

**Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget to Actual**

For The Year Ended December 31, 2011

	General Fund			
	Budget		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 19,305,896	\$ 19,305,896	\$ 20,549,331	\$ 1,243,435
Licenses & Permits	25,800	25,800	28,197	2,397
Intergovernmental	5,764,465	5,959,499	5,788,083	(171,416)
Charges for Services	2,420,695	2,431,993	2,491,802	59,809
Fines & Forfeits	1,684,746	1,684,746	1,595,074	(89,672)
Miscellaneous	2,652,391	2,611,456	1,939,551	(671,905)
Total Revenues	31,853,993	32,019,390	32,392,038	372,648
Expenditures				
Current:				
General Government Services	13,936,586	14,136,402	13,377,697	758,705
Security of Persons & Property	15,349,178	15,537,063	14,978,230	558,833
Utilities & Environment	476,609	489,889	475,595	14,294
Economic Environment	101,800	101,800	101,500	300
Mental & Physical Health	288,452	335,933	327,387	8,546
Culture & Recreation	196,453	197,712	184,320	13,392
Total Expenditures	30,349,078	30,798,799	29,444,729	1,354,070
Excess of Rev. Over (Under) Expend.	1,504,915	1,220,591	2,947,309	1,726,718
Other Financing Sources/(Uses)				
Proceeds from Sale of Capital Assets	830,000	830,000	1,868,703	1,038,703
Transfers-In	71,330	124,992	182,559	57,567
Transfers-Out	(2,406,245)	(2,608,076)	(2,467,196)	140,880
Total Other Financing Sources/(Uses)	(1,504,915)	(1,653,084)	(415,934)	1,237,150
Excess of Revenues and Other Financing Sources/ (Uses) Over (Under) Expenditures	-	(432,493)	2,531,375	2,963,868
Fund Balance as of January 1	9,255,565	9,255,565	9,255,565	-
Fund Balance as of December 31	\$ 9,255,565	\$ 8,823,072	\$ 11,786,940	\$ 2,963,868

Perspective Difference Reconciliation:

Actual Fund Balance - Schedule of Revenues,
Expenditures, And Changes in Fund Balance \$ 11,786,940

The Following funds were budgeted as special
revenue funds but do not meet the definition of
such under Gasb Statement No. 54 and;
therefore, are accounted for within the General
Fund:

Flood Control Zone #125	15,000
Cowlitz River Basin Subzone #126	15,000
Election Reserve #158	97,224
Sheriff's Airplane #162	2,194
SWW Fair Entertainment Reserve #197	34
Senior Services #199	-
Total Fund Balance - General Fund Balance Sheet for Governmental Funds	\$ 11,916,392

**Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget to Actual**

For The Year Ended December 31, 2011

	Special Revenue: Roads			
	Budget		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 12,219,820	\$ 12,219,820	\$ 12,773,864	\$ 554,044
Licenses & Permits	15,000	15,000	29,023	14,023
Intergovernmental	9,271,925	9,271,925	5,281,350	(3,990,575)
Charges for Services	113,150	113,150	322,818	209,668
Fines & Forfeits	-	-	2	2
Miscellaneous	62,545	62,545	104,492	41,947
Total Revenues	21,682,440	21,682,440	18,511,549	(3,170,891)
Expenditures				
Current:				
General Government Services	500	500	61	439
Utilities & Environment	1,142,896	1,142,896	787,019	355,877
Transportation	14,287,186	14,296,031	14,008,604	287,427
Debt Service:				
Interest & Other Debt Service	1,500	1,500	1,112	388
Capital Outlays	9,070,970	9,070,970	4,257,979	4,812,991
Total Expenditures	24,503,052	24,511,897	19,054,775	5,457,122
 Excess of Rev. Over (Under) Expend.	 (2,820,612)	 (2,829,457)	 (543,226)	 2,286,231
Other Financing Sources/(Uses)				
Insurance Recoveries		-	2,868	2,868
Proceeds from Sale of Capital Assets	600,000	600,000	2,176,172	1,576,172
Transfers-In	40,000	40,000	99,822	59,822
Transfers-Out	(15,902)	(15,902)	(99,822)	(83,920)
Total Other Financing Sources/(Uses)	624,098	624,098	2,179,040	1,554,942
 Excess of Revenues and Other Financing Sources/ (Uses) Over (Under) Expenditures	 (2,196,514)	 (2,205,359)	 1,635,814	 3,841,173
 Fund Balance as of January 1	 10,123,697	 10,123,697	 10,123,697	 -
Fund Balance as of December 31	\$ 7,927,183	\$ 7,918,338	\$ 11,759,511	\$ 3,841,173

Perspective Difference Reconciliation:

Actual Fund Balance - Schedule of Revenues, Expenditures, And Changes in Fund Balance	11,759,511
The following fund was budgeted as special revenue fund but does not meet the definition of such under Gasb Statement No. 54 and; therefore, is accounted for within the Roads Fund:	
Paths & Trails #128	103,503
Total Fund Balance - Roads Fund Balance Sheet	11,863,014

**Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget to Actual**

For The Year Ended December 31, 2011

	Capital Facilities Plan Fund			
	Budget		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
Revenues				
Taxes	\$ 1,600,075	\$ 1,600,075	\$ 1,741,171	\$ 141,096
Intergovernmental	-	-	1,410	1,410
Miscellaneous	150,918	150,918	231,837	80,919
Total Revenues	1,750,993	1,750,993	1,974,418	223,425
Expenditures				
Current:				
General Government Services	576,250	679,250	429,777	249,473
Security of Persons & Property	-	10,000	36,601	(26,601)
Mental & Physical Health	-	50,000	48,470	1,530
Culture & Recreation	-	-	1,296	(1,296)
Capital Outlays	205,000	455,000	295,239	159,761
Total Expenditures	781,250	1,194,250	811,383	382,867
Excess of Rev. Over (Under) Expend.	969,743	556,743	1,163,035	606,292
Other Financing Sources/(Uses)				
Transfers-In	667,600	770,600	421,177	(349,423)
Transfers-Out	(1,286,368)	(1,433,968)	(1,432,988)	980
Total Other Financing Sources/(Uses)	(618,768)	(663,368)	(1,011,811)	(348,443)
Excess of Revenues and Other Financing Sources/ (Uses) Over (Under) Expenditures	350,975	(106,625)	151,224	257,849
Fund Balance as of January 1	5,975,776	5,975,776	5,975,776	-
Fund Balance as of December 31	\$ 6,326,751	\$ 5,869,151	\$ 6,127,000	\$ 257,849