

# **Annual Report Pacific County**

**MCAG: 0148**

**Submitted pursuant to RCW 43.09.230 to the State auditor's office**

## **December 31, 2009**

**Certified correct this 24 day of May, 2010 to the best of my knowledge &  
belief:**

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South Bend, WA 98586**

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### **Preparer Information & Certification:**

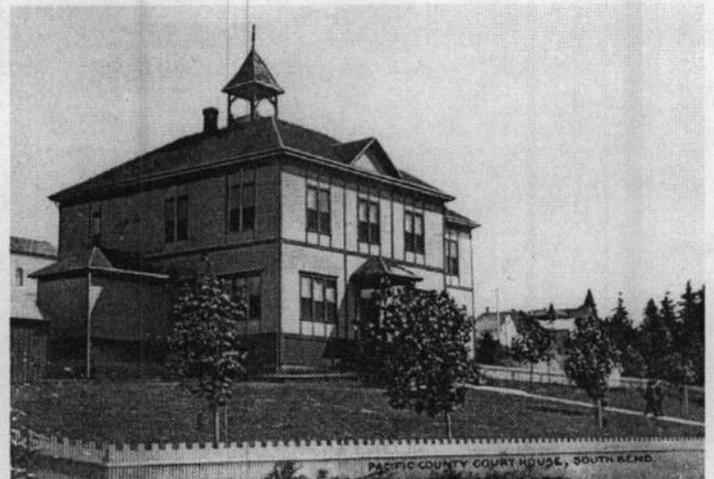
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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Pacific County reports financial activity using the revenue and expenditure classifications, statements, and schedules contained in the Cash Basis Budgeting, Accounting and Reporting System (BARS) manual. This basis of accounting and reporting is another comprehensive basis of accounting (OCBOA) that is prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW.

The County of Pacific was established in February 1851 by the Oregon territorial legislature. Pacific County became part of the Territory of Washington upon establishment of the new territory by the United States Congress in 1853. Today, Pacific County operates under the laws of the State of Washington applicable to non-charter county governments. Pacific County is governed by a three-member board of commissioners. The County is divided equally into three commissioner districts based on population. Commissioner candidates are nominated in a primary election by district and are elected in the general election by the voters of the entire county. Pacific County provides the following services: public safety, road and street maintenance, planning and zoning, parks and recreation, judicial administration, health and social services, and general administrative services. In addition, Pacific County owns and operates a communications system. Pacific County uses single-entry, cash basis accounting which is a departure from generally accepted accounting principles (GAAP).

a. Fund Accounting

The accounts of the County of Pacific are organized on the basis of funds, each of which is considered a separate accounting entity. Each fund is accounted for with a separate set of single-entry accounts that comprises its cash, investments, revenues and expenditures, as appropriate. The County of Pacific's resources are allocated to and accounted for in individual funds depending on their intended purpose. The following are the fund types used by Pacific County:

GOVERNMENTAL FUND TYPES:

General (Current Expense) Fund

This fund is the primary operating fund of Pacific County. It accounts for all financial resources except those required or elected to be accounted for in another fund.

Special Revenue Funds

These funds account for revenues that are legally restricted or designated to finance particular activities of the County.

Debt Service Funds

These funds account for the accumulation of resources to pay principal, interest and related costs on general long-term debt.

Capital Projects Funds

These funds account for financial resources which are designated for the acquisition or construction of general government capital projects.

*In accordance with state law, Pacific County also recognizes expenditures paid during the month of January after the close of the fiscal year for claims incurred during the previous period.*

## PROPRIETARY FUND TYPES:

Enterprise Funds

The County has one proprietary fund, this fund accounts for the activities of the Eklund Park sewer program.

Internal Service Funds

These funds account for operations that provide goods or services to other departments or fund or the County on a cost-reimbursement basis.

## FIDUCIARY FUND TYPES:

Fiduciary funds account for assets held by Pacific County in a trustee capacity or as an agent on behalf of others.

Agency Funds

These funds are used to account assets that Pacific County holds for others in an agency capacity.

b. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Revenues are recognized only when cash is received and expenditures are recognized when paid, including those properly chargeable against the report year(s) budget appropriations as required by state law.

In accordance with state law the county also recognizes expenditures paid during thirty days after the close of the fiscal year for claims incurred during the previous period.

Purchases of capital assets are expensed during the year of acquisition. There is no capitalization of capital assets, nor allocation of depreciation expense. Inventory is expensed when purchased.

The basis of accounting described above represents a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

c. Budgets

Pacific County adopts annual appropriated budgets for all funds. These budgets are appropriated at the department level within a fund in four categories. These categories are: Personnel Costs, Capital Outlay, Debt Service, and Operating Expenditure. The budget constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end.

Annual appropriated budgets are adopted on the same basis of accounting as used for financial reporting.

The appropriated and actual expenditures for the legally adopted budgets were as follows:

Dept	Operation/Program Title	Personnel Expenses		Operating Expenses		Debt Services		Capital		2009		
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Variance
<b>001</b>	<b>Total Current Expense Fund</b>	<b>\$5,845,058</b>	<b>\$5,844,108</b>	<b>\$3,631,363</b>	<b>\$3,317,672</b>	<b>\$ -</b>		<b>\$ 47,320</b>	<b>\$ 12,896</b>	<b>9,523,741</b>	<b>9,174,676</b>	<b>349,065</b>
101	County Fair Fund	36,725	35,867	88,250	79,362	1,786	1,786	50,000	3,715	176,761	120,730	56,031
102	Emergency Management (PEMA) Fund	120,908	120,635	232,404	214,669	300	123	81,629	71,403	435,241	406,830	28,411
103	Law Library Fund	-	-	12,000	10,838	-	-	-	-	12,000	10,838	1,162
104	Road Fund Public Works M & O	2,297,006	1,987,697	3,649,657	2,683,847	-	-	1,649,600	678,965	7,596,263	5,350,509	2,245,754
104.800	Traffic Law Enforcement	256,336	257,742	75,525	65,034	-	-	-	-	331,861	322,776	9,085
105	Veterans' Relief Fund	2,573	2,567	10,060	8,882	-	-	-	-	12,633	11,449	1,184
106	Tourist Development Fund	-	-	280,000	274,170	-	-	-	-	280,000	274,170	5,830
108	Flood Control Zone District No. 1 Fund	156,182	153,344	199,391	197,519	34,474	34,472	205,000	144,268	595,047	529,603	65,444
109	Vegetation Management (NW Ctrl.) Fund	216,100	207,417	125,232	91,013	158	158	25,656	25,656	367,146	324,244	42,902
110	Treasurer's O&M. Fund	13,801	13,800	36,650	33,225	-	-	-	-	50,451	47,025	3,426
111	Auditor's Operation & Maintenance Fund	42,012	33,608	97,400	38,315	-	-	-	-	139,412	71,923	67,489
112	Treasurer's REET Electronic Tech. Fund	-	-	-	-	-	-	98,300	-	98,300	-	98,300
116	Community Development Fund	969,608	867,113	567,749	436,685	-	-	-	-	1,537,357	1,303,798	233,559
117	Election Reserve Fund	127,621	111,878	70,890	70,880	-	-	50,000	46,131	248,511	228,889	19,622
118	Public Health & Human Services Fund	1,097,481	1,073,856	1,096,948	705,736	-	-	-	-	2,194,429	1,779,592	414,837
121	Coop. Extension Special Programs Fund	-	-	500	400	-	-	-	-	500	400	100
125	Cap. Improvements (0.25% REET) Fund	77,991	77,683	337,982	321,783	-	-	1,813,314	1,248,983	2,229,287	1,648,449	580,838
126	Public Facilities Improvements Fund	-	-	400,000	176,496	-	-	-	-	400,000	176,496	223,504
127	PC Low-Income Assistance Fund	-	-	260,000	86,330	-	-	-	-	260,000	86,330	173,670
128	Shellfish On-Site Sewage Program Fund	-	-	249,713	149,366	-	-	-	-	249,713	149,366	100,347
132	Special Investigations Fund	294,440	289,763	55,517	54,383	-	-	-	-	349,957	344,146	5,811
136	Juvenile Court Services Fund	370,887	367,345	78,560	80,530	-	-	-	-	449,447	447,875	1,572
138	Courts Special Account Fund	12,743	12,743	1,100	600	-	-	-	-	13,843	13,343	500
160	PACCOM (E-911) Fund	948,656	894,174	195,160	142,286	-	-	190,000	-	1,333,816	1,036,460	297,356
191	BECCA Reserve Fund	35,094	35,094	17,547	17,547	-	-	-	-	52,641	52,641	-
197	Cumulative Reserve Fund	150	-	65,688	30,617	-	-	684,311	40,902	750,149	71,519	678,630
208	2008 LTGO Bond Redemption Fund	-	-	-	-	343,601	343,535	-	-	343,601	343,535	66
306	2008 LTGO Bond Project Fund	-	-	450,000	450,000	-	-	2,000,000	1,970,959	2,450,000	2,420,959	29,041
403	Eklund Park Sewer Fund	-	-	20,547	13,665	17,168	17,168	-	-	37,715	30,833	6,882
502	Equipment Rental & Revolving Fund	764,977	612,412	1,955,543	939,275	-	-	1,054,640	402,616	3,775,160	1,954,303	1,820,857
522	Payroll Internal Services Fund	1,937,442	1,570,025	98,685	80,463	-	-	-	-	2,036,127	1,650,488	385,639
531	Risk Management Fund	127,371	127,300	497,950	384,202	-	-	40,000	22,680	665,321	534,182	131,139
												-

The County Auditor is authorized to transfer budgeted amounts between programs within a department, or object classes within departments; however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by the Board of County Commissioners. A department may utilize up to five percent of a budget category to pay expenditures in another budget category provided the total department expenditures are within the total appropriation for the department within the fund.

When the Board of County Commissioners determines that it is in the best interest of the county to increase the appropriation for a particular fund or department, it may do so by resolution approved by a majority of the Commissioners after holding public hearings.

d. Cash

It is the County's policy to invest all temporary cash surpluses. The interest on these investments is credited to the General Fund if not designated to go to the individual fund.

e. Deposits

The County's deposits and certificates of deposit are covered by the Federal Deposit Insurance Corporation and/or the Washington Public Deposit Protection Commission.

f. Investments (see Investment Note No. 3).

The Pacific County Treasurer is empowered by state statute to act as the fiduciary agent for the County (as Treasurer) and other taxing districts within the county (as ex-officio treasurer), which includes the receipt, deposit, and prudent investment of public funds.

Deposits

The County's deposits and certificates of deposit are entirely covered by federal depository insurance (FDIC) or by collateral held in a multiple financial institution collateral pool (LGIP) administered by the Washington Public Deposit Protection Commission (WPDPC).

g. Capital Assets

Capital assets are long-lived assets of the County and are recorded as expenditures when purchased.

h. Compensated Absences

Compensated absences are absences for which employees will be paid at a later date, such as

vacation and sick leave. Vacation pay may be accumulated and is payable upon resignation, retirement or death. Maximum allowable accruals are set by union contract.

i. Long-Term Debt(see Long-Term Debt Note No. 6).

j. Other Financing Sources or Uses

The County's *Other Financing Sources or Uses* consist of transfers to and from other funds, sale of County timber, sale of fixed assets, and insurance recoveries.

k. Risk Management (see Note No. 8)

#### NOTE 2 - COMPLIANCE AND ACCOUNTABILITY

There have been no material violations of finance-related legal or contractual provisions.

There have been no expenditures exceeding legal appropriations in any of the funds of the County.

#### NOTE 3 - INVESTMENTS

As of December 31, 2009, the County had the following investments:

Investment	Fair value of Pacific County investments	Fair value of investments held by Pacific County as agent for other local governments	Total
State Investment Pool (LGIP)	6,009,140	35,637,457	41,646,597
Certificates of Deposit	179,583	193,940	373,523
U.S. Agency Bonds	1,000,000	-	1,000,000
Total	7,188,723	35,831,397	43,020,119

#### NOTE 4 - PROPERTY TAX

The County Treasurer acts as an agent to collect property taxes levied in the County for all taxing authorities. Collections are distributed at the end of each month.

##### Property Tax Calendar

January 1 Taxes are levied and become an enforceable lien against properties.

February 14 Tax bills are mailed.

April 30	First of two equal installment payments is due.
May 31	Assessed value of property established for next year's levy at 100 percent of market value.
October 31	Second installment is due.

Property taxes are recorded as a receivable and revenue when levied. Property taxes collected in advance of the fiscal year to which they apply are recorded as deferred revenue and recognized as revenue of the period to which they apply. No allowance for uncollectible taxes is established because delinquent taxes are considered fully collectible.

The County may levy \$1.80 per \$1,000 of assessed valuation for general governmental services; however, Washington State law in RCW 84.52.043(1) authorizes any county to increase its levy for general county purposes from the \$1.80 rate to a rate not to exceed \$2.475 per \$1,000 of assessed valuation if:

- a) The total levies for both the county and any road district within the county do not exceed \$4.05 per \$1,000 of assessed valuation, and
- b) No other taxing district has its levy reduced as a result of the increased county levy, subject to the following two limitations:
  1. Washington State law in RCW 84.55.0101 limits the growth of regular property taxes to the lesser of the rate of inflation, or 1 percent per year, after adjustment for new construction, unless voters approve a greater increase. If the assessed valuation increases by more than 1 percent due to revaluation, the levy rate will be decreased.
  2. The Washington State Constitution limits the total regular property taxes to 1 percent of assessed valuation or \$10 per \$1,000 of value. If the taxes of all districts exceed this amount, each is proportionately reduced until the total is at or below the 1 percent limit.

The County's 2009 regular levy for the General Fund was \$1.34860 per \$1,000, which included \$0.02500 per \$1,000 for Mental Health on an assessed valuation of \$2,593,037,428 for a total regular levy of \$3,272,799.

The County is also authorized to levy \$2.25 per \$1,000 of assessed valuation in unincorporated areas for road construction and maintenance. This levy is subject to the same limitations as the levy for general government services. The County's road levy for 2009 was \$1.464502 per \$1,000 on an assessed valuation of \$1,992,150,589 for a total road levy of \$2,708,652.

NOTE 5 – INTERFUND LOANS

The following table displays interfund loan activity during 2009:

<b>Borrowing Fund</b>	<b>Lending Fund</b>	<b>Jan. 1, 2009</b>	<b>New Loans</b>	<b>Repayments/ Liquidated</b>	<b>Dec. 31, 2009</b>
Health	CE	<b>45,000</b>	150,000	45,000	<b>150,000</b>
EMA	CE	20,000	0	20,000	<b>0</b>
<b>Total</b>		<b>\$65,000</b>	<b>\$150,000</b>	<b>\$ 65,000</b>	<b>\$150,000</b>

NOTE 6 - LONG-TERM DEBT

The accompanying Schedule of Long-Term Debt (09) provides a listing of outstanding debt of the County and summarizes the County's debt transactions for 2009. The debt service payment for the fiscal year being reported and future payment requirements, including interest, are as follows:

## Future General Obligation Debt Service

<b>Year</b>			<b>Total</b>
	<b>GO Bonds</b>	<b>Assessment Debt</b>	
2009	527,720	34,472	562,192
2010	359,511	34,311	393,822
2011	359,511	34,149	393,660
2012	359,511	33,987	393,498
2013	359,511	33,825	393,336
2014	359,511	33,663	393,174
2015-2020	2,139,898	198,580	2,338,478
2021-2041	3,053,336	32,530	3,085,866
2042-2047	10,704		10,704
<b>Total</b>	<b>\$ 7,529,213</b>	<b>\$ 435,517</b>	<b>\$ 7,964,730</b>

NOTE 7 - PENSION PLANS

Substantially all Pacific County full-time and qualifying part-time employees participate in PERS, LEOF, and PSERS administered by the Washington State Department of Retirement Systems, under cost-sharing multiple-employer public employee defined benefit and defined contribution retirement plans. Actuarial information is on a system-wide basis and is not considered pertinent to the County's financial statements. Contributions to the systems by both employee and employer are based upon gross wages

covered by plan benefits.

Historical trend or other information regarding each plan is presented in the Washington State Department of Retirement Systems annual financial report. A copy of this report may be obtained by writing to:

Department of Retirement Systems  
Communications Unit  
PO Box 48380  
Olympia, WA 98504-8380

#### NOTE 8 – Risk Management

Pacific County was one of the twenty-eight members of the Washington Counties Risk Pool (“Pool”) during 2009. Other members included: Adams, Benton, Chelan, Clallam and Clark, Columbia, Cowlitz, Douglas and Franklin, Garfield, Grays Harbor, Island and Jefferson, Kitsap, Kittitas, Lewis and Mason, Okanogan, Pend Oreille and San Juan, Skagit, Skamania, Spokane and Thurston, Walla Walla, Whatcom and Yakima Counties. Klickitat and Whitman Counties were former Pool members, but terminated their memberships effective October 2002 and 2003 respectively.

The Pool was formed August 18, 1988 when several Washington counties signed an Interlocal (Cooperative) Agreement. It was established to provide its member counties with “joint” programs and services including self-insurance, purchasing of insurance, and contracting for or hiring of personnel to provide administrative services, claims handling and risk management. The Pool operates under Washington’s “pooling” laws, more specifically Chapters 48.62 RCW and 82.60 WAC and implemented via Chapter 39.34 RCW. It is overseen by the State Risk Manager and is subject to fiscal audits performed annually by the State Auditor.

The enabling Interlocal Agreement was amended once in 2000 to add the Membership Compact, a commitment to strengthen the Pool by helping its member counties implement and/or enhance local risk management efforts to reduce losses and support the best management of the Pool and its resources. The Compact established obligations to support these goals through three major elements; membership involvement, risk control practices, and a targeted risk management program.

The Pool’s mission is: To provide comprehensive and economical risk coverage; to reduce the frequency and severity of losses; and to decrease costs incurred in the managing and litigation of claims. The Pool’s core values include: being committed to learn, understand and respond to the member counties’ insurance needs; being committed to establish working relationships with all members that identify business issues and jointly develop solutions; member counties commit to allocate necessary resources to risk management in their own operations; the Pool’s board of directors and professional staff share a commitment to manage the organization based on sound business principles, benchmarked industry standards and measurable outcomes; and being committed to continuous planning and innovation in product development and service delivery.

New members are required to pay the Pool modest admittance fees to cover the members’ share of organizational expenses and the costs to analyze their loss data and risk profile. Members contract initially to remain in the Pool for at least five years. Counties may terminate their memberships at the

conclusion of any Pool fiscal year following the initial term if the county timely files its required advance written notice. Otherwise, the Interlocal Agreement is renewed automatically for another year. Even after termination, a former member remains responsible for reassessments from the Pool for any unresolved, unreported, and in-process claims for the period they were a signatory to the Interlocal Agreement.

The Pool is governed by a board of directors consisting of one director (and at least one alternate director) designated by each member county. The Pool's board of directors, made up of both elected and appointed county officials, meets three times each year with the summer meeting being the Annual Meeting. The board of directors is responsible for determining the 3rd-party liability coverage to be offered (approving the insuring agreement or coverage document), the reinsurance program to acquire, the excess insurances to be jointly purchased or offered for optional purchase, and approving the Pool's annual operating budgets and work programs, and the member deposit assessment formulas.

Regular oversight of the Pool's operations is furnished by an 11-person executive committee. The committee members are elected by the Pool's board of directors from its membership to staggered 3-year terms during each Annual Meeting. The committee meets several times throughout the year to approve all Pool disbursements and examine the Pool's financial health; to approve case settlements exceeding the members' deductibles by at least \$50,000 and to review all claims with incurred loss estimates exceeding \$100,000; to evaluate the Executive Director and the Pool's operations and program deliverables; and to participate in the board's standing committees (finance, personnel, risk management, and underwriting) for development or review/revision of the organization's policies and coverage documents.

The following constitute the highlights from the Pool's most recently completed Policy (Fiscal) Year (October 2008 through September 2009):

- Operating Income was experienced during the year of \$1.15 million, a 40% increase from FY-2008.
- Interest Income slipped to just \$0.22 million (-65%) due to the nearly non-existent interest rates associated with the national and worldwide recession.
- Total Assets grew by \$4.64 million (15%) to more than \$35.71 million. Specifically, current assets increased \$4.69 million (16%) while non-current assets decreased \$0.05 million (-4%).
- 966 cases were added to the Risk Pool's claims-related database during the year which raised the to-date (Oct. 1988 – Sep. 2009) total of third-party liability claims and lawsuits submitted by WCRP member counties to 16,470. Only 492 cases remained classified as "open" at year's end. Independent actuarial estimates suggest another 553 claims may be filed for covered occurrences from all years-to-date through September 2009.
- Net Assets (also referred to as Members' Equity) increased nearly \$1.38 million to more than \$8.16 million at September 30, 2009. \$6.35 million is classified as 'Restricted' to satisfy the Section D provisions of the WCRP Underwriting Policy that were enhanced by the Board of Directors in March 2007. Another \$1.06 million is invested in Capital Assets (net of debt). The remaining \$0.76 million is listed as 'Non-Restricted' and is available. The WCRP Board of Directors is the authority to decide if, how much, and when distributions of any (Non-Restricted) Net Assets are to be made.

Professionals from some of the most respected organizations worldwide are called upon regularly to address specific needs of the Pool. For example, independent actuarial services are furnished by PricewaterhouseCoopers, LLP; insurance brokerage and advanced loss control services are provided by

Arthur J. Gallagher Risk Management Services, Inc.; coverage counsel is provided by Stafford Frey Cooper; and special claims audits are frequently performed by the Pool's insurers and re-insurers. These professionals are in addition to the many contracted and in-county counselors assigned to defend Pool cases, as well as the ongoing oversight provided by the State Risk Manager and the annual financial audits performed by the State Auditor.

Over half of the Pool's 9-person staff handles and/or manages the several hundred liability cases filed upon and submitted by the Pool's member counties each year. These claims professionals have more than eighty years combined claims-handling experience. The Pool's "open" file count remains fairly constant between 400 and 500 cases. Other staffers provide various member services including conducting risk assessments and compliance audits, coordinating numerous trainings, researching other coverage's and marketing, with some simply supporting the organization's administrative needs.

Pool member counties presently acquire \$20 million (with another \$5 million optional) of joint liability coverage on a "per occurrence" basis for 3rd-party bodily injury, personal injury, property damage, errors and omissions, and advertising injury, and includes public officials' errors and omissions. Annually, members select a per occurrence deductible amount of \$10,000, \$25,000, \$50,000, \$100,000, \$250,000 or \$500,000. The initial \$10 million of coverage, less the retention (the greater of the member's deductible or \$100,000), is fully reinsured by superior-rated commercial carriers. The remaining insurance, up to \$15 million, is acquired from superior-rated commercial carriers as "following form" excess insurance. There are no aggregate limits to the payments made for any one member county or all member counties combined.

Property insurance, with composite limits of \$500 million for normal ("All Other Perils") coverage and \$250 million for catastrophe coverage and participant deductibles between \$5,000 and \$50,000, was added to the Pool coverage lines a few years ago as an individual county option. Coverage is for structures, vehicles, mobile equipment, EDP equipment, and equipment breakdown, etc. Participants are responsible for their claims' deductibles. The commercial insurers are responsible for covered losses exceeding the participant deductibles to the maximum limits of the policy. Twenty-six counties purchased this program during 2009.

Additionally, many members use the Pool's producer (broker) services for other insurance placements, e.g. public officials bonds, and crime & fidelity, special events/concessionaires, and environmental hazards coverage's.

The Washington Counties Risk Pool is a cooperative program, so there is joint liability amongst its participating members. Contingent liabilities are established when assets are not sufficient to cover liabilities. Pool member counties are required to timely submit their 3rd-party liability claims which are handled by the Pool's staff. This includes establishing reserves for both reported and unreported covered events, as well as estimates of the undiscounted future cash payments for losses and related claims adjustment expenses. Deficits resulting from any Pool fiscal year are financed by proportional reassessments against that year's membership. The Pool's reassessments receivable balance at December 31, 2009 remains at ZERO.

NOTE 9 – OTHER DISCLOSURES

Change in Accounting and Financial Reporting Method.

The County changed its method of accounting and financial reporting to the cash basis for the 2009 fiscal year. The collection of prior year receivables and payment of prior year accrued expenditures are show in the financial statements as non-revenues and non-expenditures to facilitate this change.

PACIFIC COUNTY  
Fund Resources and Uses Arising from Cash Transaction  
For Year Ended December 31, 2009

Stmt C4

Bars Code	Total For All Funds Total Amount	001 Current Expense Actual Amount	101 Fair Actual Amount	
Beginning Cash & Investments	*	21,783,556	2,628,842	112,934
Revenues and Other Sources				
310 Taxes	9,402,887	5,382,660		
320 Licenses & Permits	439,386	10,601		
330 Intergovernmental	8,255,642	1,630,223	52,988	
340 Charges for Goods and Services	4,774,357	505,492	35,194	
350 Fines and Penalties	556,023	512,496		
360 Miscellaneous	2,206,944	282,836	39,876	
370 Capital Contributions	-			
390 Other Financing Sources	2,404,878	294,698		
Total Revenues & other Sources	28,040,116	8,619,006	128,058	
Total Resources	49,823,672	11,247,848	240,992	
Operating Expenditures				
510 General Government	8,704,170	4,808,347		
520 Public Safety	5,820,140	3,146,547		
530 Physical Environment	634,200	18,504		
540 Transportation	5,629,550			
550 Economic Environment	508,745	14,500		
560 Mental & Physical Health	2,114,391	6,371		
570 Culture & Recreational	225,640	95,011	115,229	
Total Operating Expenditures	23,636,836	8,089,280	115,229	
591-593 Debt Service	392,356		1,786	
594-595 Capital Outlay	4,874,593	12,896	3,715	
Total Expenditures	28,721,027	8,102,176	120,730	
597-599 Other Financing Uses	2,009,428	1,072,499		
Total Expenditures & Other Financing Uses	30,913,213	9,174,675	120,730	
Excess (Deficit) Of Resources Over Uses	18,910,459	2,073,173	120,262	
380 Nonrevenue (Except 384)	45,798	45,331		
385 Collection of Receivables	135,486	34,315		
580 Nonexpenditures (Except 584)	5,162			
585 Disbursement of Accrued Expenditures	(863,399)			
Ending Cash & Investments:	18,223,182	2,152,819	120,262	

*\*Total for all fund different from end 2008 due to 1.45M accrued for 306*

PACIFIC COUNTY  
Fund Resources and Uses Arising from Cash Transaction  
For Year Ended December 31, 2009

Stmt C4

Bars Code	102 PC Emergency Actual Amount	103 Law Library Actual Amount	104 Roads Actual Amount
Beginning Cash & Investments	13,874	15,535	2,341,008
Revenues and Other Sources			
310 Taxes			3,005,930
320 Licenses & Permits			
330 Intergovernmental	298,380		2,545,783
340 Charges for Goods and Services		8,911	130,933
350 Fines and Penalties			
360 Miscellaneous	887		123,037
370 Capital Contributions			
390 Other Financing Sources	109,512		320,162
Total Revenues & other Sources	408,779	8,911	6,125,845
Total Resources	422,653	24,446	8,466,853
Operating Expenditures			
510 General Government		10,838	138,854
520 Public Safety	335,304		322,775
530 Physical Environment			
540 Transportation			4,463,397
550 Economic Environment			
560 Mental & Physical Health			
570 Culture & Recreational			
Total Operating Expenditures	335,304	10,838	4,925,026
591-593 Debt Service	123		
594-595 Capital Outlay	71,403		748,258
Total Expenditures	406,830	10,838	5,673,284
597-599 Other Financing Uses			
Total Expenditures & Other Financing Uses	406,830	10,838	5,673,284
Excess (Deficit) Of Resources Over Uses	15,823	13,608	2,793,569
380 Nonrevenue (Except 384)			467
385 Collection of Receivables			
580 Nonexpenditures (Except 584)			
585 Disbursement of Accrued Expenditures		(2,697)	(52,477)
Ending Cash & Investments:	15,823	10,911	2,741,559

PACIFIC COUNTY  
Fund Resources and Uses Arising from Cash Transaction  
For Year Ended December 31, 2009

Stmt C4

	105 Veterans Fund Actual Amount	106 Tourism Development Actual Amount	108 Flood Control Actual Amount
Bars Code			
Beginning Cash & Investments	30,157	440,635	482,670
Revenues and Other Sources			
310 Taxes	398	292,364	
320 Licenses & Permits			
330 Intergovernmental			
340 Charges for Goods and Services			345,207
350 Fines and Penalties			
360 Miscellaneous		4,613	3,055
370 Capital Contributions			
390 Other Financing Sources			
Total Revenues & other Sources	398	296,977	348,262
Total Resources	30,555	737,612	830,932
Operating Expenditures			
510 General Government			
520 Public Safety			
530 Physical Environment			217,650
540 Transportation			
550 Economic Environment	11,449	274,170	
560 Mental & Physical Health			
570 Culture & Recreational			
Total Operating Expenditures	11,449	274,170	217,650
591-593 Debt Service			34,472
594-595 Capital Outlay			277,482
Total Expenditures	11,449	274,170	529,604
597-599 Other Financing Uses			
Total Expenditures & Other Financing Uses	11,449	274,170	529,604
Excess (Deficit) Of Resources Over Uses	19,106	463,442	301,328
380 Nonrevenue (Except 384)			
385 Collection of Receivables		8,181	
580 Nonexpenditures (Except 584)			
585 Disbursement of Accrued Expenditures	(1,530)		(11,351)
Ending Cash & Investments:	17,576	471,623	289,977

PACIFIC COUNTY  
Fund Resources and Uses Arising from Cash Transaction  
For Year Ended December 31, 2009

Stmt C4

Bars Code	109 Vegetation Management Actual Amount	110 Treasurer's O&M Actual Amount	111 Auditor's O&M Actual Amount
Beginning Cash & Investments	40,358	159,223	197,463
Revenues and Other Sources			
310 Taxes			
320 Licenses & Permits			
330 Intergovernmental	202,719		65,351
340 Charges for Goods and Services	137,225	43,175	17,850
350 Fines and Penalties			
360 Miscellaneous			
370 Capital Contributions			
390 Other Financing Sources			
Total Revenues & other Sources	339,944	43,175	83,201
Total Resources	380,302	202,398	280,664
Operating Expenditures			
510 General Government		47,025	71,923
520 Public Safety			
530 Physical Environment	298,430		
540 Transportation			
550 Economic Environment			
560 Mental & Physical Health			
570 Culture & Recreational			
Total Operating Expenditures	298,430	47,025	71,923
591-593 Debt Service	158		
594-595 Capital Outlay	25,656		
Total Expenditures	324,244	47,025	71,923
597-599 Other Financing Uses			
Total Expenditures & Other Financing Uses	324,244	47,025	71,923
Excess (Deficit) Of Resources Over Uses	56,058	155,373	208,741
380 Nonrevenue (Except 384)			
385 Collection of Receivables		3,975	
580 Nonexpenditures (Except 584)			
585 Disbursement of Accrued Expenditures	(242)		(25,546)
Ending Cash & Investments:	55,816	159,348	183,195

PACIFIC COUNTY  
Fund Resources and Uses Arising from Cash Transaction  
For Year Ended December 31, 2009

Stmt C4

Bars Code	112 Treasurer Reet Technology Actual Amount	116 Dept of Community Dev Actual Amount	117 Elections Actual Amount
Beginning Cash & Investments	94,745	1,783,380	45,671
Revenues and Other Sources			
310 Taxes			
320 Licenses & Permits		428,785	
330 Intergovernmental	20,004	348,987	60,800
340 Charges for Goods and Services		332,609	97,246
350 Fines and Penalties			
360 Miscellaneous			5,759
370 Capital Contributions			
390 Other Financing Sources			97,223
Total Revenues & other Sources	20,004	1,110,381	261,028
Total Resources	114,749	2,893,761	306,699
Operating Expenditures			
510 General Government		1,028,931	182,758
520 Public Safety			
530 Physical Environment			
540 Transportation			
550 Economic Environment		94,389	
560 Mental & Physical Health		180,477	
570 Culture & Recreational			
Total Operating Expenditures		1,303,797	182,758
591-593 Debt Service			
594-595 Capital Outlay			46,131
Total Expenditures		1,303,797	46,131
597-599 Other Financing Uses			
Total Expenditures & Other Financing Uses	-	1,303,797	228,889
Excess (Deficit) Of Resources Over Uses	114,749	1,589,964	77,810
380 Nonrevenue (Except 384)			
385 Collection of Receivables			
580 Nonexpenditures (Except 584)			
585 Disbursement of Accrued Expenditures		(2,322)	(6,037)
Ending Cash & Investments:	114,749	1,587,642	71,773

*totals may be slightly different due to rounding*

PACIFIC COUNTY  
Fund Resources and Uses Arising from Cash Transaction  
For Year Ended December 31, 2009

Stmt C4

Bars Code	118 Health & Human Services Actual Amount	121 Extension Ed Programs Actual Amount	125 Capital Improvements Actual Amount
Beginning Cash & Investments	6,742	1,119	1,630,720
Revenues and Other Sources			
310 Taxes	59,621		312,487
320 Licenses & Permits			
330 Intergovernmental	1,507,983		809,469
340 Charges for Goods and Services	51,992	467	
350 Fines and Penalties			
360 Miscellaneous	3,504		12,233
370 Capital Contributions			
390 Other Financing Sources	148,442		
Total Revenues & other Sources	1,771,542	467	1,134,189
Total Resources	1,778,284	1,586	2,764,909
Operating Expenditures			
510 General Government			
520 Public Safety			76,470
530 Physical Environment			430
540 Transportation			
550 Economic Environment	1,140		46,118
560 Mental & Physical Health	1,778,177		
570 Culture & Recreational		400	
Total Operating Expenditures	1,779,317	400	123,018
591-593 Debt Service	276		
594-595 Capital Outlay			1,251,895
Total Expenditures	1,779,593	400	1,374,913
597-599 Other Financing Uses			273,536
Total Expenditures & Other Financing Uses	1,779,593	400	1,648,449
Excess (Deficit) Of Resources Over Uses	(1,309)	1,186	1,116,460
380 Nonrevenue (Except 384)			
385 Collection of Receivables	57,585		
580 Nonexpenditures (Except 584)			
585 Disbursement of Accrued Expenditures			(218,582)
Ending Cash & Investments:	56,276	1,186	897,878

PACIFIC COUNTY  
Fund Resources and Uses Arising from Cash Transaction  
For Year Ended December 31, 2009

Stmt C4

Bars Code	126 Local Option Tax Spec Rev Actual Amount	127 PC Low Income Assistance Actual Amount	128 PC Shellfish Program Actual Amount
Beginning Cash & Investments	497,434	266,738	244,508
Revenues and Other Sources			
310 Taxes	208,396		
320 Licenses & Permits			
330 Intergovernmental	-		
340 Charges for Goods and Services	-	127,180	
350 Fines and Penalties	-		
360 Miscellaneous	-	516	
370 Capital Contributions			
390 Other Financing Sources	-		
Total Revenues & other Sources	208,396	127,696	-
Total Resources	705,830	394,434	244,508
Operating Expenditures			
510 General Government			
520 Public Safety			
530 Physical Environment			
540 Transportation			
550 Economic Environment		66,979	
560 Mental & Physical Health			149,366
570 Culture & Recreational			
Total Operating Expenditures		66,979	149,366
591-593 Debt Service			
594-595 Capital Outlay			
Total Expenditures		66,979	149,366
597-599 Other Financing Uses	176,496	19,350	
Total Expenditures & Other Financing Uses	176,496	86,329	149,366
Excess (Deficit) Of Resources Over Uses	529,334	308,105	95,142
380 Nonrevenue (Except 384)			
385 Collection of Receivables			
580 Nonexpenditures (Except 584)			
585 Disbursement of Accrued Expenditures	(59,235)	(20,495)	(5,000)
Ending Cash & Investments:	470,099	287,610	90,142

PACIFIC COUNTY  
Fund Resources and Uses Arising from Cash Transaction  
For Year Ended December 31, 2009

Stmt C4

Bars Code	132 Special Investigation Actual Amount	136 Juvenile Court Actual Amount	138 Court Special Actual Amount
Beginning Cash & Investments	59,303	42,673	33,849
Revenues and Other Sources			
310 Taxes	-		-
320 Licenses & Permits			
330 Intergovernmental	166,212	146,200	8,944
340 Charges for Goods and Services	-	-	2,437
350 Fines and Penalties	43,527		-
360 Miscellaneous	16,054		-
370 Capital Contributions			
390 Other Financing Sources	84,154	266,246	
Total Revenues & other Sources	309,947	412,446	11,381
Total Resources	369,250	455,119	45,230
Operating Expenditures			
510 General Government			
520 Public Safety	344,146	447,875	13,343
530 Physical Environment			
540 Transportation			
550 Economic Environment			
560 Mental & Physical Health			
570 Culture & Recreational			
Total Operating Expenditures	344,146	447,875	13,343
591-593 Debt Service			
594-595 Capital Outlay			
Total Expenditures	344,146	447,875	13,343
597-599 Other Financing Uses			
Total Expenditures & Other Financing Uses	344,146	447,875	13,343
Excess (Deficit) Of Resources Over Uses	25,104	7,244	31,887
380 Nonrevenue (Except 384)			
385 Collection of Receivables	1,423	14,023	
580 Nonexpenditures (Except 584)			
585 Disbursement of Accrued Expenditures			
Ending Cash & Investments:	26,526	21,267	31,887

PACIFIC COUNTY  
Fund Resources and Uses Arising from Cash Transaction  
For Year Ended December 31, 2009

Stmt C4

Bars Code	160 PACCOM Actual Amount	191 Becca Reserve Actual Amount	197 Cumulative Reserve Actual Amount
Beginning Cash & Investments	356,899	51,087	1,009,995
Revenues and Other Sources			
310 Taxes	141,031		-
320 Licenses & Permits			
330 Intergovernmental	327,480	43,206	-
340 Charges for Goods and Services	-	-	
350 Fines and Penalties	-		-
360 Miscellaneous	2,729		-
370 Capital Contributions	-		
390 Other Financing Sources	359,639		450,000
Total Revenues & other Sources	830,879	43,206	450,000
Total Resources	1,187,778	94,293	1,459,995
Operating Expenditures			
510 General Government		35,094	15,618
520 Public Safety	1,036,460		
530 Physical Environment			
540 Transportation			
550 Economic Environment			
560 Mental & Physical Health			
570 Culture & Recreational			15,000
Total Operating Expenditures	1,036,460	35,094	30,618
591-593 Debt Service			
594-595 Capital Outlay			40,902
Total Expenditures	1,036,460	35,094	71,520
597-599 Other Financing Uses		17,547	
Total Expenditures & Other Financing Uses	1,036,460	52,641	71,520
Excess (Deficit) Of Resources Over Uses	151,318	41,652	1,388,475
380 Nonrevenue (Except 384)			
385 Collection of Receivables	3,156		12,828
580 Nonexpenditures (Except 584)			
585 Disbursement of Accrued Expenditures			
Ending Cash & Investments:	154,474	41,652	1,401,303

PACIFIC COUNTY  
Fund Resources and Uses Arising from Cash Transaction  
For Year Ended December 31, 2009

Stmt C4

Bars Code	208 Limited Tax GO Bond Actual Amount	306 Limited Tax GO Proceeds Actual Amount*	403 Eklund Park Actual Amount
Beginning Cash & Investments	-	2,871,010	25,120
Revenues and Other Sources			
310 Taxes	-		-
320 Licenses & Permits			
330 Intergovernmental	-	-	17,798
340 Charges for Goods and Services	-	-	
350 Fines and Penalties	-		-
360 Miscellaneous	70,166	8,135	102
370 Capital Contributions	-		
390 Other Financing Sources	273,536		-
Total Revenues & other Sources	343,702	8,135	17,900
Total Resources	343,702	2,879,145	43,020
Operating Expenditures			
510 General Government			
520 Public Safety			
530 Physical Environment			13,665
540 Transportation			
550 Economic Environment			
560 Mental & Physical Health			
570 Culture & Recreational			
Total Operating Expenditures		-	13,665
591-593 Debt Service	343,535		12,006
594-595 Capital Outlay		1,970,959	
Total Expenditures	343,535	1,970,959	25,671
597-599 Other Financing Uses		450,000	
Total Expenditures & Other Financing Uses	343,535	2,420,959	25,671
Excess (Deficit) Of Resources Over Uses	167	458,186	17,349
380 Nonrevenue (Except 384)			
385 Collection of Receivables			
580 Nonexpenditures (Except 584)			5,162
585 Disbursement of Accrued Expenditures		(455,212)	
Ending Cash & Investments:	167	2,974	12,187

\* beginning balance 306 includes 1.45 million accrued 2008

PACIFIC COUNTY  
Fund Resources and Uses Arising from Cash Transaction  
For Year Ended December 31, 2009

Bars Code	502 Equipment Rental & Revolving Actual Amount	522 Payroll ISF Actual Amount	531 Risk Management Actual Amount
Beginning Cash & Investments	4,381,842	1,521,763	396,258
Revenues and Other Sources			
310 Taxes	-		-
320 Licenses & Permits			
330 Intergovernmental	3,115	-	-
340 Charges for Goods and Services	545,299	1,814,730	578,410
350 Fines and Penalties	-		-
360 Miscellaneous	1,574,510	53,231	5,701
370 Capital Contributions	-		
390 Other Financing Sources	1,266		-
Total Revenues & other Sources	2,124,190	1,867,961	584,111
Total Resources	6,506,032	3,389,724	980,369
Operating Expenditures			
510 General Government	202,792	1,650,488	511,502
520 Public Safety	97,220		
530 Physical Environment	85,521		
540 Transportation	1,166,153		
550 Economic Environment			
560 Mental & Physical Health			
570 Culture & Recreational			
Total Operating Expenditures	1,551,686	1,650,488	511,502
591-593 Debt Service			
594-595 Capital Outlay	402,616	-	22,680
Total Expenditures	1,954,302	1,650,488	534,182
597-599 Other Financing Uses			
Total Expenditures & Other Financing Uses	1,954,302	1,650,488	534,182
Excess (Deficit) Of Resources Over Uses	4,551,730	1,739,236	446,187
380 Nonrevenue (Except 384)			
385 Collection of Receivables			
580 Nonexpenditures (Except 584)			
585 Disbursement of Accrued Expenditures	(2,673)		
Ending Cash & Investments:	4,549,057	1,739,236	446,187

\*total may be slightly different due to rounding.

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2009

	Total for All Funds Total Amount	620 Drug Task Force Actual Amount	633 Dispute Resolution Actual Amount	660 Pac Cnty Post Closure Fund Actual Amount
Beginning Cash & Investments	15,732,748	0	390	318,370
Prior Period Adjustments	-			
Revenues & Other Financing Sources	(512,134)			
Total Resources	15,220,614		390	318,370
Expenditures & Other Financing Sources	47,109			12,956
Excess (Deficit) of Resources Over Uses	15,173,504		390	305,414
Nonrevenues (except 384)	78,923,415	8,060	5,449	30,488
Nonexpenditures (except 584)	80,317,971	8,060	5,489	-
Ending Cash & Investments	13,778,948	0	350	335,902

	691 Salary Clearning Total Amount	692 Vendor Clearning Actual Amount	802 Treasurer Suspense Actual Amount	803 Forecloser Trust Actual Amount
Beginning Cash & Investments	221,181	242,854	13,072	106,037
Prior Period Adjustments				
Revenues & Other Financing Sources			(3,829)	62,764
Total Resources	221,181	242,854	9,243	168,801
Expenditures & Other Financing Sources	-	-	-	31,594
Excess (Deficit) of Resources Over Uses	221,181	242,854	9,243	137,207
Nonrevenues (except 384)	13,795,476	20,048,674	-	-
Nonexpenditures (except 584)	13,549,062	20,029,529	281	12,462
Ending Cash & Investments	467,595	261,999	8,962	124,745

PACIFIC COUNTY  
 FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS  
 For the Year Ended December 31, 2009

	805 Advance Tax Actual Amount	806 OverPd Tax Sus Total Amount	807 Unclaimed Property Actual Amount	808 Drug Task Actual Amount
Beginning Cash & Investments	120	34,678	757	1,263
Prior Period Adjustments				
Revenues & Other Financing Sources		(32,327)		2,251
Total Resources	120	2,351	757	3,514
Expenditures & Other Financing Sources	-	-	-	2,559
Excess (Deficit) of Resources Over Uses	120	2,351	757	955
Nonrevenues (except 384)	78	-	-	-
Nonexpenditures (except 584)	-	-	-	-
Ending Cash & Investments	198	2,351	757	955

	809 Leasehold Actual Amount	810 Private Harvest Actual Amount	813 DPW Suspense Actual Amount	816 Road Vac Suspense Actual Amount
Beginning Cash & Investments	-	551,644	91,157	-
Prior Period Adjustments				
Revenues & Other Financing Sources		(551,644)	6,114	4537.22
Total Resources	-	0	97,271	4,537
Expenditures & Other Financing Sources	-	-	-	-
Excess (Deficit) of Resources Over Uses	-	0	97,271	4,537
Nonrevenues (except 384)	847	-	-	-
Nonexpenditures (except 584)	847	-	65,960	-
Ending Cash & Investments	-	-	31,311	4,537

PACIFIC COUNTY  
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS  
For the Year Ended December 31, 2009

Statement C-5

	Treasurers Surplus Actual Amount
Beginning Cash & Investments	14,151,225
Prior Period Adjustments	
Revenues & Other Financing Sources	
Total Resources	14,151,225
Expenditures & Other Financing Sources	-
Excess (Deficit) of Resources Over Uses	14,151,225
Nonrevenues (except 384)	45,034,342
Nonexpenditures (except 584)	46,646,283
Ending Cash & Investments	12,539,285

Schedule 04  
Pacific County  
Detail of Revenues and Other Resources  
For the Year Ended December 31, 2009

001	GENERAL FUND		
308	Beginning Fund Balance		
	111.10 -- CASH BALANCE	2,628,842.48	
Total	BEGINNING CASH BALANCE		\$ 2,628,842
310	TAXES		
311	GENERAL PROPERTY TAXES		
	10.00 REAL AND PERSONAL PROPERTY	3,236,958.49	
312	TIMBER HARVEST TAXES		
	10.00 PRIVATE HARVEST TAX	303,058.80	
313	RETAIL SALES AND USE TAXES		
	10.00 LOCAL RETAIL SALES AND USE TAX	1,272,416.54	
317	EXCISE TAXES		
	20.00 LEASEHOLD EXCISE TAX	18,914.05	
	20.01 LEASEHOLD EXCISE INTEREST	142.20	
	32.00 RE Excise Tax Tech Fee	5,766.22	
	31.00 REAL ESTATE EXCISE TAX-1% ADMIN FEE	26,788.96	
	51.00 PUNCH BOARDS & PULL TABS	47,310.04	
	52.00 BINGO & RAFFLES	4,256.27	
	54.00 CARD GAMES	527.40	
319	PENALTIES & INTEREST DEL TAXES		
	10.00 PENALTIES & INT REAL/PERS PROP	466,520.65	
Total	Taxes		\$ 5,382,660
321	BUSINESS LICENSES & PERMITS		
	60.00 PROFESSIONAL AND OCCUPATIONAL	40.00	
	70.00 AMUSEMENTS	20.00	
	91.00 FRANCHISE FEES - COMMISSIONERS	300.00	
322	NON-BUSINESS LICENSES & PERMITS		
	20.00 MARRIAGE LICENSES	1,136.00	
	40.00 ASSEMBLY ON STREET	200.00	
	90.00 Assembly-Off Street	200.00	
	90.00 OTHER NON-BUS. LICENSES/PERMIT	8,705.00	
Total	Licenses & Permits		\$ 10,601
332	FED ENTITLMNT/IMPACT PMT/L TAX		
	15.60 U.S. FISH & WILDLIFE SERVICE	8,180.24	
333	INDIRECT FEDERAL GRANTS		
	95.63 CHILD SUPPORT ENFORCEMENT CLERKS	15,369.00	
	16.52 JAIBG-DSHS Block Grant	10,000.00	
	16.58 STOP Grant	5,000.00	
	16.58 STOP Grant	5,003.45	
	20.60 WASPC Equipment Grant - Radar	1,839.07	
334	STATE GRANTS		
	01.10 Controlled Substance Bill	7,541.46	
	04.60 DSHS: SUPPORT ENFORCEMENT CLERKS	2,619.00	
	01.21 OAC Judge Salary SB5454	6,632.81	

Schedule 04  
Pacific County  
Detail of Revenues and Other Resources  
For the Year Ended December 31, 2009

	01.21	OAC Judge Salary SB5454	11,964.19	
	00.11	JUDGE PRO TEM FUNDING	22,990.60	
	00.11	STATE OF WASHINGTON - PROS ATT	74,415.96	
	04.22	CTED WITNESS SUPPORT	38,896.45	
335		STATE SHARED REVENUES		
	00.91	PUD PRIVILEGE TAX	186,210.84	
	02.32	NONTIMBER REVENUE FROM STATE FOR	130.11	
	02.33	SALE OF TIMBER FROM STATE FOREST LA	112,886.94	
	00.98	ESSB6050	50,796.33	
336		ST ENTITLMNT/IMPACT PMT/L TAXS		
	00.98	SB 6050 Criminal Justice	105,570.28	
	01.28	CURRENT EXP OFFICE OF PUB DEFENSE/I	30,079.00	
	02.31	curr exp in lieu of tax	14,452.20	
	06.10	MVET/CRIMINAL JUST/HIGH CRIME	325,618.43	
	06.31	ADULT COURT COST	3,666.50	
	06.51	DUI - COUNTY	21,156.36	
	06.94	LIQUOR EXCISE TAX	25,219.69	
	06.95	LIQUOR BOARD PROFITS	42,239.73	
	01.05	Court Cost Reimbursement	1,024.00	
	06.92	PROSECUTING ATTORNEY AUTOPSY COS	5,061.60	
	04.61	INSTITUTIONAL IMPACT	1,605.32	
338		INTERGOVERNMENTAL SERVICE REV		
	19.00	ANNUAL PAYMENT FROM DOL	85,108.80	
	19.01	LICENSE PLATE POSTAGE REIMBURS	887.94	
	01.10	INTERGOVERNMENTAL SERVICE REVENU	20,328.81	
	12.00	COURT COSTS	17,936.61	
	12.01	Sup Court PJCIP Laptop	2,530.29	
	15.01	PATERNITY CONTRACT	154,978.00	
	15.20	AG REIMBURSEMENT FOR DEPENDENCY	1,025.00	
	15.21	INSTITUTIONAL IMPACT	3,209.92	
	21.00	LAW ENFORCEMENT SERVICES	78,096.90	
	21.03	SEX OFFENDER REIMB	100,000.00	
	23.00	DETENTION AND/OR CORRECTION	29,950.67	
Total		Intergovernmental Revenue		\$ 1,630,223
341		GENERAL GOVERNMENT		
	60.00	WORD PROC/PRINTING/DUPLICATING	62.70	
	21.00	AUDITOR'S FILINGS & RECORDINGS	62,839.78	
	23.00	PASSPORTS	1,100.00	
	35.00	OTH STAT CERTIFYING/COPY FEES	5,672.66	
	36.00	Historical Preservation	6,646.00	
	38.00	RECORDS SEARCH/AUDITOR	8.00	
	48.00	MOTOR VEHICLE LICENSE FEES	109,920.50	
	60.00	WORD PROC/PRINTING/DUPLICATING	196.90	
	60.00	WORD PROC/PRINTING/DUPLICATING	822.45	
	23.07	Prob Filing	13,559.00	

Schedule 04  
Pacific County  
Detail of Revenues and Other Resources  
For the Year Ended December 31, 2009

23.08	No DV Sur	1,000.89
23.09	JUV EMANCIPATIO	33.00
23.10	UNLAW DET FIL	94.77
23.11	ANTI-HAR FILING	34.83
23.13	Domestic Filings	3,549.00
23.14	Clerk Sup Crt Civ/Prob Filing	8,725.09
23.16	Clerk Sup Crt Dom Fac Fil Free	2,282.52
23.22	Clerk Sup Crt Unlaw Det Fil	109.36
23.28	Clerk Sup Crt Facfil-No Dvsur	1,001.00
25.00	Clerk Sup Crt Torrens Fil Fee	35.00
29.03	OTHER FILINGS	64.80
29.04	TAX WARRANT FILED	2,655.00
29.05	OTHER FIL-MOD FAC	756.00
29.06	FEE TSCRIPT FIL	907.20
29.07	FEE DETAIN ANS	725.76
34.00	SUPERIOR COURT RECORD SERVICES	17,402.45
34.03	CLERK DOM FAC FIL CRT CE	12.00
37.02	CRIME LAB ANALY	71.39
65.00	PRINTING/DUPLICATING	13,905.42
98.00	CRIME VICTIMS	10,910.94
22.03	North Dist Court Civil Filing	2,020.37
22.05	North Dist Court Antihar Filing	86.88
22.08	North Dist Court Antihar Filing Dist Crt	21.72
22.09	NDC CIVIL FILING	1,629.35
28.06	Supp Procd	80.17
28.08	Civil Transcript	146.96
28.09	North Dist Court Oth Fees-Sm Claims	140.25
28.12	NDC-OTH FEES-SM CLAIM	65.45
32.00	DISTRICT/MUNI CRT RECORDS SERV	694.72
32.02	COURT RECORDING SERVICE	28.38
32.05	North Dist Court Writ/Garn Fees	894.84
33.01	NAME CHANGE ADMINISTRATION	208.26
33.02	WARRANT COSTS	383.55
33.03	DEFERRED PROSECUTION	1,223.87
35.00	NORTH DIST COURT OTHER CERT/CC FEE	2.00
62.00	MUNICIPAL/DISTRICT COURT	18.20
98.00	CNTY CRIME VICTIM/WITNESS PROG	4,617.74
22.03	Civil Filing	3,389.25
22.05	Antihar Filing	173.79
22.08	S Dist Court Antihar Filing	130.33
22.09	S Dist Court Civil Filing	1,057.65
23.27	So Dist Court CLJ Appeal 20LL	8.00
28.06	SDC-Civ-Supp Procd	106.89
28.08	Civil Tscript	307.28
28.09	Other Fees-Sm Claim	327.25

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28.12	S Dist Court Oth Fees Sm Clm	301.14	
32.00	DISTRICT/MUNI CRT RECORDS SERV	641.28	
32.02	COURT RECORDING SERVICE	53.43	
32.05	Writ/Gam Fees	1,048.52	
33.01	NAME CHANGE ADMINISTRATION	374.28	
35.00	OTH STAT CERTIFYING/COPY FEES	3.34	
62.00	MUNICIPAL/DISTRICT COURT	134.91	
98.00	CNTY CRIME VICTIM/WITNESS PROG	4,970.83	
98.00	CNTY CRIME VICTIM/WITNESS PROG	1,916.66	
42.00	TREASURER'S FEES	8,995.25	
342	SECURITY OF PERSONS & PROPERTY		
33.02	CLERK DRUG COURT FEE	1,356.20	
36.00	HSNG/MNTR PRSNR	5,886.85	
70.00	JUVENILE SERVICE	2,825.00	
10.00	SPEC SVCS FEE	56.18	
33.00	ADULT PROBATION SERVICE CHARGE	20,789.10	
33.07	SENTENCING FEES	3,899.50	
33.08	Transfr Offndr	80.00	
36.00	NDC-HSNG MNTR PRSNR	50.00	
90.01	Public Safety	564.02	
90.02	Public Safety	2,175.68	
90.03	Public Safety	951.51	
10.00	LAW ENFORCEMENT SERVICES	1,195.49	
33.07	SENTENCING FEES	66,249.33	
33.08	Transfr Offndr	40.00	
36.00	HOUSING AND MONITORING OF PRISON	143.20	
90.01	Crime Cnv Fe DUI	2,256.29	
90.02	Crime Conv Fee Ct	156.46	
90.03	CRIM CONV FEE CN	100.09	
91.00	DIVERSION PROGRAM	11,031.49	
91.01	Diversions From South District Court	5,753.00	
10.00	LAW ENFORCEMENT SERVICES	10,758.56	
30.00	COMMISSARY PROFITS	1,000.00	
80.00	COMMUNICATION SERVICES	10,107.25	
80.01	PHONE CARD SALES	9,930.00	
345	ECONOMIC ENVIRONMENT		
81.00	APPEAL FEE	400.00	
89.01	commissioner open space application	150.00	
89.02	Commissioner Timberland Application	1,650.00	
10.04	CLERK DV PREV LOCAL	28.50	
10.04	DV Facilitator Previous Location	45.60	
349	OTHER INTERFND/INTERDEPT CH SV		
69.00	INTERFUND CO. HEALTH ADMIN SERVICE	12,555.00	
15.00	INTERFUND LEGAL ASSISTANCE	32,000.00	
Total	Charges for Goods & Services		\$ 505,492

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351	SUP CRT- FELONY/MISDEMEANOR PN		
	31.00	SC-CR FIL TO 7/05	1,004.85
	31.01	SC-CRIM FILING	6,182.80
	50.00	Clerk Sup Crt Invest Fund Inv	27.23
	50.01	Clerk Sup Crt Drug Fund/Local	77.77
	50.04	Clerk Sup Crt City Drug Fund	21.54
	80.00	PEN CR VIC/OLD	165.50
	80.01	CRIME VIC PEN	9,405.08
	80.03	JUV CRIME VICTIM	831.79
	91.00	OTHER SC PENALTY	8,514.99
	91.04	FINES-JV OFFND	429.57
352	CIVIL PENALTIES		
	40.00	Civil Penalties	175.50
	30.00	PROOF OF MOTOR VEHICLE INSURAN	393.54
	40.00	Boat Safety Inf	447.05
353	CIVIL INFRACTION PENALTIES		
	10.00	TRAFFIC INFRACTION PENALTIES	1,520.16
	10.02	TRAFFIC INFRACTION PENALTIES	4,292.31
	10.03	Traffic Infraction	185,444.37
	70.00	NON-TRAFFIC INFRACTION PENALTY	230.62
	70.04	OTHER INFRACTION	1,423.08
	10.00	TRAFFIC INFRACTION PENALTIES	1,430.82
	10.02	TRAFFIC INFRACTION PENALTIES	13,350.99
	10.03	JIS/TRAUMA	103,544.84
	70.00	NON-TRAFFIC INFRACTION PENALTY	99.13
	70.02	Non Traffic Infraction	131.61
	70.04	Other Infract	5,981.89
354	CIVIL PARKING INFRACTION PENLT		
	00.00	PARKING INFRACTION PENALTIES	49.00
	00.00	PARKING INFRACTION PENALTIES	376.00
355	CRIMINAL TRAFFIC MISDEMEANOR F		
	20.00	DRIVING UNDER INFLUENCE FINES	7,359.89
	80.00	OTHER CRIMINAL TRAFFIC MISDEM.	1,123.23
	80.01	TRAFFIC MISDEMEANORS	12,515.93
	20.00	DRIVING UNDER INFLUENCE FINES	6,008.26
	80.00	OTHER CRIMINAL TRAFFIC MISDEM.	248.93
	80.01	Crime Traf Misd	12,314.42
356	CRIMINAL NON-TRAFFIC FINES		
	90.00	OTH CRIMINAL NON-TRAFFIC FINES	14.06
	90.04	NON-TRAFFIC MISDEMEANORS	10,747.22
	90.00	OTH CRIMINAL NON-TRAFFIC FINES	701.68
	90.04	Other Criminal	17,047.88
357	CRIMINAL COSTS		
	20.00	SC-COST PROGRAM	140.53
	21.00	JURY DEMAND COST	64.62

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	23.00	PUB DEF COSTS	14,487.96		
	24.00	SHERIFF SVC COST	36.61		
	30.00	DIST/MUNI CRT COST RECOUPMENTS	13,607.85		
	33.00	PUBLIC DEFENSE COST	7,861.97		
	34.00	SHERIFF'S SERVICES	1,077.31		
	35.00	COURT INTERPRETER	42.48		
	30.00	DIST/MUNI CRT COST RECOUPMENTS	37,882.83		
	31.00	JURY DEMAND COST	221.06		
	33.00	PUBLIC DEFENSE COST	13,319.47		
	34.00	SHERIFF'S SERVICES	10,120.20		
Total		Fines & Forfeits		\$	512,496
361		INTEREST EARNINGS			
	40.00	SALES TAX INTEREST	3,864.45		
	90.00	DNR INTEREST	1,439.02		
	40.02	SUP INT INCOME	1,522.60		
	40.04	DOM FAC FIL CE	1,522.60		
	11.00	INVESTMENT INTEREST	207,971.81		
362		RENTS, LEASES, AND CONCESSIONS			
	50.00	SPACE & FACILITIES LEASES LT	7,336.30		
	50.00	SPACE & FACILITIES LEASES LT	5,788.56		
363		INSURANCE PREMIUM & RECOVERIES			
366		TRUST & OTHER INTERFND MISC RV			
	10.00	Interest Revenue	937.74		
367		CONTRIBUTE/DONATION/PRIV SRCS			
	00.00	CONTRIBUTE/DONATION/PRIV SRCS	1,195.00		
	00.00	TREASURER DONATION	0.65		
369		OTHER MISCELLANEOUS REVENUE			
	81.01	CASHIER'S OVER/SHORT	82.00		
	81.91	IH KNOWN OVERPAYMENTS	8.00		
	90.00	OTHER MISCELLANEOUS REVENUE	22.20		
	90.00	OTHER MISCELLANEOUS REVENUE	689.01		
	90.00	OTHER MISCELLANEOUS REVENUE	15,398.72		
	90.00	OTHER MISCELLANEOUS REVENUE	115.00		
	90.00	OTHER MISCELLANEOUS REVENUE	161.70		
	81.00	CASHIER'S OVERAGES & SHORTAGES	(10.00)		
	90.01	OTHER REVENUE	128.66		
	90.03	NSF FEES	477.45		
	90.00	OTHER MISCELLANEOUS REVENUE	25.00		
	00.00	Non Rev Reimb	10.00		
	40.00	Other Judgements and Settlements	496.67		
	90.00	OTHER MISCELLANEOUS REVENUE	4,192.78		
	20.00	FORECLOSURE TRUST OVERBID TRANSFE	10,608.08		
	81.00	CASHIER'S OVERAGES & SHORTAGES	6,867.95		
	90.00	OTHER MISCELLANEOUS REVENUE	11,983.88		
Total		Miscellaneous Revenue		\$	282,836

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386	AGENCY DEPOSITS		
	83.06	JIS/TRAUMA	205.34
	83.07	South Dist Court JIS/Trauma	44,140.43
389	OTHER NONREVENUES		
	00.00	AUDITOR REIMBURSEMENT	(0.60)
	99.99	RECORDING ACCOUNTS REC.	375.80
	00.00	Reimbursement	561.69
	00.01	INMATE SALES TAX PAYABLE	47.60
395	DISPOSITION OF FIXED ASSETS		
	10.00	ST FOREST BOARD TRANSFER LANDS	294,697.89
385	Collection of Receivables		34,315.00
Total		Other Financing Sources	\$ 374,343
Total		GENERAL FUND	<u>\$ 11,327,493</u>

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101	FAIR			
308	Beginning Fund Balance			
	111.10 CASH BALANCE	112,934.00		
Total	Beginning cash balance		\$	112,934
331	DIRECT FEDERAL GRANTS			
	97.03 County Fair FEMA Assistance	22,690.91		
334	STATE GRANTS			
	02.10 WSDA SPECIAL GRANT	30,297.00		
Total	Inergovernmental Revenue		\$	52,988
347	CULTURE AND RECREATION			
	41.00 BUTTON SALES	23,576.00		
	42.00 FAIR GATE ADMISSIONS	11,617.95		
	Charges for Goods & Services		\$	35,194
361	INTEREST EARNINGS			
	11.00 INVESTMENT INTEREST	883.24		
362	RENTS, LEASES, AND CONCESSIONS			
	30.00 PARKING	490		
	41.00 RV HOOKUPS - CAMPING	970		
	42.00 COMMERCIAL BOOTH RENT	7,458.00		
	43.00 FACILITY RENTAL	(2,250.00)		
	50.00 OFF-SEASON STORAGE	3,275.00		
	81.00 CONCESSION PROCEEDS	7,329.48		
	82.00 CARNIVAL PROCEEDS	7,106.30		
367	CONTRIBUTE/DONATION/PRIV SRCS			
	00.00 CONTRIBUTE/DONATION/PRIV SRCS	2,300.00		
	20.00 FAIR ADVERTISING	4,770.00		
369	OTHER MISCELLANEOUS REVENUE			
	90.00 OTHER MISCELLANEOUS REVENUE	5,444.29		
	91.00 INSURANCE	1,100.00		
	92.00 HOTEL/MOTEL	1,000.00		
Total	Miscellaneous Revenue		\$	39,876
Total	FAIR		\$	<u>240,992</u>

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102	PC EMERGENCY MANAGEMENT ADM		
308	Beginning Fund Balance		
	111.10 CASH BALANCE	\$	13,874
Total	Beginning cash balance	\$	13,874
331	DIRECT FEDERAL GRANTS		
	97.03 FEMA ASSISTANCE	1,582.02	
333	INDIRECT FEDERAL GRANTS		
	97.01 WA MILITARY FEMA - HMPG	15,767.89	
	97.04 WA MILITARY EMPG	41,828.23	
	97.06 WA MILITARY SHSP	150,576.27	
	97.07 WA ST PATROL LETPP	42,676.46	
338	INTERGOVERNMENTAL SERVICE REV		
	25.01 CITY OF ILWACO	7,544.00	
	25.02 CITY OF LONG BEACH	13,769.00	
	25.03 CITY OF RAYMOND	15,745.00	
	25.04 CITY OF SOUTH BEND	8,891.00	
Total	Ingovernmental Revenue	\$	298,380
361	INTEREST EARNINGS		
	11.00 INVESTMENT INTEREST	477.5	
369	OTHER MISCELLANEOUS REVENUE		
	90.00 OTHER MISCELLANEOUS REVENUE	409.48	
Total	Miscellaneous Revenues	\$	887
397	SUPPORT FOR PCEMA		
	25.00 OPERATING TRANSERS IN GEN FND	109,512.00	
Total	Non Revenue	\$	109,512
Total	PC EMERGENCY MANAGEMENT ADM	<u>\$</u>	<u>422,653</u>

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103	LAW LIBRARY		
308	Beginning Fund Balance		
	111.10 CASH BALANCE	\$	15,535
Total	Beginning cash balance	\$	15,535
341	GENERAL GOVERNMENT		
	22.00 LAW LIBRARY FILINGS	5,623.99	
	22.00 DISTRICT/MUNI CRT CIVIL FILING	1,210.59	
	22.00 DISTRICT/MUNI CRT CIVIL FILING	1,532.31	
	23.00 CIVIL/PROBATE/DOMESTIC FILINGS	544	
Total	Charges for Goods & Services	\$	8,911
Total	LAW LIBRARY	<u>\$</u>	<u>24,446</u>

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104	ROAD FUND			
308	Beginning Fund Balance			
	111.10 CASH BALANCE		2,341,008.36	
			-	
Total	Beginning cash balance			\$ 2,341,008
311	GENERAL PROPERTY TAXES			
	10.00 REAL AND PERSONAL PROPERTY		2,675,346.35	
312	TIMBER HARVEST TAXES			
	10.00 PRIVATE HARVEST TAX		322,951.68	
317	EXCISE TAXES			
	20.00 LEASEHOLD EXCISE TAX		7,632.16	
Total	Taxes			\$ 3,005,930
331	DIRECT FEDERAL GRANTS			
	97.03 FEMA PUBLIC ASSISTANT GRANT 2007 ST		248,775.00	
332	FED ENTITLMNT/IMPACT PMT/L TAX			
	15.60 US FISH AND WILDLIFE SERVICE		8,883.54	
333	INDIRECT FEDERAL GRANTS			
	20.20 FEDERAL GRANT INDIRECT		656,893.34	
334	STATE GRANTS			
	03.70 ADMIN BOARD		-270.37	
	03.72 County Roads CRAB/Arterial Preservation		138,628.61	
335	STATE SHARED REVENUES			
	02.32 STATE FOREST BOARD LAND		143.62	
	02.33 SALE/TIMBER/STATE FOREST BRD		122,674.02	
336	ST ENTITLMNT/IMPACT PMT/L TAXS			
	00.89 MOTOR VEHICLE FUEL TAX- CNTY		1,260,595.64	
	02.31 county roads in lieu of tax		18,313.12	
338	INTERGOVERNMENTAL SERVICE REV			
	42.00 ROAD & STREET MAINTENANCE SERV		91,146.12	
Total	Intergovernmental Revenue			\$ 2,545,783
341	GENERAL GOVERNMENT			
	50.00 SALES OF MAPS & PUBLICATIONS		3,385.42	
344	TRANSPORTATION			
	90.00 OTHER TRANSPORTATION FEES/CHRG		3,240.00	
345	ECONOMIC ENVIRONMENT			
	81.00 ZONING & SUBDIVISION FEES		100	
349	OTHER INTERFND/INTERDEPT CH SV			
	16.00 PERSONNEL SERVICES		124,208.05	
Total	Charges for Goods & Services			\$ 130,933
362	RENTS, LEASES, AND CONCESSIONS			
	50.00 SPACE & FACILITIES LEASES LT		808.87	

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	90.00	OTHER RENTS & USE CHARGES	14,661.13	
369		OTHER MISCELLANEOUS REVENUE		
	40.00	OTHER JUDGEMENTS & SETTLEMENTS	101,533.49	
	81.00	CASHIER'S OVERAGES & SHORTAGES	10.14	
	90.00	OTHER MISCELLANEOUS REVENUE	5,802.90	
	90.01	County Roads Roads-Addressing/DCD	220	
381		INTERFUND LOAN RECEIPTS		
	20.00	LOAN REPAYMENT RECEIVED	467.46	
		385 Collection of Recievables		
Total		Other Miscellaneous Revenue	\$	123,504
395		DISPOSITION OF FIXED ASSETS		
	10.00	ST FOREST BOARD TRANSFER LANDS	320,161.93	
Total		Other Financing Sources	\$	320,162
Total		ROAD FUND	\$	<u>8,467,321</u>

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105	VETERANS FUND			
308	Beginning Fund Balance			
	111.10 CASH BALANCE	30,156.79		
Total	Beginning cash balance		\$	30,157
311	GENERAL PROPERTY TAXES			
	10.00 REAL AND PERSONAL PROPERTY	397.64		
Total	Taxes		\$	398
Total	VETERANS FUND		\$	<u>30,554</u>

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106	TOURISM DEVELOPMENT			
308	Beginning Fund Balance			
	111.10 CASH BALANCE	440,635.43		
Total	Beginning cash balance		\$	440,635
313	RETAIL SALES AND USE TAXES			
	30.00 HOTEL/MOTEL TRANSIENT TAX	292,364.31		
Total	Taxes		\$	292,364
369	OTHER MISCELLANEOUS REVENUE			
	90.00 MISCELLANEOUS REVENUE	4,613.00		
	385 Collection of Receivables	8,181.00		
Total	Miscellaneous Revenue		\$	12,794
Total	TOURISM DEVELOPMENT		\$	<u>745,794</u>

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108	FLOOD CONTROL			
308	Beginning Fund Balance			
	111.10 CASH BALANCE	482,669.95		
Total	Beginning cash balance		\$	482,670
343	PHYSICAL ENVIRONMENT			
	13.11 FLOOD CONTROL FEES AND CHARGES	336,657.07		
	13.13 DRAINAGE PERMIT	8,550.00		
Total	Charges for Services		\$	345,207
361	INTEREST EARNINGS			
	11.00 INVESTMENT INTEREST	3,055.10		
Total	Miscellaneous Revenue		\$	3,055
Total	FLOOD CONTROL		<u>\$</u>	<u>830,932</u>

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109	VEGETATION MANAGEMENT			
308	Beginning Fund Balance			
	111.10 CASH BALANCE	40,358.43		
Total	Beginning cash balance		\$	40,358
334	STATE GRANTS			
	02.10 DEPT OF AG	169,449.81		
338	INTERGOVERNMENTAL SERVICE REV			
	31.60 WEED CONTROL & POLLUTION CONTR	31,591.93		
	31.61 Noxious Weed Grant	1,676.86		
Total	Invergovernmental Revenue		\$	202,719
343	PHYSICAL ENVIRONMENT			
	16.01 NOXIOUS WEED	4,819.57		
	16.02 NOXIOUS WEED	300		
	16.03 NOXIOUS WEED	5,632.89		
349	OTHER INTERFND/INTERDEPT CH SV			
	31.60 NATURAL RESOURCE SERVICES	126,472.69		
Total	Charges for Services		\$	137,225
Total	VEGETATION MANAGEMENT		\$	<u>380,302</u>

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110	TREASURER'S O&M			
308	Beginning Fund Balance			
	111.10 CASH BALANCE	159,223.34		
Total	Beginning cash balance		\$	159,223
341	GENERAL GOVERNMENT			
	42.00 TREASURER'S FEES	43,175.00		
Total	Charges for Services		\$	43,175
	385 Collection of Receivables	3,975.00	\$	3,975
Total	TREASURER'S O&M		<u>\$</u>	<u>206,373</u>

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111	AUDITOR'S O&M			
308	Beginning Fund Balance			
	111.10 CASH BALANCE	197,462.98		
Total	Beginning cash balance		\$	197,463
336	ST ENTITLMNT/IMPACT PMT/L TAXS			
	04.11 AUDITOR'S CENTENNIAL DOCUMENT	65,350.85		
Total	Intergovernmental		\$	65,351
341	GENERAL GOVERNMENT			
	21.00 AUDITOR O&M-HOUSE BILL 2060	2,729.00		
	21.01 MORTGAGE LENDING FRAUD ADMIN	55.3		
	21.02 Ending Homelessness	1,931.00		
	36.00 AUDITOR'S DOCUMENT PRESERVTION	13,135.00		
Total	Charges for Services		\$	17,850
Total	AUDITOR'S O&M		<u>\$</u>	<u>280,664</u>

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112	TREASURER REET TECHNOLOGY			
308	Beginning Fund Balance			
	111.10 CASH BALANCE	94,745.00		
Total	Beginning cash balance		\$	94,745
336	ST ENTITLMNT/IMPACT PMT/L TAXS			
	00.97 REET TECHNOLGY	20,004.15		
Total	Intergovernmental Revenue		\$	<u>20,004</u>
Total	TREASURER REET TECHNOLOGY		\$	<u><u>114,749</u></u>

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116	DEPT OF COMMUNITY DEVELOPMENT		
308	Beginning Fund Balance		
	111.10 CASH BALANCE	1,783,380.48	
Total	Beginning cash balance		\$ 1,783,380
321	BUSINESS LICENSES & PERMITS		
	20.53 TRANSFER STATION LICENSE	1,500.00	
	20.54 SEPTIC CONTRACTOR'S LICENSE	6,750.00	
	20.56 ENV HEALTH - FOOD	53,451.00	
	20.58 ENV HEALTH-RV LICENSE	8,700.00	
	20.60 WATER PERMIT (POOLS/SPAS)	4,830.00	
322	NON-BUSINESS LICENSES & PERMITS		
	10.00 SEPTIC PERMIT	60,190.00	
	10.11 WELL PERMIT	2,800.00	
	10.12 ENV-SEPTIC WAIVER	300	
	11.00 PACIFIC COUNTY BUILDING PERMIT	263,354.53	
	90.00 ZONING-CONDITIONAL USE	4,000.00	
	90.10 ZONING-VARIANCE	3,325.00	
	90.12 SAND REMOVAL PERMIT	780	
	90.13 SEPA CHECKLIST	3,425.00	
	90.15 RIGHT OF WAY PERMIT	2,080.00	
	90.16 SHORELINE-EXEMPTION PERMIT	8,899.81	
	90.17 Zoning Special Use	2,800.00	
	90.18 Flood Plain Development Permits	1,600.00	
Total	Licenses & Permits		\$ 428,785
333	INDIRECT FEDERAL GRANTS		
	11.42 RCO LEAD ENTITY FED	787.46	
	11.43 LEAD ENTITY-FISH & WILDLIFE	12,486.91	
334	STATE GRANTS		
	03.10 LITTER GRANT	47,999.50	
	02.50 LEAD ENTITY-FISH AND WILDLIFE	12,486.91	
	02.71 RCO LEAD ENTITY (STATE)	20,553.50	
	04.39 SHELLFISH	2,450.00	
	02.71 WA Coast Salmon Partnership	8,084.98	
	04.20 CTED Gramt GMA Update Grant-DCD	23,007.00	
	02.50 *** Title Not Found ***	30,192.27	
	03.10 COORD PREVENTION GRANT 2004-05	67,378.08	
	03.11 COORD PREV GRANT COMPOSTING	2,490.00	
	03.10 DCD-SOLID WASTE ENFORCEMENT GRAN	39,470.77	
338	INTERGOVERNMENTAL SERVICE REV		
	59.00 FLOOD-DPW	44,400.00	
	69.52 GOVERNMENT WATER SAMPLES	10,800.00	
	95.00 ROADS-DPW	26,400.00	
Total	Intergovernmental Revenue		\$ 348,987
341	GENERAL GOVERNMENT		

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	60.00	PHOTOCOPIES	192.85	
	90.00	APPLICATIONS	22,625.00	
343		PHYSICAL ENVIRONMENT		
	19.52	ENV HEALTH-PUBLIC WATER SAMPLE	7,620.00	
	89.12	Miscellaneous	621.62	
	70.00	COMMERCIAL HAZARDOUS WASTE FEE	272.52	
	70.01	Composting Services	1,922.23	
345		ECONOMIC ENVIRONMENT		
	81.11	PLANNING-ZONING SETBACK	7,840.00	
	81.14	SHORT SUB/PLATS/BNDRY ADJ	3,775.00	
	81.16	SHORELINE-SDP PUBLIC NOTICE	9,400.00	
	81.17	CELL TOWER 1	200	
	81.18	Forest Land Review	250	
	81.19	ADMIN CELL TOWER REVIEW III	1,000.00	
	83.00	PLAN CHECKING FEES	150,449.78	
	83.01	CARL-CHECKLIST REVIEW	39,694.50	
	89.01	CARL-MITIGATION REVIEW	8,750.00	
	89.11	CARL-ADMIN VARIANCE	3,250.00	
	89.12	Public Notice Fee Planning	7,650.00	
	89.13	Open Space Applications	250	
346		MENTAL AND PHYSICAL HEALTH		
	50.53	E.H. SOLID WASTE TONNAGE	57,556.08	
	51.53	MRW COLLECTION	9,289.70	
Total		Charges for Services		\$ 332,609
369		OTHER MISCELLANEOUS REVENUE		
	81.00	CASHIER'S OVERAGES & SHORTAGES	0.37	
Total		Non Revenues		\$ -
Total		DEPT OF COMMUNITY DEVELOPMENT		<u>\$ 2,893,762</u>

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117	ELECTION RESERVE			
308	Beginning Fund Balance			
	111.10 CASH BALANCE	45,670.90		
Total	Beginning cash balance		\$	45,671
333	INDIRECT FEDERAL GRANTS			
	00.30 HAVA GRANT	47,464.23		
338	INTERGOVERNMENTAL SERVICE REV			
	19.02 Voter Registration	13,336.00		
Total	Intergovernmental Revenue		\$	60,800
341	GENERAL GOVERNMENT			
	35.00 OTHER CERTIFYING AND COPY FEES	72.5		
	45.01 ELECTION SERVICE- STATE SHARE	9,071.55		
	45.03 ELECTION SERVICE- LOCAL SHARE	86,505.46		
	68.00 COPIER RECEIPTS	463.65		
	69.00 POSTAGE RECEIPTS	281.99		
	91.00 ELECTION CANDIDATE FILING FEES	850.73		
Total	Charges for Services		\$	97,246
369	OTHER MISCELLANEOUS REVENUE			
	90.00 OTHER MISCELLANEOUS REVENUE	5,758.82		
Total	Miscellaneous Revenue		\$	5,759
397	OPERATING TRANSFERS-IN			
	00.00 Operating Transfers-in	97,223.00		
Total	Non Revenue		\$	97,223
Total	ELECTION RESERVE		\$	<u>306,699</u>

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118	HEALTH & HUMAN SERVICES		
308	Beginning Fund Balance		
	111.10 CASH BALANCE	6,741.63	
Total	Beginning cash balance		\$ 6,742
311	GENERAL PROPERTY TAXES		
	10.00 REAL AND PERSONAL PROPERTY	59,620.64	
Total	Taxes		\$ 59,621
331	DIRECT FEDERAL GRANTS		
	92.76 Drug Free Communities	10,125.18	
332	FED ENTITLMNT/IMPACT PMT/L TAX		
	15.60 US FISH & WILDLIFE SERVICE	151.65	
333	INDIRECT FEDERAL GRANTS		
	10.57 WIC/WIC BREAST FEEDING	76,649.36	
	10.61 Basic Food Nutrition Education Program	26,189.14	
	92.17 FP - TITLE X	14,029.00	
	92.68 INFANT IMMUNIZATION	14,848.96	
	92.83 HEALTHY COMMUNITIES	6,683.28	
	95.56 FAMILY POLICY COUNCIL	8,586.81	
	95.75 INFANT/TODDLER INITIATIVE	9,402.63	
	98.89 Hospital Preparedness	964.97	
	99.94 MIH/CAH/CSHCN	43,734.71	
	92.17 FAMILY PLANNING CSO	81,899.74	
	84.10 After School Tobacco	7,178.18	
	97.78 ADMINISTRATIVE MATCH	215,724.38	
	97.78 PASSPORT	22,244.35	
	90.69 Family Policy Bioterror/H1N1 1&2	78,650.15	
	92.83 BIOTERRORISM-State Pass Thru	32,410.70	
	92.83 TOBACCO CDC	1,051.29	
	84.18 CMASA - COMMUNITY MOBILIZATION	17,188.32	
	99.59 GIA/PREVENTION	62,083.03	
334	STATE GRANTS		
	04.91 ORAL/CH DTH REV/FPRH/FP SURG	63,070.55	
	04.92 LOCAL CAPACITY	32,798.00	
	04.93 TOBACCO PREVENTION YOUTH	1,953.14	
	04.96 AIDS - REGIONAL	13,865.00	
	04.99 Blue Ribbon Fund/New Public Health	95,225.06	
	04.93 FAMILY PLANNING PROVISIO	9,000.00	
	04.61 PASSPORT	22,244.33	
	04.93 Shellfish	2,450.00	
	04.97 TOBACCO SETTLEMENT	39,091.17	
	04.20 CMASA	15,546.42	
	04.61 DASA Grant-Medicaid Taniff (state)	576.04	
	04.62 DASA CHILD ADMIN CHEMICAL DEPENDE	15,837.32	
	04.63 DASA Criminal Justice	69,139.57	

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	04.64	Innovative CJTA	2,770.30	
	04.66	STATE GIA	88,446.16	
	04.68	DEVELOPMENTAL DISABILITY	2,995.31	
335		STATE SHARED REVENUES		
	02.32	STATE FOREST BOARD LAND	2.16	
	02.33	SALE/TIMBER/STATE FOREST BRD	2,087.46	
336		ST ENTITLMNT/IMPACT PMT/L TAXS		
	00.98	WELL SPRING FPC	343.4	
	04.23	LOCAL GOVERNMENT ASSISTANCE	77,427.00	
	06.94	LIQUOR EXCISE TAX	1,229.19	
	06.95	LIQUOR BOARD PROFITS	1,927.46	
338		INTERGOVERNMENTAL SERVICE REV		
	62.00	GUIDING GOOD CHOICES TRAINING	1,300.00	
	69.29	SCHOOLS	17,137.36	
	69.31	PARENTING CLASS	5,888.00	
	97.74	MEDICARE-FLU SHOTS	2,882.45	
	97.78	TITLE XIX	61,690.62	
	68.01	DEVELOPMENT DISABILITIES	131,263.63	
Total		Intergovernmental Revenue		\$ 1,507,983
346		MENTAL AND PHYSICAL HEALTH		
	20.27	FEES: FAMILY PLANNING	3,070.62	
	20.32	FEES: IMMUNIZATION	18,775.00	
	20.39	FEES: COMMUNICABLE DISEASE	1,875.00	
	20.43	BCHP DIRECT SERVICES	525.13	
	70.71	FEES: VITAL RECORDS COUNTY	6,519.00	
	90.94	CHOICE ADMINISTRATIVE FEE	21,226.93	
Total		Charges for Services		\$ 51,992
362		RENTS, LEASES, AND CONCESSIONS		
	50.00	SPACE & FACILITIES LEASES LT	12.83	
367		CONTRIBUTE/DONATION/PRIV SRCS		
	00.00	Administration Donations/Contrib	105	
	00.27	DONATIONS: FP	691	
	11.01	American Lung Association	424.99	
	11.02	HUGS Foundation	1,500.00	
369		OTHER MISCELLANEOUS REVENUE		
	90.00	OTHER MISCELLANEOUS REVENUE	770.57	
	385	- Collection of Receivable	57,585.00	
Total		Miscellaneous Revenue		\$ 61,089
395		DISPOSITION OF FIXED ASSETS		
	10.00	ST FOREST BOARD TRANSFER LANDS	5,169.51	
397		OPERATING TRANSFERS-IN		
	62.00	OPERATING TRANSFER IN/GEN FUND	143,272.00	
Total		Non Revenue		\$ 148,442
Total		HEALTH & HUMAN SERVICES		<u>\$ 1,835,868</u>

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121	EXTENSION ED PROGRAM FEES			
308	Beginning Fund Balance			
	111.10 CASH BALANCE	1,119.00		
Total	Beginning cash balance		\$	1,119
341	GENERAL GOVERNMENT			
	50.00 Extension Publications	467.15		
Total	Charges for Services		\$	467
Total	EXTENSION ED PROGRAM FEES		<u>\$</u>	<u>1,586</u>

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125	CAPITAL IMPROVEMENTS			
308	Beginning Fund Balance			
	111.10	CASH BALANCE	1,630,720.00	
Total		Beginning cash balance		\$ 1,630,720
317	EXCISE TAXES			
	34.00	LOCAL TAX	312,486.68	
Total		Taxes		\$ 312,487
333	INDIRECT FEDERAL GRANTS			
	14.20	PACE CDBG PROJECT	264,427.83	
	14.24	drinking water Naselle Wtr Co Imminent	13,481.00	
334	STATE GRANTS			
	06.90	C. H. ROOF	531,560.19	
Total		Intergovernmental Revenue		\$ 809,469
362	RENTS, LEASES, AND CONCESSIONS			
	50.00	ANNEX RENT	2,232.96	
367	CONTRIBUTE/DONATION/PRIV SRCS			
	11.01	weyerhauser donation	10,000.00	
Total		Miscellaneous Revenue		\$ 12,233
Total		CAPITAL IMPROVEMENTS		<u>\$ 2,764,909</u>

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126	LOCAL OPTION TAX SPEC REVENUE			
308	Beginning Fund Balance			
	111.10 CASH BALANCE	497,433.99		
Total	Beginning cash balance		\$	497,434
313	RETAIL SALES AND USE TAXES			
	18.00 LOCAL SALES & USE TAX RURAL CO	208,396.44		
Total	Taxes		\$	208,396
Total	LOCAL OPTION TAX SPEC REVENUE		<u>\$</u>	<u>705,830</u>

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127	PC LOW-INCOME ASSISTANCE FUND		
308	Beginning Fund Balance		
	111.10 CASH BALANCE	266,738.32	
Total	Beginning cash balance		\$ 266,738
341	GENERAL GOVERNMENT		
	26.00 RECORDING SURCHARGE	31,110.60	
	27.00 Ending Homelessness	96,069.00	
Total	Charges for Services		\$ 127,180
369	OTHER MISCELLANEOUS REVENUE		
	90.00 WA STATE LOW INCOME HOUSING MI	515.6	
Total	Miscellaneous Revenue		\$ 516
Total	PC LOW-INCOME ASSISTANCE FUND		<u>\$ 394,434</u>

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128	PC SHELL FISH PROGRAM		
308	Beginning Fund Balance		
	111.10 CASH BALANCE	244,508.00	
Total	Beginning cash balance		\$ 244,508
Total	PC Shellfish O/S Program		<u>\$ 244,508</u>
		-	
132	SPECIAL INVESTIGATIVE		
308	Beginning Fund Balance		
	111.10 CASH BALANCE	59,302.94	
Total	Beginning cash balance		\$ 59,303
331	DIRECT FEDERAL GRANTS		
	16.81 JAG RECOVERY GRANT	7,206.91	
333	INDIRECT FEDERAL GRANTS		
	16.01 Sheriff/Special Investigative-Marij Erad	6,097.50	
	16.71 WASPC / METH	32,652.50	
334	STATE GRANTS		
	01.01 Criminal Justice Training Commission	256.56	
	21.61 Narcotics Task Force	31,498.84	
338	INTERGOVERNMENTAL SERVICE REV		
	21.00 Task Force Initial Contributions	58,500.00	
	21.01 Task Force-Raymond	10,000.00	
	21.03 Task Force-Long Beach	20,000.00	
Total	Intergovernmental Revenue		\$ 166,212
351	SUP CRT- FELONY/MISDEMEANOR PN		
	50.00 INVESTIGATIVE FUND ASSESSMENTS	36,190.83	
	50.00 Sheriff/Special Investigative- DTF Cash	6,686.18	
356	CRIMINAL NON-TRAFFIC FINES		
	50.03 NORTH DIST COURT DRUG	150	
	50.04 SOUTH DIST COURT INVSTG FUND ASM	500	
Total	Charges for Services		\$ 43,527
367	CONTRIBUTE/DONATION/PRIV SRCS		
	00.00 DONATIONS	540	
369	OTHER MISCELLANEOUS REVENUE		
	40.00 RESTITUTION	12,474.22	
	90.00 Sheriff/Special Investigative-Misc Rev	3,040.00	
Total	Miscellaneous Revenue		\$ 16,054
	385 Collection of Receivables		\$ 1,423
397	OPERATING TRANSFERS-IN		
	00.00 Transfer-in Fund 001	84,154.08	
Total	Non Revenue		\$ 84,154
Total	SPECIAL INVESTIGATIVE	386,683.96	<u>\$ 370,673</u>

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136	JUVENILE COURT EXPENSE FUND			
308	Beginning Fund Balance			
	111.10 CASH BALANCE	42,672.63		
Total	Beginning cash balance		\$	42,673
333	INDIRECT FEDERAL GRANTS			
	16.52 JUVENILE ACCOUNTABILITY BG	7,650.00		
334	STATE GRANTS			
	04.62 CONSOLIDATED JUVENILE SERVICES	41,790.62		
	04.62 SSODA GRANT	2,338.20		
	04.62 CDDA GRANT	1,895.65		
	04.62 CJAA GRANT	33,681.38		
	04.62 HB 3900 - STATE OF WASHINGTON	13,531.58		
338	INTERGOVERNMENTAL SERVICE REV			
	27.55 PACIFIC/WAHKIAKUM JUV CT SVCS	45,312.66		
Total	Intergovernmental		\$	146,200
397	OPERATING TRANSFERS-IN			
	27.00 OPERATING TRANSFER - CE	248,699.04		
	27.01 OPERATING TRANSFER-IN FROM BECCA	17,547.00		
	385 Collecion of Receivables	14,023.00		
Total	Non Revenue		\$	280,269
Total	JUVENILE COURT EXPENSE FUND		\$	<u>469,142</u>

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138	COURT SPECIAL ACCOUNTS FUND			
308	Beginning Fund Balance			
	111.10 CASH BALANCE	33,849.00		
Total	Beginning cash balance		\$	33,849
338	INTERGOVERNMENTAL SERVICE REV			
	19.00 REIM--COLL.COST	8,943.67		
Total	Intergovernmental		\$	8,944
345	ECONOMIC ENVIRONMENT			
	10.01 FACILITATOR PROGRAM	2,139.84		
	10.04 DV PREVENTION LOCAL	297.55		
Total	Charges for Services		\$	2,437
Total	COURT SPECIAL ACCOUNTS FUND		\$	<u>45,230</u>

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160	PACCOM			
308	Beginning Fund Balance			
	111.10 CASH BALANCE	356,898.78		
Total	Beginning cash balance		\$	356,899
317	EXCISE TAXES			
	41.02 CENTURY TEL	66,345.58		
	41.03 WAHIAKUM WEST TELEPHONE	4,033.00		
	41.04 QWEST COMMUNICATIONS, INC.	257		
	41.05 AT&T Comm. of Pacific NW	18		
	41.06 Comcast Phone of WA	4,066.50		
	41.08 LEVEL 3 COMMUNICATIONS	12		
	41.09 Enhanced 911 Eschelon Telecom of WA	27		
	42.01 SPRINT PCS	782.5		
	42.08 ATT WIRELESS	21,689.50		
	42.09 McDANIEL CELLULAR	22,864.50		
	42.10 OTHER WIRELESS	2,818.50		
	42.11 VERIZON	16,527.50		
	42.12 Consumer Cellular	833		
	42.13 Nextel	189		
	42.14 On-Star	130		
	42.16 T-Mobile	303		
	42.17 CenturyTel Long Distance, Inc.	134.06		
Total	Taxes		\$	141,031
333	INDIRECT FEDERAL GRANTS			
334	STATE GRANTS			
	01.80 OPERATIONS STATE GRANT MILITARY DE	137,919.83		
338	INTERGOVERNMENTAL SERVICE REV			
	28.01 INTERGOVT REVENUE ILWACO CITY	20,082.00		
	28.02 INTERGOVT REVENUE LB POLICE	37,385.00		
	28.03 INTERGOVT REV- CITY OF RAYMOND	44,091.00		
	28.04 INTERGOVT REV- CITY SOUTH BEND	25,765.50		
	28.05 INTERGOVT REV SERVICES FPD#1	18,910.00		
	28.06 INTERGOVT REV SERVICES FPD#2	1,225.00		
	28.07 INTERGOVT REV SERVICES FPD#3	3,200.00		
	28.08 INTERGOVT REV SERVICES FPD#4	1,008.00		
	28.10 INTERGOVT REV SERVICES FPD#6	838.75		
	28.11 INTERGOVT REV SERVICES FPD#7	182		
	28.13 INTERGOVT REV SERVICES NPCEMS	12,217.00		
	28.14 INTERGOVT REVENUE ILWACO FIRE	1,832.00		
	28.15 INTERGOVT REV- LONG BEACH FIRE	4,338.00		
	28.16 INTERGOVT REV- RAYMOND FD	2,762.00		

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	28.17 INTERGOVT REV SERVICES SBFPD	723.5		
	28.20 INTERGOVT REVENUE DPW	2,500.00		
	28.21 SHOALWATER INDIAN RESERVATION	12,500.00		
Total	Intergovernmental		\$	327,480
361	INTEREST EARNINGS			
	11.00 INVESTMENT INTEREST	2,428.06		
369	OTHER MISCELLANEOUS REVENUE			
	90.00 OTHER MISCELLANEOUS REVENUE	301		
Total	Miscellaneous Revenues		\$	2,729
397	OPERATING TRANSFERS-IN			
	21.00 INTERFUND TRANSFER	359,639.04		
	385 Collection of Receivables	3,156.00		
Total	Non Revenue		\$	362,795
Total	PACCOM		\$	<u>1,190,933</u>

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191	BECCA RESERVE			
307	Beginning Fund Balance			
	111.10 CASH BALANCE	51,087.00		
Total	Beginning cash balance		\$	51,087
334	STATE GRANTS			
	04.60 DEPT SOCIAL & HEALTH SERVICES	43,205.62		
Total	Intergovernmental		\$	43,206
Total	BECCA RESERVE		\$	<u>94,293</u>

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197 CUMULATIVE RESERVE			
Beginning Fund Balance			
	111.10 CASH BALANCE	1,009,995.19	
Total	Beginning cash balance		\$ 1,009,995
397 TRANSFERS-IN			
	00.01 TRANSFER IN	450,000.00	
385	COLLECTION OF RECEIVABLES	12,828.00	
Total	Non Revenue		\$ 462,828
Total	CUMULATIVE RESERVE		<u>\$ 1,472,823</u>

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		-	
208	2008 LIMITED TAX GO BONDS		
	Beginning Fund Balance		
	111.10 CASH BALANCE	-	
Total	Beginning cash balance		\$ -
361	INTEREST EARNINGS		
	11.00 INVESTMENT INTEREST	165.56	
366	TRUST & OTHER INTERFND MISC RV		
	20.00 FACILITY RENTAL FOR NON-CE	70,000.00	
Total	Miscellaneous		\$ 70,166
397	OPERATING TRANSFERS-IN		
	39.02 OPERATING TRANSFER - 125	273,535.54	
Total	Non Revenue		\$ 273,536
Total	2008 LIMITED TAX GO BONDS		<u>\$ 343,701</u>

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306	2008 LIMITED TAX GO PROCEEDS		
	Beginning Fund Balance		
	111.10 CASH BALANCE	1,421,010.00	
	Bond Receivable	1,450,000.00	
Total	Beginning cash balance		\$ 2,871,010
308	Beginning Fund Balance		
361	INTEREST EARNINGS		
	11.00 INTEREST INCOME	8,134.76	
Total	Miscellaneous		\$ 8,135
Total	2008 LIMITED TAX GO PROCEEDS		<u>\$ 2,879,145</u>

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403	EKLUND PARK			
	Beginning Fund Balance			
	111.10 CASH BALANCE	25,119.59		
Total	Beginning cash balance		\$	25,120
321	BUSINESS LICENSES & PERMITS			
338	INTERGOVERNMENTAL SERVICE REV			
	35.00 INTERGOVT REVENUE	17,798.27		
Total	Intergovernmental		\$	17,798
361	INTEREST EARNINGS			
	11.00 INVESTMENT INTEREST	101.94		
Total	Non Revenue		\$	102
Total	EKLUND PARK		\$	<u>43,020</u>

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502	EQUIPMENT RENTAL & REVOLVING		
308	Beginning Fund Balance		
	111.10 CASH BALANCE	4,381,841.85	
Total	Beginning cash balance		\$ 4,381,842
331	DIRECT FEDERAL GRANTS		
	97.03 Equip Rent & Reserve FEMA Assis	3,115.33	
Total	Intergovernmental		\$ 3,115
341	GENERAL GOVERNMENT		
	60.00 WORD PROC/PRINTING/DUPLICATING	6,247.79	
348	INTERNAL SERV FND SALE/SERV CH		
	10.00 COMMUNICATION SERVICE CHARGES	219,368.59	
	20.00 SALES OF ROAD MATERIALS	69,494.82	
	30.00 VEHICLE/EQUIP REPAIR CHARGES	7,187.50	
	40.00 SALES OF PARTS	1,049.21	
	50.00 FUEL SALES	3,821.92	
	80.00 DATA PROCESSING SERVICE CHARGE	238,129.00	
Total	Charges for Services		\$ 545,299
361	INTEREST EARNINGS		
	11.00 INVESTMENT INTEREST	31,424.65	
365	INTERNAL SERVICE FND MISC REV		
	10.00 INTERFUND EQUIP & VEHICLE RENT	1,350,425.04	
	40.00 INTRFND SPACE/FACILITIES RENTL	188,318.59	
369	OTHER MISCELLANEOUS REVENUE		
	40.00 OTHER JUDGEMENTS & SETTLEMENTS	250	
	90.00 OTHER MISCELLANEOUS REVENUE	4,091.25	
Total	Miscellaneous		\$ 1,574,510
395	DISPOSITION OF FIXED ASSETS		
	20.00 COMPENS LOSS F.ASSETS-INSURANC	1,265.77	
Total	Non Revenue		\$ 1,266
Total	EQUIPMENT RENTAL & REVOLVING		<u>\$ 6,506,031</u>

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522	PAYROLL INTERNAL SERVICE FUND		
308	Beginning Fund Balance		
	111.10 CASH BALANCE	1,521,762.59	
Total	Beginning cash balance		\$ 1,521,763
349	OTHER INTERFND/INTERDEPT CH SV		
	17.00 EMPLOYEE BENEFIT PROGRAM SERVS	1,814,730.05	
Total	Charges for Services		\$ 1,814,730
361	INTEREST EARNINGS		
	11.00 INVESTMENT INTEREST	22,010.31	
367	CONTRIBUTE/DONATION/PRIV SRCS		
	19.00 WCIF Wellness Grant	4,394.03	
369	OTHER MISCELLANEOUS REVENUE		
	90.00 OTHER MISCELLANEOUS REVENUE	26,826.64	
Total	Miscellaneous		\$ 53,231
389	OTHER NONREVENUES		
Total	PAYROLL INTERNAL SERVICE FUND		<u>\$ 3,389,724</u>

Schedule 5  
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001	GENERAL FUND	
511	LEGISLATIVE	
	10.31 OFFICE & OPERATING SUPPLIES	838
	10.44 Professional Services	21,292
	10.43 Travel	54
	10.49 Misc	460
	30.44 EMERGENCY - OFFICIAL PUBLICATIONS	633
	79.31 Office and Operating Supplies	19
	79.45 Operating Rentals and Leases	2,489
	80.31 Office & Operating Supplies	179
	80.42 Communication	274
	80.49 Miscellaneous	65
	80.92 Interfund Communications	6
	60.10 Salaries & Wages	206,439
	60.20 Personnel Benefits	81,544
	60.31 Office & Operating Supplies	1,807
	60.36 EQUIPMENT < \$5,000	1,548
	60.41 Professional Services	1,300
	60.42 Communication	593
	60.43 Travel	10,395
	60.44 Advertising	4,011
	60.45 Operating Rentals and Leases	120
	60.46 Insurance	500
	60.48 Repairs and Maintenance	1,125
	60.49 Miscellaneous	1,229
	60.92 Interfund Communications	76
	60.93 Interfund Supplies	0
	60.96 Interfund Insurance Services	7,818
512	PUBLIC DEFENDER	
	00.41 PUBLIC DEFENDER SERVICES	308,337
	30.10 Salaries & Wages	181,316
	30.20 Personnel Benefits	72,809
	30.31 Office & Operating Supplies	6,919
	30.36 Equipment < \$5000	3,357
	30.42 Communication	1,062
	30.43 Travel	504
	30.45 Operating Rentals and Leases	5,998
	30.49 Miscellaneous	753
	30.92 Interfund Communications	174
	30.96 Interfund Insurance Services	8,298
	40.10 Salaries & Wages	110,001
	40.20 Personnel Benefits	41,404

Schedule 5  
Pacific County  
Details of Expenditures and Other Uses  
For Year Ending December 31, 2009

40.31	Office & Operating Supplies	4,041
40.36	Equipment < \$5000	1,579
40.41	Professional Services	4,600
40.42	Communication	2,802
40.45	Operating Rentals and Leases	1,559
40.46	Insurance	1,422
40.48	Repairs and Maintenance	1,125
40.49	Miscellaneous	1,006
40.92	Interfund Communications	79
40.96	Interfund Insurance Services	4,735
45.10	Salaries & Wages	21,570
45.20	Personnel Benefits	10,488
40.10	Salaries & Wages	179,360
40.20	Personnel Benefits	67,568
40.31	Office & Operating Supplies	8,687
40.41	Professional Services	2,666
40.42	Communication	2,894
40.43	Travel	1,124
40.45	Operating Rentals and Leases	11,637
40.46	Insurance	441
40.47	Public Utility Services	385
40.48	Repairs and Maintenance	1,125
40.49	Miscellaneous	3,323
40.92	Interfund Communications	290
40.96	Interfund Insurance Services	7,249
40.98	Interfund Repairs & Maintenance	45
45.10	Salaries & Wages	26,392
45.20	Personnel Benefits	13,704
21.10	Salaries & Wages	196,620
21.20	Personnel Benefits	77,665
21.30	Supplies	9
21.31	Office & Operating Supplies	4,958
21.36	Equipment <5000	7,955
21.41	Professional Services	28,029
21.42	Communication	3,353
21.43	Travel	2,869
21.44	Advertising	1,132
21.45	Operating Rentals and Leases	158
21.46	Insurance	100
21.48	Repairs and Maintenance	1,125
21.49	Miscellaneous	31,203
21.92	Interfund Communications	333
21.96	Interfund Insurance Services	6,026
81.41	Professional Services	5,783
82.41	Professional Services	23,776

Schedule 5  
Pacific County  
Details of Expenditures and Other Uses  
For Year Ending December 31, 2009

84.41	Professional Services	576
85.41	Professional Services	100
87.41	Professional Services	700
88.41	Professional Services	349
89.41	Professional Services	12,464
513	EXECUTIVE	
10.10	Salaries & Wages	105,474
10.20	Personnel Benefits	41,663
10.31	Office & Operating Supplies	3,159
10.36	Equipment < \$5000	321
10.42	Communication	136
10.43	Travel	1,860
10.45	Operating Rentals and Leases	3,974
10.48	Repairs and Maintenance	2,519
10.49	Miscellaneous	1,105
10.92	Interfund Communications	176
10.93	Interfund Supplies	38
10.96	Interfund Insurance Services	3,539
514	FINANCIAL AND RECORDS SERVICES	
24.10	Salaries & Wages	378,751
24.20	Personnel Benefits	151,918
24.31	Office & Operating Supplies	5,884
24.36	Equipment < \$5000	4,695
24.41	Professional Services	36,786
24.42	Communication	5,672
24.43	Travel	894
24.45	Operating Rentals and Leases	2,618
24.48	Repairs and Maintenance	392
24.49	Miscellaneous	1,743
24.92	Interfund Communications	291
24.95	Interfnd Oper. Rentals & Lease	9,689
24.96	Interfund Insurance Services	14,776
10.31	Office & Operating Supplies	20
10.43	Travel	481
10.49	Miscellaneous	1,503
23.10	Salaries & Wages	71,410
23.20	Personnel Benefits	28,204
23.31	Office & Operating Supplies	3,078
23.36	Equipment < \$5000	3,000
23.41	Professional Services	13,374
23.42	Communication	3,659
23.43	Travel	77
23.45	Operating Rentals and Leases	1,271
23.48	Repairs and Maintenance	1,154
23.49	Miscellaneous	844

Schedule 5  
Pacific County  
Details of Expenditures and Other Uses  
For Year Ending December 31, 2009

23.51	Intergovt Professional Service	54,424
23.53	Extrnl Taxes & Operating Asses	(2,848)
23.92	Interfund Communications	24
23.96	Interfund Insurance Services	3,481
30.10	Salaries & Wages	22,445
30.20	Personnel Benefits	8,864
30.31	Office & Operating Supplies	500
30.42	Communication	1,010
30.43	Travel	557
30.45	Operating Rentals and Leases	1,298
30.49	Miscellaneous	235
30.92	Interfund Communications	334
30.96	Interfund Insurance Services	1,221
81.10	Salaries & Wages	81,898
81.20	Personnel Benefits	32,296
81.31	Office & Operating Supplies	1,774
81.42	Communication	7,447
81.43	Travel	475
81.44	Advertising	117
81.45	Operating Rentals and Leases	1,501
81.48	Repairs and Maintenance	64
81.49	Miscellaneous	218
81.92	Interfund Communications	506
81.95	Interfnd Oper. Rentals & Lease	436
81.96	Interfund Insurance Services	3,893
81.98	Interfund Repairs & Maintenance	1,450
24.41	Professional Services	11,539
24.42	Communication	541
24.43	Travel	83
22.10	Salaries & Wages	194,551
22.20	Personnel Benefits	76,848
22.31	Office & Operating Supplies	7,877
22.36	Equipment <\$5000	2,160
22.41	Professional Services	3,296
22.42	Communication	10,437
22.43	Travel	2,311
22.44	Advertising	2,646
22.45	Operating Rentals and Leases	1,189
22.48	Repairs and Maintenance	20,523
22.49	Miscellaneous	697
22.92	Interfund Communications	212
22.96	Interfund Insurance Services	7,415
515	LEGAL	
21.10	Salaries & Wages	504,828
21.20	Personnel Benefits	199,010

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Pacific County  
Details of Expenditures and Other Uses  
For Year Ending December 31, 2009

21.31	Office & Operating Supplies	13,553
21.35	Small Tools & Minor Equipment	274
21.36	Equipment < \$5000	1,456
21.41	Professional Services	55,843
21.42	Communication	2,539
21.43	Travel	8,239
21.44	Advertising	71
21.45	Operating Rentals and Leases	2,851
21.48	Repairs and Maintenance	123
21.49	Miscellaneous	3,671
21.51	Intergovt Professional Service	37
21.92	Interfund Communications	937
21.96	Interfund Insurance Services	16,681
516	AWC/LOCAL GOVT PERS INSTITUTE	
	10.49 AWC/LOCAL PERSONNEL INSTITUTE	500
518	CENTRAL SERVICES	
	10.26 Medical Insurance	118
	30.10 Salaries & Wages	133,155
	30.20 Personnel Benefits	52,201
	30.31 Office & Operating Supplies	27,970
	30.32 Fuel Consumed	2,366
	30.35 Small Tools & Minor Equipment	815
	30.41 Professional Services	45
	30.42 Communication	488
	30.44 Advertising	183
	30.47 Public Utility Services	129,616
	30.48 Repairs and Maintenance	13,123
	30.49 Miscellaneous	390
	30.51 Intergovt Professional Service	3,610
	30.91 Interfund Professional Service	25
	30.92 Interfund Communications	20
	30.93 Interfund Supplies	1,021
	30.95 Interfnd Oper. Rentals & Lease	5,802
	30.96 Interfund Insurance Services	131,989
	30.98 Interfund Repairs & Maintenance	1,388
	80.91 Interfund Professional Service	137,750
	20.49 Miscellaneous	200
	20.51 Intergovt Professional Service	85
519	OTHER GENERAL GOVT SERVICES	
	91.49 WSAC/WACO	9,910
	92.49 NAT. ASSOCIATION OF COUNTIES	447
<b>TOTAL</b>	<b>GENERAL GOVERNMENT</b>	<b>4,808,347</b>
520	SECURITY OF PERSONS & PROPERTY	
	10.10 Salaries & Wages	7,900
	10.20 Personnel Benefits	673

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Pacific County  
Details of Expenditures and Other Uses  
For Year Ending December 31, 2009

10.31	Office & Operating Supplies	184
10.41	Professional Services	1,189
10.42	Communication	138
10.43	Travel	1,310
10.44	Advertising	490
10.49	Miscellaneous	26
10.96	Interfund Insurance Services	383
521	LAW ENFORCEMENT	
10.21	LEOFF MEDICAL PAYMENTS	173,895
10.22	LEOFF I MED CLAIMS	8,714
10.23	LEOFF I RX DRUGS	3,976
10.49	Miscellaneous	34
10.10	Salaries & Wages	3,703
10.20	Personnel Benefits	1,463
10.42	Communication	90
10.49	Miscellaneous	10
10.92	Interfund Communications	3
10.96	Interfund Insurance Services	197
10.10	Salaries & Wages	926,529
10.20	Personnel Benefits	366,122
10.21	Uniform Allowance	11,010
10.31	Office & Operating Supplies	11,731
10.36	Equipment < \$5000	1,839
10.41	Professional Services	1,018
10.42	Communication	663
10.43	Travel	2,803
10.45	Operating Rentals and Leases	2,178
10.48	Repairs and Maintenance	2,263
10.49	Miscellaneous	3,429
10.51	Intergovt Professional Service	3,574
10.91	Interfund Professional Service	25
10.92	Interfund Communications	406
10.93	Interfund Supplies	92
10.95	Interfnd Oper. Rentals & Lease	154,292
10.96	Interfund Insurance Services	37,286
21.31	Office & Operating Supplies	7,697
21.41	Professional Services	1,197
21.42	Communication	868
21.43	Travel	551
21.45	Operating Rentals and Leases	1,233
21.48	Repairs and Maintenance	248
21.49	Miscellaneous	90
21.51	Intergovt Professional Service	1,765
21.95	Interfnd Oper. Rentals & Lease	2,043
23.45	Operating Rentals and Leases	950

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Pacific County  
Details of Expenditures and Other Uses  
For Year Ending December 31, 2009

	23.91	Interfund Professional Service	112
	23.92	Interfund Communications	180
	23.93	Interfund Supplies	416
	23.95	Interfnd Oper. Rentals & Lease	1,620
	70.10	Salaries & Wages	542
523		DETENTION AND/OR CORRECTION	
	50.10	COURTHOUSE/JAIL	937
	50.20	COURTHOUSE/JAIL	375
	50.31	Office & Operating Supplies	807
	50.41	Professional Services	3,720
	50.48	Repairs and Maintenance	138
	50.49	Miscellaneous	81
	50.95	Interfnd Oper. Rentals & Lease	85
	21.10	Salaries & Wages	660,723
	21.20	Personnel Benefits	265,215
	21.21	UNIFORM ALLOWANCE	5,467
	21.31	Office & Operating Supplies	15,943
	21.36	Equipment < \$5000	4,818
	21.41	Professional Services	1,403
	21.42	Communication	1,877
	21.43	Travel	682
	21.45	Operating Rentals and Leases	304
	21.46	Insurance	1,076
	21.48	Repairs and Maintenance	9,757
	21.49	Miscellaneous	608
	21.91	Interfund Professional Service	145
	21.92	Interfund Communications	314
	21.95	Interfnd Oper. Rentals & Lease	31,892
	21.96	Interfund Insurance Services	28,487
	21.98	Interfund Repairs & Maintenance	45
	61.31	Office & Operating Supplies	20,484
	61.41	Professional Services	57,134
	65.31	Office & Operating Supplies	995
	65.34	Items Purch for Invent/Resale	9,840
	65.41	Professional Services	(6)
	91.31	Office & Operating Supplies	42,026
	91.48	Repairs and Maintenance	158
	91.91	Interfund Professional Service	320
527		CONTRACTED DETENTION BEDS	
	00.51	JUVENILE DETENTION (BEDS)	103,390
528		COMMUNICATIONS, ALARMS, & DISP	
	80.92	Interfund Communications	62,775
	60.31	Office & Operating Supplies	535
	60.36	Equipment <5000	4,568
	60.42	Communication	17,900

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Details of Expenditures and Other Uses  
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60.45	Operating Rentals and Leases	1,919
60.48	Repairs and Maintenance	1,535
60.92	Interfund Communications	10,245
60.95	Interfnd Oper. Rentals & Lease	23,843
60.96	Interfund Insurance Services	4,840
<b>TOTAL</b>	<b>SECURITY OF PERSONS AND PROPERTY</b>	<b>3,146,547</b>
531	NATURAL RESOURCES	
10.52	PACIFIC CONSERVATION DISTRICT	10,000
70.52	OLYMPIC AIR POLLUTION CONTROL	6,446
539	OTHER PHYSICAL ENVIRONMENT	
30.41	Professional Services	1,599
30.43	Travel	458
<b>TOTAL</b>	<b>PHYSICAL ENVIRONMENT</b>	<b>18,504</b>
557	PC ECON DEVELOPMENT COUNCIL	
20.51	INTERGOVT PROFESSIONAL SERVICES	5,000
10.49	COLUMBIA-PACIFIC RC&D	500
12.52	PACIFIC COUNCIL OF GOVERNMENTS	9,000
<b>TOTAL</b>	<b>ECONOMIC ENVIRONMENT</b>	<b>14,500</b>
563	MENTAL AND PHYSICAL HEALTH	
	20.41 Professional Services	6,371
<b>TOTAL</b>	<b>MENTAL AND PHYSICAL HEALTH</b>	<b>6,371</b>
571	EDUCATION	
20.10	Salaries & Wages	26,072
20.20	Personnel Benefits	10,298
20.31	Office & Operating Supplies	1,423
20.35	Small Tools & Minor Equipment	1,394
20.36	Equipment < \$5000	248
20.42	Communication	631
20.43	Travel	3,608
20.49	Miscellaneous	26
20.51	Intergovt Professional Service	19,000
20.92	Interfund Communications	201
20.96	Interfund Insurance Services	1,522
576	PARK FACILITIES	
80.31	Office & Operating Supplies	3,319
80.32	Fuel Consumed	193
80.35	Small Tools & Minor Equipment	517
80.41	Professional Services	9,700
80.42	Communication	428
80.45	Operating Rentals and Leases	461
80.47	Public Utility Services	7,612
80.48	Repairs and Maintenance	28
80.51	Intergovt Professional Service	5,063
80.54	Intergovt Taxes & Operating Assessments	83
80.91	Interfund Professional Service	425

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Details of Expenditures and Other Uses  
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	80.96 Interfund Insurance Services	2,758
<b>TOTAL</b>	<b>CULTURE AND RECREATION</b>	<b>95,011</b>
594	CAPITALIZED EXPENDITURES	
	14.64 Machinery and Equipment	12,896
597	TRANSFERS-OUT	
	11.00 Operating Transfer-Fund 132	114,154
	17.00 OPERATING TRANSFERS OUT TO FUND 117	97,223
	21.00 OPERATING TRANSFER TO 160	359,639
	25.00 OPERATING TRANSFER TO PCEMA	109,512
	27.00 OPERATING TRANSFER OUT - JUVEN	248,699
	62.00 OPERATING TRANSFERS TO HEALTH	143,272
<b>TOTAL</b>	<b>NON-EXPENDITURES</b>	<b>1,085,395</b>
	111.10 CASH AND INVESTMENTS	2,152,819
	<b>ENDING CASH BALANCE</b>	<b>2,152,819</b>
<b>TOTAL</b>	<b>EXPENDITURES, OTHER FINANCING USES AND</b>	
	<b>ENDING FUND BALANCE</b>	<b>11,327,493</b>

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Pacific County  
Details of Expenditures and Other Uses  
For Year Ending December 31, 2009

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573	SPECTATOR & COMMUNITY EVENTS		
	70.10 Salaries & Wages		19,933
	70.20 Personnel Benefits		2,582
	70.31 Office & Operating Supplies		11,571
	70.32 Fuel Consumed		20
	70.41 Professional Services		9,030
	70.42 Communication		1,140
	70.44 Advertising		1,462
	70.45 Operating Rentals and Leases		7,500
	70.47 Public Utility Services		2,079
	70.48 Repairs and Maintenance		1,464
	70.49 Miscellaneous		13,073
	70.96 Interfund Insurance Services		1,564
575	CULTURAL & RECREATIONAL FACILTS		
	40.10 Salaries & Wages		12,252
	40.20 Personnel Benefits		1,100
	40.31 Office & Operating Supplies		5,359
	40.32 Fuel Consumed		2,672
	40.35 Small Tools & Minor Equipment		26
	40.41 Professional Services		2,580
	40.42 Communication		1,089
	40.43 Travel		353
	40.44 Advertising		349
	40.47 Public Utility Services		2,849
	40.48 Repairs and Maintenance		6,991
	40.49 Miscellaneous		808
	40.96 Interfnd Oper. Rentals & Lease		7,385
<b>Total</b>	<b>CULTURAL &amp; RECREATIONAL FACILTS</b>		<b>115,229</b>
591	REDEMPTION OF GEN L-TERM DEBT		
	00.75 USDA Restroom Loan		369
592	INTEREST AND OTHER DEBT SERVIC		
	00.83 USDA Restroom Loan Interest		1,417
594	CAPITALIZED EXPENDITURES		
	75.62 Buildings and Structures		2,421
	75.63 Other Improvements		1,294
<b>Total</b>		<b>NON EXPENDITURES</b>	<b>5,501</b>
		111.10 Cash and Investments	120,262
<b>Total</b>		<b>Ending Cash and Investments</b>	<b>120,262</b>
<b>Total</b>		<b>EXPENDITURES, OTHER FINANCING USES AND</b>	
		<b>FUND BALANCE</b>	<b>240,992</b>

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Pacific County  
Details of Expenditures and Other Uses  
For Year Ending December 31, 2009

102	PC EMERGENCY MANAGEMENT ADM		
525	EMERGENCY SERVICES		
	00.10 Salaries & Wages		83,725
	00.20 Personnel Benefits		33,071
	00.31 Office & Operating Supplies		4,111
	00.32 Fuel Consumed		105
	00.35 Small Tools & Minor Equipment		2,920
	00.36 Equipment < \$5000		148,549
	00.41 Professional Services		30,365
	00.42 Communication		124
	00.43 Travel		3,938
	00.44 Advertising		749
	00.45 Operating Rentals and Leases		1,325
	00.47 Public Utility Services		3,076
	00.48 Repairs and Maintenance		1,492
	00.49 Miscellaneous		405
	00.91 Interfund Professional Service		8,954
	00.92 Interfund Communications		5,048
	00.95 Interfnd Oper. Rentals & Lease		330
	00.96 Interfund Insurance Services		3,838
	00.98 Interfund Repairs & Maintenance		3,180
<b>Total</b>		<b>EMERGENCY SERVICES</b>	<b>335,304</b>
592	INTEREST ON INTERFUND LOAN		
	00.96 INTEREST ON INTERFUND LOAN		123
594	CAPITALIZED EXPENDITURES		
	25.64 Machinery and Equipment		71,403
<b>Total</b>		<b>NON EXPENDITURES</b>	<b>71,526</b>
		111.10 Cash and Investments	15,823
<b>Total</b>		<b>Ending Cash and Investments</b>	<b>15,823</b>
Total	EXPENDITURES, OTHER FINANCING USES AND		
	<b>ENDING FUND BALANCE</b>		<b>422,653</b>

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Pacific County  
Details of Expenditures and Other Uses  
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103	LAW LIBRARY			
512	JUDICIAL			
	70.31	Office & Operating Supplies	10,838	
<b>Total</b>		<b>JUDICIAL</b>	<b>10,838</b>	
	585	Disbursement of Accrued Expenditures	2,697	
		111.10	Cash and Investments	10,911
<b>Total</b>		<b>Ending Cash and Investments</b>	<b>10,911</b>	
<b>Total</b>		<b>EXPENDITURES, OTHER IFNANCING USES AND</b>	<b>24,446</b>	
		ENDING FUND BALANCE		

Schedule 5  
Pacific County  
Details of Expenditures and Other Uses  
For Year Ending December 31, 2009

104	ROAD FUND		
519	OTHER GENERAL GOVERNMENTAL SER		
	70.10	Salaries & Wages	70,769
	70.20	Personnel Benefits	26,408
	70.31	Office & Operating Supplies	4,854
	70.95	Interfnd Oper. Rentals & Lease	36,822
<b>Total</b>		<b>OTHER GENERAL GOVERNMENTAL SER</b>	<b>138,854</b>
521	LAW ENFORCEMENT		
	70.10	Salaries & Wages	182,588
	70.20	Personnel Benefits	72,122
	70.21	Uniform Allowance	3,031
	70.31	Office & Operating Supplies	791
	70.41	Professional Services	900
	70.43	Travel	1,230
	70.48	Repairs and Maintenance	1,528
	70.49	Miscellaneous	600
	70.51	Intergovt Professional Service	35
	70.95	Interfnd Oper. Rentals & Lease	53,548
	70.96	Interfund Insurance Services	6,401
<b>Total</b>		<b>LAW ENFORCEMENT</b>	<b>322,775</b>
541	ROAD AND STREET PRESERVATION		
	30.10	Salaries & Wages	51,125
	30.20	Personnel Benefits	33,880
	30.31	Office & Operating Supplies	138,982
	30.45	Operating Rentals and Leases	89
	30.48	Repairs and Maintenance	25,669
	30.49	Miscellaneous	8,295
	30.93	Interfund Supplies	32,920
	30.95	Interfnd Oper. Rentals & Lease	43,598
542	MAINTENANCE		
	00.21	UNIFORMS & CLOTHING	4,950
	10.20	Personnel Benefits	3,289
	30.10	Salaries & Wages	232,346
	30.20	Personnel Benefits	103,916
	30.31	Office & Operating Supplies	424,006
	30.41	Professional Services	7,589
	30.45	Operating Rentals and Leases	297
	30.47	Public Utility Services	131
	30.48	Repairs and Maintenance	28,108
	30.91	Interfund Professional Service	655
	30.93	Interfund Supplies	2,870
	30.95	Interfnd Oper. Rentals & Lease	348,308
	40.10	Salaries & Wages	221,385
	40.20	Personnel Benefits	83,852

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Details of Expenditures and Other Uses  
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40.31	Office & Operating Supplies	203,235
40.45	Operating Rentals and Leases	28,593
40.47	Public Utility Services	16
40.48	Repairs and Maintenance	130,113
40.49	Miscellaneous	45
40.91	Interfund Professional Service	130
40.93	Interfund Supplies	20,257
40.95	Interfnd Oper. Rentals & Lease	171,840
50.10	Salaries & Wages	10,754
50.20	Personnel Benefits	4,191
50.31	Office & Operating Supplies	4,002
50.45	Operating Rentals and Leases	2,820
50.48	Repairs and Maintenance	45,828
50.93	Interfund Supplies	37
50.95	Interfnd Oper. Rentals & Lease	3,919
61.10	Salaries & Wages	2,002
61.20	Personnel Benefits	794
61.31	Office & Operating Supplies	2,424
61.48	Repairs and Maint	2,831
61.95	Interfnd Oper. Rentals & Lease	706
62.10	Salaries & Wages	181
62.20	Personnel Benefits	71
62.95	Interfnd Oper. Rentals & Lease	391
63.47	Public Utility Services	711
64.10	Salaries & Wages	33,115
64.20	Personnel Benefits	12,621
64.31	Office & Operating Supplies	66,821
64.48	Repairs and Maintenance	89,448
64.49	Miscellaneous	125
64.95	Interfnd Oper. Rentals & Lease	11,001
66.10	Salaries & Wages	6,037
66.20	Personnel Benefits	2,402
66.31	Office & Operating Supplies	27,112
66.91	Interfund Professional Service	2,500
66.95	Interfnd Oper. Rentals & Lease	9,140
67.10	Salaries & Wages	10,558
67.20	Personnel Benefits	4,000
67.31	Office & Operating Supplies	114
67.47	Public Utility Services	1,123
67.95	Interfnd Oper. Rentals & Lease	24,100
70.10	Salaries & Wages	144,343
70.20	Personnel Benefits	55,151
70.31	Office & Operating Supplies	26,944
70.36	EQUIPMENT >\$5000	291
70.45	Operating Rentals and Leases	5,728

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70.47	Public Utility Services	999
70.48	Repairs and Maintenance	28,875
70.49	Miscellaneous	750
70.91	Interfund Professional Service	130,000
70.93	Interfund Supplies	433
70.95	Interfnd Oper. Rentals & Lease	161,334
90.10	Salaries & Wages	276,983
90.20	Personnel Benefits	106,435
90.21	EMPLOYEE BENEFIT-TERM LIFE INS	13,313
90.31	Office & Operating Supplies	14,848
90.36	Equipment < \$5000	526
90.41	Professional Services	6,140
90.42	Communication	2,134
90.45	Operating Rentals and Leases	784
90.48	Repairs and Maintenance	1,154
90.49	Miscellaneous	6,416
90.51	Intergovt Professional Service	71
90.54	County In-lieu of Taxes	62
90.91	Interfund Professional Service	6,255
90.92	Interfund Communications	11,029
90.95	Interfnd Oper. Rentals & Lease	97,654
90.96	Interfund Insurance Services	1,094
543	ROAD/STREET GEN ADMIN & OVERHEAD	
10.10	Salaries & Wages	106,370
10.20	Personnel Benefits	37,046
10.31	Office & Operating Supplies	3,919
10.35	Small Tools & Minor Equipment	284
10.42	Communication	2,019
10.44	Advertising	786
10.46	Insurance	175
10.48	Repairs and Maintenance	59
10.49	Miscellaneous	4,023
10.91	Interfund Professional Service	1,450
10.92	Interfund Communications	9,937
10.93	Interfund Supplies	5,571
10.95	Interfnd Oper. Rentals & Lease	2,408
30.10	Salaries & Wages	66,896
30.20	Personnel Benefits	25,372
30.31	Office & Operating Supplies	667
30.48	Repairs and Maintenance	2,945
30.91	Interfund Professional Service	4,350
30.95	Interfnd Oper. Rentals & Lease	646
70.10	Salaries & Wages	(84,068)
70.20	Personnel Benefits	0
70.96	Interfund Insurance Services	79,483

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544	ROAD & STREET OPERATION		
	20.10	Salaries & Wages	205,603
	20.20	Personnel Benefits	78,301
	20.31	Office & Operating Supplies	17,363
	20.41	Professional Services	1,730
	20.42	Communication	2,549
	20.43	Travel	2,867
	20.44	Advertising	465
	20.45	Operating Rentals and Leases	92
	20.48	Repairs and Maintenance	2,999
	20.49	Miscellaneous	7,936
	20.91	Interfund Professional Service	36,617
	20.95	Interfnd Oper. Rentals & Lease	2,308
	20.96	Interfund Insurance Services	139
	40.10	Salaries & Wages	1,361
	40.20	Personnel Benefits	512
	40.95	Interfnd Oper. Rentals & Lease	108
<b>Total</b>		<b>TRANSPORTATION</b>	<b>4,463,397</b>
594	CAPITALIZED EXPENDITURES		
	44.64	Machinery and Equipment	34,710
595	ROADS AND STREET CONSTRUCTION		
	10.10	Salaries & Wages	24,735
	10.20	Personnel Benefits	9,140
	10.41	Professional Services	30,439
	10.42	Communication	53
	10.44	Advertising	207
	10.95	Interfnd Oper. Rentals & Lease	2,440
	30.10	Salaries & Wages	63
	30.20	Personnel Benefits	24
	30.63	Other Improvements	643,305
	64.10	Salaries & Wages	1,063
	64.20	Personnel Benefits	408
	64.63	Other Improvements	949
	64.95	Interfnd Oper. Rentals & Lease	721
	585	Distribution of Accrued Expenditures	52,477
<b>Total</b>		<b>NON-EXPENDITURES</b>	<b>800,735</b>
		111.10 Cash and Investments	2,741,560
<b>TOTAL</b>		<b>Ending Cash and Investments</b>	<b>2,741,560</b>
<b>TOTAL</b>		<b>EXPENDITURES, OTHER FINANCING USES AND</b>	
		<b>FUND BALANCE</b>	<b>8,467,321</b>

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105	VETERANS FUND		
553	VETERANS SERVICES		
	60.10	Salaries & Wages	1,801
	60.20	Personnel Benefits	711
	60.49	Miscellaneous	8,882
	60.96	Interfund Insurance Services	55
<b>Total</b>		<b>VETERANS SERVICES</b>	<b>11,449</b>
	585	Distribution of Accrued Expenditures	1,530
		111.10 Cash and Investments	17,575
<b>TOTAL</b>		<b>Ending Cash and Investments</b>	<b>17,575</b>
<b>TOTAL</b>		<b>EXPENDITURES, OTHER FINANCING USES AND</b>	
		<b>FUND BALANCE</b>	<b>30,554</b>

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106	TOURISM DEVELOPMENT		
557	COMMUNITY SERVICES		
	30.44	Advertising	180
	30.46	Insurance	10
	31.49	LB PENINSULA VISITORS BUREAU	255,339
	33.41	FAC OP/AREA & EVENT PROMOTION	7,694
	33.49	Miscellaneous	136
	33.52	Intergovt Subsidies Fed. funds	10,811
<b>Total</b>	<b>ECONOMIC DEVELOPMENT</b>		<b>274,170</b>
		111.10 Cash and Investments	471,624
<b>TOTAL</b>		<b>Ending Cash and Investments</b>	<b>471,624</b>
<b>TOTAL</b>		<b>EXPENDITURES, OTHER FINANCING USES AND</b>	
		<b>FUND BALANCE</b>	<b>745,794</b>

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108	FLOOD CONTROL		
531	NATURAL RESOURCES		
	30.10	Salaries & Wages	46,345
	30.20	Personnel Benefits	17,633
	30.31	Office & Operating Supplies	39,591
	30.32	Fuel Consumed	129
	30.42	Communication	14
	30.43	Travel	141
	30.44	Advertising	245
	30.46	Insurance	6
	30.48	Repairs and Maintenance	8,338
	30.51	Intergovt Professional Service	17
	30.91	Interfund Professional Service	49,921
	30.93	Interfund Supplies	14,751
	30.95	Interfnd Oper. Rentals & Lease	40,518
<b>Total</b>		<b>Physical Environment</b>	<b>217,650</b>
591	REDEMPTION OF GEN L-TERM DEBT		
	31.77	Other Notes	32,368
592	INTEREST AND OTHER DEBT SERVIC		
	31.83	Interest on Long-Term Ext Debt	2,104
594	CAPITALIZED EXPENDITURES		
	31.10	Salaries & Wages	65,009
	31.20	Personnel Benefits	24,357
	31.63	Other Improvements	144,268
	31.93	Interfund Supplies	304
	31.95	Interfnd Oper. Rentals & Lease	43,543
	585	Disbursements of Accrued Expenditures	11,351
<b>TOTAL</b>	<b>NON-EXPENDITURES</b>		<b>323,305</b>
		111.10 Cash and Investments	289,977
<b>TOTAL</b>		<b>Ending Cash and Investments</b>	<b>289,977</b>
<b>TOTAL</b>		<b>EXPENDITURES, OTHER FINANCING USES AND</b>	
		<b>FUND BALANCE</b>	<b>830,932</b>

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109	VEGETATION MANAGEMENT		
531	NATURAL RESOURCES		
	60.10	Salaries & Wages	148,704
	60.20	Personnel Benefits	58,713
	60.31	Office & Operating Supplies	8,319
	60.32	Fuel Consumed	11,057
	60.35	Small Tools & Minor Equipment	39,057
	60.36	Equipment < \$5000	609
	60.42	Communication	2,444
	60.43	Travel	871
	60.44	Advertising	738
	60.45	Operating Rentals and Leases	10,290
	60.47	Public Utility Services	2,357
	60.48	Repairs and Maintenance	3,960
	60.49	Miscellaneous	193
	60.92	Interfund Communications	2,086
	60.93	Interfund Supplies	95
	60.96	Interfund Insurance Services	7,741
	60.96	Interfund Insurance Services	1,196
<b>Total</b>		<b>PHYSICAL ENVIRONMENT</b>	<b>298,430</b>
	585	Disbursements of Accrued Expenditures	242
592	INTEREST		
	19.81	INTEREST ON SHORT TERM LOAN	158
594	CAPITAL PURCHASE		
	60.64	Machinery and Equipment	25,656
<b>TOTAL</b>		<b>NON-EXPENDITURE</b>	<b>26,057</b>
		111.10 Cash and Investments	55,815
<b>TOTAL</b>		<b>Ending Cash and Investments</b>	<b>55,815</b>
<b>TOTAL</b>		<b>EXPENDITURES, OTHER FINANCING USES AND</b>	
		<b>FUND BALANCE</b>	<b>380,302</b>

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110	TREASURER'S O&M		
514	FINANCIAL AND RECORDS SERVICES		
	22.10	Salaries & Wages	9,893
	22.20	Personnel Benefits	3,908
	22.31	Office & Operating Supplies	4,219
	22.36	Equipment < \$5000	1,365
	22.41	Professional Services	25,499
	22.42	Communication	1,215
	22.43	Travel	97
	22.49	Miscellaneous	461
	22.96	Interfund Insurance Services	369
<b>Total</b>		<b>GENERAL GOVERNMENT</b>	<b>47,025</b>
		111.10 Cash and Investments	159,348
<b>TOTAL</b>		<b>Ending Cash and Investments</b>	<b>159,348</b>
<b>TOTAL</b>		<b>EXPENDITURES, OTHER FINANCING USES AND FUND BALANCE</b>	<b>206,373</b>

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111	AUDITOR'S O&M		
511	LEGISLATIVE		
	30.43	Travel	54
	30.98	Interfund Repairs & Maintenance	1,450
512	JUDICIAL		
	30.41	Professional Services	1,073
514	FINANCIAL AND RECORDS SERVICES		
	30.10	Salaries & Wages	23,771
	30.20	Personnel Benefits	9,388
	30.31	Office & Operating Supplies	923
	30.41	Professional Services	28,551
	30.43	Travel	1,097
	30.48	Repairs and Maintenance	1,221
	30.92	Interfund Communications	540
	30.96	Interfund Insurance Services	1,405
	30.41	Professional Services	2,450
<b>TOTAL</b>	<b>GENERAL GOVERNMENT</b>		<b>71,923</b>
	585	Disbursements of Accrued Expenditures	<b>25,546</b>
		111.10 Cash and Investments	183,195
<b>TOTAL</b>		<b>Ending Cash and Investments</b>	<b>183,195</b>
		EXPENDITURES, OTHER FINANCING USES AND	
<b>TOTAL</b>		<b>FUND BALANCE</b>	<b>280,664</b>

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112 TREASURER REET TECHNOLOGY  
514 FINANCIAL AND RECORDS SERVICES

	111.10 Cash and Investments	114,749
<b>TOTAL</b>	<b>Ending Cash and Investments</b>	<b>114,749</b>
	EXPENDITURES, OTHER FINANCING USES AND	
	<b>FUND BALANCE</b>	<b>114,749</b>
	<b>FUND BALANCE</b>	<b>114,749</b>

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116	DEPT OF COMMUNITY DEVELOPMENT		
514	ADMINISTRATION		
	12.10	Salaries & Wages	514,047
	12.20	Personnel Benefits	205,893
	12.31	Office & Operating Supplies	22,022
	12.35	Small Tools & Minor Equipment	290
	12.36	Eqpt < \$5,000	18,180
	12.41	Professional Services	55,114
	12.42	Communication	15,301
	12.43	Travel	2,819
	12.44	Advertising	5,030
	12.45	Operating Rentals and Leases	22,022
	12.47	Public Utility Services	817
	12.48	Repairs and Maintenance	974
	12.49	Miscellaneous	4,133
	12.91	Interfund Professional Service	54,815
	12.92	Interfund Communications	7,510
	12.95	Interfnd Oper. Rentals & Lease	69,951
	12.96	Interfund Insurance Services	30,014
	<b>Total</b>	<b>GENERAL GOVERNMENT</b>	<b>1,028,931</b>
558	PLANNING & COMMUNITY DEVELOPMT		
	60.41	Professional Services	41,377
	61.42	Communication	93
	61.43	Travel	585
	61.46	Insurance	19
	61.49	Miscellaneous	1,163
	62.31	Office & Operating Supplies	41
	62.42	Communication	94
	62.43	Travel	855
	62.46	Insurance	9
	62.49	Miscellaneous	1,481
	20.10	Wages	19,892
	20.20	Personnel Benefits	6,361
	20.41	Professional Services	3,181
	20.42	Travel	207
	20.49	Miscellaneous	350
	90.41	Professional Services	18,681
	<b>Total</b>	<b>ECONOMIC DEVELOPMENT</b>	<b>94,389</b>
562	PUBLIC HEALTH		
	90.41	Professional Services	6,690
	53.10	Salaries & Wages	23,393
	53.20	Personnel Benefits	9,240
	53.31	Office & Operating Supplies	13,175
	53.36	Equipment > \$5000	760

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53.41	Professional Services	5,556
53.45	Operating Rentals and Leases	520
53.10	Salaries & Wages	31,795
53.20	Personnel Benefits	12,559
53.31	Office & Operating Supplies	12,829
53.41	Professional Services	15,690
53.42	Communication	1
53.44	Advertising	3,104
53.45	Operating Rentals and Leases	125
53.49	Miscellaneous	470
53.91	Interfund Professional Services	52
53.10	Salaries & Wages	31,495
53.20	Personnel Benefits	12,440
53.45	Operating Rentals and Leases	180
53.95	Interfnd Oper. Rentals & Lease	405
<b>Total</b>	<b>MENTAL AND PUBLIC HEALTH</b>	<b>180,477</b>
585	Distribution of Accrued Expenditures	2,322
	111.10 Cash and Investments	1,587,642
<b>TOTAL</b>	<b>Ending Cash and Investments</b>	<b>1,587,642</b>
<b>TOTAL</b>	<b>EXPENDITURES, OTHER FINANCING USES AND</b>	
	<b>FUND BALANCE</b>	<b>2,893,762</b>

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117 ELECTION RESERVE

511 ELECTIONS

70.42	Communication	14
70.92	Interfund Communications	2
71.10	Salaries & Wages	6,307
71.11	ELECTION WORKERS	1,444
71.20	Personnel Benefits	2,491
71.31	Office & Operating Supplies	3,694
71.42	Communication	2,399
71.43	Travel	41
71.44	Advertising	1,072
71.49	Miscellaneous	31
71.96	Interfund Insurance Services	61
72.20	Personnel Benefits	1
72.43	Travel	10
72.46	Insurance	51
74.10	Salaries & Wages	1,438
74.20	Personnel Benefits	562
74.42	Communication	26
74.44	Advertising	672
74.49	Miscellaneous	13
74.96	Interfund Insurance Services	65
75.10	Salaries & Wages	2,542
75.11	ELECTION WORKERS	398
75.20	Personnel Benefits	1,004
75.31	Office & Operating Supplies	2,971
75.42	Communication	300
75.43	Travel	40
75.44	Advertising	936
75.48	Repairs and Maintenance	8,985
75.49	Miscellaneous	1,749
75.96	Interfund Insurance Services	437
76.10	Salaries & Wages	9,666
76.11	ELECTION WORKERS	2,395
76.20	Personnel Benefits	2,538
76.31	Office & Operating Supplies	6,628
76.42	Communication	4,012
76.43	Travel	1,125
76.44	Advertising	1,290
76.45	Operating Rentals and Leases	27
76.46	Insurance	49
76.48	Repairs and Maintenance	9,287
76.49	Miscellaneous	1,778

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	76.91 Interfund Professional Service	154
	76.96 Interfund Insurance Services	468
	77.46 Insurance	10
	80.10 Salaries & Wages	62,718
	80.20 Personnel Benefits	26,047
	80.31 Office & Operating Services	1,155
	80.32 Fuel Consumed	1,005
	80.41 Professional Services	120
	80.42 Communication	573
	80.43 Travel	404
	80.44 Advertising	1,818
	80.48 Repairs and Maint	5,017
	80.49 Misc	1,142
	80.92 Interfund Communication	184
	80.96 Interfund Insurance	3,389
<b>TOTAL</b>	<b>GENERAL GOVERNMENT</b>	<b>182,758</b>
594 CAPITALIZED EXPENDITURES		
	11.64 Machinery and Equipment	46,131
<b>TOTAL</b>	<b>NON-EXPENDITURES</b>	<b>46,131</b>
	585 Distribution of Accrued Expenditures	6,037
	111.10 Cash and Investments	71,774
<b>TOTAL</b>	<b>Ending Cash and Investments</b>	<b>71,774</b>
<b>TOTAL</b>	<b>EXPENDITURES, OTHER FINANCING USES AND</b>	
	<b>FUND BALANCE</b>	<b>306,699</b>

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118	HEALTH & HUMAN SERVICES	
554	CHILD CARE SERVICES	
	00.31 Office & Operating Supplies	9
	00.43 Travel	794
	00.95 Interfund Operating Rentals	288
	62.31 Office & Operating Supplies	33
	62.43 Travel	17
<b>TOTAL</b>	<b>Economic Development</b>	<b>1,140</b>
562	PUBLIC HEALTH	
	00.10 Salaries & Wages	768,800
	00.20 Personnel Benefits	305,054
	00.96 Interfund Insurance Services	30,172
	10.31 Office & Operating Supplies	5,964
	10.41 Professional Services	5,434
	10.32 Fuel Consumed	109
	10.42 Communication	3,709
	10.43 Travel	855
	10.44 Advertising	165
	10.45 Operating Rentals and Leases	6,865
	10.47 Public Utility Services	696
	10.49 Miscellaneous	11,095
	10.91 Interfund Professional Services	20,648
	10.92 Interfund Communications	8,922
	10.95 Interfund Oper. Rentals & Lease	30,026
	10.96 Interfund Insurance & Services	347
	20.32 Fuel Consumed	13
	20.95 Interfund Oper Rentals	649
	22.43 Travel	12
	22.95 Interfund Oper. Rental & Leases	82
	23.31 Office & Operating Supplies	240
	23.32 Fuel Consumed	5
	23.43 Travel	328
	23.95 Interfund Oper Rentals	12
	24.31 Office & Operating Supplies	1,893
	24.43 Travel	255
	24.49 Miscellaneous	575
	25.43 Travel	12
	25.95 Interfund Oper Rental	57
	27.31 Office & Operating Supplies	26,138
	27.41 Professional Services	19,859
	27.43 Travel	1,169
	27.45 Operating rentals	172
	27.48 Repairs and Maintenance	86
	27.49 Miscellaneous	1,946

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27.95	Interfund Oper Rentals	690
28.31	Office & Operating Supplies	4,074
28.41	Professional Services	8,815
28.42	Communication	431
28.43	Travel	188
28.44	Advertising	547
28.45	Operating Rentals and Leases	150
28.49	Miscellaneous	295
28.92	Interfund Communications	495
28.95	Interfnd Oper. Rentals & Lease	1,193
29.95	Interfund Oper. Rentals	69
32.31	Office & Operating Supplies	11,474
32.43	Travel	52
32.45	Operating Rentals and Leases	180
32.95	Interfund Oper Rentals	272
35.31	Office & Operating Supplies	1,000
35.43	Travel	394
35.95	Interfund Oper Rent	26
39.31	Office & Operating Supplies	620
39.41	Professional Services	2,661
39.43	Travel	46
39.49	Miscellaneous	52
39.95	Interfund Oper Rental	119
43.41	Professional Services	640
44.49	Miscellaneous	52
44.95	Interfund Oper Rental	110
60.99	Interfund Service	2,450
71.31	Office & Operating Supplies	4
71.95	Interfund Oper Rent	5
73.20	Personnel Benefits	2
73.31	Office & Operating Supplies	3,740
73.32	Fuel Consumed	8
73.43	Travel	253
73.45	Operating Rentals and Leases	80
73.49	Miscellaneous	90
73.95	Interfund Oper Rent	2,638
96.41	Professional Services	10,081
96.43	Travel	58
96.95	Interfund Oper Rent	97
73.31	Office & Operating Supplies	102
73.43	Travel	691
73.95	Interfund Oper Rent	471
44.31	Office & Operating Supplies	3,280
44.41	Professional Services	1,250
44.43	Travel	79

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44.95	Interfund Oper Rental	225
44.31	Office & Operating Supplies	1,798
44.32	Fuel Consumed	5
44.43	Travel	467
44.45	Operating Rentals and Leases	216
44.49	Miscellaneous	67
44.91	Interfund Professional Service	725
44.92	Interfund Communication	203
44.95	Intfund Oper Rent	668
88.31	Office & Operating Supplies	2,728
88.32	Fuel	13
88.41	Professional Services	13,059
88.43	Travel	572
88.49	Miscellaneous	460
88.95	Interfund Oper Rent	604
88.96	Interfund Insurance Services	320
94.49	Miscellaneous	190,400
566	SUBSTANCE ABUSE	
00.31	Office & Operating Supplies	2,787
00.32	Fuel Consumed	937
00.41	Professional Services	3,169
00.42	Communication	62
00.43	Travel	408
00.45	Operating Rentals and Leases	198
00.48	Repairs and Maintenance	532
00.49	Miscellaneous	941
00.91	Interfund Professional Service	2,175
00.92	Interfund Communication	191
00.95	Interfnd Oper. Rentals & Lease	1,900
01.41	Professional Services	478
01.43	Travel	244
01.92	Interfund Comm	119
01.95	Interfund Oper Rent	496
04.31	Office Supplies	166
04.41	Professional Services	2,143
04.43	Travel	1,534
04.49	Misc	168
567	SUBSTANCE ABUSE TREATMENT	
00.31	Office & Operating Supplies	287
00.32	Fuel Consumed	344
00.41	Professional Services	70,313
00.43	Travel	272
00.92	Interfund Communication	135
00.95	Interfund Oper Rent	143
01.41	Professional Services	61,682

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568	DEVELOPMENT DISABILITIES		
	00.31 Office & Operating Supplies		963
	00.32 Fuel Consumed		18
	00.41 Professional Services		56,280
	00.43 Travel		336
	00.45 Operating Rentals		210
	00.49 Miscellaneous		307
	00.92 Interfund Communication		396
	00.95 Interfund Operating Rentals		6,308
	01.31 Office & Operating Supplies		2,394
	01.32 Fuel		6
	01.41 Professional Services		14,785
	01.43 Travel		93
	01.45 Operating Rentals and Leases		250
	01.49 Miscellaneous		137
	01.91 Interfund Professional Serv		2,900
	01.92 Interfund Comm		467
	01.85 Interfund Operating Rend		1,027
	01.96 Interfund Insurance Services		960
569	HUMAN SERVICES ADMINISTRATION		
	00.31 Office & Operating Supplies		1,912
	00.32 Fuel Consumed		189
	00.42 Communication		1,358
	00.43 Travel		285
	00.45 Operating Rentals and Leases		736
	00.47 Public Utility Services		151
	00.49 Miscellaneous		464
	00.91 Interfund Professional Service		1,102
	00.92 Interfund Communications		1,237
	00.95 Interfnd Oper. Rentals & Lease		6,168
<b>TOTAL</b>		<b>MENTAL &amp; PHYSICAL HEALTH</b>	<b>1,778,177</b>
592	Interest on Interfund Loan		
	19.62 Interfund Interest		276
<b>TOTAL</b>		<b>NON-EXPEDITURES</b>	<b>276</b>
		111.10 Cash and Investments	56,275
<b>TOTAL</b>		<b>Ending Cash and Investments</b>	<b>56,275</b>
<b>TOTAL</b>		<b>EXPENDITURES, OTHER FINANCING USES AND</b>	
		<b>FUND BALANCE</b>	<b>1,835,868</b>

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121	EXTENSION ED PROGRAM FEES		
571	Education		
	20.31	Office & Operating Supplies	266
	20.43	Travel	44
	20.49	Miscellaneous	90
<b>Total</b>		<b>Culture and Receptions</b>	<b>400</b>
		111.10 Cash and Investments	1,186
<b>TOTAL</b>		<b>Ending Cash and Investments</b>	<b>1,186</b>
<b>TOTAL</b>		<b>EXPENDITURES, OTHER FINANCING USES AND</b>	
		<b>FUND BALANCE</b>	<b>1,586</b>

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125	CAPITAL IMPROVEMENTS		
510	GENERAL GOVERNMENT SERVICES		
	00.10	Salaries & Wages	53,653
	00.20	Personnel Benefits	21,193
	00.96	Interfund Insurance Services	1,578
518	CENTRAL SERVICES		
	20.42	Communication	45
		<b>General Government</b>	<b>76,470</b>
559	HOUSING AND COMMUNITY DEVELOPMENT		
	20.41	Professional Services	9,575
	20.42	Communication	16
	20.44	Advertising	514
	20.47	PUD	383
	20.49	Miscellaneous	2,500
	40.48	Repairs and Maint	19,257
	59.44	Advertising	392
	34.52	Interfund Subsidies	13,481
		<b>Economic Environment</b>	<b>46,118</b>
<b>Total</b>			
539	OTHER PHYSICAL ENVIRONMENT		
	50.44	Advertising	168
	50.42	Communications	262
<b>Total</b>		<b>OTHER PHYSICAL ENVIRONMENT</b>	<b>430</b>
	585	-Disbursement of accrued expenditure	218,582
597	Interfund Transfers		
	10.55	Interfund Transfers	273,536
594	CAPITALIZED EXPENDITURES		
	39.62	Buildings and Structures	984,556
	39.62	Buildings & Structures	264,428
	39.10	Wages	2,057
	39.20	Personnel Benefits	779
	39.95	Interfund Oper Rent	76
<b>Total</b>		<b>Non-Expenditures</b>	<b>1,525,431</b>
		111.10 Cash and Investments	897,878
<b>TOTAL</b>		<b>Ending Cash and Investments</b>	<b>897,878</b>
<b>TOTAL</b>		<b>EXPENDITURES, OTHER FINANCING USES AND</b>	
		<b>FUND BALANCE</b>	<b>2,688,439</b>

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126	LOCAL OPTION TAX SPEC REVENUE		
	598	INTERGOVERNMENTAL AGREEMENTS	
	22.52	Intergovt Subsidies Fed. funds	25,000
	34.52	Intergovt Subsidies	37,000
	35.52	Intergovt Subsidies Fed. funds	24,000
	57.49	Intergovt Subsidies	15,000
	46.52	Intergovt Subsidies Fed. funds	56,517
	73.52	Intergovt Subsidies Fed. funds	18,979
<b>Total</b>		<b>Other Financing Uses</b>	<b>176,496</b>
	<b>585</b>	<b>Disbursement of accrued expenditures</b>	<b>59,235</b>
		111.10 Cash and Investments	470,099
<b>TOTAL</b>		<b>Ending Cash and Investments</b>	<b>470,099</b>
<b>TOTAL</b>		<b>EXPENDITURES, OTHER FINANCING USES</b>	<b>705,830</b>

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127 PC LOW-INCOME ASSISTANCE FUND

559 HOUSING & COMMUNITY DEVELOPMNT

20.47 Public Utility Services 1,622

20.49 Miscellaneous 65,357

**Total** **Mental and Physical Health** **66,979**

598 INTERGOVERNMENTAL AGREEMENTS

59.52 Intergovt Subsidies Fed. funds 19,350

**Total** **General Government** **19,350**

585 Disbursement of Accrued Expenditure 20,495

111.10 Cash and Investments 287,609

**TOTAL** **Ending Cash and Investments** **287,609**

**TOTAL** EXPENDITURES, OTHER FINANCING USES AND **FUND BALANCE** **394,434**

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128	PC SHELLFISH O/SS PROGRAM		
562	PUBLIC HEALTH		
	54.41	Professional Services	30,858
	54.51	Intergovt Professional Service	118,508
<b>Total</b>	<b>PUBLIC HEALTH</b>		<b>149,366</b>
	585	Disbursement of Accrued Expenditure	<b>5,000</b>
		111.10	Cash and Investments
			90,142
<b>TOTAL</b>		<b>Ending Cash and Investments</b>	<b>90,142</b>
<b>TOTAL</b>		<b>EXPENDITURES, OTHER FINANCING USES AND</b>	
		<b>FUND BALANCE</b>	<b>244,508</b>

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132	SPECIAL INVESTIGATIVE		
521	LAW ENFORCEMENT		
	21.10	Salaries & Wages	206,354
	21.20	Personnel Benefits	81,510
	21.21	UNIFORM ALLOWANCE	1,900
	21.31	Office & Operating Supplies	970
	21.41	Professional Services	742
	21.42	Communication	2,675
	21.43	Travel	3,647
	21.45	Operating Rentals and Leases	680
	21.48	Repairs and Maintenance	271
	21.49	Miscellaneous	5,716
	21.51	Intergovt Professional Service	530
	21.92	Interfund Communications	5,929
	21.93	Interfund Supplies	250
	21.95	Interfnd Oper. Rentals & Lease	15,293
	21.96	Interfund Insurance Services	8,174
	21.98	Interfund Repairs & Maintenance	75
	23.31	Office Supplies	290
	23.32	Fuel	50
	23.36	Equipment <5000	7,071
	23.49	Travel	474
	23.49	Misc	1,545
<b>TOTAL</b>		<b>PUBLIC SAFETY</b>	<b>344,146</b>
		111.10 Cash and Investments	26,527
<b>TOTAL</b>		<b>Ending Cash and Investments</b>	<b>26,527</b>
<b>TOTAL</b>		<b>EXPENDITURES, OTHER FINANCING USES AND</b>	
		<b>FUND BALANCE</b>	<b>370,673</b>

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136	JUVENILE COURT EXPENSE FUND		
527	JUVENILE SERVICES		
	00.10	Salaries & Wages	192,462
	00.20	Personnel Benefits	75,267
	00.31	Office & Operating Supplies	973
	00.36	Equipment < \$5000	400
	00.41	Professional Services	2,019
	00.42	Communication	717
	00.43	Travel	916
	00.45	Operating Rentals and Leases	1,739
	00.46	Insurance	204
	00.49	Miscellaneous	1,293
	00.91	Interfund Professional Service	5,800
	00.92	Interfund Communications	5,313
	00.95	Interfnd Oper. Rentals & Lease	6,447
	00.96	Interfund Insurance Services	8,673
	00.10	Salaries & Wages	25,933
	00.20	Personnel Benefits	10,244
	00.31	Office & Operating Supplies	4,622
	00.41	Professional Services	809
	00.42	Communication	478
	00.43	Travel	3,522
	00.10	Salaries & Wages	1,013
	00.20	Personnel Benefits	400
	00.43	Travel	60
	00.10	Salaries & Wages	1,151
	00.20	Personnel Benefits	455
	00.10	Salaries & Wages	4,954
	00.20	Personnel Benefits	1,957
	00.31	Office & Operating Supplies	10,006
	00.41	Professional Services	12,325
	00.43	Travel	2,437
	00.44	Advertising	301
	00.41	Professional Services	11,475
	00.10	Salaries & Wages	17,691
	00.20	Personnel Benefits	6,988
	00.10	Salaries & Wages	20,667
	00.20	Personnel Benefits	8,162
<b>TOTAL</b>		<b>PUBLIC SAFETY</b>	<b>447,875</b>
		111.10 Cash and Investments	21,267
<b>TOTAL</b>		<b>Ending Cash and Investments</b>	<b>21,267</b>
<b>TOTAL</b>		<b>EXPENDITURES, OTHER FINANCING USES AND</b>	
		<b>FUND BALANCE</b>	<b>469,142</b>

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138	COURT SPECIAL ACCOUNTS FUND			
512	JUDICIAL			
	30.10	Wages	9,135	
	30.20	Personnel Benefits	3,608	
	30.96	Interfund Insurance	600	
<b>Total</b>		<b>Public Safety</b>	<b>13,343</b>	
		111.10	Cash and Investments	31,887
<b>TOTAL</b>		<b>Ending Cash and Investments</b>	<b>31,887</b>	
<b>TOTAL</b>		<b>EXPENDITURES, OTHER FINANCING USES AND</b>		
		<b>FUND BALANCE</b>	<b>45,230</b>	

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160	PACCOM		
528	COMMUNICATIONS, ALARMS, & DISP		
	70.10	Salaries & Wages	637,653
	70.20	Personnel Benefits	255,775
	70.21	Uniform Allowance	746
	70.31	Office & Operating Supplies	5,902
	70.35	Small Tools & Minor Equipment	102
	70.36	Equipment < \$5000	4,000
	70.41	Professional Services	6,676
	70.42	Communication	3,465
	70.43	Travel	12,728
	70.45	Operating Rentals and Leases	334
	70.48	Repairs and Maintenance	26,082
	70.49	Miscellaneous	4,581
	70.51	Intergovt Professional Service	3,475
	70.91	Interfund Professional Service	2,002
	70.92	Interfund Communications	23,047
	70.95	Interfnd Oper. Rentals & Lease	18,710
	70.96	Interfund Insurance Services	28,585
	70.98	Interfund Repairs & Maintenance	2,595
<b>TOTAL</b>		<b>PUBLIC SAFETY</b>	<b>1,036,460</b>
		111.10 Cash and Investments	154,472
<b>TOTAL</b>		<b>Ending Cash and Investments</b>	<b>154,472</b>
<b>TOTAL</b>		<b>EXPENDITURES, OTHER FINANCING USES AND</b>	
		<b>FUND BALANCE</b>	<b>1,190,933</b>

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191	BECCA RESERVE		
512	JUDICIAL		
	30.10	Salaries & Wages	12,578
	30.20	Personnel Benefits	4,969
515	LEGAL		
	21.10	Salaries & Wages	12,578
	21.20	Personnel Benefits	4,969
<b>Total</b>	<b>General Government</b>		<b>35,094</b>
597	OPERATING TRANSFERS OUT		
	27.55	Interfund Subsidies	17,547
<b>Total</b>	<b>Non-Expenditure</b>		<b>17,547</b>
		111.10	Cash and Investments
			41,652
<b>TOTAL</b>		<b>Ending Cash and Investments</b>	<b>41,652</b>
<b>TOTAL</b>		<b>EXPENDITURES, OTHER FINANCING USES AND</b>	
		<b>FUND BALANCE</b>	<b>94,293</b>

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197	CUMULATIVE RESERVE		
500	CONTINGENCY		
	00.31	Salaries & Wages	138
	00.41	Professional Services	353
512	JUDICIAL		
	21.41	Professional Services	12,781
	21.43	Travel	47
	21.41	Professional Service	2,299
		<b>General Government</b>	<b>15,618</b>
571	Education		
	90.49	Misc	15,000
<b>Total</b>		<b>Culture &amp; Recreational</b>	<b>15,000</b>
594	CAPITALIZED EXPENDITURES		
	21.64	Machinery and Equipment	28,545
	76.64	Machinery and Equipment	12,357
<b>Total</b>		<b>Non-Expenditure</b>	<b>40,902</b>
		111.10	Cash and Investments
			1,401,304
<b>TOTAL</b>		<b>Ending Cash and Investments</b>	<b>1,401,304</b>
<b>TOTAL</b>		<b>EXPENDITURES, OTHER FINANCING USES AND</b>	
		<b>FUND BALANCE</b>	<b>1,457,205</b>

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208	1998 LIMITED TAX GO BONDS	
591	REDEMPTION OF GEN L-TERM DEBT	179,039
592	INTEREST AND OTHER DEBT SERVIC	
	39.83 Interest on Long-Term Ext Debt	164,497
<b>Total</b>	<b>Non-Expenditures</b>	<b>343,535</b>
	111.10 Cash and Investments	166
<b>TOTAL</b>	<b>Ending Cash and Investments</b>	<b>166</b>
<b>TOTAL</b>	<b>EXPENDITURES, OTHER FINANCING USES AND</b>	
	<b>FUND BALANCE</b>	<b>343,701</b>

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306	1998 LIMITED TAX GO PROCEEDS	
594	CAPITALIZED EXPENDITURES	
	39.62 Buildings and Structures	1,970,959
597	Transfers	
	Transfer out	450,000
	585 Disbursement of Accrued Expenditures	455,212
<b>Total</b>	<b>Non-Expenditures</b>	<b>2,876,171</b>
	111.10 Cash and Investments	2,975
<b>TOTAL</b>	<b>Ending Cash and Investments</b>	<b>2,975</b>
<b>TOTAL</b>	<b>EXPENDITURES, OTHER FINANCING USES AND</b>	
	<b>FUND BALANCE</b>	<b>2,879,146</b>

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403	EKLUND PARK		
535	SEWER UTILITIES		
	10.96	Interfund Insurance Services	493
	00.51	Intergovernmental Professional Services	13,172
Total		<b>Physical Environment</b>	<b>13,665</b>
582	REDEMPTION OF FND DBT PRINCIPL		
	35.71	G.O. Bonds	5,162
592	INTEREST AND OTHER DEBT SERVIC		
	35.83	Interest on Long-Term Ext Debt	12,006
<b>Total</b>	<b>Non-Expenditure</b>		<b>17,168</b>
		111.10 Cash and Investments	12,187
<b>TOTAL</b>		<b>Ending Cash and Investments</b>	<b>12,187</b>
TOTAL	EXPENDITURES, OTHER FINANCING USES AND		
		<b>FUND BALANCE</b>	<b>43,020</b>

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502	EQUIPMENT RENTAL & REVOLVING		
518	CENTRAL SERVICES		
	80.10 Salaries & Wages		103,564
	80.20 Personnel Benefits		39,326
	80.31 Office & Operating Supplies		16,901
	80.35 Small Tools & Minor Equipment		32,188
	80.42 Communication		8,692
	80.45 Operating Rentals and Leases		55
	80.48 Repairs and Maintenance		631
	80.49 Miscellaneous		1,435
<b>Total</b>		<b>General Government</b>	<b>202,792</b>
528	COMMUNICATIONS, ALARMS, & DISP		
	80.10 Salaries & Wages		21,301
	80.20 Personnel Benefits		8,117
	80.31 Office & Operating Supplies		5,924
	80.36 Equipment < \$5000		4,918
	80.42 Communication		56,364
	80.48 Repairs and Maintenance		580
	80.49 Miscellaneous		17
<b>Total</b>		<b>Public Safety</b>	<b>97,220</b>
539	OTHER PHYSICAL ENVIRONMENT		
	50.10 Salaries & Wages		5,443
	50.20 Personnel Benefits		2,114
	50.31 Office & Operating Supplies		2,351
	50.41 Professional Services		1,313
	50.42 Communication		479
	50.43 Travel		175
	50.47 Public Utility Services		54,035
	50.48 Repairs and Maintenance		9,127
	50.51 Intergovt Professional Service		108
	50.96 Interfund Insurance Services		10,377
<b>Total</b>		<b>OTHER PHYSICAL ENVIRONMENT</b>	<b>85,521</b>
548	MUNI VEHICLES & PUB WKS EQUIP		
	10.10 Salaries & Wages		94,069
	10.20 Personnel Benefits		35,760
	10.31 Office & Operating Supplies		3,046
	10.42 Communication		152
	10.48 Repairs and Maintenance		11,927
	10.51 Intergovt Professional Service		2,000
	28.34 Items Purch for Invent/Resale		52,738
	29.10 Salaries & Wages		237
	29.20 Personnel Benefits		93

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29.44 Advertising	335
29.55 Interfund Subsidies	250
38.10 Salaries & Wages	125,984
38.20 Personnel Benefits	47,185
39.10 Salaries & Wages	38,094
39.20 Personnel Benefits	14,704
39.21 Benefits	13,621
39.31 Office & Operating Supplies	22,639
39.32 Fuel Consumed	715
39.41 Professional Services	909
39.42 Communication	785
39.47 Public Utility Services	189
39.48 Repairs and Maintenance	467
39.49 Miscellaneous	10,874
48.10 Salaries & Wages	2,355
48.20 Personnel Benefits	878
48.34 Items Purch for Invent/Resale	161,402
49.10 Salaries & Wages	134
49.20 Personnel Benefits	51
49.31 Office & Operating Supplies	(485)
49.47 Public Utility Services	168
58.34 Items Purch for Invent/Resale	206,465
59.10 Salaries & Wages	523
59.20 Personnel Benefits	61
59.31 Office & Operating Supplies	3,517
59.32 Fuel Consumed	(4)
59.35 Small Tools & Minor Equipment	1,507
59.48 Repairs and Maintenance	3,801
68.10 Salaries & Wages	43,492
68.20 Personnel Benefits	16,536
68.31 Office & Operating Supplies	18,429
68.32 Fuel Consumed	43,536
68.36 Equipment <\$5000	4,032
68.45 Operating Rentals and Leases	1
68.47 Public Utility Services	21,169
68.48 Repairs and Maintenance	101,559
68.49 Miscellaneous	2,781
68.51 Intergovt Professional Service	351
68.96 Interfund Insurance Services	42,012
69.10 Salaries & Wages	1,186
69.20 Personnel Benefits	459
69.31 Office & Operating Supplies	9,330
69.32 Fuel Consumed	(86)
69.45 Operating Rentals and Leases	129
69.47 PUD	766

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	69.48 Repairs and Maintenance	618
	69.49 Miscellaneous	26
549	<b>TRANSPORTATION</b>	
	59.10 Salaries & Wages	1,838
	59.20 Personnel Benefits	842
<b>Total</b>	<b>TRANSPORTATION</b>	<b>1,166,153</b>
594	<b>CAPITALIZED EXPENDITURES</b>	
	00.10 Salaries & Wages	5,816
	00.20 Personnel Benefits	2,250
	00.64 Machinery and Equipment	89,101
	10.64 Machinery and Equipment	292,441
	40.64 Machinery and Equipment	13,008
<b>Total</b>	<b>NON-EXPEDITURES</b>	<b>402,616</b>
	585 Disbursement of accrued expenditures	2,673
	111.10 Cash and Investments	4,549,055
<b>TOTAL</b>	<b>Ending Cash and Investments</b>	<b>4,549,055</b>
<b>TOTAL</b>	<b>EXPENDITURES, OTHER FINANCING USES AND</b>	
	<b>FUND BALANCE</b>	<b>6,408,810</b>

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522	PAYROLL INTERNAL SERVICE FUND		
517	EMPLOYEE BENEFITS PROGRAM		
	10.10	Salaries & Wages	80,755
	10.20	Personnel Benefits	41,523
	10.26	Medical Insurance	1,190,038
	10.27	Employee Life Insurance	7,296
	10.29	Payroll Benefit Expenditures	171,669
	10.31	Office & Operating Supplies	1,209
	10.36	Equipment >5000	1,500
	10.41	Professional Services	13,442
	10.42	Communication	29
	10.43	Travel	547
	10.45	Operating Rentals and Leases	6,222
	10.46	Insurance	(0)
	10.49	Miscellaneous	7,080
	10.51	Intergovt Professional Service	8,409
	10.92	Interfund Communications	27
	10.96	Interfund Insurance Services	3,665
	20.10	Salaries & Wages	33,641
	70.51	Intergovt Professional Service	33,095
	91.10	TERMINATION PAY-SALARIES/WAGES	45,103
	10.31	Wellness	2,075
	10.41	Professional Services	2,556
	10.43	Travel	160
	10.49	Wellness Fitness Facilities	446
<b>Total</b>	<b>EMPLOYEE BENEFITS PROGRAM</b>		<b>1,650,488</b>
		111.10 Cash and Investments	1,739,236
<b>TOTAL</b>	<b>Ending Cash and Investments</b>		<b>1,739,236</b>
<b>TOTAL</b>	<b>EXPENDITURES, OTHER FINANCING USES AND</b>		
	<b>FUND BALANCE</b>		<b>3,389,724</b>

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531	CUMULATIVE RESERVE/INSURANCE		
514	FINANCIAL AND RECORDS SERVICES		
	71.10	Salaries & Wages	91,255
	71.20	Personnel Benefits	36,045
	71.31	Office & Operating Supplies	1,068
	71.36	Equipment < \$5000	6,517
	71.41	Professional Services	1,000
	71.42	Communication	67
	71.43	Travel	174
	71.49	Miscellaneous	3,898
	71.91	Interfund Professional Service	17,450
	71.96	Interfund Insurance Services	2,976
	76.46	Insurance	1,037
	76.52	DISBURSE TO OTHER GOVERNMENTS	326,331
	77.41	Professional Services	4,898
	77.52	WCRP county claim co-payments	9,174
	78.41	Professional Services	436
	78.49	Miscellaneous	463
	79.46	Insurance	1,800
	79.49	Miscellaneous	6,914
<b>Total</b>		<b>FINANCIAL AND RECORDS SERVICES</b>	<b>511,502</b>
594	Capital Outlay		
	00.64	Capital Outlay	22,680
<b>Total</b>		<b>Non Expenditure</b>	<b>22,680</b>
		111.10	Cash and Investments
			446,187
<b>TOTAL</b>		<b>Ending Cash and Investments</b>	<b>446,187</b>
<b>TOTAL</b>		<b>EXPENDITURES, OTHER FINANCING USES AND</b>	
		<b>FUND BALANCE</b>	<b>980,369</b>

Grand Total 49,815,643

PACIFIC COUNTY

MCAG  
NUMBER 0148

SCHEDULE 07  
PAGE 1 of 1

SCHEDULE OF WARRANT ACTIVITY  
For The Year Ending December 31, 2009

FUND NO.	FUND NAME	PAYABLE JAN.01,2009	ISSUED REPORT YEAR	BEGIN OPEN PERIOD	END OPEN PERIOD	NET ISSUE	REDEEMED REPORT YEAR	CANCELLED REPORT YEAR	PAYABLE DEC. 31,2009
640	PAC. CO. CONSERVATION	11,867.59	791,697.31				748,167.32	54,485.58	912.00
650	TRANSIT	59,248.46	1,482,921.39				1,495,225.26	1,856.92	45,087.67
691	SALARY CLEARING	221,180.54	13,795,475.86				11,218,737.30	2,330,324.31	467,594.79
692	VENDOR CLEARING	242,853.73	19,202,562.89	878,528.91		20,081,091.80	20,029,528.53	32,417.61	261,999.39
654	SCHOOLS TOTAL	1,296,675.16	40,908,609.81				40,707,547.63	86,555.40	1,411,181.94
655	PENINSULA FIRE #1	55,498.99	2,361,827.92				2,358,784.45	226.13	58,316.33
666	W. HARBOR HOSPITAL GEN	203,290.74	12,498,960.86				12,637,383.69	9,533.11	55,334.80
666	O. BEACH HOSPITAL GEN	138,139.40	23,280,514.73				23,241,203.96	6,491.82	170,958.35
671	PORT WILLAPA HARB. GEN	38,304.43	3,721,725.65				3,736,350.78		23,679.30
671	PORT CHINOOK GEN	3,722.22	476,237.76				472,760.49	725.32	6,474.17
671	PORT CHINOOK GRANT	0.00	73,588.49				69,439.10		4,149.39
671	PORT ILWACO GEN	8,683.39	1,700,250.82				1,679,774.31	4,264.16	24,895.74
671	PORT PENINSULA GEN	195,058.49	1,139,753.82				1,325,025.55		9,786.76
		2,474,523.14	121,434,127.31	878,528.91	0.00	20,081,091.80	119,719,928.37	2,526,880.36	2,540,370.63

PACIFIC COUNTY

MCAG  
NUMBER: 0148

SCHEDULE 08

SCHEDULE OF REAL AND PERSONAL PROPERTY TAXES (ALL TAX SUPPORTED FUNDS)

For The Year Ending December 31, 2009

FUND NO.	FUND NAME	TAXES RECEIVABLE JAN. 1, 2009	TAX RATE \$/1000	TAXES LEVIED REPORT YEAR	TAXES COLLECTED	TAX ADJUST. INCREASES	TAX ADJUST. DECREASES	TAXES RECEIVABLE DEC. 31, 2009
001	PACIFIC COUNTY	317,279.81	1.37356	3,333,547.77	3,293,978.31	39,108.94	41,316.56	354,641.65
104	COUNTY ROAD	236,202.71	1.46450	2,708,702.21	2,675,346.35	32,120.77	34,690.46	266,988.88
120	AMBULANCE	35,042.90	0.76910	460,218.38	451,637.85	7,182.42	6,989.68	43,816.17
652	STATE SCHOOL	502,614.24	2.38448	5,782,146.81	5,697,158.67	66,779.92	71,196.36	583,185.94
654	SCHOOLS	660,557.54	Various	7,076,112.84	6,956,392.46	91,314.18	109,932.03	761,660.07
655	PENINSULA FIRE #1 GEN	122,407.74	1.15793	1,481,753.18	1,461,011.44	15,131.05	17,412.63	140,867.90
655	PENINSULA FIRE #1 EMS	38,343.33	0.50000	640,498.49	624,826.41	6,452.81	6,851.98	53,616.24
655	CHINOOK FIRE #2 GEN.	4,035.20	0.76713	52,396.65	51,318.57	1,248.77	1,195.66	5,166.39
655	W. VALLEY FIRE #3 GEN	8,727.51	0.53788	96,984.18	95,300.01	1,423.77	1,234.67	10,600.78
655	NASELLE FIRE #4 GEN	6,185.17	0.72036	51,999.97	51,393.33	831.65	754.35	6,869.11
655	N. COVE FIRE #5 GEN	7,489.54	0.99600	69,195.24	68,334.31	1,239.68	1,261.76	8,328.39
655	N. COVE FIRE #5 EMS	3,602.97	0.47782	33,195.94	32,791.11	594.69	606.54	3,995.95
655	N. COVE FIRE #5 EXCESS	6,933.36	1.02339	69,912.89	68,545.53	1,260.50	1,202.60	8,358.62
655	BAY CENTER FIRE #6 GEN	2,447.09	0.62242	23,775.99	22,996.11	228.24	354.39	3,100.82
655	NEMAH FIRE #7 GEN	442.87	0.62264	6,117.01	5,944.81	78.53	25.42	668.18
655	S. BEND FIRE #8 GEN	691.90	0.52749	8,999.99	8,881.56	170.57	80.77	900.13
657	TIMBERLAND LIBRARY	70,595.14	0.32920	756,105.74	746,853.70	8,305.57	9,010.80	79,141.95
659	S. BEND CITY GEN	21,421.52	2.57997	207,991.63	208,765.97	4,446.92	3,659.08	21,435.02
659	S. BEND CITY BOND	-157.80			273.63			-431.43
659	RAYMOND CITY GEN	28,253.94	3.21109	417,899.40	406,436.98	9,082.05	8,242.68	40,555.73
659	RAYMOND CITY BOND	2,448.23	0.29326	37,644.72	36,532.52	718.71	714.65	3,564.49
659	LONG BEACH CITY GEN	69,916.98	2.11647	527,135.97	522,175.41	2,105.81	4,418.36	72,564.99
659	LONG BEACH CITY BOND	6,199.85	0.00000		3,111.44	2.37	124.87	2,965.91
659	TOWN OF ILWACO GEN	22,927.07	1.59704	187,721.83	185,287.75	1,079.54	508.30	25,932.39
659	TOWN OF ILWACO BOND	-154.57			40.88			-195.45
666	W H HOSPITAL GEN	34,282.66	0.68555	416,539.00	409,236.61	6,682.46	6,254.46	42,013.05
666	W H HOSPITAL BOND	25,215.87	0.46086	274,838.29	270,475.23	4,032.42	4,239.47	29,371.88
666	O B HOSPITAL GEN	96,127.67	0.53909	980,788.93	971,013.29	9,900.34	11,301.37	104,502.28
666	O B HOSPITAL BOND	82,310.49	0.42152	754,564.76	747,154.17	8,593.99	11,734.67	86,580.40
671	PORT W H GEN	20,433.78	0.40496	248,571.55	244,005.92	3,912.56	3,698.32	25,213.65
671	PORT CHINOOK GEN	1,331.01	0.25959	15,631.81	15,262.24	270.68	327.42	1,643.84
671	PORT ILWACO GEN	15,356.21	0.31059	150,039.90	148,178.71	1,657.28	1,476.99	17,397.69
671	PORT ILWACO IND DEV	19,961.29	0.44387	214,423.61	210,229.56	2,364.73	2,102.72	24,417.35
671	PORT PENINSULA GEN	29,446.14	0.24255	307,994.15	305,425.05	2,951.62	3,675.12	31,291.74
	<b>TOTALS</b>	<b>2,498,919.36</b>		<b>27,393,448.83</b>	<b>26,996,315.89</b>	<b>331,273.54</b>	<b>366,595.14</b>	<b>2,860,730.70</b>

MCAG NO.								SCHEDULE 9
<b>PACIFIC COUNTY</b>								
<b>SCHEDULE OF LONG TERM DEBT</b>								
<b>For the Year Ended December 31, 2009</b>								
							x	G.O. Debt
								Revenue Debt
								Assessment Debt
ID No.	Date of Original Issuance	Date of Maturity	Beginning Outstanding Debt 01/01/09 (Ending Outstanding Debt Balance from Prior Year)	Amount Issued in Current Year	Amount Redeemed in Current Year	BARS Code for Redemption	Redeeming Fund Number	Ending Outstanding Debt 12/31/09
263.91 GO Bond Bank of Pacific 2008	5/27/2008	11/1/2028	4,500,000.00		178,303.00	208.383.591.39.71	208.000.000	4,321,697.00
263.81 Eklund Park	11/8/1998	9/1/2036	267,519.47		4,854.76	104.310.582.35.71	403.000.200	262,664.71
263.44 Pac County Fair USDA Loan 07	11/1/2007	11/1/2047	34,445.89		368.87	101.300.591.00.75	101.000.000	34,077.02
<b>TOTAL'S</b>			<b>4,801,965.36</b>	<b>-</b>	<b>183,526.63</b>			<b>4,618,438.73</b>
								G.O. Debt
								Revenue Debt
								X Assessment Debt
ID No.	Date of Original Issuance	Date of Maturity	Beginning Outstanding Debt 01/01/09 (Ending Outstanding Debt Balance from Prior Year)	Amount Issued in Current Year	Amount Redeemed in Current Year	BARS Code for Redemption	Redeeming Fund Number	Ending Outstanding Debt 12/31/09
263.81 PWTF FCDZ #1	9/17/2002	9/17/2022	453,157.90		32,368.00	108.310.591.31.77	108.000.200	420,789.90
<b>TOTAL'S</b>			<b>453,157.90</b>	<b>-</b>	<b>32,368.00</b>			<b>420,789.90</b>
<b>TOTAL'S</b>			<b>5,255,123.26</b>	<b>-</b>	<b>215,894.63</b>			<b>5,039,228.63</b>

**PACIFIC COUNTY**  
 Schedule of Limitation Of Indebtedness  
 As Of December 31, 2009

Total Taxable Property Value      \$    2,526,627,668

<u>2.5% general purposes limit is allocated between:</u>	\$	63,165,692		
<i>Up to 1.5% debt without a vote</i>			\$	37,899,416
Less: outstanding debt				3,355,881
Less: excess of debt with a vote				-
Add: available assets				3,971,570
Equals: remaining debt capacity without a vote				<u>\$ 38,515,105</u>
<i>Up to 2.5% debt with a vote</i>		\$	63,165,692	
Less: outstanding debt				3,355,881
Add: available assets				3,971,570
Equals: remaining debt capacity with a vote				<u><u>\$ 63,781,381</u></u>

PACIFIC COUNTY												
MCAG SCHEDULE OF CASH ACTIVITY						MCAG SCHEDULE OF CASH ACTIVITY						
NUMBER 0148 For The Year Ending December 31, 2009						NUMBER 0148 For The Year Ending December 31, 2009						
OPERATION OF CASH IN						OPERATION OF CASH OUT						
FUND	BEGINNING	INVESTMENT	TOTAL	INVESTMENTS	TRANSFERS OUT	OTHER	ENDING	DISBURSEMENTS	TOTAL USED	BALANCE		
NO.	FUND NAME:	SALES	TRANSFERS IN	AVAILABLE	PURCHASED	CLAIMS/PAYROLL	TRANSFERS OUT	DISBURSEMENTS	TOTAL USED	BALANCE		
001	CURRENT EXPENSE	2,628,842.48	8,643,930.66	149,640.23	11,422,413.37	8,001,339.60	1,261,460.63	6,793.91	9,269,594.14	2,152,819.23		
101	COUNTY FAIR	0.00	133,861.17	65,395.93	339,162.28	72,723.25	113,852.19	6,186.00	339,162.28	0.00		
102	EMERG. MANAGE.	0.00	314,765.43	126,926.73	786,943.81	128,875.59	399,507.07		786,943.81	0.00		
103	LAW LIBRARY	15,535.19	8,910.89		24,446.08		13,181.39	353.94	13,535.33	10,910.75		
104	COUNTY ROADS	2,341,008.36	6,067,024.76	260,785.76	8,668,818.88		5,533,291.51	393,967.24	5,927,258.75	2,741,560.13		
105	VET. RELIEF	30,156.79	397.64		30,554.43		12,979.31		12,979.31	17,575.12		
106	P.C. TOUR DEV.	440,635.43	296,977.31		737,612.74		247,340.36	18,648.76	265,989.12	471,623.62		
108	FLOOD CONTROL	21,446.62	348,262.17	335,000.00	438,055.10	103,055.10	276,864.65	702,145.15	1,082,064.90	60,698.99		
109	NOX WEED	40,358.43	339,943.75	75,000.00	455,302.18		320,071.62	79,415.41	399,487.03	55,815.15		
110	TREAS M & O	159,223.34	43,550.00	79.67	202,853.01		42,705.04	320.00	43,505.04	159,347.97		
111	AUDITOR M & O	197,462.98	83,201.15	586.33	281,250.46		97,471.54	584.19	98,055.73	183,194.73		
112	REET TECHNOLOGY	94,744.57	20,004.15		114,748.72				0.00	114,748.72		
116	DEPT. COMM DEV.	1,783,380.48	1,116,740.55		2,900,121.03		1,242,240.93	70,237.73	1,312,478.66	1,587,642.37		
117	ELECTION RESERVE	45,670.90	166,969.40	97,601.88	310,242.18		236,639.74	1,828.93	238,468.67	71,773.51		
118	P. C. HEALTH	6,741.63	1,677,213.41	247,996.00	1,931,951.04		1,836,494.09	39,181.90	1,875,675.99	56,275.05		
121	EXT PROGRAM	1,118.52	501.07		1,619.59		387.00	46.62	433.62	1,185.97		
125	CAP. IMPROVE	1,630,720.01	933,117.04		2,563,837.05		1,381,246.43	284,713.02	1,665,959.45	897,877.60		
126	LOCAL TAX	497,433.99	208,396.44		705,830.43		235,731.86		235,731.86	470,098.57		
127	WASH. LOW INCOME	266,738.32	127,695.20		394,433.52		41,466.96	65,357.20	106,824.16	287,609.36		
128	PUDGET SOUND SHELL	244,507.98			244,507.98		14,858.20	139,507.98	154,366.18	90,141.80		
132	INVESTIGATIVE FUND	59,302.94	220,139.92	92,313.79	371,756.65		345,080.51	148.81	345,229.32	26,527.33		
136	JUV SPECIAL	42,672.63	160,751.44	266,188.77	469,612.84		448,307.01	38.99	448,346.00	21,266.84		
138	PAC CNTY COURT SPEC	33,848.90	11,381.06		45,229.96			13,343.00	13,343.00	31,886.96		
160	E-911	0.00	471,239.28	252,037.05	629,238.67	49,610.68	995,372.23	307,532.09	1,352,515.00	0.00		
191	BECCA BILL	51,087.52	57,607.50		108,695.02			52,641.00	14,401.88	67,042.88	41,652.14	
192	COMPUTER RESERVE	0.00			0.00				0.00	0.00		
197	CUM. RESERVE	1,009,995.19		450,717.14	1,460,712.33		42,693.05	16,714.97	59,408.02	1,401,304.31		
208	BOND REDEMP 98	0.00	8,300.32	173,256.25	181,556.57			181,391.01	181,391.01	165.56		
306	COURTHOUSE CONST	1,330,870.52	1,450,000.00	95,299.32	2,979,627.13	8,134.76	2,418,098.93	553,393.44	2,979,627.13	0.00		
403	EKLUND PARK SEWER	3,657.81	17,900.21	13,000.00	47,558.02		13,172.08	30,660.85	43,832.93	3,725.09		
403	EKLUND PARK LOAN	0.00		17,168.00	17,168.00				17,168.00	0.00		
502	E R R	91,239.57	1,087,539.25	62,000.00	924,728.54	243,424.65	1,371,462.27	473,592.42	2,088,479.34	77,028.02		
522	SUTA SELF INS.	0.00	1,826,268.95	426,098.38	3,433,756.91	5,686,124.24	643,572.16	1,628,491.53	2,336,809.18	5,686,124.24	0.00	
531	PC INS. RISK	0.00	379,560.79	138,394.91	531,307.10	1,049,262.80	188,323.12	517,257.80	343,681.88	1,049,262.80	0.00	
620	DRUG TASK FORCE	0.00	8,059.71		8,059.71				8,059.71	8,059.71	0.00	
631	NO P CO E M S	0.00	506,742.81	424,752.22	1,029,561.28	1,961,056.31	429,910.18	1,531,146.13	1,961,056.31	0.00		
631	NO P CO E M S EQUIP	0.00	7,580.63	174,538.62	409,657.87	591,777.12	121,169.81	470,607.31	591,777.12	0.00		
631	NO P CO EMS EXCESS	0.00	322,913.46		322,913.46			322,913.46	322,913.46	0.00		
633	DISPUTE RESOLUTION	390.00	5,449.00		5,839.00				5,489.00	350.00		
640	PACIFIC CONSERVATION	11,867.59	777,539.08	265,205.04	537,356.69	272,151.65	748,167.32	570,737.43	1,591,056.40	912.00		
650	TRANSIT	59,248.46	1,545,166.87	561,594.66	1,187,291.72	3,353,301.71	625,697.06	1,495,225.26	1,187,291.72	3,308,214.04	45,087.67	
660	PAC CNTY POST CLOSURE	0.00	60,320.36	12,956.29	43,444.35	116,721.00	30,488.06	42,788.59	43,444.35	116,721.00	0.00	
689	TIMBER TAX	0.00			0.00				0.00	0.00		
691	SALARY CLEARING	221,180.54		13,795,475.86	14,016,656.40		11,218,737.30	2,330,324.31	13,549,061.61	467,594.79		
692	VENDOR CLEARING	242,853.73		20,048,674.19	20,291,527.92		20,029,528.53		20,029,528.53	261,999.39		
	<b>SUBTOTAL COUNTY</b>	<b>13,603,941.42</b>	<b>29,455,922.83</b>	<b>2,953,199.15</b>	<b>45,441,496.22</b>	<b>91,454,559.62</b>	<b>2,917,136.07</b>	<b>61,362,051.90</b>	<b>12,764,720.05</b>	<b>2,600,252.86</b>	<b>79,644,160.88</b>	<b>11,810,398.74</b>
652	STATE GENERAL	99,562.17	9,328,477.67		9,428,039.84			8,995.25	9,242,174.94	9,251,170.19	176,869.65	
	<b>SUBTOTAL STATE</b>	<b>99,562.17</b>	<b>9,328,477.67</b>	<b>0.00</b>	<b>9,428,039.84</b>	<b>0.00</b>	<b>0.00</b>	<b>8,995.25</b>	<b>9,242,174.94</b>	<b>9,251,170.19</b>	<b>176,869.65</b>	
654	<b>SCHOOLS TOTAL</b>	<b>1,297,419.98</b>	<b>44,363,391.34</b>	<b>11,968,440.90</b>	<b>26,665,306.93</b>	<b>84,294,559.15</b>	<b>11,721,826.51</b>	<b>44,323,552.39</b>	<b>26,665,306.93</b>	<b>171,900.89</b>	<b>82,882,586.72</b>	<b>1,411,972.43</b>
655	PEN FIRE #1 GEN	55,498.99	1,573,479.47	1,280,164.04	2,909,142.50		2,358,784.45	492,041.72	2,850,826.17	58,316.33		
655	PEN FIRE #1 EMS	0.00	1,340,289.14	1,280,164.04	1,773,163.34	4,393,616.52	1,773,163.34	2,620,453.18	4,393,616.52	0.00		
655	PEN FIRE #1 BONDS	0.00			59,167.52	59,167.52			59,167.52	0.00		
655	CHINOOK FIRE #2	0.00	54,652.10	29,699.79	84,351.89		43,681.21	40,670.68	84,351.89	0.00		
655	CHIN FIRE #2 RES	0.00	439.29	29,699.79	41,109.97	71,249.05	41,109.97	30,139.08	71,249.05	0.00		

PACIFIC COUNTY												
MCAG SCHEDULE OF CASH ACTIVITY						MCAG SCHEDULE OF CASH ACTIVITY						
NUMBER 0148 For The Year Ending December 31, 2009						NUMBER 0148 For The Year Ending December 31, 2009						
OPERATION OF CASH IN						OPERATION OF CASH OUT						
FUND NO.	FUND NAME:	BEGINNING BALANCE	RECEIPTS	INVESTMENT SALES	TRANSFERS IN	TOTAL AVAILABLE	INVESTMENTS PURCHASED	TRANSFERS OUT CLAIMS/PAYROLL	OTHER TRANSFERS OUT	DISBURSEMENTS	TOTAL USED	ENDING BALANCE
655	W V FIRE #3	0.00	101,027.91	87,262.63	202,799.41	391,089.95	63,536.78	181,618.26	145,934.91		391,089.95	0.00
655	W.V.FIRE #3 TRAN.	0.00	509.86	56,813.76	5,272.88	62,596.50	459.12		62,137.38		62,596.50	0.00
655	NASELLE FIRE #4	0.00	96,563.45	109,820.04	141,969.33	348,352.82	32,149.29	174,234.20	141,969.33		348,352.82	0.00
655	N COVE FIRE #5	0.00	91,084.30	135,675.93	288,488.38	515,248.61	117,318.97	207,402.11	190,527.53		515,248.61	0.00
655	N COVE FIRE #5 EMS	0.00	33,709.03	35,493.48	39,939.15	109,141.66	39,939.15		69,202.51		109,141.66	0.00
655	N COVE FIRE #5 EXCESS	0.00	68,697.49			68,697.49			68,697.49		68,697.49	0.00
655	BAY CENT FIRE #6	0.00	27,678.92	13,869.57	28,690.36	70,238.85	14,820.79	26,727.70	28,690.36		70,238.85	0.00
655	NEMAH FIRE #7	0.00	9,808.64	4,159.97	7,109.17	21,077.78	2,949.20	11,019.41	7,109.17		21,077.78	0.00
655	S BEND FIRE #8	0.00	9,464.48	5,248.36	13,087.32	27,800.16	7,838.96	6,873.88	13,087.32		27,800.16	0.00
	<b>SUBTOTAL FIRE</b>	<b>55,498.99</b>	<b>3,407,404.08</b>	<b>1,758,207.57</b>	<b>3,910,660.66</b>	<b>9,131,771.30</b>	<b>2,093,285.57</b>	<b>3,010,341.22</b>	<b>3,910,660.66</b>	<b>59,167.52</b>	<b>9,073,454.97</b>	<b>58,316.33</b>
657	TIMBERLAND LIB	9,128.51	928,247.51			937,376.02				919,655.50	919,655.50	17,720.52
659	CITY S BEND GEN	1,412.79	224,694.57			226,107.36				223,852.03	223,852.03	2,255.33
659	CITY S BEND FIRE HOUSE	0.00	273.63			273.63			244.80	244.80	244.80	28.83
659	RAYMOND CITY	1,624.30	435,663.84			437,288.14			433,704.07	433,704.07	433,704.07	3,584.07
659	RAY CITY FIRE TRK BOND	49.48	36,564.66			36,614.14			36,385.07	36,385.07	36,385.07	229.07
659	TOWN OF L BEACH	6,572.41	556,133.55			562,705.96			556,673.04	556,673.04	556,673.04	6,032.92
659	TOWN OF L BEACH BOND	462.78	3,111.44			3,574.22			3,477.18	3,477.18	3,477.18	97.04
659	TOWN OF ILWACO	4,616.50	203,852.26			208,468.76			205,485.31	205,485.31	205,485.31	2,983.45
659	TOWN OF ILWACO BOND	11.27	40.88			52.15			52.15	52.15	52.15	0.00
	<b>SUBTOTAL CITIES</b>	<b>14,749.53</b>	<b>1,460,334.83</b>	<b>0.00</b>	<b>0.00</b>	<b>1,475,084.36</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,459,873.65</b>	<b>1,459,873.65</b>	<b>15,210.71</b>
666	W HARB HOSPITAL	203,290.74	13,160,605.92	1,031,467.12	1,803,104.65	16,198,468.43	771,637.53	12,637,383.69	1,803,104.65	931,007.76	16,143,133.63	55,334.80
666	W H HOSP 2000 BOND	0.00	596,135.86	302,181.38	960,195.12	1,858,512.36	898,013.74		960,195.12	303.50	1,858,512.36	0.00
666	O BEACH HOSPITAL	138,139.40	25,169,893.79	4,174,575.13	8,102,641.49	37,585,249.81	3,928,066.36	23,241,203.96	8,838,378.56	1,406,642.58	37,414,291.46	170,958.35
666	O B HOSP. RESERVE	0.00	2.63			2.63			2.63		2.63	0.00
666	O.B. HOSP. SHOREBANK	0.00	1,884.75		401,884.75	403,769.50	201,884.75		201,884.75		403,769.50	0.00
666	O B HOSP. CONSTRUCTION	0.00	782,105.22	670,105.02	1,354,225.26	2,806,435.50	684,120.24		2,122,315.26		2,806,435.50	0.00
666	OB HOSP BOND 2000	0.00			1,452,210.24	1,452,210.24				1,452,210.24	1,452,210.24	0.00
666	OB HOSP BOND 2004	0.00			464,887.50	464,887.50				464,887.50	464,887.50	0.00
	<b>SUBTOTAL HOSPITALS</b>	<b>341,430.14</b>	<b>39,710,628.17</b>	<b>6,178,328.65</b>	<b>14,539,149.01</b>	<b>60,769,535.97</b>	<b>6,483,722.62</b>	<b>35,878,587.65</b>	<b>13,925,880.97</b>	<b>4,255,051.58</b>	<b>60,543,242.82</b>	<b>226,293.15</b>
667	PAC COUNCIL OF GOV	0.00	100,638.53	45,267.99	61,119.39	207,025.91	15,851.40	130,055.12	61,119.39		207,025.91	0.00
671	PORT WILLAPA HARB	38,304.43	3,515,407.77	572,899.43	939,480.98	5,066,092.61	366,581.55	3,736,350.78	939,480.98		5,042,413.31	23,679.30
671	PORT W H CUST DEP	0.00	2,119.14	0.00	2,119.14	4,238.28			2,119.14		4,238.28	0.00
671	PORT CHINOOK	3,722.22	509,253.12	146,134.52	269,948.85	929,058.71	144,723.38	472,760.49	305,100.67		922,584.54	6,474.17
671	PORT CHINOOK 2009 grant		38,436.67		35,151.82	73,588.49		69,439.10			69,439.10	4,149.39
671	PORT ILWACO GEN	8,683.39	1,614,512.18	453,368.40	1,519,087.09	3,595,651.06	691,254.01	1,679,774.31	1,199,727.00		3,570,755.32	24,895.74
671	PT ILWACO 93 BOND	0.00			15,359.52	15,359.52				15,359.52	15,359.52	0.00
671	PT ILWACO Cerb loans	0.00			16,345.07	16,345.07				16,345.07	16,345.07	0.00
671	PORT ILWACO BOAT LIFT	0.00	130.08	0.00	12,130.08	12,260.16	6,130.08		6,130.08		12,260.16	0.00
671	PORT ILWACO CAP IMPR	0.00	876.47	0.00	35,676.47	36,552.94	18,276.47		18,276.47		36,552.94	0.00
671	PORT ILWACO CAP DEV	491,169.98	246,032.76		58,820.17	796,022.91			433,284.85		433,284.85	362,738.06
671	PORT PENINSULA	195,058.49	776,065.80	591,316.86	723,383.38	2,285,824.53	132,066.52	1,325,025.55	818,945.70		2,276,037.77	9,786.76
671	PORT PENINSULA CERB	0.00			16,250.00	16,250.00				16,250.00	16,250.00	0.00
671	PORT PENINSULA BOP	0.00			73,312.32	73,312.32				73,312.32	73,312.32	0.00
671	PORT PEN Maintenance	0.00	126.09	0.00	12,126.09	12,252.18	6,126.09		6,126.09		12,252.18	0.00
	<b>SUBTOTAL PORTS</b>	<b>736,938.51</b>	<b>6,702,960.08</b>	<b>1,763,719.21</b>	<b>3,729,190.98</b>	<b>12,932,808.78</b>	<b>1,367,277.24</b>	<b>7,283,350.23</b>	<b>3,729,190.98</b>	<b>121,266.91</b>	<b>12,501,085.36</b>	<b>431,723.42</b>
673	W VALLEY WATER	32,292.01	372,639.07		39,846.14	444,777.22	608.45	350,253.48	60,668.31		411,530.24	33,246.98
673	W V WATER CUS DEP	0.00	2,207.01		1,100.00	3,307.01				3,307.01	3,307.01	0.00
673	W.V. WATER CAP.IMP #1	0.00		39,237.69	60,059.86	99,297.55	60,059.86		39,237.69		99,297.55	0.00

PACIFIC COUNTY											
MCAG SCHEDULE OF CASH ACTIVITY						MCAG SCHEDULE OF CASH ACTIVITY					
NUMBER 0148 For The Year Ending December 31, 2009						NUMBER 0148 For The Year Ending December 31, 2009					
OPERATION OF CASH IN						OPERATION OF CASH OUT					
FUND	BEGINNING	RECEIPTS	INVESTMENT	TRANSFERS IN	TOTAL	INVESTMENTS	TRANSFERS OUT	OTHER	DISBURSEMENTS	TOTAL USED	ENDING
NO.	FUND NAME:	BALANCE	SALES	TRANSFERS IN	AVAILABLE	PURCHASED	CLAIMS/PAYROLL	TRANSFERS OUT			BALANCE
673	W.V. WATER PWTF #1	0.00	565.23	14,647.72	829.12	16,042.07	829.12	15,212.95		16,042.07	0.00
673	W.V. WATER PWTF #2	0.00	1,721.80	24,673.16	2,445.09	28,840.05	2,445.09	26,394.96		28,840.05	0.00
673	W.V. WATER PWTF LN	0.00			14,647.72	14,647.72			14,647.72	14,647.72	0.00
673	W.V. WATER PWTF LN #2	0.00			24,673.16	24,673.16			24,673.16	24,673.16	0.00
673	W.V. WATER BOOSTER	0.00	157.88	0.00	157.88	315.76	157.88	157.88		315.76	0.00
673	CHINOOK WATER	0.00	640,086.50	246,018.78		886,105.28		886,105.28		886,105.28	0.00
673	CHINOOK WAT RES	0.00	3,415.02		246,018.78	249,433.80		249,433.80		249,433.80	0.00
673	CHINOOK PWTF 2005	0.00	713,623.29	575,420.58	878,187.41	2,167,231.28	369,429.82	1,797,801.46		2,167,231.28	0.00
673	CHINOOK DWSRF	0.00	835,463.19			835,463.19		835,463.19		835,463.19	0.00
673	N BEACH WATER	116,723.76	1,234,483.05	469,748.45	1,787,656.15	3,608,611.41	784,393.57	1,727,218.22	945,483.74	42,838.65	108,677.23
	<b>SUBTOTAL WATER</b>	<b>149,015.77</b>	<b>3,804,362.04</b>	<b>1,369,746.38</b>	<b>3,055,621.31</b>	<b>8,378,745.50</b>	<b>1,217,923.79</b>	<b>2,963,576.98</b>	<b>3,969,853.98</b>	<b>85,466.54</b>	<b>8,236,821.29</b>
674	SEAVIEW SEWER GEN	0.00	445,999.10	247,924.25	272,033.59	965,956.94	24,109.34	669,814.01	272,033.59	965,956.94	0.00
674	SEAVIEW SEW LIFT STATIC	27,708.40				27,708.40				0.00	27,708.40
674	SEAV SIDEWALK	0.00	2,520.56			2,520.56		2,520.56		2,520.56	0.00
	<b>SUBTOTAL SEWER</b>	<b>27,708.40</b>	<b>448,519.66</b>	<b>247,924.25</b>	<b>272,033.59</b>	<b>996,185.90</b>	<b>24,109.34</b>	<b>669,814.01</b>	<b>274,554.15</b>	<b>0.00</b>	<b>968,477.50</b>
										0.00	
686	DRAIN DIST #1	16,868.35	15,012.75			31,881.10		11,515.75		11,515.75	20,365.35
685	DIKE DIST #3	4,285.25				4,285.25				0.00	4,285.25
802	TREAS SUSP.	13,071.52	(3,828.55)			9,242.97			280.52	280.52	8,962.45
803	FORECLOSE TRUST	106,037.18	62,763.61			168,800.79		12,461.53	31,593.89	44,055.42	124,745.37
804	FLOOD SUS	0.00				0.00				0.00	0.00
805	ADVANCE TAX	120.16	78.19			198.35				0.00	198.35
806	OVERPD TX SUS	34,677.73	(32,327.23)			2,350.50				0.00	2,350.50
807	UNCLAIMED PROP	756.90				756.90				0.00	756.90
808	DRUG TASK	1,263.08	2,250.64			3,513.72			2,558.97	2,558.97	954.75
809	LEASEHOLD	0.00	847.44			847.44			847.44	847.44	0.00
810	PRIVATE HARVEST	551,644.06	(551,644.06)			0.00				0.00	0.00
813	DPW SUSPENSE	91,157.25	6,114.00			97,271.25		29,586.81	36,373.17	65,959.98	31,311.27
814	Crt/DNA Collect DOC	20.94	202.48			223.42				0.00	223.42
816	ROAD VAC SUSP.	0.00	4,537.22			4,537.22				0.00	4,537.22
800	COUNTY SUSP	0.00				0.00				0.00	0.00
	<b>SUBTOTAL SUSPENSE</b>	<b>819,902.42</b>	<b>(495,993.51)</b>	<b>0.00</b>	<b>0.00</b>	<b>323,908.91</b>	<b>0.00</b>	<b>11,515.75</b>	<b>42,048.34</b>	<b>71,653.99</b>	<b>125,218.08</b>
		17,155,274.90	139,214,893.23	26,284,834.10	97,674,578.09	280,328,530.40	25,841,132.54	155,632,845.25	65,352,330.70	18,986,464.38	265,811,925.43
											14,516,828.39

PACIFIC COUNTY

MCAG  
NUMBER 0148

SCHEDULE 12

OPERATION OF INVESTMENTS - ALL FUNDS  
For The Year Ending December 31, 2009

FUND NO.	DESCRIPTION	BEG. INV. BAL.				END INV. BAL	
		1/1/2009	ACQUIRED	LIQUIDATED	REINVEST INT	12/31/2003	12/31/2009
XXX	TREASURER'S CASH SURPLUS INVEST.	14,151,225.22	44,826,370.67	46,646,282.86	207,971.81	12,539,284.84	12,539,284.84
101	PACIFIC CO. FAIR	112,934.24	71,840.01	65,395.93	883.24	120,261.56	120,261.56
102	EMERGENCY MGT	13,874.40	128,398.09	126,926.73	477.50	15,823.26	15,823.26
108	FLOOD CONTROL DIST.	461,223.33	100,000.00	335,000.00	3,055.10	229,278.43	229,278.43
160	E-911	356,898.78	47,182.62	252,037.05	2,428.06	154,472.41	154,472.41
306	COURTHOUSE CONST	90,139.38		95,299.32	8,134.76	2,974.82	2,974.82
403	EKLUND PARK SEWER	21,461.78		13,000.00		8,461.78	8,461.78
502	EQUIPMENT RENTAL - P. C.	4,290,602.29	212,000.00	62,000.00	31,424.65	4,472,026.94	4,472,026.94
522	SUTA SELF INSURANCE	1,521,762.59	632,194.73	426,098.38	11,377.43	1,739,236.37	1,739,236.37
531	P.C. RISK MGT. (INS)	396,258.40	185,072.07	138,394.91	3,251.07	446,186.63	446,186.63
631	NORTH P. C. EMS	726,373.68	425,106.08	424,752.22	4,804.10	731,531.64	731,531.64
631	NORTH PAC. CO. EQUIP.	1,033,103.26	113,589.18	174,538.62	7,580.63	979,734.45	979,734.45
640	P.C. CONSERVATION DIST.	7,183.57	271,930.34	265,205.04	221.31	14,130.18	14,130.18
650	TRANSIT AUTHORITY - P. C.	1,943,826.57	611,295.49	561,594.66	14,401.57	2,007,928.97	2,007,928.97
654	OCEAN BEACH SCHOOL DIST. #101	940,884.00	4,579,146.33	4,147,710.66	12,130.80	1,384,450.47	1,384,450.47
654	RAYMOND SCHOOL DIST. #116	471,364.94	1,415,236.68	1,205,916.70	5,817.89	686,502.81	686,502.81
654	SOUTH BEND SCHOOL DIST. #118	1,995,137.77	3,069,871.90	4,169,648.41	11,093.78	906,455.04	906,455.04
654	NASELLE SCHOOL DIST #155	833,170.35	886,367.93	669,044.71	7,960.25	1,058,453.82	1,058,453.82
654	WILLAPA VALLEY SCHOOL DIST. #160	1,904,440.81	1,511,973.94	1,580,263.36	13,832.94	1,849,984.33	1,849,984.33
654	NORTH RIVER SCHOOL DIST. #200	457,869.40	205,072.89	195,857.06	3,321.18	470,406.41	470,406.41
655	PENINSULA FIRE DIST. #1 - EMS	587,357.29	1,767,655.41	1,280,164.04	5,507.93	1,080,356.59	1,080,356.59
655	CHINOOK FIRE DIST. #2 - RES.	66,112.72	40,670.68	29,699.79	439.29	77,522.90	77,522.90
655	WILLAPA VALLEY FIRE DIST. #3 - GEN.	37,176.16	63,304.88	87,262.63	231.90	13,450.31	13,450.31
655	WILLAPA VALLEY FIRE DIST. #3- TRAN	94,696.24		56,813.76	459.12	38,341.60	38,341.60
655	NASELLE FIRE DIST. #4 - GEN.	163,886.94	31,229.98	109,820.04	919.31	86,216.19	86,216.19
655	NORTH COVE FIRE DIST. #5 - GEN.	35,116.73	117,080.16	135,675.93	238.81	16,759.77	16,759.77
655	NORTH COVER FIRE DIST #5 LOCAL EMS	107,172.92	39,092.19	35,493.48	846.96	111,618.59	111,618.59
655	BAY CENTER FIRE DIST. #6	20,677.44	14,654.32	13,869.57	166.47	21,628.66	21,628.66

655	NEMAH FIRE DIST. #7	5,483.22	2,898.33	4,159.97	50.87	4,272.45	4,272.45
655	SOUTH BEND FIRE DIST. #8	31,797.87	7,588.13	5,248.36	250.83	34,388.47	34,388.47
660	PAC CNTY POST CLOSURE	318,370.48	28,165.59	12,956.29	2,322.47	335,902.25	335,902.25
666	WILLAPA HARBOR HOSPITAL - GEN.	1,541,846.01	762,586.01	1,031,467.12	9,051.52	1,282,016.42	1,282,016.42
666	WILLAPA HARBOR HOSPITAL-BOND	772,504.21	553,067.72	400,253.88	6,873.52	932,191.57	932,191.57
666	OCEAN BEACH HOSPITAL GEN.	3,026,296.38	3,900,523.30	4,174,575.13	27,543.06	2,779,787.61	2,779,787.61
666	OCEAN BEACH HOSPITAL-RES.	556.55		559.18	2.63	0.00	0.00
666	OCEAN BEACH HOSPITAL-BOND	243,850.97	683,379.58	670,105.02	740.66	257,866.19	257,866.19
666	OCEAN BEACH HOSPITAL-shorebank	201,789.79	200,000.00		1,884.75	403,674.54	403,674.54
667	PAC. COUNCIL OF GOV.	154,337.11	14,743.36	45,267.99	1,108.04	124,920.52	124,920.52
671	PORT OF WILLAPA HARBOR - GEN	1,034,602.38	359,770.46	572,899.43	6,811.09	828,284.50	828,284.50
671	PORT OF WILLAPA HARBOR - CUST. DEP.	33,852.69	2,119.14			35,971.83	35,971.83
671	PORT OF CHINOOK - GEN.	34,784.89	144,190.39	146,134.52	532.99	33,373.75	33,373.75
671	PORT OF ILWACO - GEN.	497,870.76	687,080.89	453,368.40	4,173.12	735,756.37	735,756.37
671	PORT OF ILWACO - CAP IMPROVEMENT	113,262.19	17,400.00		876.47	131,538.66	131,538.66
671	PORT OF ILWACO - BOAT LIFT	30,536.26	6,000.00		130.08	36,666.34	36,666.34
671	PORT OF PENINSULA - GEN.	815,152.70	128,554.85	591,316.86	3,511.67	355,902.36	355,902.36
671	PORT OF PENINSULA - MAINTENANCE	15,111.57	6,000.00		126.09	21,237.66	21,237.66
673	CHINOOK WATER - PWTF 2005	207,477.63	368,306.53	575,420.58	1,123.29	1,486.87	1,486.87
673	CHINOOK WATER - RES.	469,585.98	125,606.73	246,018.78	3,415.02	352,588.95	352,588.95
673	WILLAPA VALLEY WATER - GEN.	42,423.51		987.18	608.45	42,044.78	42,044.78
673	WILLAPA VALLEY WATER - CUST. DEP.	13,373.05		1,100.00		12,273.05	12,273.05
673	WILLAPA VALLEY WATER - CAP. RES.	29,130.11	60,059.86	39,237.69		49,952.28	49,952.28
673	WILLAPA V. WATER PUBLIC WORKS TR.	82,911.65	263.89	14,647.72	565.23	69,093.05	69,093.05
673	WILLAPA VALLEY WATER PWTF 2	244,508.77	723.29	24,673.16	1,721.80	222,280.70	222,280.70
673	WILLAPA VALLEY WATER- BOOSTER	21,510.63			157.88	21,668.51	21,668.51
673	NORTH BEACH PUBLIC DEV AUTHORITY	547,043.42	470,801.93	469,748.45	4,933.36	553,030.26	553,030.26
674	SEAVIEW SEWER DIST. - GEN.	344,741.12	22,178.15	247,924.25	1,931.19	120,926.21	120,926.21
	TOTAL - ALL FUNDS	43,716,643.10	69,918,344.70	73,031,835.82	439,423.94	41,042,575.92	41,042,575.92
	TREAS. SURPLUS	14,151,225.22	44,826,370.67	46,646,282.86	207,971.81	12,539,284.84	12,539,284.84
	INVESTMENTS LESS TREAS. SURPLUS	29,565,417.88	25,091,974.03	26,385,552.96	231,452.13	28,503,291.08	28,503,291.08
	TOTALS	0.00				0.00	0.00
	BANK OF NEW YORK FISCAL AGENT CASH	0.00	5,195,795.00	5,195,795.00		0.00	0.00
	CASH IN TRANSIT, CKS, CASH WARR.	2,979,200.51				1,722,313.82	1,977,543.54
	TOTAL CASH ON HAND 12/31/2008	46,695,843.61				45,340,094.78	43,020,119.47

**PACIFIC COUNTY, WASHINGTON**  
**SCHEDULE OF STATE FINANCIAL ASSISTANCE**  
**For the Year Ended, December 31, 2009**

*Governmental Assistance Received From State Agencies, or Local Governments*

Grantor/ Pass-Through Grantor/ Program Title	Other Identification Number	Current Year Expenditures	Ref.
<b>Legislature/Committees</b>			
1/2 Prosecutor's Salary	N/A	\$ 74,416	NOTE 4
Controlled Substances -- Methamphetamine	N/A	\$ 7,541	NOTE 4
Controlled Substances -- Methamphetamine	N/A	\$ 78,235	NOTE 4
Judge Pro Tem	N/A	\$ 22,991	NOTE 4
<b>Total State Legislature/Committees</b>		<b>\$ 183,183</b>	
<b>Military Department</b>			
E-911 Operations	E10-053	\$ 107,862	
E-911 Operations	E09-098	\$ 4,999	
E-911 Operations	E09311	\$ 53,089	
<b>Total State Military Department</b>		<b>\$ 165,950</b>	
<b>Administrator of the Courts</b>			
Judge Salary SB5454	N/A	6,633	NOTE 4
Judge Salary SB5454	N/A	11,964	NOTE 4
<b>Total Administrator of the Courts</b>		<b>\$ 18,597</b>	
<b>Department of Fish and Wildlife</b>			
Coastal MRC	08-1801, 09-1705	\$ 30,192	
Salmon Recovery - Lead Entity	07-1473	12,487	
<b>Total Department of Fish and Wildlife</b>		<b>\$ 42,679</b>	
<b>Department of Ecology</b>			
Litter Grant	C10000020	\$ 48,000	
Solid Waste Enforcement	G0800141	39,471	
Coordinated Prevention Grant-Environmental Health	G0800176	69,868	
<b>Total Department of Ecology</b>		<b>\$ 157,338</b>	
<b>County Road Administration Board</b>			
Monohon Landing Road	2507-1	\$ 27,657	
<b>Total County Road Administration Board</b>		<b>\$ 27,657</b>	
<b>Criminal Justice Training Commission</b>			
Meth Equipment Funding	N/A	\$ 257	NOTE 4
<b>Total Criminal Justice Training Commission</b>		<b>\$ 257</b>	
<b>Department of Agriculture</b>			
Special Grant	N/A	\$ 30,297	NOTE 4
Vegetation Management	IA 08-98-05	\$ 169,450	NOTE 4
<b>Total Dept of Agriculture</b>		<b>\$ 199,747</b>	
<b>Department of Recreation &amp; Conservation</b>			
Lead Entity	09-1507N	\$ 20,554	
Coast Sustainable Salmon Partnership	09-1565N	\$ 8,085	
<b>Total Dept of Recreation &amp; Conservation</b>		<b>\$ 28,639</b>	

**SCHEDULE OF STATE FINANCIAL ASSISTANCE**  
**For the Year Ended, December 31, 2009**

*Governmental Assistance Received From State Agencies, or Local Governments*

Grantor/ Pass-Through Grantor/ Program Title	Other Identification Number	Current Year Expenditures	Ref.
<b>Department of Community, Trade, &amp; Economic Development:</b>			
CMASA	M10-34002-125	\$ 6,241	
CMASA	M09-66100-125	9,306	
Witness Support	N/A	38,896	NOTE 4
<b>Total Washington State Department of Community, Trade, &amp; Economic</b>		<b>\$ 54,443</b>	
<b>Department of Health</b>			
Shellfish	N/A	\$ 2,450	NOTE 4
Shellfish	C 14959	\$ 2,450	
State Enhancement	C 14959	4,054	
FP - Oral Health	C 14959	9,812	
FP - Clinic/Health Promotion	C 14959	49,205	
CY07 Proviso	C 14959	9,000	
Local Capacity	C 14959	32,798	
Tobacco Prevention - Youth	C 14959	1,953	
Regional AIDS-Clark County	HDC 274	13,865	
Tobacco Settlement TPC	C 14959	39,091	
Blue Ribbon Health Funds	C 14959	95,225	
Immunization Program - Vaccine	GFS/H.S.A.	4,033	NOTE 3
<b>Total Department of Health</b>		<b>\$ 263,935</b>	
<b>Department of Social &amp; Health Services</b>			
BECCA-At Risk Youth	N/A	\$ 43,206	NOTE 4
DDD Family Support	0763-23798	2,995	
Medicaid Tanf	9510-2	576	
Inovative Criminal Justice	9501-02	2,224	
Inovative Criminal Justice	0963-68051	546	
Passport	0863-44301	12,601	
Passport	0963-66717	9,643	
CJS	0563-85757	47,056	
HB 3900	0563-85757	13,532	
SSODA	0563-85757	2,338	
CDDA	0563-85757	1,896	
CJAA	0563-85757	33,681	
Substance Abuse -DASA Criminal Justice	9510-2	35,142	
Substance Abuse -DASA Criminal Justice	9510-2	33,998	
Support Enforcement	N/A	2,619	NOTE 4
ST Gia	9510-2	65,514	
ST Gia	0963-68051	22,931	
Outstationed CDP	9510-2	15,837	
<b>Total Department of Social &amp; Health Services</b>		<b>\$ 346,335</b>	
<b>Dept of Archaeology &amp; Historical Preservation</b>			
Court House Roof	FY08-90002-005	\$ 531,560	
<b>Total Dept of Archaeology &amp; Historical Preservation</b>		<b>\$ 531,560</b>	
<b>Dept of Commerce</b>			
Growth Management Act		\$ 23,007	
<b>Total Dept of Commerce</b>		<b>\$ 23,007</b>	
<b>TOTAL STATE ASSISTANCE</b>		<b>\$ 2,043,328</b>	

PACIFIC COUNTY, WASHINGTON  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended, December 31, 2009

Schedule 16F

Page 1 of 2

Federal Assistance Received Directly From a Federal Agency, or Indirectly Through a State Agency

Grantor/ Pass-Through Grantor	Federal Program Name	Project Name	Federal CFDA Number	Other Identification Number	Pass Through Awards	Direct Awards	Total Expenditures	Ref.
<b>U.S. Department of Ag Passed-Through Washington Department of Social and Health Services:</b>								
	Special Supplemental Nutrition Program for Women, Infants, and Children	Special Nutrition-WIC	10.557	C 14959	\$ 76,649	\$ -	\$ 76,649	
<b>U.S. Department of Ag Passed-Through Washington Department of Social and Health Services-Through Dept of Health:</b>								
	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	Basic Food Nutr Ed	10.561	FFY08 BRNEP	\$ 26,189	\$ -	\$ 26,189	
<b>Total U.S. Department of Agriculture</b>					\$ 102,839	\$ -	\$ 102,839	
<b>U.S. Department of Commerce (NOAA) Passed- Through State of Washington:</b>								
	Recreation and Conservation Office	Lead Entity	10.438	07-1472	\$ 787	\$ -	\$ 787	
	Pacific Coast Salmon Recovery_Pacific Salmon Treaty Program	Lead Entity	11.438	07-1473	\$ 12,487	\$ -	\$ 12,487	
<b>Total U.S. Department of Commerce (NOAA)</b>					\$ 13,274	\$ -	\$ 12,487	
<b>U.S. Department of Justice:</b>								
	Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants To Units Of Local Government	K9 Project	16.804	2009 Sb-B9-1105	\$ -	\$ 7,207	\$ 7,207	
<b>U.S. Department of Justice Passed-Through COPS:</b>								
	Public Safety Partnership and Community Policing Grants	COPS Meth Initiative	16.710	2009CKWX0392	\$ 32,653	\$ -	\$ 32,653	
<b>Department of Justice:Drug Enforcment Administration Passed-Through Washington State Patrol:</b>								
	Domestic Cannabis Eradication/Suppression Program	Domestic Cannabis Eradication/Suppression Program	16.000	C090943FED	\$ 6,098	\$ -	\$ 6,098	
<b>U.S. Department of Justice Passed-Through State of Washington:</b>								
	Violence Against Women Act Court Training and Improvement Grants	VAWA STOP via CSN	16.588	F05-31103-56	5,000	-	5,000	
	Violence Against Women Act Court Training and Improvement Grants	VAWA STOP via CSN	16.588	F05-31103-56	5,003	-	5,003	
<b>Total U.S. Department of Justice</b>					\$ 48,753	\$ 7,207	\$ 55,960	
<b>U.S. Department of Transportation Passed- Through State of Washington:</b>								
	Highway Planning and Construction	Emergency Construction	20.205	LA-6894	\$ 28,320	\$ -	\$ 28,320	
	Highway Planning and Construction	Sandridge Road	20.205	STPR-B256(007)	\$ 349,177	\$ -	\$ 349,177	
	ARRA - Highway Planning and Construction	Sandridge Road	20.205	STPR-B256(007)	279,396	-	279,396	
<b>Total U.S. Department of Transportation</b>					\$ 656,893	\$ -	\$ 307,716	
<b>U.S. Department of Housing and Urban Development Passed-Through State of Washington:</b>								
	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	Community Development Block Grant	14.228	09-64009-030	\$ -	\$ 264,428	\$ 264,428	
	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	Community Development Block Grant	14.228	09-64009-035	\$ 13,481	\$ -	\$ 13,481	
<b>Total U.S. Department of Housing and Urban Development</b>					\$ 13,481	\$ 264,428	\$ 277,909	
<b>U.S. Department of Education Passed-Through State of Washington:</b>								
	Safe and Drug-Free Schools and Communities_State Grants	Community Mobile	84.186	M08-66100-125	\$ 6,473	\$ -	\$ 6,473	
	Safe and Drug-Free Schools and Communities_State Grants	Community Mobile	84.186	M09-66100-125	10,715	-	10,715	
	Safe and Drug-Free Schools and Communities_State Grants	Safe & Drug Free Schools ESD 112	84.186	7000200023	2,178	-	2,178	
	Safe and Drug-Free Schools and Communities_State Grants	Safe & Drug Free Schools ESD 112	84.186	7009200036	5,000	-	5,000	
<b>Total U.S. Department of Education</b>					\$ 24,367	\$ -	\$ 24,367	
<b>Department of Transportation, National Hwy Traffic Safety Passed Through Washington Association of Sheriffs:</b>								
	State and Community Highway Safety	WASPC Local Support Funds	20.600		\$ 1,839	\$ -	\$ 1,839	
<b>Total</b>					\$ 1,839	\$ -	\$ 1,839	

PACIFIC COUNTY, WASHINGTON  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Schedule 16F

For the Year Ended, December 31, 2009

Page 2 of 2

Federal Assistance Received Directly From a Federal Agency, or Indirectly Through a State Agency

Grantor/ Pass-Through Grantor	Federal Program Name	Project Name	Federal CFDA Number	Other Identification Number	Pass Through Awards	Direct Awards	Total Expenditures	Ref.
<b>U.S. Department of Health &amp; Human Services</b>	Drug-Free Communities Support Program Grants	Drug-Free Communities Support Program	93.276	1H795SPO15713-01	\$ -	\$ 10,125	\$ 10,125	
<b>U.S. Department of Health &amp; Human Services Passed-Through Washington Department of Health:</b>								
	Family Planning_Services	FP - CSO	93.217	0663-97806	\$ 81,900	\$ -	\$ 81,900	
	Family Planning_Services	FPRH TX RX Contraceptive	93.217	C 14959	1,000	-	1,000	NOTE 5
	Family Planning_Services	Title X	93.217	C 14959	11,449	-	11,449	
	Family Planning_Services	FPRH/Expansion	93.217	C 14959	1,580	-	1,580	
	Immunization Grants	VFC Imm Con Con	93.268	C 14959	629	-	629	
	Immunization Grants	FA317 Imm Spec Proj	93.268	C 13044	1,780	-	1,780	
	Immunization Grants	ADFIX Con Con Imm	93.268	C 14959	12,440	-	12,440	
	Centers for Disease Control and Prevention_Investigations and Technical Assistance	Tobacco/CDC	93.283	C 14959	1,051	-	1,051	
	Centers for Disease Control and Prevention_Investigations and Technical Assistance	PHEPR LHJ FUNDING	93.283	C 14959	32,411	-	32,411	
	Public Health Emergency Preparedness	PHEPR LHJ FUNDING	93.069	C 14959	14,034	-	14,034	
	Public Health Emergency Preparedness	H1N1 Focus 1 (bioterror)	93.069	C 14959	28,972	-	28,972	
	Public Health Emergency Preparedness	H1N1 Focus 2 (bioterror)	93.069	C 14959	4,044	-	4,044	
	Public Health Emergency Preparedness	H1N1 Focus 3 (bioterror)	93.069	C 14959	31,600	-	31,600	
	Child Care and Development Block Grant	Infant/Toddler	93.575	C 14959	9,403	-	9,403	
	Centers for Disease Control and Prevention_Investigations and Technical Assistance	CDC Comprehensive Cancer YR3	93.283	C 14959	3,097	-	3,097	
	Centers for Disease Control and Prevention_Investigations and Technical Assistance	CDC NPAO YR2	93.283	C 13044	3,586	-	3,586	
	National Bioterrorism Hospital Preparedness Program	Hospital Preparedness	93.889	C 13044	968	-	968	
	Child Support Enforcement	Child Support Enforcement	93.563	N/A	15,369	-	15,369	NOTE 4
	Medical Assistance Program	Passport	93.778	0863-44301	12,601	-	12,601	
	Medical Assistance Program	Passport	93.778	0963-66717	9,643	-	9,643	
	Medical Assistance Program	Administrative Match	93.778	0563-75740	215,724	-	215,724	
	Block Grants for Prevention and Treatment of Substance Abuse	Substance Abuse - Prevention	93.959	9510-2	36,382	-	36,382	
	Block Grants for Prevention and Treatment of Substance Abuse	Substance Abuse - Prevention	93.959	0963-68051	25,701	-	25,701	
	Block Grants for Prevention and Treatment of Substance Abuse	Substance Abuse - Prevention	93.959	9510-1	10,000	-	10,000	
	Promoting Safe and Sable Families	Early Intervention Program	93.556	0863-33990	4,480	-	4,480	
	Promoting Safe and Sable Families	Early Intervention Program	93.556	0963-66538	4,107	-	4,107	
	Maternal and Child Health Services Block Grant to the States	MIH/CAH/CCS	93.994	C 14959	43,735	-	43,735	
<b>U.S. Department of Health &amp; Human Services Passed-Through Washington Secretary of State:</b>								
	Voting Access for Individuals with Disabilities_Grants to States	Help America Vote Act	93.617	G-2849	47,464	-	47,464	
		<b>Total U.S. Department of Health &amp; Human Services</b>			<b>\$ 665,150</b>	<b>\$ 10,125</b>	<b>\$ 675,275</b>	
<b>Department of Homeland Security Passed Through Washington State Military Department:</b>								
	Homeland Security Grant Program	Homeland Security Grant Program	97.067	E08-214, E09-208,E09-194	150,576	-	150,576	
	Emergency Management Performance Grants	Emergency Management-Local Asst.	97.042	E08-093, C080727FED	53,378	-	53,378	
	Emergency Management Performance Grants	Emergency Management-Local Asst.	97.042	E09-084, E09-261	31,127	-	31,127	
		<b>Total U.S. Department of Homeland Security</b>			<b>\$ 235,081</b>		<b>\$ 235,081</b>	
<b>FEMA Public Assistance Grant Passed Through Washington State Military Department</b>								
	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Disaster Assistance	97.036	EO8774	\$ -	\$ 24,094	24,094	
	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Disaster Assistance	97.036	EO8774	\$ -	125,621	125,621	
	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Disaster Assistance	97.036	E09544	\$ -	3,115	3,115	
	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Disaster Assistance	97.036	E09544	\$ -	36,239	36,239	
	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Disaster Assistance	97.036	D09-071	\$ -	1,582	1,582	
	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	Disaster Assistance	97.036	E09071	\$ -	86,916	86,916	
	Disaster Grant Public Assistance	EMA Mitigation Planning	97.017	E08-074	\$ 17,844	-	17,844	
		<b>Total U.S. Department of Homeland Security</b>			<b>\$ 17,844</b>	<b>\$ 277,567</b>	<b>\$ 295,410</b>	
<b>TOTAL FEDERAL ASSISTANCE</b>					<b>\$ 1,779,520</b>	<b>\$ 559,327</b>	<b>\$ 2,338,847</b>	

# PACIFIC COUNTY, WASHINGTON

## NOTES TO THE SCHEDULES OF FINANCIAL ASSISTANCE for the year ended December 31, 2009

### NOTE 1 - BASIS OF ACCOUNTING

The Schedule of Financial Assistance is prepared on the same basis of accounting as the county's financial statements. The County uses the modified accrual basis of accounting.

### NOTE 2 - PROGRAM COSTS

The amounts shown as current year expenditures represent only the federal or state grant portion of the program costs. Entire program costs, including the county's portion, may be more than shown.

### NOTE 3 - NONCASH AWARDS-VACCINATIONS

The amount of vaccine reported on the schedule is the value of the vaccine distributed by the county during 2009 in lieu of cash revenues, as calculated by the Washington State Department of Health.

### NOTE 4 - NOT AVAILABLE (N/A)

The county was unable to obtain a specific identification number.

### NOTE 5 - ROUNDING

Totals shown on the schedule may not add due to rounding.

**PACIFIC COUNTY**  
**ANNUAL REPORT ON PUBLIC WORKS PROJECTS**  
For the Year January 1, 2009 thru December 31, 2009

(a) BARS/Project Number	(b) Total Project Budget	(c) Prior Year Completion	(d) Current Year Budget	(e) Current Year Actual	(f) Project Life-To-Date (c)+(e)	(g) Remaining Budget (b)-(f)
<b>ROAD FUND NO. 104</b>						
Monohon Landing Rd. CRP 1617	1,700,000.00	56,489.52	1,330,000.00	30,474.52	86,964.04	1,613,035.96
Trask Road	45,000.00		45,000.00	0.00	0.00	45,000.00
Lynn Point Road	40,000.00		40,000.00	0.00	0.00	40,000.00
Green Creek Road	75,000.00		75,000.00	0.00	0.00	75,000.00
Sandridge Road CRP 1619	683,836.00		70,000.00	683,074.00	683,074.00	762.00
Misc. Culvert Replacement	25,000.00		25,000.00	0.00	0.00	25,000.00
Misc. Safety Enhancement	25,000.00		25,000.00	0.00	0.00	25,000.00
<b>TOTAL</b> <b>104.310.595.00</b>	<b>2,593,836.00</b>	<b>56,489.52</b>	<b>1,610,000.00</b>	<b>713,548.52</b>	<b>770,038.04</b>	<b>1,823,797.96</b>
<b>FLOOD CONTROL ZONE DISTRICT NO. 1 FUND NO. 108</b>						
South Main Channel Imprv./Willows Culvert	277,735.17	0.00	255,000.00	277,735.17	277,735.17	0.00
<b>TOTAL</b> <b>108.310.594.00</b>	<b>277,735.17</b>	<b>0.00</b>	<b>255,000.00</b>	<b>277,735.17</b>	<b>277,735.17</b>	<b>0.00</b>
<b>OTHER</b>						
Courthouse Copper Roof Project	1,063,120.40	75,883.14	1,063,120.40	987,237.26	1,063,120.40	0.00
<b>TOTAL</b> <b>125.380.594.39</b>	<b>1,063,120.40</b>	<b>75,883.14</b>	<b>1,063,120.40</b>	<b>987,237.26</b>	<b>1,063,120.40</b>	<b>0.00</b>

**PACIFIC COUNTY**  
**ANNUAL REPORT ON PUBLIC WORKS PROJECTS**  
For the Year January 1, 2009 thru December 31, 2009

1. Total amended public works construction budget.	<u>1,865,000</u>
2. Allowable portion of total public works (10% of line 1)	<u>186,500</u>
3. Less: Amount in excess of permitted amount from prior period	<u>-</u>
4. Total allowable public works (line 2 minus line 3)	<u>186,500</u>
5. Total public works projects performed by public employees	<u>305,515</u>
6. If this is the second year of a biennial budget, total public works projects performed by public employees during the first year of biennium	<u>                    </u>
7. Restricted under (over) allowable (line 4 minus line 5 minus line 6)	<u>(119,015)</u>

**NOTE: If the restricted amount is over allowable, this amount must be carried forward to the next budget period report.**

MCAG NO 0148

Schedule 19

**PACIFIC COUNTY**  
**SCHEDULE OF LABOR RELATIONS CONSULTANTS**  
**For the Year Ended December 31, 2009**

Has your government engaged labor relations consultants?  Yes  No

Certified Correct this 24 Day of May, 2009

Signature

Name Rachel Patrick  
Title: Chief Accountant

Pacific County

**SALES AND USE TAX FOR PUBLIC FACILITIES - RURAL COUNTIES**  
**For the Year Ended December 31, 2009**

Total Sales Use Tax Proceeds (BARS Code 313.18)    \$176,496.15					
(1) Public Facilities Project	(2) Plan Containing the Project	(3) Total Expenditures for the Project	(4) Amount of Sales and Use Tax Spent on the Project	(5) Estimated Number of Businesses Created/Retained by Project	(6) Estimated Number of Jobs Created/Retained by the Project
Wastewater Facility Upgrade	GMA Comprehensive Plan	\$802,750.00	\$24,000.00	Retained 2	Retained 200+, new 3
Nahcotta Boat Basin	WACERT List	\$592,984.00	\$5,000.00	0	218 retained 9 new
Waterfront & Parking Lot Lighting	Comp. Econ. Dev. Strategy, WACERT List	\$3,112,836.00	\$4,000.00	0	0
First & Howerton Road & Utility Improvements	Comp. Economic Dev. Strategy	\$2,882,072.10	\$7,578.27	Est. 2 new	132 retained, 5 new
South Fork Infrastructure	Raymond Comp. Plan	\$1,382,124.00	\$17,500.00	1	35
Port of Peninsula Service Pier Project	WACERT List	\$1,500,000.00	\$14,705.88	0	89.5-91.5
Commercial Dock Rebuild and Upgrade	WACERT List	\$774,666.00	\$7,733.00	0	99.5
Reservoir Rehabilitation	WACERT List, South Bend Water System Plan & Comp. Plan	\$2,800,000.00	\$12,000.00	4	405.5
Fire Station Reconstruction	WACERT List	\$2,500,000.00	\$25,000.00	0	10 new, 1 retained
Community Building Renovation	WACERT List	\$3,400,000.00	\$18,979.00	0	20 new, 54 retained
Central Avenue Water Line	South Bend Comp. Plan and WACERT List	\$38,500.00	\$25,000.00	0	13
Economic Opportunity Study	WACERT List	\$15,000.00	\$15,000.00	0	0

- (1) List the public facility project.
- (2) Indicate where the project is listed (e.g., officially adopted county economic development plan, economic development section of the county's comprehensive plan, etc.)
- (3) List an amount of total expenditures related to each project. Also, include expenditures related to projects initiated in previous periods and still generating expenditures.
- (4) List an amount of expenditures paid for by the sales and use tax revenues.
- (5) (6) The county must provide an actual or estimated number of businesses and family wage jobs the project created, attracted, expanded, or retained. The county may use its economic development plan, economic development section of the county's comprehensive plan or other sources to provide this information.

Documentation supporting this schedule must be made available upon request for audit purposes and public requests.