

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2013

	Special Revenue			
	Emergency Services	Veterans' Relief	Social Services	Law Library
Assets				
Cash & Cash Equivalents	\$ 274,442	\$ -	\$ 348,031	\$ 2,873
Investments	223,917	268,667	278,358	2,297
Receivables, Net	-	8,972	11,815	4,119
Due from Other Funds	38	-	193	-
Due from Other Governmental Units	19,791	-	489,147	-
Notes/Contracts Receivable	-	-	-	-
Prepayments	-	100	-	-
Total Assets	\$ 518,188	\$ 277,739	\$ 1,127,544	\$ 9,289
Liabilities and Fund Balances				
Liabilities:				
Accounts/Vouchers Payable	\$ 3,981	\$ 7,450	\$ 233,917	\$ 5,899
Due to Other Funds	436	247	8,803	-
Interfund Loans payable	-	-	-	-
Due to Other Governmental Units	-	-	144,082	-
Accrued Employee Benefits	11,244	-	24,093	-
Unearned Revenue	-	8,941	11,152	-
Custodial Accounts	-	-	-	-
Total Liabilities	15,661	16,638	422,047	5,899
Fund Balances				
Fund Balances:				
Nonspendable	-	100	-	-
Restricted: Special Revenue	-	261,001	544,662	-
Restricted: Debt Service	-	-	-	-
Committed	-	-	-	-
Assigned	502,527	-	160,835	3,390
Total Fund Balances	502,527	261,101	705,497	3,390
Total Liabilities and Fund Balance	\$ 518,188	\$ 277,739	\$ 1,127,544	\$ 9,289

See Accompanying Notes to Financial Statements

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2013

	Special Revenue			
	SW Wash Fair	Communi- cations	Treasurer's O & M	Drug Control
Assets				
Cash & Cash Equivalents	\$ 300	\$ -	\$ -	\$ 615
Investments	56,297	738,774	215,375	492
Receivables, Net	6,779	5,416	87,726	-
Due from Other Funds	23	400	9	-
Due from Other Governmental Units	-	10,218	-	-
Notes/Contracts Receivable	-	-	-	-
Prepayments	-	51,780	-	-
Total Assets				
	\$ 63,399	\$ 806,588	\$ 303,110	\$ 1,107
Liabilities and Fund Balances				
Liabilities:				
Accounts/Vouchers Payable	\$ 8,138	\$ 11,276	\$ 139	\$ -
Due to Other Funds	1,059	34,363	27	-
Interfund Loans payable	-	-	-	-
Due to Other Governmental Units	-	2,693	6,587	-
Accrued Employee Benefits	9,932	127,767	2,936	-
Unearned Revenue	11,877	23	87,683	-
Custodial Accounts	11,579	-	-	-
Total Liabilities	42,585	176,122	97,372	-
Fund Balances				
Fund Balances:				
Nonspendable	-	51,780	-	-
Restricted: Special Revenue	-	-	205,738	1,107
Restricted: Debt Service	-	-	-	-
Committed	-	-	-	-
Assigned	20,814	578,686	-	-
Total Fund Balances	20,814	630,466	205,738	1,107
Total Liabilities and Fund Balance	\$ 63,399	\$ 806,588	\$ 303,110	\$ 1,107

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Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2013

	Special Revenue			
	Chemical Dependency	Community Development	Chehalis Basin Flood Authority	Forest Counties
	Mental Health Therapeutic Court			
Assets				
Cash & Cash Equivalents	\$ 660,467	\$ 65,893	\$ 89,438	\$ 1,961
Investments	528,245	52,542	71,532	1,568
Receivables, Net	-	31,470	-	-
Due from Other Funds	7,888	4,866	-	-
Due from Other Governmental Units	89,147	53,086	28,879	-
Notes/Contracts Receivable	-	-	-	-
Prepayments	-	178	-	-
Total Assets	\$ 1,285,747	\$ 208,035	\$ 189,849	\$ 3,529
Liabilities and Fund Balances				
Liabilities:				
Accounts/Vouchers Payable	\$ 44,472	\$ 31,880	\$ 30,599	\$ -
Due to Other Funds	393	5,322	1,542	-
Interfund Loans payable	-	-	150,000	-
Due to Other Governmental Units	-	5,198	-	-
Accrued Employee Benefits	22,889	61,094	-	-
Unearned Revenue	-	-	1,547	-
Custodial Accounts	-	28,193	-	-
Total Liabilities	67,754	131,687	183,688	-
Fund Balances				
Fund Balances:				
Nonspendable	-	178	-	-
Restricted: Special Revenue	1,217,978	-	6,161	3,529
Restricted: Debt Service	-	-	-	-
Committed	-	-	-	-
Assigned	15	76,170	-	-
Total Fund Balances	1,217,993	76,348	6,161	3,529
Total Liabilities and Fund Balance	\$ 1,285,747	\$ 208,035	\$ 189,849	\$ 3,529

See Accompanying Notes to Financial Statements

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2013

	Special Revenue			
	Distressed Counties	REET E-Technology	Dispute Resolution	Grant Award
Assets				
Cash & Cash Equivalents	\$ 1,639,594	\$ 38,765	\$ 12,613	\$ 35,953
Investments	2,312,215	31,005	10,088	28,756
Receivables, Net	48,588	-	-	-
Due from Other Funds	-	-	-	-
Due from Other Governmental Units	80,662	-	-	-
Notes/Contracts Receivable	624,212	-	-	-
Prepayments	-	-	-	9
Total Assets	\$ 4,705,271	\$ 69,770	\$ 22,701	\$ 64,718
Liabilities and Fund Balances				
Liabilities:				
Accounts/Vouchers Payable	\$ 19,933	\$ 11,178	\$ 3,969	\$ -
Due to Other Funds	-	-	-	6
Interfund Loans payable	-	-	-	-
Due to Other Governmental Units	-	-	-	-
Accrued Employee Benefits	-	-	-	-
Unearned Revenue	-	-	-	-
Custodial Accounts	-	-	-	-
Total Liabilities	19,933	11,178	3,969	6
Fund Balances				
Fund Balances:				
Nonspendable	624,212	-	-	9
Restricted: Special Revenue	4,054,377	58,592	-	64,698
Restricted: Debt Service	-	-	-	-
Committed	-	-	-	-
Assigned	6,749	-	18,732	5
Total Fund Balances	4,685,338	58,592	18,732	64,712
Total Liabilities and Fund Balance	\$ 4,705,271	\$ 69,770	\$ 22,701	\$ 64,718

See Accompanying Notes to Financial Statements

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2013

	Special Revenue			
	Election Reserve	Auditor's O & M	Criminal Drug Investigation	Gambling and Fraud Enforce.
Assets				
Cash & Cash Equivalents	\$ -	\$ -	\$ 11,000	\$ -
Investments	32,131	403,792	213,796	15,863
Receivables, Net	2	120	19	32
Due from Other Funds	-	6	-	19
Due from Other Governmental Units	2,768	47	-	-
Notes/Contracts Receivable	-	-	-	-
Prepayments	3,805	20,929	-	-
Total Assets				
	\$ 38,706	\$ 424,894	\$ 224,815	\$ 15,914
Liabilities and Fund Balances				
Liabilities:				
Accounts/Vouchers Payable	\$ -	\$ 4,485	\$ 1,689	\$ 12,125
Due to Other Funds	-	18	-	7
Interfund Loans payable	-	-	-	-
Due to Other Governmental Units	-	-	-	-
Accrued Employee Benefits	-	2,381	-	3,780
Unearned Revenue	-	-	-	-
Custodial Accounts	-	-	1,783	-
Total Liabilities	-	6,884	3,472	15,912
Fund Balances				
Fund Balances:				
Nonspendable	3,805	20,929	-	-
Restricted: Special Revenue	-	395,237	179,228	2
Restricted: Debt Service	-	-	-	-
Committed	34,719	-	-	-
Assigned	182	1,844	42,115	-
Total Fund Balances	38,706	418,010	221,343	2
Total Liabilities and Fund Balance	\$ 38,706	\$ 424,894	\$ 224,815	\$ 15,914

See Accompanying Notes to Financial Statements

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2013

	Special Revenue			Totals
	Public Health	Stadium	Senior Services	
Assets				
Cash & Cash Equivalents	\$ 243,154	\$ -	\$ 144,602	\$ 3,569,701
Investments	194,035	283,331	115,654	6,078,730
Receivables, Net	7,346	31	1,368	213,803
Due from Other Funds	10,135	-	117	23,694
Due from Other Governmental Units	207,805	10,694	-	992,244
Notes/Contracts Receivable	-	-	-	624,212
Prepayments	421	1,339	243	78,804
Total Assets	\$ 662,896	\$ 295,395	\$ 261,984	\$ 11,581,188
Liabilities and Fund Balances				
Liabilities:				
Accounts/Vouchers Payable	\$ 20,245	\$ 52,626	\$ 2,726	\$ 506,727
Due to Other Funds	8,091	-	224	60,538
Interfund Loans payable	-	-	-	150,000
Due to Other Governmental Units	3,735	-	-	162,295
Accrued Employee Benefits	101,630	-	19,423	387,169
Unearned Revenue	149,043	-	-	270,266
Custodial Accounts	-	-	2,151	43,706
Total Liabilities	282,744	52,626	24,524	1,580,701
Fund Balances				
Fund Balances:				
Nonspendable	421	1,339	243	703,016
Restricted: Special Revenue	-	241,430	-	7,233,740
Restricted: Debt Service	-	-	-	-
Committed	-	-	-	34,719
Assigned	379,731	-	237,217	2,029,012
Total Fund Balances	380,152	242,769	237,460	10,000,487
Total Liabilities and Fund Balance	\$ 662,896	\$ 295,395	\$ 261,984	\$ 11,581,188

See Accompanying Notes to Financial Statements

Combining Balance Sheet
Nonmajor Governmental Funds
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	Debt Service	
	2005 Bond Redemption	2009 Bond Redemption
Assets		
Cash & Cash Equivalents	\$ -	\$ 3,439
Investments	5,047	2,751
Receivables, Net	-	-
Due from Other Funds	-	-
Due from Other Governmental Units	-	-
Notes/Contracts Receivable	-	-
Prepayments	-	-
Total Assets	\$ 5,047	\$ 6,190
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Liabilities and Fund Balances		
Liabilities:		
Accounts/Vouchers Payable	\$ -	\$ -
Due to Other Funds	-	-
Interfund Loans payable	-	-
Due to Other Governmental Units	-	-
Accrued Employee Benefits	-	-
Unearned Revenue	-	-
Custodial Accounts	-	-
Total Liabilities	-	-
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Fund Balances		
Fund Balances:		
Nonspendable	-	-
Restricted: Special Revenue	-	-
Restricted: Debt Service	5,047	6,190
Committed	-	-
Assigned	-	-
Total Fund Balances	5,047	6,190
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Total Liabilities and Fund Balance	\$ 5,047	\$ 6,190

See Accompanying Notes to Financial Statements

Combining Balance Sheet
Nonmajor Governmental Funds
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	Debt Service		
	2011 Debt Svc. DWSRF Loan	2012 Bond Redemption	Total
Assets			
Cash & Cash Equivalents	\$ 1,139	\$ 4,716	\$ 9,294
Investments	911	3,772	12,481
Receivables, Net	-	-	-
Due from Other Funds	-	-	-
Due from Other Governmental Units	-	-	-
Notes/Contracts Receivable	-	-	-
Prepayments	-	-	-
Total Assets	\$ 2,050	\$ 8,488	\$ 21,775
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Liabilities and Fund Balances			
Liabilities:			
Accounts/Vouchers Payable	\$ -	\$ -	\$ -
Due to Other Funds	-	-	-
Interfund Loans payable	-	-	-
Due to Other Governmental Units	-	-	-
Accrued Employee Benefits	-	-	-
Unearned Revenue	-	-	-
Custodial Accounts	-	-	-
Total Liabilities	-	-	-
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Fund Balances			
Fund Balances:			
Nonspendable	-	-	-
Restricted: Special Revenue	-	-	-
Restricted: Debt Service	2,050	8,488	21,775
Committed	-	-	-
Assigned	-	-	-
Total Fund Balances	2,050	8,488	21,775
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Total Liabilities and Fund Balance	\$ 2,050	\$ 8,488	\$ 21,775

See Accompanying Notes to Financial Statements

Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2013

	Capital Projects			Total Nonmajor Governmental Funds
	Land Acquisition	Vader Water System Imp.	Totals	
Assets				
Cash & Cash Equivalents	\$ -	\$ 17,339	\$ 17,339	\$ 3,596,334
Investments	1,018,926	13,869	1,032,795	7,124,006
Receivables, Net	23,527	-	23,527	237,330
Due from Other Funds	-	-	-	23,694
Due from Other Governmental Units	-	6,026	6,026	998,270
Notes/Contracts Receivable	-	-	-	624,212
Prepayments	-	-	-	78,804
Total Assets	\$ 1,042,453	\$ 37,234	\$ 1,079,687	\$ 12,682,650
Liabilities and Fund Balances				
Liabilities:				
Accounts/Vouchers Payable	\$ -	\$ -	\$ -	\$ 506,727
Due to Other Funds	-	1,314	1,314	61,852
Interfund Loans payable	-	35,920	35,920	185,920
Due to Other Governmental Units	-	-	-	162,295
Accrued Employee Benefits	-	-	-	387,169
Unearned Revenue	-	-	-	270,266
Custodial Accounts	-	-	-	43,706
Total Liabilities	-	37,234	37,234	1,617,935
Fund Balances				
Fund Balances:				
Nonspendable	-	-	-	703,016
Restricted: Special Revenue	-	-	-	7,233,740
Restricted: Debt Service	-	-	-	21,775
Committed	-	-	-	34,719
Assigned	1,042,453	-	1,042,453	3,071,465
Total Fund Balances	1,042,453	-	1,042,453	11,064,715
Total Liabilities and Fund Balance	\$ 1,042,453	\$ 37,234	\$ 1,079,687	\$ 12,682,650

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