

## SPECIAL REVENUE FUNDS

Special Revenue Funds are legally restricted for specific purposes only and are utilized to account for the proceeds from these funds. Special Revenue Funds do not include expendable trusts or major capital projects. Both revenues and expenditures are budgeted in compliance with the Revised Code of Washington 36.40 and are accounted for on a modified accrual basis. The county maintains 42 individual special revenue funds and are grouped by each fund's function. A description of the funds and groups of funds follow:

**General Government** - The group includes 20 funds: Treasurer's Maintenance and Operations; Family Court Services/Facilitator; Law Library; Auditor's Election Reserve; Auditor's Maintenance and Operations; Recording Equipment Maintenance and Operations; Thurston GeoData Center; Crime Victim Advocate Programs; Special Projects; Prisoner's Concession; Forest Management; Tourist Facilities; Investment Administration; Emergency Management Council; Sheriff Special Programs; 1997 Debt Holding Fund; two 1998 Debt Holding Funds; Detention Facilities Sales Tax Holding; and Public Health and Social Services Technology Fund.

**Culture and Recreation** - This group includes three funds; Thurston County Fair; Parks & Recreation; and Sports Complex fund.

**Economic Environment** - This group includes five funds; Development Review; Veterans; Development Services; LEOFF 1 Long Term Care; and Conservation Futures.

**Physical Environment** - This group includes seven funds; Noxious Weed Control; Community and Environmental Programs; Resource Planning; Lakes Management Administration; and Lakes Management Districts: 2 (Long Lake), 4 (Lake Lawrence) and 7 (South Pattison).

**1/4% Real Estate Excise Tax** - A fund to account for the programs funded from revenues generated by a special excise tax levied on each sale of real property situated in unincorporated Thurston County. The fund supports capital improvements and limited costs associated with ongoing water quality and weed control programs.

**Roads** - A fund to account for the maintenance, operation and upgrades of all county roads, bridges and rights of way. The revenues include the "road fund property tax," state grants and 59 percent of the County's share of the Motor Vehicle Fuel Tax.

**Pacific Mountain Job Training** - A fund to account for the financial operations of the county's programs and activities associated with funding under the Federal Job Training and Partnership act. Thurston County services as the oversight agency for a five county area, to administer contracts and deliver direct services related to job training, placement and development.

**Medic One** - A group of two funds, Medic One and the Medic One Reserve, to account for the programs involved with the overall coordination of basic and advanced life support services in conjunction with police and fire services in Thurston County. The programs are funded through voter approved property taxes.

**Public Health and Social Services** - A fund to account for county health and social services programs such as personal and environmental public health, septic system inspection, food inspection, social services and mental health activities.

**Criminal Justice** - A fund to account for tax and state grant revenues specifically allocated for funding criminal justice programs.

**COMBINING BALANCE SHEET**  
**SPECIAL REVENUE FUNDS**  
**December 31, 2001 WITH COMPARATIVE**  
**TOTALS FOR December 31, 2000**

<u>Assets</u>	<b>GENERAL GOV'T</b>	<b>CULTURE &amp; RECR</b>	<b>ECONOMIC ENVIRON</b>	<b>PHYSICAL ENVIRON</b>	<b>1/4% REAL ESTATE TAX</b>	<b>ROADS</b>
<i>Current Assets</i>						
Cash & Pooled Investments	\$11,213,671	\$2,279,827	\$3,943,463	\$1,695,033	\$9,690,078	\$5,250,940
Taxes Receivable	1,223	-	43,763	-	-	767,468
Special Assessment Receivables	-	-	-	42,542	-	-
Accrued Interest & Penalties	38,846	8,284	14,316	6,188	34,966	23,934
Customer Account Receivables	94,137	922	13,723	-	-	-
Due from Other Funds	25,801	18,000	71,043	56,756	-	66,692
Due from Other Government Units	18,747	107,903	-	229,385	-	81,197
Inventory	1,309	-	-	-	-	848,220
<i>Long-Term Assets</i>						
Other Long-Term Receivables	-	-	-	-	263,391	-
<b>Total Assets</b>	<b>\$11,393,734</b>	<b>\$2,414,936</b>	<b>\$4,086,308</b>	<b>\$2,029,904</b>	<b>\$9,988,435</b>	<b>\$7,038,451</b>
<b><u>Liabilities and Fund Balance</u></b>						
<i>Current Liabilities</i>						
Accounts Payable	\$228,488	\$23,968	\$55,289	\$26,665	\$89,876	\$210,781
Due to Other Funds	121,669	75,962	4,180	89,198	132,812	80,784
Due to Other Government Units	23,854	-	-	-	-	1,773
Deferred Revenues	49,117	-	47,983	42,542	263,391	767,468
<b>Total Liabilities</b>	<b>423,128</b>	<b>99,930</b>	<b>107,452</b>	<b>158,405</b>	<b>486,079</b>	<b>1,060,806</b>
<b>Fund Balance</b>						
Fund Balance - Reserved (Petty Cash)	100	550	7,850	-	-	300
Fund Balance - Reserved (Inventories)	1,309	-	-	-	-	848,220
Fund Balance - Reserved (Emerg Prog)						
Fund Balance - Unreserved	10,969,197	2,314,456	3,971,006	1,871,499	9,502,356	5,129,125
<b>Total Fund Balance</b>	<b>10,970,606</b>	<b>2,315,006</b>	<b>3,978,856</b>	<b>1,871,499</b>	<b>9,502,356</b>	<b>5,977,645</b>
<b>Total Liability &amp; Fund Balance</b>	<b>\$11,393,734</b>	<b>\$2,414,936</b>	<b>\$4,086,308</b>	<b>\$2,029,904</b>	<b>\$9,988,435</b>	<b>\$7,038,451</b>

	PMJT	MEDIC ONE	PUBLIC HEALTH & SOCIAL SVS	CRIMINAL JUSTICE	2001	2000
<b>Assets</b>						
<i>Current Assets</i>						
Cash & Pooled Investments	\$46,596	\$7,420,550	\$8,845,605	\$5,740,520	\$56,126,283	\$52,050,385
Taxes Receivable	-	270,612	14,671	-	1,097,737	1,064,208
Special Assessment Receivables	-	-	-	-	42,542	44,230
Accrued Interest & Penalties	136	26,659	33,153	21,113	207,595	267,482
Customer Account Receivables	2,510	-	31,086	-	142,378	93,678
Due from Other Funds	-	-	151,370	-	389,662	405,460
Due from Other Government Units	658,525	958	2,044,624	44,572	3,185,911	2,158,441
Inventory	-	-	-	-	849,529	716,289
<i>Long-Term Assets</i>						
Other Long-Term Receivables	-	-	-	-	263,391	263,391
<b>Total Assets</b>	<b>\$707,767</b>	<b>\$7,718,779</b>	<b>\$11,120,509</b>	<b>\$5,806,205</b>	<b>\$62,305,028</b>	<b>\$57,063,564</b>
<b>Liabilities and Fund Balance</b>						
<i>Current Liabilities</i>						
Accounts Payable	\$606,057	\$688,578	\$1,022,397	\$50,251	\$3,002,350	\$1,745,529
Due to Other Funds	1,155	17,124	197,812	757,485	1,478,182	1,862,374
Due to Other Government Units	(7,426)	-	518,474	-	536,675	856,495
Deferred Revenues	-	270,612	29,349	1,031,888	2,502,350	3,004,284
<b>Total Liabilities</b>	<b>599,786</b>	<b>976,314</b>	<b>1,768,032</b>	<b>1,839,624</b>	<b>7,519,556</b>	<b>7,468,682</b>
<i>Fund Balance</i>						
Fund Balance-Reserved (Petty Cash)	12,000	100	2,850	-	23,750	21,750
Fund Balance-Reserved (Inventories)	-	-	-	-	849,529	716,289
Fund Balance-Reserved (Emergency Prog)	-	3,091,958	-	-	3,091,958	951,067
Fund Balance-Unreserved	95,981	3,650,407	9,349,627	3,966,581	50,820,235	47,905,776
<b>Total Fund Balance</b>	<b>107,981</b>	<b>6,742,465</b>	<b>9,352,477</b>	<b>3,966,581</b>	<b>54,785,472</b>	<b>49,594,882</b>
<b>Total Liability &amp; Fund Balance</b>	<b>\$707,767</b>	<b>\$7,718,779</b>	<b>\$11,120,509</b>	<b>\$5,806,205</b>	<b>\$62,305,028</b>	<b>\$57,063,564</b>

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE  
SPECIAL REVENUE FUNDS  
YEAR ENDED December 31, 2001 WITH COMPARATIVE  
TOTALS FOR December 31, 2000**

	GENERAL GOV'T	CULTURE & RECR	ECONOMIC ENVIRON	PHYSICAL ENVIRON	1/4% REAL ESTATE TAX	ROADS
<b>Revenues:</b>						
Taxes	\$2,875,273	-	\$906,431	\$1,338,650	\$2,550,543	\$12,815,324
Licenses & Permits	-	14,301	2,431,699	-	-	-
Intergovernmental	221,284	290,642	41,485	377,879	-	4,869,776
Charges for Services	862,804	508,974	1,803,440	170,845	35,895	155,289
Miscellaneous Revenue	1,010,781	424,134	190,198	74,241	341,837	312,212
<b>Total Revenues</b>	<b>4,970,142</b>	<b>1,238,051</b>	<b>5,373,253</b>	<b>1,961,615</b>	<b>2,928,275</b>	<b>18,152,601</b>
<b>Expenditures:</b>						
<i>Current</i>						
General Government	1,570,705	-	18,657	407,135	229,123	87,203
Security of Persons & Property	466,909	-	6,987	-	82,388	333,769
Physical Environment	-	56,713	-	725,610	78,847	-
Transportation	466,899	-	521,443	132,870	-	16,136,211
Economic Environment	-	110,816	3,656,143	454,897	-	-
Mental & Physical Health	-	-	-	-	3,746	-
Culture & Recreation	50,000	1,764,942	7,223	-	22,412	-
Capital Outlay	52,763	202,047	106,995	24,570	132,028	13,967
<i>Debt Service</i>						
Principal	-	4,193	10,821	-	-	-
Interest & Fiscal Charges	-	946	3,034	-	-	-
<b>Total Expenditures</b>	<b>2,607,276</b>	<b>2,139,657</b>	<b>4,331,303</b>	<b>1,745,082</b>	<b>548,544</b>	<b>16,571,150</b>
Excess (Deficiency) of Revenues Over Expenditures	2,362,866	(901,606)	1,041,950	216,533	2,379,731	1,581,451
<b>Other Financing Sources (Uses):</b>						
Sale of Fixed Assets	34,092	-	30,711	-	-	16,890
Other Fin. Sources - Bond Proceeds	-	-	-	-	-	-
Operating Transfers In	1,352,156	888,656	1,839,859	366,292	1,637,601	13,639
Operating Transfers Out	(7,062,087)	-	(1,788,790)	(264,388)	(2,143,037)	(1,166,494)
<b>Total Other Financing Sources (Uses)</b>	<b>(5,675,839)</b>	<b>888,656</b>	<b>81,780</b>	<b>101,904</b>	<b>(505,436)</b>	<b>(1,135,965)</b>
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures and Other Uses	(3,312,973)	(12,950)	1,123,730	318,437	1,874,295	445,486
Fund Balance at Beginning of Year	14,290,322	2,325,491	2,854,973	1,201,180	7,656,871	5,565,994
Residual Equity Transfer In	-	2,465	153	353,606	-	17,298
Residual Equity Transfer Out	(6,743)	-	-	(1,724)	(28,810)	(51,133)
<b>Fund Balance at End of Year</b>	<b>\$10,970,606</b>	<b>\$2,315,006</b>	<b>\$3,978,856</b>	<b>\$1,871,499</b>	<b>\$9,502,356</b>	<b>\$5,977,645</b>

	PMJT	MEDIC ONE	PUBLIC HEALTH & SOCIAL SVS	CRIMINAL JUSTICE	2001	2000
<b>Revenues:</b>						
Taxes	\$ -	\$5,755,979	\$394,300	\$1,716,274	\$28,352,774	\$26,939,851
Licenses & Permits	-	-	161,232	-	2,607,232	2,239,730
Intergovernmental	8,255,289	174,900	20,713,962	1,930,437	36,875,654	35,459,723
Charges for Services	-	70	1,044,750	-	4,582,067	4,075,957
Miscellaneous Revenue	3,532	319,481	432,503	281,564	3,390,483	2,921,032
<b>Total Revenues</b>	<b>8,258,821</b>	<b>6,250,430</b>	<b>22,746,747</b>	<b>3,928,275</b>	<b>75,808,210</b>	<b>71,636,293</b>
<b>Expenditures:</b>						
<i>Current</i>						
General Government	-	-	-	1,042,310	3,355,133	3,049,621
Security of Persons & Property	-	4,852,836	123,448	2,368,490	8,234,827	6,256,479
Physical Environment	-	-	-	-	861,170	883,622
Transportation	-	-	-	-	17,257,423	15,144,524
Economic Environment	7,806,725	-	-	-	12,028,581	12,782,187
Mental & Physical Health	-	-	22,317,571	79,884	22,401,201	20,314,891
Culture & Recreation	-	-	-	-	1,844,577	1,715,992
Capital Outlay	87,507	124,088	12,373	275	756,613	1,864,558
<i>Debt Service</i>						
Principal	5,164	-	-	133,417	153,595	23,686
Interest & Fiscal Charges	-	-	-	21,255	25,235	18,056
<b>Total Expenditures</b>	<b>7,899,396</b>	<b>4,976,924</b>	<b>22,453,392</b>	<b>3,645,631</b>	<b>66,918,355</b>	<b>62,053,616</b>
Excess (Deficiency) of Revenues Over Expenditures	359,425	1,273,506	293,355	282,644	8,889,855	9,582,677
<b>Other Financing Sources (Uses):</b>						
Sale of Fixed Assets	-	196,285	10,280	-	288,258	629,800
Other Fin. Sources - Bond Proceeds	-	-	-	-	-	6,019,648
Operating Transfers In	-	1,422,945	2,419,932	-	9,941,080	8,697,572
Operating Transfers Out	-	(1,422,945)	(137,780)	(225,680)	(14,211,201)	(11,132,960)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>196,285</b>	<b>2,292,432</b>	<b>(225,680)</b>	<b>(3,981,863)</b>	<b>4,214,060</b>
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures and Other Uses	359,425	1,469,791	2,585,787	56,964	4,907,992	13,796,737
Fund Balance at Beginning of Year	(251,444)	5,272,674	6,769,204	3,909,617	49,594,882	35,873,409
Residual Equity Transfer In	-	-	-	-	373,522	30,664
Residual Equity Transfer Out	-	-	(2,514)	-	(90,924)	(105,928)
<b>Fund Balance at End of Year</b>	<b>\$ 107,981</b>	<b>\$6,742,465</b>	<b>\$9,352,477</b>	<b>\$3,966,581</b>	<b>\$54,785,472</b>	<b>\$49,594,882</b>

**STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL  
GENERAL GOVERNMENT SPECIAL REVENUE FUNDS  
YEAR ENDED December 31, 2001 WITH COMPARATIVE  
ACTUAL AMOUNTS FOR YEAR ENDED December 31, 2000 (Page 1 of 2)**

Revenues:		2001			2000 ACTUAL
		BUDGET	ACTUAL (UNFAVORABLE)	VARIANCE FAVORABLE	
Taxes		\$2,806,916	\$2,875,273	\$68,357	\$2,689,746
	Intergovernmental	252,432	221,284	(31,148)	353,807
	Charges for Services	764,445	862,804	98,359	764,093
	Miscellaneous Revenue	1,106,683	1,010,781	(95,902)	665,617
<b>Total Revenues</b>		<b>4,930,476</b>	<b>4,970,142</b>	<b>39,666</b>	<b>4,473,263</b>
<b>Expenditures:</b>					
Treasurer's M&O	Other Services	107,883	102,306	5,577	81,493
	Personnel	81,695	66,654	15,041	82,924
	Travel	1,375	1,044	331	1,014
<b>Total</b>		<b>190,953</b>	<b>170,004</b>	<b>20,949</b>	<b>165,431</b>
Family Court Services Clerk	Other Services	37,695	1,955	35,740	6,354
	Personnel	55,672	52,494	3,178	48,619
	Travel	360	230	130	13
<b>Total</b>		<b>93,727</b>	<b>54,679</b>	<b>39,048</b>	<b>54,986</b>
Family Court Facilitator	Other Services	41,819	22,310	19,509	28,856
	Personnel	95,378	91,653	3,725	72,633
	Travel	4,375	951	3,424	663
<b>Total</b>		<b>141,572</b>	<b>114,914</b>	<b>26,658</b>	<b>102,152</b>
Law Library	Other Services	65,000	58,317	6,683	54,660
	Personnel	1,000	897	103	884
<b>Total</b>		<b>66,000</b>	<b>59,214</b>	<b>6,786</b>	<b>55,544</b>
Auditor M & O	Other Services	78,882	69,698	9,184	101,901
	Personnel	8,155	2,919	5,236	7,580
<b>Total</b>		<b>87,037</b>	<b>72,617</b>	<b>14,420</b>	<b>109,481</b>
Recording Equipment Maint.	Other Services	15,000	4,505	10,495	2,208
GeoData Center	Other Services	222,728	208,001	14,727	215,212
	Personnel	361,102	264,154	96,948	288,309
	Travel	1,824	1,823	1	4,496
<b>Total</b>		<b>585,654</b>	<b>473,978</b>	<b>111,676</b>	<b>508,017</b>
Auditor's Election Reserve	Other Services	80,343	30,462	49,881	75,732
Emergency Management Council	Other Services	1,000	-	1,000	-
Tourist Facilities	Other Services	50,122	50,122	-	139,582
Victim Advocate Program	Other Services	159,994	158,387	1,607	146,669
Investment Administration	Other Services	100,497	62,861	37,636	43,504
	Personnel	96,233	93,014	3,219	100,075
	Travel	5,400	5,368	32	5,944
<b>Total</b>		<b>202,130</b>	<b>161,243</b>	<b>40,887</b>	<b>149,523</b>

**STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL  
GENERAL GOVERNMENT SPECIAL REVENUE FUNDS  
YEAR ENDED December 31, 2001 WITH COMPARATIVE  
ACTUAL AMOUNTS FOR YEAR ENDED December 31, 2000 (Page 2 of 2)**

		2001			2000
		BUDGET	ACTUAL (UNFAVORABLE)	VARIANCE FAVORABLE	ACTUAL
<b>Expenditures: (Continued)</b>					
Special Projects	Other Services	2,536,336	438,876	2,097,460	868,460
	Personnel	288,899	286,157	2,742	250,007
	Travel	5,475	2,490	2,985	3,072
<b>Total</b>		<b>2,830,710</b>	<b>727,523</b>	<b>2,103,187</b>	<b>1,121,539</b>
Prisoner's Concession	Other Services	200,203	199,237	966	209,948
	Personnel	120,487	117,488	2,999	110,194
	Travel	2,330	2,311	19	-
<b>Total</b>		<b>323,020</b>	<b>319,036</b>	<b>3,984</b>	<b>320,142</b>
Sheriff's Special Programs	Other Services	129,982	85,680	44,302	121,514
	Personnel	92,528	91,370	1,158	83,488
	Equip Rental	10,009	9,899	110	7,110
	Travel	6,022	3,852	2,170	4,386
<b>Total</b>		<b>238,541</b>	<b>190,801</b>	<b>47,740</b>	<b>216,498</b>
Stadium/Convention/Art Center	Other Services	-	-	-	10,000
Public Health Technology	Other Services	-	-	-	36,000
Detention Facilities Tax	Other Services	-	-	-	1,889,975
1997 Debt Holding Fund	Other Services	-	-	-	1,413,342
1998A Debt Holding Fund	Other Services	-	-	-	122,923
2000 Debt Holding Fund	Other Services	318,432	5,000	313,432	38,262
Forest Management	Other Services	22,907	14,791	8,116	26,567
<b>Total Expenditures</b>		<b>5,407,142</b>	<b>2,607,276</b>	<b>2,799,866</b>	<b>6,704,573</b>
Excess (Deficiency) of Revenues Over Expenditures		(476,666)	2,362,866	2,839,532	(2,231,310)
<b>Other Financing Sources (Uses):</b>					
Sale of Fixed Assets		371,668	34,092	(337,576)	26,072
Other Financing Sources - Bond Proceeds		2,300,000	-	(2,300,000)	6,019,648
Operating Transfers In		1,325,148	1,352,156	27,008	3,145,238
Operating Transfers Out		(11,246,825)	(7,062,087)	4,184,738	-
<b>Total Other Financing Sources (Uses)</b>		<b>(7,250,009)</b>	<b>(5,675,839)</b>	<b>1,574,170</b>	<b>9,190,958</b>
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures and Other Uses		(7,726,675)	(3,312,973)	4,413,702	6,959,648
Fund Balance at Beginning of Year		14,229,587	14,290,322	60,735	7,301,730
Residual Equity Transfer In		-	-	-	28,944
Residual Equity Transfer Out		-	(6,743)	(6,743)	-
<b>Fund Balance at End of Year</b>		<b>\$6,502,912</b>	<b>\$10,970,606</b>	<b>\$4,467,694</b>	<b>\$14,290,322</b>

**STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
CULTURE AND RECREATION SPECIAL REVENUE FUNDS  
YEAR ENDED December 31, 2001 WITH COMPARATIVE  
ACTUAL AMOUNTS FOR YEAR ENDED December 31, 2000**

		2001			2000
		BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	ACTUAL
<b>Revenues:</b>					
Licenses & Permits		\$10,000	\$14,301	\$4,301	\$13,707
Intergovernmental		891,091	290,642	(600,449)	643,046
Charges for Services		509,456	508,974	(482)	485,627
Miscellaneous Revenue		269,000	424,134	155,134	332,529
<b>Total Revenues</b>		<b>1,679,547</b>	<b>1,238,051</b>	<b>(441,496)</b>	<b>1,474,909</b>
<b>Expenditures:</b>					
Fair	Other Services	219,523	208,339	11,184	189,610
	Personnel	219,670	207,730	11,940	188,050
	Equip. Rental	20,926	20,681	245	15,589
	Travel	5,260	4,020	1,240	4,878
<b>Total</b>		<b>465,379</b>	<b>440,770</b>	<b>24,609</b>	<b>398,127</b>
Parks Capital Projects	Other Services	945,763	179,582	766,181	111,887
	Personnel	5,005	-	5,005	5,593
<b>Total</b>		<b>950,768</b>	<b>179,582</b>	<b>771,186</b>	<b>117,480</b>
Sports Complex	Other Services	1,496,725	34,642	1,462,083	84,341
	Personnel	3,275	-	3,275	-
	Equip. Rental	-	-	-	282
<b>Total</b>		<b>1,500,000</b>	<b>34,642</b>	<b>1,465,358</b>	<b>84,623</b>
Parks	Other Services	326,885	299,760	27,125	298,565
	Personnel	769,105	744,807	24,298	671,761
	Equip. Rental	54,914	51,533	3,381	37,817
	Travel	3,285	1,830	1,455	518
<b>Total</b>		<b>1,154,189</b>	<b>1,097,930</b>	<b>56,259</b>	<b>1,008,661</b>
Parks Special Programs	Other Services	40,041	36,177	3,864	34,541
	Personnel	37,220	33,044	4,176	28,060
	Equip. Rental	7,583	6,205	1,378	5,755
	Travel	300	277	23	311
<b>Total</b>		<b>85,144</b>	<b>75,703</b>	<b>9,441</b>	<b>68,667</b>
ORV Sports Park	Other Services	176,039	175,008	1,031	97,696
	Personnel	109,357	88,133	21,224	89,990
	Equip. Rental	49,820	47,819	2,001	21,750
	Travel	450	70	380	-
<b>Total</b>		<b>335,666</b>	<b>311,030</b>	<b>24,636</b>	<b>209,436</b>
<b>Total Expenditures</b>		<b>4,491,146</b>	<b>2,139,657</b>	<b>2,351,489</b>	<b>1,886,994</b>
Excess (Deficiency) of Revenues Over Expenditures		(2,811,599)	(901,606)	1,909,993	(412,085)
Other Financing Sources (Uses):					
Operating Transfers In		888,656	888,656	-	865,411
Total Other Financing Sources (Uses)		888,656	888,656	-	865,411
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Uses		(1,922,943)	(12,950)	1,909,993	453,326
Fund Balance at Beginning of Year		2,318,959	2,325,491	6,532	1,872,165
Residual Equity Transfer In		-	2,465	2,465	-
<b>Fund Balance at End of Year</b>		<b>\$396,016</b>	<b>\$2,315,006</b>	<b>\$1,918,990</b>	<b>\$2,325,491</b>

**STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
ECONOMIC ENVIRONMENT SPECIAL REVENUE FUNDS  
YEAR ENDED December 31, 2001 WITH COMPARATIVE  
ACTUAL AMOUNTS FOR YEAR ENDED December 31, 2000**

		2001			2000
		BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	ACTUAL
<b>Revenues:</b>					
Taxes		\$916,340	\$906,431	(\$9,909)	\$848,775
Licenses & Permits		2,088,374	2,431,699	343,325	2,067,083
Intergovernmental		20,250	41,485	21,235	22,455
Charges for Services		2,029,765	1,803,440	(226,325)	1,608,481
Miscellaneous Revenues		155,916	190,198	34,282	165,282
<b>Total Revenues</b>		<b>5,210,645</b>	<b>5,373,253</b>	<b>162,608</b>	<b>4,712,076</b>
<b>Expenditures:</b>					
Building & Fire Safety	Other Services	240,319	240,099	220	229,173
	Personnel	928,111	913,971	14,140	872,630
	Equip.Rental	64,944	64,783	161	57,700
	Travel	9,380	6,607	2,773	5,787
<b>Total</b>		<b>1,242,754</b>	<b>1,225,460</b>	<b>17,294</b>	<b>1,165,290</b>
Development Review	Other Services	61,742	48,638	13,104	304,880
	Personnel	489,582	440,163	49,419	426,870
	Equip.Rental	55,260	46,050	9,210	28,210
	Travel	6,697	5,248	1,449	4,658
<b>Total</b>		<b>613,281</b>	<b>540,099</b>	<b>73,182</b>	<b>764,618</b>
Leoff 1 Long-Term Care	Other Services	45,000	-	45,000	-
	Personnel	15,000	6,987	8,013	6,987
<b>Total</b>		<b>60,000</b>	<b>6,987</b>	<b>53,013</b>	<b>6,987</b>
Veterans	Other Services	126,527	96,670	29,857	107,114
	Personnel	25,193	13,659	11,534	19,921
	Housing	10,000	10,000	-	10,000
	Travel	480	459	21	51
<b>Total</b>		<b>162,200</b>	<b>120,788</b>	<b>41,412</b>	<b>137,086</b>
Current Planning	Other Services	197,228	196,637	591	208,221
	Personnel	749,587	729,444	20,143	704,403
	Equip.Rental	7,000	5,814	1,186	20,516
	Travel	20,516	20,516	-	9,193
<b>Total</b>		<b>974,331</b>	<b>952,411</b>	<b>21,920</b>	<b>942,333</b>
Permit Assistance Center	Other Services	542,304	387,860	154,444	1,343,134
	Personnel	1,144,648	1,083,738	60,910	990,599
	Travel	12,300	6,736	5,564	8,355
<b>Total</b>		<b>1,699,252</b>	<b>1,478,334</b>	<b>220,918</b>	<b>2,342,088</b>
Conservation Futures	Other Services	504,523	7,224	497,299	145,688
<b>Total Expenditures</b>		<b>5,256,341</b>	<b>4,331,303</b>	<b>925,038</b>	<b>5,504,090</b>
Excess (Deficiency) of Revenues over Expenditures		(45,696)	1,041,950	1,087,646	(792,014)
<b>Other Financing Sources (Uses):</b>					
Sale of Fixed Assets		20,560	30,711	10,151	28,993
Operating Transfers In		1,804,799	1,839,859	35,060	1,466,438
Operating Transfers Out		(1,891,644)	(1,788,790)	102,854	-
<b>Total Other Financing Sources (Uses)</b>		<b>(66,285)</b>	<b>81,780</b>	<b>148,065</b>	<b>1,495,431</b>
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Uses		(111,981)	1,123,730	1,235,711	703,417
Fund Balance at Beginning of Year		2,841,430	2,854,973	13,543	2,151,556
Residual Equity Transfers In		-	153	153	-
<b>Fund Balance At End of Year</b>		<b>\$2,729,449</b>	<b>\$3,978,856</b>	<b>\$1,249,407</b>	<b>\$2,854,973</b>

**STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
PHYSICAL ENVIRONMENT SPECIAL REVENUE FUNDS  
YEAR ENDED December 31, 2001 WITH COMPARATIVE  
ACTUAL AMOUNTS FOR YEAR ENDED December 31, 2000**

		2001			2000
		BUDGET	ACTUAL (UNFAVORABLE)	VARIANCE FAVORABLE	ACTUAL
<b>Revenues:</b>					
Taxes		\$1,232,924	\$1,338,650	\$105,726	\$1,196,035
Intergovernmental		1,186,290	377,879	(808,411)	479,846
Charges for Services		227,342	170,845	(56,497)	178,735
Miscellaneous Revenues		47,500	74,241	26,741	44,939
<b>Total Revenues</b>		<b>2,694,056</b>	<b>1,961,615</b>	<b>(732,441)</b>	<b>1,899,555</b>
<b>Expenditures:</b>					
Noxious Weed	Other Services	56,070	52,531	3,539	65,242
	Personnel	201,394	199,596	1,798	205,181
	Equip.Rental	17,627	17,478	149	15,668
	Travel	3,833	2,987	846	3,238
<b>Total</b>		<b>278,924</b>	<b>272,592</b>	<b>6,332</b>	<b>289,329</b>
Office of Program & Budget Dev.	Other Services	1,399,340	598,918	800,422	1,244,578
	Personnel	567,356	516,806	50,550	421,436
	Travel	12,489	9,220	3,269	3,599
	Reserve	-	-	-	-
<b>Total</b>		<b>1,979,185</b>	<b>1,124,944</b>	<b>854,241</b>	<b>1,669,613</b>
Lakes Management	Other Services	90,711	63,713	26,998	88,962
	Equip.Rental	4,453	4,353	100	4,383
	Travel	750	461	289	70
<b>Total</b>		<b>95,914</b>	<b>68,527</b>	<b>27,387</b>	<b>93,415</b>
Lakes Management Dst. 2 (Long Lake)	Other Services	137,142	107,051	30,091	128,764
	Equip.Rental	3,833	3,733	100	2,442
	Travel	350	275	75	-
<b>Total</b>		<b>141,325</b>	<b>111,059</b>	<b>30,266</b>	<b>131,206</b>
Lakes Management Dst. 4 (Lake Lawrence)	Other Services	81,193	65,700	15,493	51,549
	Equip.Rental	2,133	2,133	-	2,385
	Travel	100	61	39	-
<b>Total</b>		<b>83,426</b>	<b>67,894</b>	<b>15,532</b>	<b>53,934</b>
Lakes Management Dst. 7 (South Pattison)	Other Services	7,175	45	7,130	-
Watershed Plan	Other Services	121,252	99,315	21,937	-
	Equip.Rental	950	706	244	-
<b>Total</b>		<b>122,202</b>	<b>100,021</b>	<b>22,181</b>	<b>-</b>
<b>Total Expenditures</b>		<b>2,708,151</b>	<b>1,745,082</b>	<b>963,069</b>	<b>2,237,497</b>
Excess (Deficiency) of Revenues over Expenditures		(14,095)	216,533	230,628	(337,942)
Other Financing Sources (Uses)					
Operating Transfers In		366,292	366,292	-	360,010
Operating Transfers Out		(264,388)	(264,388)	-	-
<b>Total Other Financing Sources (Uses)</b>		<b>101,904</b>	<b>101,904</b>	<b>-</b>	<b>360,010</b>
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Uses		87,809	318,437	230,628	22,068
Fund Balance at Beginning of Year		981,741	1,201,180	219,439	1,184,651
Residual Equity Transfers In		360,000	353,606	(6,394)	-
Residual Equity Transfers Out		-	(1,724)	(1,724)	(5,539)
<b>Fund Balance at End of Year</b>		<b>\$1,429,550</b>	<b>\$1,871,499</b>	<b>\$441,949</b>	<b>\$1,201,180</b>

**STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
1/4% REAL ESTATE TAX SPECIAL REVENUE FUND  
YEAR ENDED December 31, 2001 WITH COMPARATIVE  
ACTUAL AMOUNTS FOR YEAR ENDED December 31, 2000**

	2001		VARIANCE FAVORABLE	2000 ACTUAL
	BUDGET	ACTUAL (UNFAVORABLE)		
<b>Revenues:</b>				
Taxes	\$2,242,049	\$2,550,543	\$308,494	\$2,372,418
Charges for Goods and Services	15,900	35,895	19,995	-
Miscellaneous Revenues	366,689	341,837	(24,852)	552,957
<b>Total Revenues</b>	<b>2,624,638</b>	<b>2,928,275</b>	<b>303,637</b>	<b>2,925,375</b>
<b>Expenditures:</b>				
1/4% Real Estate Excise Tax	6,829,615	546,420	6,283,195	5,430,412
Other Services				
Equip.Rental	2,005	2,004	1	-
Travel	1,000	120	880	10,095
<b>Total Expenditures</b>	<b>6,832,620</b>	<b>548,544</b>	<b>6,284,076</b>	<b>5,440,507</b>
Excess (Deficiency) of Revenues Over Expenditures	(4,207,982)	2,379,731	6,587,713	(2,515,132)
Other Financing Sources (Uses)				
Other Fin. Sources - Sale Of Fixed Assets	-	-	-	339,308
Other Fin. Sources - Bond Proceeds	-	-	-	-
Operating Transfers In	1,637,601	1,637,601	-	69,425
Operating Transfers Out	(1,836,568)	(2,143,037)	(306,469)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(198,967)</b>	<b>(505,436)</b>	<b>(306,469)</b>	<b>408,733</b>
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Uses	(4,406,949)	1,874,295	6,281,244	(2,106,399)
Fund Balance at Beginning of Year	7,646,246	7,656,871	10,625	9,761,621
Prior Period Adjustment	-	-	-	-
Residual Equity Transfer In	-	-	-	1,649
Residual Equity Transfer Out	-	(28,810)	(28,810)	-
<b>Fund Balance At End of Year</b>	<b>\$3,239,297</b>	<b>\$9,502,356</b>	<b>\$6,263,059</b>	<b>\$7,656,871</b>

**STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
ROADS SPECIAL REVENUE FUND  
YEAR ENDED December 31, 2001 WITH COMPARATIVE  
ACTUAL AMOUNTS FOR YEAR ENDED December 31, 2000**

		<b>2001</b>			<b>2000</b>
		<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>	<b>ACTUAL</b>
<b>Revenues:</b>					
	Taxes	\$12,819,079	\$12,815,324	(\$3,755)	\$12,129,622
	Intergovernmental	4,972,282	4,869,776	(102,506)	4,659,434
	Charges for Services	351,500	155,289	(196,211)	14,602
	Miscellaneous Revenues	152,000	312,212	160,212	241,050
<b>Total Revenues</b>		<b>18,294,861</b>	<b>18,152,601</b>	<b>(142,260)</b>	<b>17,044,708</b>
<b>Expenditures:</b>					
Roads	Other Services	9,023,529	8,265,019	758,510	8,098,642
	Personnel	5,665,103	5,355,316	309,787	4,967,424
	Travel	99,170	80,647	18,523	78,700
	Equip.Rental	2,872,989	2,870,168	2,821	2,149,086
<b>Total Expenditures</b>		<b>17,660,791</b>	<b>16,571,150</b>	<b>1,089,641</b>	<b>15,293,852</b>
Excess (Deficiency) of Revenues Over Expenditures		634,070	1,581,451	947,381	1,750,856
<b>Other Financing Sources (Uses):</b>					
	Sale of Fixed Assets	17,000	16,890	(110)	44,328
	Operating Transfers In	73,764	13,639	(60,125)	3,761
	Operating Transfers Out	(1,144,696)	(1,166,494)	(21,798)	-
<b>Total Other Financing Sources (Uses)</b>		<b>(1,053,932)</b>	<b>(1,135,965)</b>	<b>(82,033)</b>	<b>48,089</b>
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Uses		(419,862)	445,486	865,348	1,798,945
Fund Balance at Beginning of Year		4,846,954	5,565,994	719,040	3,805,994
Prior Period Adjustments		-	-	-	-
Residual Equity Transfers In		-	17,298	17,298	-
Residual Equity Transfers Out		-	(51,133)	(51,133)	(38,945)
<b>Fund Balance At End of Year</b>		<b>\$4,427,092</b>	<b>\$5,977,645</b>	<b>\$1,550,553</b>	<b>\$5,565,994</b>

**STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
PACIFIC MOUNTAIN JOB TRAINING SPECIAL REVENUE FUND  
YEAR ENDED December 31, 2001 WITH COMPARATIVE  
ACTUAL AMOUNTS FOR YEAR ENDED December 31, 2000**

		<b>2001</b>			<b>2000</b>
		<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>	<b>ACTUAL</b>
<b>Revenues:</b>					
	Intergovernmental	\$10,285,135	\$8,255,289	(\$2,029,846)	\$8,991,983
	Charges for Services	-	-	-	-
	Miscellaneous Revenue	3,000	3,532	532	1,309
<b>Total Revenues</b>		<b>10,288,135</b>	<b>8,258,821</b>	<b>(2,029,314)</b>	<b>8,993,292</b>
<b>Expenditures:</b>					
Pacific Mt. Job Training	Other Services	8,111,903	5,882,497	2,229,406	6,890,213
	Personnel	2,079,849	1,943,099	136,750	1,998,718
	Travel-MPT	10,227	8,367	1,860	7,502
	Travel-PMT	60,523	39,986	20,537	70,196
	Equip.Rental	25,633	25,447	186	23,146
<b>Total Expenditures</b>		<b>10,288,135</b>	<b>7,899,396</b>	<b>2,388,739</b>	<b>8,989,775</b>
Excess (Deficiency) of Revenues Over Expenditures		-	359,425	359,425	3,517
Other Financing Sources (Uses)					
Operating Transfers In		-	-	-	-
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Financing Uses		-	359,425	359,425	3,517
Fund Balance at Beginning of Year		-	(251,444)	(251,444)	(254,961)
<b>Fund Balance at End of Year</b>		<b>\$ -</b>	<b>\$107,981</b>	<b>\$107,981</b>	<b>(\$251,444)</b>

**STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
MEDIC ONE SPECIAL REVENUE FUND  
YEAR ENDED December 31, 2001 WITH COMPARATIVE  
ACTUAL AMOUNTS FOR YEAR ENDED December 31, 2000**

		<b>2001</b>			<b>2000</b>
		<b>BUDGET</b>	<b>ACTUAL (UNFAVORABLE)</b>	<b>VARIANCE FAVORABLE</b>	<b>ACTUAL</b>
<b>Revenues:</b>					
	Taxes	\$5,806,986	\$5,755,979	(\$51,007)	\$5,703,651
	Intergovernmental	144,100	174,900	30,800	187,533
	Charges for Services	220	70	(150)	45
	Miscellaneous Revenues	237,800	319,481	81,681	253,102
<b>Total Revenues</b>		6,189,106	6,250,430	61,324	6,144,331
<b>Expenditures:</b>					
Medic One	Other Services	5,270,270	4,697,150	573,120	4,037,720
	Personnel	282,639	275,724	6,915	266,816
	Travel	8,900	3,921	4,979	5,296
	Equip.Rental	1,000	129	871	159
<b>Total Expenditures</b>		5,562,809	4,976,924	585,885	4,309,991
Excess (Deficiency) of Revenues Over Expenditures		626,297	1,273,506	647,209	1,834,340
<b>Other Financing Sources (Uses):</b>					
	Sale of Fixed Assets	122,000	196,285	74,285	181,335
	Operating Transfers In	1,422,945	1,422,945	-	2,000
	Operating Transfers Out	(1,422,945)	(1,422,945)	-	-
<b>Total Other Financing Sources (Uses)</b>		122,000	196,285	74,285	183,335
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Financing Uses		748,297	1,469,791	721,494	2,017,675
Fund Balance at Beginning of Year		4,982,775	5,272,674	289,899	3,254,999
<b>Fund Balance at End of Year</b>		\$5,731,072	\$6,742,465	\$1,011,393	\$5,272,674

**STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
PUBLIC HEALTH AND SOCIAL SERVICES SPECIAL REVENUE FUND  
YEAR ENDED December 31, 2001 WITH COMPARATIVE  
ACTUAL AMOUNTS FOR YEAR ENDED December 31, 2000**

		2001		VARIANCE FAVORABLE	2000
		BUDGET	ACTUAL	(UNFAVORABLE)	ACTUAL
<b>Revenues:</b>					
	Taxes	\$380,391	\$394,300	\$13,909	\$369,592
	Licenses & Permits	156,190	161,232	5,042	158,940
	Intergovernmental	18,122,944	20,713,962	2,591,018	18,673,827
	Charges for Services	975,638	1,044,750	69,112	1,024,374
	Miscellaneous Revenues	220,858	432,503	211,645	428,910
<b>Total Revenue</b>		19,856,021	22,746,747	2,890,726	20,655,643
<b>Expenditures:</b>					
Public Health	Other Services	1,655,340	2,500,300	(844,960)	2,070,172
	Personnel	5,798,383	5,403,517	394,866	4,850,488
	Travel	53,776	41,550	12,226	34,814
	Equip.Rental	102,395	102,395	-	130,595
Total		7,609,894	8,047,762	(437,868)	7,086,069
Social Services	Other Services	15,437,256	13,438,926	1,998,330	12,521,686
	Personnel	995,480	930,359	65,121	814,643
	Travel	59,841	32,718	27,123	28,199
	Equip.Rental	3,627	3,627	-	2,800
Total		16,496,204	14,405,630	2,090,574	13,367,328
<b>Total Expenditures</b>		24,106,098	22,453,392	1,652,706	20,453,397
Excess (Deficiency) of Revenues over Expenditures		(4,250,077)	293,355	4,543,432	202,246
<b>Other Financing Sources (Uses):</b>					
	Sale of Fixed Assets	8,000	10,280	2,280	9,764
	Operating Transfers In	2,495,584	2,419,932	(75,652)	2,785,289
	Operating Transfers Out	(137,780)	(137,780)	-	-
<b>Total Other Financing Sources (Uses)</b>		2,365,804	2,292,432	(73,372)	2,795,053
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Uses		(1,884,273)	2,585,787	4,470,060	2,997,299
Fund Balance at Beginning of Year		7,415,688	6,769,204	(646,484)	3,776,333
Residual Equity Transfer In		-	-	-	71
Residual Equity Transfer Out		-	(2,514)	(2,514)	(4,499)
<b>Fund Balance at End of Year</b>		\$5,531,415	\$9,352,477	\$3,821,062	\$6,769,204

**STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL  
CRIMINAL JUSTICE SPECIAL REVENUE FUND  
YEAR ENDED December 31, 2001 WITH COMPARATIVE  
ACTUAL AMOUNTS FOR YEAR ENDED December 31, 2000**

		2001			2000
		BUDGET	ACTUAL (UNFAVORABLE)	VARIANCE FAVORABLE	ACTUAL
<b>Revenues:</b>					
	Taxes	\$1,671,970	\$1,716,274	\$44,304	\$1,630,012
	Intergovernmental	897,143	1,930,437	1,033,294	1,447,792
	Miscellaneous Revenue	216,114	281,564	65,450	235,337
<b>Total Revenues</b>		<b>2,785,227</b>	<b>3,928,275</b>	<b>1,143,048</b>	<b>3,313,141</b>
<b>Expenditures:</b>					
Criminal Justice	Other Services	4,670,669	900,064	3,770,605	716,855
	Personnel	2,002,888	1,942,103	60,785	1,661,603
	Travel	14,838	13,566	1,272	10,337
	Equip. Rental	790,403	789,898	505	34,050
<b>Total Expenditures</b>		<b>7,478,798</b>	<b>3,645,631</b>	<b>3,833,167</b>	<b>2,422,845</b>
Excess (Deficiency) of Revenues Over Expenditures		(4,693,571)	282,644	4,976,215	890,296
Other Financing Sources (Uses):					
	Operating Transfers Out	(225,680)	(225,680)	-	-
<b>Total Other Financing Sources (Uses)</b>		<b>(225,680)</b>	<b>(225,680)</b>	<b>-</b>	<b>-</b>
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Financing Uses		(4,919,251)	56,964	4,976,215	890,296
Fund Balance at Beginning of Year		4,919,251	3,909,617	(1,009,634)	3,019,321
<b>Fund Balance at End of Year</b>		<b>\$ -</b>	<b>\$3,966,581</b>	<b>\$3,966,581</b>	<b>\$3,909,617</b>