

**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
*December 31, 2014*

	Special Revenue			
	Emergency Services	Veterans' Relief	Social Services	Law Library
<b>Assets</b>				
Cash & Cash Equivalents	\$ 215,696	\$ -	\$ 314,005	\$ 3,867
Investments	275,451	289,602	394,562	4,860
Receivables, Net	-	7,567	10,102	-
Due from Other Funds	255	9	402	-
Due from Other Governmental Units	-	-	489,736	-
Notes/Contracts Receivable	-	-	-	-
Prepayments	-	-	1,469	-
<b>Total Assets</b>				
	\$ 491,402	\$ 297,178	\$ 1,210,276	\$ 8,727
<b>Liabilities and Fund Balances</b>				
Liabilities:				
Accounts/Vouchers Payable	\$ 3,629	\$ 7,977	\$ 199,801	\$ 5,022
Due to Other Funds	574	613	1,871	-
Interfund Loans payable	-	-	-	-
Due to Other Governmental Units	-	-	143,582	-
Accrued Employee Benefits	5,652	-	28,286	-
Unearned Revenue	-	7,541	9,397	-
Custodial Accounts	-	-	-	-
<b>Total Liabilities</b>	9,855	16,131	382,937	5,022
<b>Fund Balances</b>				
Fund Balances:				
Nonspendable	-	-	1,469	-
Restricted: Special Revenue	-	281,047	654,454	-
Restricted: Debt Service	-	-	-	-
Committed	-	-	-	-
Assigned	481,547	-	171,416	3,705
Unassigned	-	-	-	-
<b>Total Fund Balances</b>	481,547	281,047	827,339	3,705
<b>Total Liabilities and Fund Balance</b>	\$ 491,402	\$ 297,178	\$ 1,210,276	\$ 8,727

See Accompanying Notes to Financial Statements

**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
*December 31, 2014*

	Special Revenue			
	SW Wash Fair	Communi- cations	Treasurer's O & M	Drug Control
<b>Assets</b>				
Cash & Cash Equivalents	\$ 300	\$ -	\$ -	\$ 11,544
Investments	27,627	457,928	257,620	14,505
Receivables, Net	15,916	42	78,400	-
Due from Other Funds	70	1,706	48	-
Due from Other Governmental Units	-	15,329	-	-
Notes/Contracts Receivable	-	-	-	-
Prepayments	-	49,034	-	-
<b>Total Assets</b>				
	\$ 43,913	\$ 524,039	\$ 336,068	\$ 26,049
<b>Liabilities and Fund Balances</b>				
Liabilities:				
Accounts/Vouchers Payable	\$ 6,089	\$ 14,994	\$ 75	\$ -
Due to Other Funds	1,399	1,479	21	-
Interfund Loans payable	-	-	-	-
Due to Other Governmental Units	-	29	-	-
Accrued Employee Benefits	7,858	129,157	3,026	-
Unearned Revenue	15,654	-	78,378	-
Custodial Accounts	16,112	-	-	-
<b>Total Liabilities</b>	47,112	145,659	81,500	-
<b>Fund Balances</b>				
Fund Balances:				
Nonspendable	-	49,034	-	-
Restricted: Special Revenue	-	-	254,568	26,049
Restricted: Debt Service	-	-	-	-
Committed	-	-	-	-
Assigned	-	329,346	-	-
Unassigned	(3,199)	-	-	-
<b>Total Fund Balances</b>	(3,199)	378,380	254,568	26,049
<b>Total Liabilities and Fund Balance</b>	\$ 43,913	\$ 524,039	\$ 336,068	\$ 26,049

See Accompanying Notes to Financial Statements

**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
*December 31, 2014*

	Special Revenue			
	Chemical Dependency	Community Development	Chehalis Basin Flood Authority	Distressed Counties
	Mental Health Therapeutic Court			
<b>Assets</b>				
Cash & Cash Equivalents	\$ 172,077	\$ 105,547	\$ 59,322	\$ 1,015,027
Investments	1,215,844	132,374	74,542	2,277,254
Receivables, Net	1,191	32,940	-	13,541
Due from Other Funds	422	7,299	-	-
Due from Other Governmental Units	88,789	34,797	39,804	81,140
Notes/Contracts Receivable	-	-	-	1,052,010
Prepayments	27	19,107	-	-
<b>Total Assets</b>				
	\$ 1,478,350	\$ 332,064	\$ 173,668	\$ 4,438,972
<b>Liabilities and Fund Balances</b>				
Liabilities:				
Accounts/Vouchers Payable	\$ 79,271	\$ 27,515	\$ 14,701	\$ 22,354
Due to Other Funds	703	4,872	2,807	-
Interfund Loans payable	-	-	150,000	-
Due to Other Governmental Units	49	11,205	-	-
Accrued Employee Benefits	22,003	63,061	-	-
Unearned Revenue	-	-	-	-
Custodial Accounts	-	25,038	-	-
<b>Total Liabilities</b>	102,026	131,691	167,508	22,354
<b>Fund Balances</b>				
Fund Balances:				
Nonspendable	27	19,107	-	1,052,010
Restricted: Special Revenue	1,374,921	-	6,160	3,340,092
Restricted: Debt Service	-	-	-	-
Committed	-	-	-	-
Assigned	1,376	181,266	-	24,516
Unassigned	-	-	-	-
<b>Total Fund Balances</b>	1,376,324	200,373	6,160	4,416,618
<b>Total Liabilities and Fund Balance</b>	\$ 1,478,350	\$ 332,064	\$ 173,668	\$ 4,438,972

See Accompanying Notes to Financial Statements

**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
*December 31, 2014*

	Special Revenue			
	REET E-Technology	Crime Victims Witness Assistance	Dispute Resolution	Grant Award
<b>Assets</b>				
Cash & Cash Equivalents	\$ 33,874	\$ 8,353	\$ 9,378	\$ 32,206
Investments	42,565	10,496	10,496	40,468
Receivables, Net	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Other Governmental Units	-	-	-	-
Notes/Contracts Receivable	-	-	-	-
Prepayments	-	-	-	9
<b>Total Assets</b>	<b>\$ 76,439</b>	<b>\$ 18,849</b>	<b>\$ 19,874</b>	<b>\$ 72,683</b>
<b>Liabilities and Fund Balances</b>				
Liabilities:				
Accounts/Vouchers Payable	\$ -	\$ -	\$ 5,669	\$ -
Due to Other Funds	-	-	-	-
Interfund Loans payable	-	-	-	-
Due to Other Governmental Units	-	-	-	-
Accrued Employee Benefits	-	-	-	-
Unearned Revenue	-	-	-	-
Custodial Accounts	-	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>5,669</b>	<b>-</b>
<b>Fund Balances</b>				
Fund Balances:				
Nonspendable	-	-	-	9
Restricted: Special Revenue	76,439	18,849	-	72,668
Restricted: Debt Service	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	14,205	6
Unassigned	-	-	-	-
<b>Total Fund Balances</b>	<b>76,439</b>	<b>18,849</b>	<b>14,205</b>	<b>72,683</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 76,439</b>	<b>\$ 18,849</b>	<b>\$ 19,874</b>	<b>\$ 72,683</b>

See Accompanying Notes to Financial Statements

**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
*December 31, 2014*

	Special Revenue			
	Election Reserve	Auditor's O & M	Criminal Drug Investigation	Gambling and Fraud Enforce.
<b>Assets</b>				
Cash & Cash Equivalents	\$ -	\$ -	\$ 11,000	\$ -
Investments	29,585	344,050	262,635	-
Receivables, Net	2	103	23	-
Due from Other Funds	-	25	-	-
Due from Other Governmental Units	1,002	33	-	-
Notes/Contracts Receivable	-	-	-	-
Prepayments	3,805	22,537	-	-
<b>Total Assets</b>				
	\$ 34,394	\$ 366,748	\$ 273,658	\$ -
<b>Liabilities and Fund Balances</b>				
Liabilities:				
Accounts/Vouchers Payable	\$ -	\$ -	\$ 6,266	\$ -
Due to Other Funds	-	14	-	-
Interfund Loans payable	-	-	-	-
Due to Other Governmental Units	-	-	-	-
Accrued Employee Benefits	-	2,440	-	-
Unearned Revenue	-	-	-	-
Custodial Accounts	-	-	9,992	-
<b>Total Liabilities</b>	-	2,454	16,258	-
<b>Fund Balances</b>				
Fund Balances:				
Nonspendable	3,805	21,097	-	-
Restricted: Special Revenue	-	340,996	214,993	-
Restricted: Debt Service	-	-	-	-
Committed	30,355	-	-	-
Assigned	234	2,201	42,407	-
Unassigned	-	-	-	-
<b>Total Fund Balances</b>	34,394	364,294	257,400	-
<b>Total Liabilities and Fund Balance</b>	\$ 34,394	\$ 366,748	\$ 273,658	\$ -

See Accompanying Notes to Financial Statements

**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
*December 31, 2014*

	Special Revenue			Totals
	Public Health	Stadium	Senior Services	
<b>Assets</b>				
Cash & Cash Equivalents	\$ 242,909	\$ -	\$ 64,318	\$ 2,299,423
Investments	304,536	257,417	80,818	6,805,235
Receivables, Net	9,674	24	2,988	172,513
Due from Other Funds	10,618	-	183	21,037
Due from Other Governmental Units	170,840	11,174	11,853	944,497
Notes/Contracts Receivable	-	-	-	1,052,010
Prepayments	9,590	1,269	347	107,194
<b>Total Assets</b>	<b>\$ 748,167</b>	<b>\$ 269,884</b>	<b>\$ 160,507</b>	<b>\$ 11,401,909</b>
<b>Liabilities and Fund Balances</b>				
Liabilities:				
Accounts/Vouchers Payable	\$ 16,426	\$ 47,151	\$ 2,527	\$ 459,467
Due to Other Funds	10,034	-	223	24,610
Interfund Loans payable	-	-	-	150,000
Due to Other Governmental Units	10,822	-	-	165,687
Accrued Employee Benefits	110,872	-	23,046	395,401
Unearned Revenue	143,685	-	-	254,655
Custodial Accounts	-	-	1,850	52,992
<b>Total Liabilities</b>	<b>291,839</b>	<b>47,151</b>	<b>27,646</b>	<b>1,502,812</b>
<b>Fund Balances</b>				
Fund Balances:				
Nonspendable	9,590	1,269	347	1,157,764
Restricted: Special Revenue	-	221,464	-	6,882,700
Restricted: Debt Service	-	-	-	-
Committed	-	-	-	30,355
Assigned	446,738	-	132,514	1,831,477
Unassigned	-	-	-	(3,199)
<b>Total Fund Balances</b>	<b>456,328</b>	<b>222,733</b>	<b>132,861</b>	<b>9,899,097</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 748,167</b>	<b>\$ 269,884</b>	<b>\$ 160,507</b>	<b>\$ 11,401,909</b>

See Accompanying Notes to Financial Statements

**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
*December 31, 2014*

	Debt Service	
	2005 Bond Redemption	2009 Bond Redemption
<b>Assets</b>		
Cash & Cash Equivalents	\$ 1	\$ 2,610
Investments	4,749	3,280
Receivables, Net	-	-
Due from Other Funds	-	-
Due from Other Governmental Units	-	-
Notes/Contracts Receivable	-	-
Prepayments	-	-
<b>Total Assets</b>	<b>\$ 4,750</b>	<b>\$ 5,890</b>
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<b>Liabilities and Fund Balances</b>		
Liabilities:		
Accounts/Vouchers Payable	\$ -	\$ -
Due to Other Funds	-	-
Interfund Loans payable	-	-
Due to Other Governmental Units	-	-
Accrued Employee Benefits	-	-
Unearned Revenue	-	-
Custodial Accounts	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>
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<b>Fund Balances</b>		
Fund Balances:		
Nonspendable	-	-
Restricted: Special Revenue	-	-
Restricted: Debt Service	4,750	5,890
Committed	-	-
Assigned	-	-
Unassigned	-	-
<b>Total Fund Balances</b>	<b>4,750</b>	<b>5,890</b>
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<b>Total Liabilities and Fund Balance</b>	<b>\$ 4,750</b>	<b>\$ 5,890</b>

See Accompanying Notes to Financial Statements

**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
*December 31, 2014*

	Debt Service		
	2011 Debt Svc. DWSRF Loan	2012 Bond Redemption	Total\$
<b>Assets</b>			
Cash & Cash Equivalents	\$ 7,931	\$ 3,627	\$ 14,169
Investments	9,966	4,559	22,554
Receivables, Net	-	-	-
Due from Other Funds	-	-	-
Due from Other Governmental Units	-	-	-
Notes/Contracts Receivable	-	-	-
Prepayments	-	-	-
<b>Total Assets</b>	<b>\$ 17,897</b>	<b>\$ 8,186</b>	<b>\$ 36,723</b>
<b>Liabilities and Fund Balances</b>			
Liabilities:			
Accounts/Vouchers Payable	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-
Interfund Loans payable	-	-	-
Due to Other Governmental Units	-	-	-
Accrued Employee Benefits	-	-	-
Unearned Revenue	-	-	-
Custodial Accounts	-	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances</b>			
Fund Balances:			
Nonspendable	-	-	-
Restricted: Special Revenue	-	-	-
Restricted: Debt Service	17,897	8,186	36,723
Committed	-	-	-
Assigned	-	-	-
Unassigned	-	-	-
<b>Total Fund Balances</b>	<b>17,897</b>	<b>8,186</b>	<b>36,723</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$ 17,897</b>	<b>\$ 8,186</b>	<b>\$ 36,723</b>

See Accompanying Notes to Financial Statements

**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
*December 31, 2014*

	Capital Projects			Total Nonmajor Governmental Funds
	Land Acquisition	Vader Water System Imp.	Totals	
<b>Assets</b>				
Cash & Cash Equivalents	\$ -	\$ 10,639	\$ 10,639	\$ 2,324,231
Investments	590,397	13,368	603,765	7,431,554
Receivables, Net	536	-	536	173,049
Due from Other Funds	-	-	-	21,037
Due from Other Governmental Units	-	12,676	12,676	957,173
Notes/Contracts Receivable	-	-	-	1,052,010
Prepayments	-	-	-	107,194
<b>Total Assets</b>				
	\$ 590,933	\$ 36,683	\$ 627,616	\$ 12,066,248
<b>Liabilities and Fund Balances</b>				
Liabilities:				
Accounts/Vouchers Payable	\$ 19,307	\$ 739	\$ 20,046	\$ 479,513
Due to Other Funds	-	24	24	24,634
Interfund Loans payable	-	35,920	35,920	185,920
Due to Other Governmental Units	-	-	-	165,687
Accrued Employee Benefits	-	-	-	395,401
Unearned Revenue	-	-	-	254,655
Custodial Accounts	-	-	-	52,992
<b>Total Liabilities</b>	19,307	36,683	55,990	1,558,802
<b>Fund Balances</b>				
Fund Balances:				
Nonspendable	-	-	-	1,157,764
Restricted: Special Revenue	-	-	-	6,882,700
Restricted: Debt Service	-	-	-	36,723
Committed	-	-	-	30,355
Assigned	571,626	-	571,626	2,403,103
Unassigned	-	-	-	(3,199)
<b>Total Fund Balances</b>	571,626	-	571,626	10,507,446
<b>Total Liabilities and Fund Balance</b>	\$ 590,933	\$ 36,683	\$ 627,616	\$ 12,066,248

See Accompanying Notes to Financial Statements