

**Combining Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Nonmajor Governmental Funds**  
*For The Year Ended*  
*December 31, 2013*

	<b>Special Revenue</b>			
	<b>Emergency Services</b>	<b>Veterans' Relief</b>	<b>Social Services</b>	<b>Law Library</b>
<b>Revenues</b>				
Taxes	\$ -	\$ 158,046	\$ 197,585	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	43,627	159	1,643,110	-
Charges for Services	62,264	-	1,188,146	33,878
Fines & Forfeits	-	-	-	-
Miscellaneous	16	458	1,629	-
<b>Total Revenues</b>	<b>105,907</b>	<b>158,663</b>	<b>3,030,470</b>	<b>33,878</b>
<b>Expenditures</b>				
General Government Services	-	-	-	-
Public Safety	289,815	-	59,710	-
Utilities & Environment	-	-	-	-
Economic Environment	-	-	89,381	-
Mental & Physical Health	-	150,030	2,833,746	-
Culture & Recreation	-	-	-	73,757
Debt Service:				
Principal	-	-	-	-
Interest & Other Debt Service	-	-	-	-
Capital Outlays	-	-	-	-
<b>Total Expenditures</b>	<b>289,815</b>	<b>150,030</b>	<b>2,982,837</b>	<b>73,757</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(183,908)</b>	<b>8,633</b>	<b>47,633</b>	<b>(39,879)</b>
<b>Other Financing Sources/(Uses)</b>				
Proceeds from Sale of Capital Assets	-	9,461	11,827	-
Transfers-In	196,564	-	82,615	40,000
Transfers-Out	-	-	(34,000)	-
<b>Total Other Financing Sources/(Uses)</b>	<b>196,564</b>	<b>9,461</b>	<b>60,442</b>	<b>40,000</b>
<b>Excess of Revenues &amp; Other Financing Sources/(Uses) Over (Under) Expenditures</b>	<b>12,656</b>	<b>18,094</b>	<b>108,075</b>	<b>121</b>
<b>Fund Balance as of January 1</b>	<b>489,871</b>	<b>243,007</b>	<b>597,422</b>	<b>3,269</b>
See Accompanying Notes to Financial Statements	<b>\$ 502,527</b>	<b>\$ 261,101</b>	<b>\$ 705,497</b>	<b>\$ 3,390</b>

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*December 31, 2013*

	Special Revenue			
	SW Wash Fair	Communications	Treasurer's O & M	Drug Control
<b>Revenues</b>				
Taxes	\$ -	\$ 714,089	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	43,078	118,844	-	-
Charges for Services	509,336	1,411,948	143,491	-
Fines & Forfeits	-	-	-	21,661
Miscellaneous	346,508	205,550	313	-
<b>Total Revenues</b>	<b>898,922</b>	<b>2,450,431</b>	<b>143,804</b>	<b>21,661</b>
<b>Expenditures</b>				
General Government Services	-	-	97,536	-
Public Safety	-	2,627,451	-	-
Utilities & Environment	-	-	-	-
Economic Environment	-	-	-	-
Mental & Physical Health	-	2,371	-	-
Culture & Recreation	937,253	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest & Other Debt Service	-	-	-	-
Capital Outlays	-	28,028	-	-
<b>Total Expenditures</b>	<b>937,253</b>	<b>2,657,850</b>	<b>97,536</b>	<b>-</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(38,331)</b>	<b>(207,419)</b>	<b>46,268</b>	<b>21,661</b>
<b>Other Financing Sources/(Uses)</b>				
Proceeds from Sale of Capital Assets	-	-	-	-
Transfers-In	-	-	-	-
Transfers-Out	-	-	-	(21,120)
<b>Total Other Financing Sources/(Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(21,120)</b>
<b>Excess of Revenues &amp; Other Financing Sources/(Uses) Over (Under) Expenditures</b>	<b>(38,331)</b>	<b>(207,419)</b>	<b>46,268</b>	<b>541</b>
<b>Fund Balance as of January 1</b>	<b>59,145</b>	<b>837,885</b>	<b>159,470</b>	<b>566</b>
<b>Fund Balance as of December 31</b>	<b>\$ 20,814</b>	<b>\$ 630,466</b>	<b>\$ 205,738</b>	<b>\$ 1,107</b>

See Accompanying Notes to Financial Statements

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*For The Year Ended*  
*December 31, 2013*

	Special Revenue			
	CD-MH-TC	Community Development	Chehalis Basin Flood Authority	Forest Counties
<b>Revenues</b>				
Taxes	\$ 1,098,749	\$ -	\$ -	\$ -
Licenses & Permits	-	546,675	-	-
Intergovernmental	-	417,511	193,422	12
Charges for Services	-	354,189	-	-
Fines & Forfeits	-	-	-	-
Miscellaneous	15	192	-	-
<b>Total Revenues</b>	<b>1,098,764</b>	<b>1,318,567</b>	<b>193,422</b>	<b>12</b>
<b>Expenditures</b>				
General Government Services	374,401	-	-	-
Public Safety	88,902	701,941	-	20,298
Utilities & Environment	-	-	-	-
Economic Environment	-	1,334,180	193,134	-
Mental & Physical Health	164,392	-	-	-
Culture & Recreation	-	-	-	-
Debt Service:	-	-	-	-
Principal	-	-	-	-
Interest & Other Debt Service	-	-	-	-
Capital Outlays	-	-	-	-
<b>Total Expenditures</b>	<b>627,695</b>	<b>2,036,121</b>	<b>193,134</b>	<b>20,298</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>471,069</b>	<b>(717,554)</b>	<b>288</b>	<b>(20,286)</b>
<b>Other Financing Sources/(Uses)</b>				
Proceeds from Sale of Capital Assets	-	-	-	-
Transfers-In	-	783,200	-	-
Transfers-Out	-	-	-	(25,987)
<b>Total Other Financing Sources/(Uses)</b>	<b>-</b>	<b>783,200</b>	<b>-</b>	<b>(25,987)</b>
<b>Excess of Revenues &amp; Other Financing Sources/(Uses) Over (Under) Expenditures</b>	<b>471,069</b>	<b>65,646</b>	<b>288</b>	<b>(46,273)</b>
<b>Fund Balance as of January 1</b>	<b>746,924</b>	<b>10,702</b>	<b>5,873</b>	<b>49,802</b>
See Accompanying Notes to Financial Statements <b>Fund Balance as of December 31</b>	<b>\$ 1,217,993</b>	<b>\$ 76,348</b>	<b>\$ 6,161</b>	<b>\$ 3,529</b>

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**Nonmajor Governmental Funds**  
*For The Year Ended*  
*December 31, 2013*

	Special Revenue			
	Distressed Counties	REET E-Technology	Dispute Resolution	Grant Award
<b>Revenues</b>				
Taxes	\$ 1,000,823	\$ -	\$ -	\$ -
Licenses & Permits	-	-	12,581	-
Intergovernmental	-	30,641	-	43,655
Charges for Services	-	-	31,290	-
Fines & Forfeits	-	-	-	-
Miscellaneous	6,749	245	-	1
<b>Total Revenues</b>	<b>1,007,572</b>	<b>30,886</b>	<b>43,871</b>	<b>43,656</b>
<b>Expenditures</b>				
General Government Services	-	11,178	47,636	-
Public Safety	-	-	-	32,790
Utilities & Environment	-	-	-	-
Economic Environment	361,159	-	-	-
Mental & Physical Health	-	-	1,900	-
Culture & Recreation	126,396	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest & Other Debt Service	-	-	-	-
Capital Outlays	-	-	-	-
<b>Total Expenditures</b>	<b>487,555</b>	<b>11,178</b>	<b>49,536</b>	<b>32,790</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>520,017</b>	<b>19,708</b>	<b>(5,665)</b>	<b>10,866</b>
<b>Other Financing Sources/(Uses)</b>				
Proceeds from Sale of Capital Assets	-	-	-	-
Transfers-In	-	-	5,000	-
Transfers-Out	-	-	-	-
<b>Total Other Financing Sources/(Uses)</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>-</b>
<b>Excess of Revenues &amp; Other Financing Sources/(Uses) Over (Under) Expenditures</b>	<b>520,017</b>	<b>19,708</b>	<b>(665)</b>	<b>10,866</b>
<b>Fund Balance as of January 1</b>	<b>4,165,321</b>	<b>38,884</b>	<b>19,397</b>	<b>53,846</b>
See Accompanying Notes to Financial Statements	<b>\$ 4,685,338</b>	<b>\$ 58,592</b>	<b>\$ 18,732</b>	<b>\$ 64,712</b>

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**Nonmajor Governmental Funds**  
*For The Year Ended*  
*December 31, 2013*

	Special Revenue			
	Election Reserve	Auditor's O & M	Criminal Drug Investigation	Gambling & Fraud Enforcement
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	7,074	69,553	-	-
Charges for Services	13,411	50,893	-	-
Fines & Forfeits	-	-	-	-
Miscellaneous	52	650	23,369	64
<b>Total Revenues</b>	<b>20,537</b>	<b>121,096</b>	<b>23,369</b>	<b>64</b>
<b>Expenditures</b>				
General Government Services	43,713	139,873	-	55,978
Public Safety	-	-	21,487	-
Utilities & Environment	-	-	-	-
Economic Environment	-	-	-	-
Mental & Physical Health	-	-	-	-
Culture & Recreation	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest & Other Debt Service	-	-	-	-
Capital Outlays	5,210	-	-	-
<b>Total Expenditures</b>	<b>48,923</b>	<b>139,873</b>	<b>21,487</b>	<b>55,978</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(28,386)</b>	<b>(18,777)</b>	<b>1,882</b>	<b>(55,914)</b>
<b>Other Financing Sources/(Uses)</b>				
Proceeds from Sale of Capital Assets	-	-	-	-
Transfers-In	-	-	41,837	-
Transfers-Out	-	-	-	-
<b>Total Other Financing Sources/(Uses)</b>	<b>-</b>	<b>-</b>	<b>41,837</b>	<b>-</b>
<b>Excess of Revenues &amp; Other Financing Sources/(Uses) Over (Under) Expenditures</b>	<b>(28,386)</b>	<b>(18,777)</b>	<b>43,719</b>	<b>(55,914)</b>
<b>Fund Balance as of January 1</b>	<b>67,092</b>	<b>436,787</b>	<b>177,624</b>	<b>55,916</b>
See Accompanying Notes to Financial Statements Fund Balances as of December 31, 2013	<b>\$ 38,706</b>	<b>\$ 418,010</b>	<b>\$ 221,343</b>	<b>\$ 2</b>

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**Nonmajor Governmental Funds**  
*For The Year Ended*  
*December 31, 2013*

	Special Revenue			Total
	Public Health	Stadium	Senior Services	
<b>Revenues</b>				
Taxes	\$ -	\$ 252,697	\$ -	\$ 3,421,989
Licenses & Permits	256,831	-	-	816,087
Intergovernmental	1,331,590	-	-	3,942,276
Charges for Services	360,093	-	35,466	4,194,405
Fines & Forfeits	-	-	-	21,661
Miscellaneous	30,079	489	163,110	779,489
<b>Total Revenues</b>	<b>1,978,593</b>	<b>253,186</b>	<b>198,576</b>	<b>13,175,907</b>
<b>Expenditures</b>				
General Government Services	-	-	-	770,315
Public Safety	-	-	-	3,842,394
Utilities & Environment	-	-	-	-
Economic Environment	-	337,116	-	2,314,970
Mental & Physical Health	2,332,959	-	2,931	5,488,329
Culture & Recreation	-	-	408,301	1,545,707
Debt Service:				
Principal	-	-	-	-
Interest & Other Debt Service	-	-	-	-
Capital Outlays	15,889	-	-	49,127
<b>Total Expenditures</b>	<b>2,348,848</b>	<b>337,116</b>	<b>411,232</b>	<b>14,010,842</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(370,255)</b>	<b>(83,930)</b>	<b>(212,656)</b>	<b>(834,935)</b>
<b>Other Financing Sources/(Uses)</b>				
Proceeds from Sale of Capital Assets	450	-	-	21,738
Transfers-In	424,608	-	281,848	1,855,672
Transfers-Out	-	(16,000)	-	(97,107)
<b>Total Other Financing Sources/(Uses)</b>	<b>425,058</b>	<b>(16,000)</b>	<b>281,848</b>	<b>1,780,303</b>
<b>Excess of Revenues &amp; Other Financing Sources/(Uses) Over (Under) Expenditures</b>	<b>54,803</b>	<b>(99,930)</b>	<b>69,192</b>	<b>945,368</b>
<b>Fund Balance as of January 1</b>	<b>325,349</b>	<b>342,699</b>	<b>168,268</b>	<b>9,055,119</b>
See Accompanying Notes to Financial Statements	<b>\$ 380,152</b>	<b>\$ 242,769</b>	<b>\$ 237,460</b>	<b>\$ 10,000,487</b>

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Nonmajor Governmental Funds  
For The Year Ended  
December 31, 2013**

	Debt Service			
	2003 Bond Redemption	1999 Bond Redemption	2005 Bond Redemption	2009 Bond Redemption
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines & Forfeits	-	-	-	-
Miscellaneous	-	6	8	-
<b>Total Revenues</b>	<b>-</b>	<b>6</b>	<b>8</b>	<b>-</b>
<b>Expenditures</b>				
General Government Services	-	-	-	-
Public Safety	-	-	-	-
Utilities & Environment	-	-	-	-
Economic Environment	-	-	-	-
Mental & Physical Health	-	-	-	-
Culture & Recreation	-	-	-	-
Debt Service:				
Principal	-	-	330,000	290,000
Interest & Other Debt Service	-	-	195,998	162,924
Capital Outlays	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>525,998</b>	<b>452,924</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>6</b>	<b>(525,990)</b>	<b>(452,924)</b>
<b>Other Financing Sources/(Uses)</b>				
Proceeds from Sale of Capital Assets	-	-	-	-
Transfers-In	-	-	525,998	456,815
Transfers-Out	(1)	(4,190)	-	-
<b>Total Other Financing Sources/(Uses)</b>	<b>(1)</b>	<b>(4,190)</b>	<b>525,998</b>	<b>456,815</b>
<b>Excess of Revenues &amp; Other Financing Sources/(Uses) Over (Under) Expenditures</b>	<b>(1)</b>	<b>(4,184)</b>	<b>8</b>	<b>3,891</b>
<b>Fund Balance as of January 1</b>	<b>1</b>	<b>4,184</b>	<b>5,039</b>	<b>2,299</b>
See Accompanying Notes to Financial Statements	\$ -	\$ -	\$ 5,047	\$ 6,190

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*For The Year Ended*  
*December 31, 2013*

	Debt Service		Total
	2011 DRSWF Loan Redemption	2012 Bond Redemption	
<b>Revenues</b>			
Taxes	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-
Intergovernmental	-	-	-
Charges for Services	-	-	-
Fines & Forfeits	-	-	-
Miscellaneous	-	-	14
<b>Total Revenues</b>	-	-	14
<b>Expenditures</b>			
General Government Services	-	-	-
Public Safety	-	-	-
Utilities & Environment	-	-	-
Economic Environment	-	-	-
Mental & Physical Health	-	-	-
Culture & Recreation	-	-	-
Debt Service:			-
Principal	-	475,000	1,095,000
Interest & Other Debt Service	-	240,701	599,623
Capital Outlays	-	-	-
<b>Total Expenditures</b>	-	715,701	1,694,623
<b>Excess of Revenues Over (Under) Expenditures</b>	-	(715,701)	(1,694,609)
<b>Other Financing Sources/(Uses)</b>			
Proceeds from Sale of Capital Assets	-	-	-
Transfers-In	-	716,401	1,699,214
Transfers-Out	-	-	(4,191)
<b>Total Other Financing Sources/(Uses)</b>	-	716,401	1,695,023
<b>Excess of Revenues &amp; Other Financing Sources/(Uses) Over (Under) Expenditures</b>	-	700	414
<b>Fund Balance as of January 1</b>	2,050	7,788	21,361
<b>Fund Balance as of December 31</b>	\$ 2,050	\$ 8,488	\$ 21,775

See Accompanying Notes to Financial Statements



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**Nonmajor Governmental Funds**  
*For The Year Ended*  
*December 31, 2013*

	Capital Projects			Total Nonmajor Governmental Funds
	Land Acquisition	Vader Water Sys. Improvements	Total	
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ 3,421,989
Licenses & Permits	-	-	-	816,087
Intergovernmental	43,407	35,822	79,229	4,021,505
Charges for Services	-	-	-	4,194,405
Fines & Forfeits	-	-	-	21,661
Miscellaneous	7,457	-	7,457	786,960
<b>Total Revenues</b>	50,864	35,822	86,686	13,262,607
<b>Expenditures</b>				
General Government Services	68,246	-	68,246	838,561
Public Safety	-	-	-	3,842,394
Utilities & Environment	-	3,425	3,425	3,425
Economic Environment	13,664	-	13,664	2,328,634
Mental & Physical Health	-	-	-	5,488,329
Culture & Recreation	636	-	636	1,546,343
Debt Service:				
Principal	-	-	-	1,095,000
Interest & Other Debt Service	-	-	-	599,623
Capital Outlays	-	32,397	32,397	81,524
<b>Total Expenditures</b>	82,546	35,822	118,368	15,823,833
<b>Excess of Revenues Over (Under) Expenditures</b>	(31,682)	-	(31,682)	(2,561,226)
<b>Other Financing Sources/(Uses)</b>				
Proceeds from Sale of Capital Assets	291	-	291	22,029
Transfers-In	-	-	-	3,554,886
Transfers-Out	-	-	-	(101,298)
<b>Total Other Financing Sources/(Uses)</b>	291	-	291	3,475,617
<b>Excess of Revenues &amp; Other Financing Sources/(Uses) Over (Under) Expenditures</b>	(31,391)	-	(31,391)	914,391
<b>Fund Balance as of January 1</b>	1,073,844	-	1,073,844	10,150,324
<b>Fund Balance as of December 31</b>	\$ 1,042,453	\$ -	\$ 1,042,453	\$ 11,064,715

See accompanying Notes to Financial Statements