

**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental Funds**  
*For The Year Ended*  
*December 31, 2014*

	Special Revenue			
	Emergency Services	Veterans' Relief	Social Services	Law Library
<b>Revenues</b>				
Taxes	\$ -	\$ 154,509	\$ 193,141	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	37,055	3	1,247,664	-
Charges for Services	45,711	-	1,186,279	29,588
Fines & Forfeits	-	-	-	-
Miscellaneous	422	247	4,609	-
<b>Total Revenues</b>	<b>83,188</b>	<b>154,759</b>	<b>2,631,693</b>	<b>29,588</b>
<b>Expenditures</b>				
Current:				
General Government Services	-	-	-	-
Public Safety	248,579	-	65,782	-
Utilities	-	-	-	-
Natural & Economic Environment	-	-	72,640	-
Mental & Physical Health	-	152,044	2,470,603	-
Culture & Recreation	-	-	-	69,273
Debt Service:				
Principal	-	-	-	-
Interest & Other Debt Service	-	-	-	-
Capital Outlays	-	-	-	-
<b>Total Expenditures</b>	<b>248,579</b>	<b>152,044</b>	<b>2,609,025</b>	<b>69,273</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(165,391)</b>	<b>2,715</b>	<b>22,668</b>	<b>(39,685)</b>
<b>Other Financing Sources/(Uses)</b>				
Proceeds from Sale of Capital Assets	-	17,231	21,539	-
Transfers-In	144,411	-	111,635	40,000
Transfers-Out	-	-	(34,000)	-
<b>Total Other Financing Sources/(Uses)</b>	<b>144,411</b>	<b>17,231</b>	<b>99,174</b>	<b>40,000</b>
<b>Excess of Revenues &amp; Other Financing Sources/(Uses) Over (Under) Expenditures</b>	<b>(20,980)</b>	<b>19,946</b>	<b>121,842</b>	<b>315</b>
<b>Fund Balance as of January 1</b>	<b>502,527</b>	<b>261,101</b>	<b>705,497</b>	<b>3,390</b>
<b>Fund Balance as of December 31</b>	<b>\$ 481,547</b>	<b>\$ 281,047</b>	<b>\$ 827,339</b>	<b>\$ 3,705</b>

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	Special Revenue			
	SW Wash Fair	Communications	Treasurer's O & M	Drug Control
<b>Revenues</b>				
Taxes	\$ -	\$ 847,476	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	46,333	76,435	-	-
Charges for Services	475,540	1,418,361	158,706	-
Fines & Forfeits	-	-	-	24,942
Miscellaneous	354,781	216,882	236	-
<b>Total Revenues</b>	<b>876,654</b>	<b>2,559,154</b>	<b>158,942</b>	<b>24,942</b>
<b>Expenditures</b>				
Current:				
General Government Services	-	-	110,112	-
Public Safety	-	2,804,244	-	-
Utilities	-	-	-	-
Natural & Economic Environment	-	-	-	-
Mental & Physical Health	-	-	-	-
Culture & Recreation	1,065,667	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest & Other Debt Service	-	-	-	-
Capital Outlays	-	6,996	-	-
<b>Total Expenditures</b>	<b>1,065,667</b>	<b>2,811,240</b>	<b>110,112</b>	<b>-</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(189,013)</b>	<b>(252,086)</b>	<b>48,830</b>	<b>24,942</b>
<b>Other Financing Sources/(Uses)</b>				
Proceeds from Sale of Capital Assets	-	-	-	-
Transfers-In	165,000	-	-	-
Transfers-Out	-	-	-	-
<b>Total Other Financing Sources/(Uses)</b>	<b>165,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess of Revenues &amp; Other Financing Sources/(Uses) Over (Under) Expenditures</b>	<b>(24,013)</b>	<b>(252,086)</b>	<b>48,830</b>	<b>24,942</b>
<b>Fund Balance as of January 1</b>	<b>20,814</b>	<b>630,466</b>	<b>205,738</b>	<b>1,107</b>
<b>Fund Balance as of December 31</b>	<b>\$ (3,199)</b>	<b>\$ 378,380</b>	<b>\$ 254,568</b>	<b>\$ 26,049</b>

**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
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	Special Revenue			
	CD-MH-TC	Community Development	Chehalis Basin Flood Authority	Forest Counties
<b>Revenues</b>				
Taxes	\$ 1,193,844	\$ -	\$ -	\$ -
Licenses & Permits	-	644,146	-	-
Intergovernmental	-	96,006	361,737	-
Charges for Services	-	454,662	21,775	-
Fines & Forfeits	-	-	-	-
Miscellaneous	1,388	628	-	-
<b>Total Revenues</b>	<b>1,195,232</b>	<b>1,195,442</b>	<b>383,512</b>	<b>-</b>
<b>Expenditures</b>				
Current:				
General Government Services	402,894	-	-	-
Public Safety	143,420	654,105	-	3,529
Utilities	-	-	-	-
Natural & Economic Environment	-	892,312	383,513	-
Mental & Physical Health	490,587	-	-	-
Culture & Recreation	-	-	-	-
Debt Service:	-	-	-	-
Principal	-	-	-	-
Interest & Other Debt Service	-	-	-	-
Capital Outlays	-	-	-	-
<b>Total Expenditures</b>	<b>1,036,901</b>	<b>1,546,417</b>	<b>383,513</b>	<b>3,529</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>158,331</b>	<b>(350,975)</b>	<b>(1)</b>	<b>(3,529)</b>
<b>Other Financing Sources/(Uses)</b>				
Proceeds from Sale of Capital Assets	-	-	-	-
Transfers-In	-	475,000	-	-
Transfers-Out	-	-	-	-
<b>Total Other Financing Sources/(Uses)</b>	<b>-</b>	<b>475,000</b>	<b>-</b>	<b>-</b>
<b>Excess of Revenues &amp; Other Financing Sources/(Uses) Over (Under) Expenditures</b>	<b>158,331</b>	<b>124,025</b>	<b>(1)</b>	<b>(3,529)</b>
<b>Fund Balance as of January 1</b>	<b>1,217,993</b>	<b>76,348</b>	<b>6,161</b>	<b>3,529</b>
<b>Fund Balance as of December 31</b>	<b>\$ 1,376,324</b>	<b>\$ 200,373</b>	<b>\$ 6,160</b>	<b>\$ -</b>

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	Special Revenue			
	Distressed Counties	REET E-Technology	Crime Victims/ Witness Assistance	Dispute Resolution
<b>Revenues</b>				
Taxes	\$ 1,084,291	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	11,316
Intergovernmental	-	9,960	-	-
Charges for Services	-	7,887	85,472	28,493
Fines & Forfeits	-	-	-	-
Miscellaneous	17,767	-	-	-
<b>Total Revenues</b>	<b>1,102,058</b>	<b>17,847</b>	<b>85,472</b>	<b>39,809</b>
<b>Expenditures</b>				
Current:				
General Government Services	-	-	-	47,636
Public Safety	-	-	-	-
Utilities	-	-	-	-
Natural & Economic Environment	947,174	-	-	-
Mental & Physical Health	-	-	-	1,700
Culture & Recreation	423,604	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest & Other Debt Service	-	-	-	-
Capital Outlays	-	-	-	-
<b>Total Expenditures</b>	<b>1,370,778</b>	<b>-</b>	<b>-</b>	<b>49,336</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(268,720)</b>	<b>17,847</b>	<b>85,472</b>	<b>(9,527)</b>
<b>Other Financing Sources/(Uses)</b>				
Proceeds from Sale of Capital Assets	-	-	-	-
Transfers-In	-	-	-	5,000
Transfers-Out	-	-	(66,623)	-
<b>Total Other Financing Sources/(Uses)</b>	<b>-</b>	<b>-</b>	<b>(66,623)</b>	<b>5,000</b>
<b>Excess of Revenues &amp; Other Financing Sources/(Uses) Over (Under) Expenditures</b>	<b>(268,720)</b>	<b>17,847</b>	<b>18,849</b>	<b>(4,527)</b>
<b>Fund Balance as of January 1</b>	<b>4,685,338</b>	<b>58,592</b>	<b>-</b>	<b>18,732</b>
<b>Fund Balance as of December 31</b>	<b>\$ 4,416,618</b>	<b>\$ 76,439</b>	<b>\$ 18,849</b>	<b>\$ 14,205</b>

**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
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	Special Revenue			
	Grant Award	Election Reserve	Auditor's O & M	Criminal Drug Investigation
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-
Intergovernmental	36,505	1,625	55,955	-
Charges for Services	-	5,024	41,005	-
Fines & Forfeits	-	-	-	-
Miscellaneous	1	52	356	96,140
<b>Total Revenues</b>	<b>36,506</b>	<b>6,701</b>	<b>97,316</b>	<b>96,140</b>
<b>Expenditures</b>				
Current:				
General Government Services	-	11,013	127,834	-
Public Safety	28,535	-	-	50,783
Utilities	-	-	-	-
Natural & Economic Environment	-	-	-	-
Mental & Physical Health	-	-	-	-
Culture & Recreation	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest & Other Debt Service	-	-	-	-
Capital Outlays	-	-	23,198	9,300
<b>Total Expenditures</b>	<b>28,535</b>	<b>11,013</b>	<b>151,032</b>	<b>60,083</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>7,971</b>	<b>(4,312)</b>	<b>(53,716)</b>	<b>36,057</b>
<b>Other Financing Sources/(Uses)</b>				
Proceeds from Sale of Capital Assets	-	-	-	-
Transfers-In	-	-	-	-
Transfers-Out	-	-	-	-
<b>Total Other Financing Sources/(Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess of Revenues &amp; Other Financing Sources/(Uses) Over (Under) Expenditures</b>	<b>7,971</b>	<b>(4,312)</b>	<b>(53,716)</b>	<b>36,057</b>
<b>Fund Balance as of January 1</b>	<b>64,712</b>	<b>38,706</b>	<b>418,010</b>	<b>221,343</b>
<b>Fund Balance as of December 31</b>	<b>\$ 72,683</b>	<b>\$ 34,394</b>	<b>\$ 364,294</b>	<b>\$ 257,400</b>

**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
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	Special Revenue				Total
	Gambling & Fraud Enforcement	Public Health	Stadium	Senior Services	
<b>Revenues</b>					
Taxes	\$ -	\$ -	\$ 282,202	\$ -	\$ 3,755,463
Licenses & Permits	-	288,830	-	-	944,292
Intergovernmental	-	1,300,614	-	137,685	3,407,577
Charges for Services	-	370,398	-	78,838	4,407,739
Fines & Forfeits	-	-	-	-	24,942
Miscellaneous	-	27,616	238	117,894	839,257
<b>Total Revenues</b>	-	1,987,458	282,440	334,417	13,379,270
<b>Expenditures</b>					
Current:					
General Government Services	2	-	-	-	699,491
Public Safety	-	-	-	-	3,998,977
Utilities	-	-	-	-	-
Natural & Economic Environment	-	-	286,476	-	2,582,115
Mental & Physical Health	-	2,461,282	-	325,365	5,901,581
Culture & Recreation	-	-	-	253,651	1,812,195
Debt Service:					
Principal	-	-	-	-	-
Interest & Other Debt Service	-	-	-	-	-
Capital Outlays	-	-	-	-	39,494
<b>Total Expenditures</b>	2	2,461,282	286,476	579,016	15,033,853
<b>Excess of Revenues Over (Under) Expenditures</b>	(2)	(473,824)	(4,036)	(244,599)	(1,654,583)
<b>Other Financing Sources/(Uses)</b>					
Proceeds from Sale of Capital Assets	-	-	-	-	38,770
Transfers-In	-	550,000	-	140,000	1,631,046
Transfers-Out	-	-	(16,000)	-	(116,623)
<b>Total Other Financing Sources/(Uses)</b>	-	550,000	(16,000)	140,000	1,553,193
<b>Excess of Revenues &amp; Other Financing Sources/(Uses) Over (Under) Expenditures</b>	(2)	76,176	(20,036)	(104,599)	(101,390)
<b>Fund Balance as of January 1</b>	2	380,152	242,769	237,460	10,000,487
<b>Fund Balance as of December 31</b>	\$ -	\$ 456,328	\$ 222,733	\$ 132,861	\$ 9,899,097

**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
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	Debt Service				Total
	2005 Bond Redemption	2009 Bond Redemption	2011 DRSWF Loan Redemption	2012 Bond Redemption	
<b>Revenues</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines & Forfeits	-	-	-	-	-
Miscellaneous	4	-	11,717	-	11,721
<b>Total Revenues</b>	<b>4</b>	<b>-</b>	<b>11,717</b>	<b>-</b>	<b>11,721</b>
<b>Expenditures</b>					
Current:					
General Government Services	-	-	-	-	-
Public Safety	-	-	-	-	-
Utilities	-	-	-	-	-
Natural & Economic Environment	-	-	-	-	-
Mental & Physical Health	-	-	-	-	-
Culture & Recreation	-	-	-	-	-
Debt Service:					
Principal	335,000	290,000	-	485,000	1,110,000
Interest & Other Debt Service	184,749	154,225	-	226,452	565,426
Capital Outlays	-	-	-	-	-
<b>Total Expenditures</b>	<b>519,749</b>	<b>444,225</b>	<b>-</b>	<b>711,452</b>	<b>1,675,426</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(519,745)</b>	<b>(444,225)</b>	<b>11,717</b>	<b>(711,452)</b>	<b>(1,663,705)</b>
<b>Other Financing Sources/(Uses)</b>					
Proceeds from Sale of Capital Assets	-	-	-	-	-
Transfers-In	519,448	443,925	4,130	711,150	1,678,653
Transfers-Out	-	-	-	-	-
<b>Total Other Financing Sources/(Uses)</b>	<b>519,448</b>	<b>443,925</b>	<b>4,130</b>	<b>711,150</b>	<b>1,678,653</b>
<b>Excess of Revenues &amp; Other Financing Sources/(Uses) Over (Under) Expenditures</b>	<b>(297)</b>	<b>(300)</b>	<b>15,847</b>	<b>(302)</b>	<b>14,948</b>
<b>Fund Balance as of January 1</b>	<b>5,047</b>	<b>6,190</b>	<b>2,050</b>	<b>8,488</b>	<b>21,775</b>
<b>Fund Balance as of December 31</b>	<b>\$ 4,750</b>	<b>\$ 5,890</b>	<b>\$ 17,897</b>	<b>\$ 8,186</b>	<b>\$ 36,723</b>

**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Governmental Funds**  
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	Capital Projects		Total	Total Nonmajor Governmental Funds
	Land Acquisition	Vader Water Sys. Improvements		
<b>Revenues</b>				
Taxes	\$ -	\$ -	\$ -	\$ 3,755,463
Licenses & Permits	-	-	-	944,292
Intergovernmental	-	12,676	12,676	3,420,253
Charges for Services	-	-	-	4,407,739
Fines & Forfeits	-	-	-	24,942
Miscellaneous	7,054	-	7,054	858,032
<b>Total Revenues</b>	<b>7,054</b>	<b>12,676</b>	<b>19,730</b>	<b>13,410,721</b>
<b>Expenditures</b>				
Current:				
General Government Services	110,074	-	110,074	809,565
Public Safety	-	-	-	3,998,977
Utilities	-	1,691	1,691	1,691
Natural & Economic Environment	-	-	-	2,582,115
Mental & Physical Health	-	-	-	5,901,581
Culture & Recreation	62,313	-	62,313	1,874,508
Debt Service:				
Principal	-	-	-	1,110,000
Interest & Other Debt Service	-	-	-	565,426
Capital Outlays	308,994	10,985	319,979	359,473
<b>Total Expenditures</b>	<b>481,381</b>	<b>12,676</b>	<b>494,057</b>	<b>17,203,336</b>
<b>Excess of Revenues Over (Under) Expenditures</b>				
	(474,327)	-	(474,327)	(3,792,615)
<b>Other Financing Sources/(Uses)</b>				
Proceeds from Sale of Capital Assets	3,500	-	3,500	42,270
Transfers-In	-	-	-	3,309,699
Transfers-Out	-	-	-	(116,623)
<b>Total Other Financing Sources/(Uses)</b>	<b>3,500</b>	<b>-</b>	<b>3,500</b>	<b>3,235,346</b>
<b>Excess of Revenues &amp; Other Financing Sources/(Uses) Over (Under) Expenditures</b>				
	(470,827)	-	(470,827)	(557,269)
<b>Fund Balance as of January 1</b>	<b>1,042,453</b>	<b>-</b>	<b>1,042,453</b>	<b>11,064,715</b>
<b>Fund Balance as of December 31</b>	<b>\$ 571,626</b>	<b>\$ -</b>	<b>\$ 571,626</b>	<b>\$ 10,507,446</b>