|-------------------------|--------------------|--|
| Revenues: | | | | |
| Miscellaneous Revenue | \$ 500 | \$ 500 | \$ 86 | \$ (414) |
| Total Revenues | 500 | 500 | 86 | (414) |
| Expenditures: | | | | |
| Debt Service: | | | | |
| Principal | 1,293,416 | 1,310,416 | 1,310,000 | 416 |
| Interest & Fiscal Charges | 857,133 | 867,633 | 862,165 | 5,468 |
| Total Expenditures | 2,150,549 | 2,178,049 | 2,172,165 | 5,884 |
| Excess (Deficiency) of Revenues Over Expenditures | (2,150,049) | (2,177,549) | (2,172,079) | 5,470 |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 2,150,549 | 2,178,049 | 2,146,935 | (31,114) |
| Total Other Financing Sources (Uses) | 2,150,549 | 2,178,049 | 2,146,935 | (31,114) |
| Net Changes In Fund Balances | 500 | 500 | (25,144) | (25,644) |
| Fund Balances as of January 1 | - | 32,227 | 32,227 | - |
| Fund Balances as of December 31 | \$ 500 | \$ 32,727 | \$ 7,083 | \$ (25,644) |

G. O. Bonds 2007
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual
For The Year Ended December 31, 2008

| | Original 2008 Budget | Final 2008 Budget | Actual 2008 | Variance with Final Budget Positive or (Negative) |
|--|----------------------------|-------------------------|------------------|--|
| Revenues: | | | | |
| Miscellaneous Revenue | \$ 1,000 | \$ 1,000 | \$ 619 | \$ (381) |
| Total Revenues | 1,000 | 1,000 | 619 | (381) |
| Expenditures: | | | | |
| Debt Service: | | | | |
| Principal | 250,000 | 250,000 | 125,000 | 125,000 |
| Interest & Fiscal Charges | 313,300 | 313,300 | 232,312 | 80,988 |
| Total Expenditures | 563,300 | 563,300 | 357,312 | 205,988 |
| Excess (Deficiency) of Revenues Over Expenditures | (562,300) | (562,300) | (356,693) | 205,607 |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 562,500 | 563,000 | 361,949 | (201,051) |
| Total Other Financing Sources (Uses) | 562,500 | 563,000 | 361,949 | (201,051) |
| Net Changes In Fund Balances | 200 | 700 | 5,256 | 4,556 |
| Fund Balances as of January 1 | 1,000 | 147 | 147 | - |
| Fund Balances as of December 31 | \$ 1,200 | \$ 847 | \$ 5,403 | \$ 4,556 |

MAJOR/NONMAJOR CAPITAL PROJECT FUNDS

Capital project funds are established to account for the accumulation of resources used to develop and construct additions and improvements to capital facilities and associated systems and equipment. All capital project funds are funded by bond proceeds, local option sales taxes and/or real estate excise taxes.

County Buildings Fund – A fund established to acquire, construct and repair a broad range of capital projects for Thurston County.

Evaluation and Treatment Triage Facility – A fund established to account for the construction of a facility to treat persons acutely impacted by mental illness or substance abuse.

Jail Capital Projects – A fund that accounts for the planning and design of a community corrections and assessment center and for the construction of a minimum bed jail facility. This is a “major” fund for reporting purposes. Only the “Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual” is included in this section.

**Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2008**

| ASSETS | County Buildings Fund | Evaluation & Treatment Triage Facility | Total |
|--|--------------------------------------|---|---------------------|
| Current Assets: | | | |
| Cash & Pooled Investments | \$ 1,036,459 | \$ - | \$ 1,036,459 |
| <i>Receivables:</i> | | | |
| Accrued Interest & Penalties | 102,990 | - | 102,990 |
| Customer Account Receivables | 7,804 | - | 7,804 |
| Due from Other Funds | 3,531 | - | 3,531 |
| Total Assets | \$ 1,150,784 | \$ - | \$ 1,150,784 |
| LIABILITIES | | | |
| Current Liabilities: | | | |
| Accounts Payable | \$ 70,646 | \$ - | \$ 70,646 |
| Due to Other Funds | 17,111 | - | 17,111 |
| Total Liabilities | 87,757 | - | 87,757 |
| FUND BALANCES | | | |
| Unreserved - Undesignated | 1,063,027 | - | 1,063,027 |
| Total Fund Balance | 1,063,027 | - | 1,063,027 |
| Total Liabilities & Fund Balances | \$ 1,150,784 | \$ - | \$ 1,150,784 |

**Combining Statement of Revenues,
Expenditures and Changes In Fund Balances
Nonmajor Capital Projects Funds
For The Year Ended December 31, 2008**

| | County Buildings Fund | Evaluation & Treatment Triage Facility | Total |
|--|-----------------------------|---|---------------------|
| Revenues: | | | |
| Miscellaneous Revenue | \$ 320,894 | \$ 268,833 | \$ 589,727 |
| Total Revenues | 320,894 | 268,833 | 589,727 |
| Expenditures: | | | |
| Current: | | | |
| General Government | 416,738 | - | 416,738 |
| Health & Human Services | - | 147,632 | 147,632 |
| Utilities & Environment | 92,351 | - | 92,351 |
| Capital Outlay | 1,513,749 | 25,646 | 1,539,395 |
| Total Expenditures | 2,022,838 | 173,278 | 2,196,116 |
| Excess (Deficiency) of Revenues Over Expenditures | (1,701,944) | 95,555 | (1,606,389) |
| Other Financing Sources (Uses) | | | |
| Transfers In | 1,720,235 | - | 1,720,235 |
| Transfers Out | (5,702,768) | (1,241,175) | (6,943,943) |
| Total Other Financing Sources (Uses) | (3,982,533) | (1,241,175) | (5,223,708) |
| Net Changes In Fund Balances | (5,684,477) | (1,145,620) | (6,830,097) |
| Fund Balances as of January 1 | 6,747,504 | 1,145,620 | 7,893,124 |
| Fund Balances as of December 31 | \$ 1,063,027 | \$ - | \$ 1,063,027 |

County Buildings Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual
For The Year Ended December 31, 2008

| | Original 2008 Budget | Final 2008 Budget | Actual 2008 | Variance with Final Budget Positive or (Negative) |
|--|----------------------------|-------------------------|---------------------|--|
| Revenues: | | | | |
| Miscellaneous Revenue | \$ 332,113 | \$ 316,283 | \$ 320,894 | \$ 4,611 |
| Total Revenues | 332,113 | 316,283 | 320,894 | 4,611 |
| Expenditures: | | | | |
| Current: | | | | |
| General Government | 108,325 | 494,615 | 416,738 | 77,877 |
| Utilities & Environment | - | - | 92,351 | (92,351) |
| Capital Outlay | 14,768,118 | 8,382,719 | 1,513,749 | 6,868,970 |
| Total Expenditures | 14,876,443 | 8,877,334 | 2,022,838 | 6,854,496 |
| Excess (Deficiency) of Revenues Over Expenditures | (14,544,330) | (8,561,051) | (1,701,944) | 6,859,107 |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 8,608,864 | 8,469,537 | 1,720,235 | (6,749,302) |
| Transfers Out | (18,725) | (5,883,754) | (5,702,768) | 180,986 |
| Total Other Financing Sources (Uses) | 8,590,139 | 2,585,783 | (3,982,533) | (6,568,316) |
| Net Changes In Fund Balances | (5,954,191) | (5,975,268) | (5,684,477) | 290,791 |
| Fund Balances as of January 1 | 6,351,201 | 6,747,504 | 6,747,504 | - |
| Fund Balances as of December 31 | \$ 397,010 | \$ 772,236 | \$ 1,063,027 | \$ 290,791 |

**Evaluation & Treatment Triage Facility
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual
For The Year Ended December 31, 2008**

| | Original 2008 Budget | Final 2008 Budget | Actual 2008 | Variance with Final Budget Positive or (Negative) |
|--|----------------------------|-------------------------|--------------------|--|
| Revenues: | | | | |
| Miscellaneous Revenue | \$ 30,000 | \$ 30,000 | \$ 268,833 | \$ 238,833 |
| Total Revenues | 30,000 | 30,000 | 268,833 | 238,833 |
| Expenditures: | | | | |
| Current: | | | | |
| Health & Human Services | 78,220 | 78,220 | 147,632 | (69,412) |
| Capital Outlay | 455,000 | 455,000 | 25,646 | 429,354 |
| Total Expenditures | 533,220 | 533,220 | 173,278 | 359,942 |
| Excess (Deficiency) of Revenues Over Expenditures | (503,220) | (503,220) | 95,555 | 598,775 |
| Other Financing Sources (Uses) | | | | |
| Transfers Out | - | - | (1,241,175) | (1,241,175) * |
| Total Other Financing Sources (Uses) | - | - | (1,241,175) | (1,241,175) |
| Net Changes In Fund Balances | (503,220) | (503,220) | (1,145,620) | (642,400) |
| Fund Balances as of January 1 | 1,200,000 | 1,145,620 | 1,145,620 | - |
| Fund Balances as of December 31 | \$ 696,780 | \$ 642,400 | \$ - | \$ (642,400) |

* - Transfer was authorized by the budget resolution that closed out this fund

Jail Capital Projects
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget (GAAP Basis) and Actual
For The Year Ended December 31, 2008

| | Original 2008 Budget | Final 2008 Budget | Actual 2008 | Variance with Final Budget Positive or (Negative) |
|--|----------------------------|-------------------------|----------------|--|
| Expenditures: | | | | |
| Current: | | | | |
| Public Safety | - | - | 25,848 | (25,848) |
| Capital Outlay | 18,618,835 | 18,618,835 | 7,505,780 | 11,113,055 |
| Total Expenditures | 18,618,835 | 18,618,835 | 7,531,628 | 11,087,207 |
| Excess (Deficiency) of Revenues Over Expenditures | (18,618,835) | (18,618,835) | (7,531,628) | 11,087,207 |
| Other Financing Sources (Uses) | | | | |
| Transfers In | 18,618,835 | 18,618,835 | 2,202,502 | (16,416,333) |
| Total Other Financing Sources (Uses) | 18,618,835 | 18,618,835 | 2,202,502 | (16,416,333) |
| Net Changes In Fund Balances | - | - | (5,329,126) | (5,329,126) |
| Fund Balances as of January 1 | - | - | (28,968) | (28,968) |
| Fund Balances as of December 31 | \$ - | \$ - | \$ (5,358,094) | \$ (5,358,094) |