



NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds – Account for resources legally restricted for a specified purpose or to segregate expenditures incurred for specific activities. These funds are reported on the modified accrual basis. Other restricted resources are accounted for in trusts, debt service or capital project funds.

Debt Service Funds – Created to account for resources necessary to pay principal and interest for the current year on county general long-term debt. Individual funds are maintained to ensure compliance with applicable Washington State statutes. *Debt Service Funds* are reported on the modified accrual basis.

Capital Project Funds – Account for financial resources to be used for acquisition and/or construction of major capital facilities. These funds are reported on the modified accrual basis. Revenues are recognized when they are measurable and available for operations in the current year or when cash is received. Expenditures are recorded when incurred.



**Nonmajor Governmental Funds
Combining Balance Sheet
At December 31, 2005**

	<u>Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>Capital Project Funds</u>	<u>Total Other Governmental Funds</u>
ASSETS				
Cash In Treasury Pool	\$ 54,317,680	\$ -	\$ 47,755,906	\$ 102,073,586
Cash With Trustee	44,332	-	2,874,106	2,918,438
Investments	23,665,626	-	1,323,000	24,988,626
Sales Tax Receivable	508,291	-	-	508,291
Property Tax Receivable	155,575	-	-	155,575
Accounts Receivable, Net	5,645,602	-	58,380	5,703,982
Accrued Interest And Penalties	103,095	-	151	103,246
Due From Other Funds	1,471,285	1,129,676	5,670,327	8,271,288
Due From Other Governments	2,646,280	-	2,819,956	5,466,236
Inventory, At Cost	98,126	-	-	98,126
TOTAL ASSETS	\$ 88,655,892	\$ 1,129,676	\$ 60,501,826	\$ 150,287,394
LIABILITIES AND FUND BALANCES				
Liabilities				
Vouchers And Accounts Payable	\$ 4,559,876	\$ -	\$ 7,609,367	\$ 12,169,243
Due To Other Funds	5,687,798	-	676,948	6,364,746
Due To Other Governments	2,657	-	-	2,657
Accrued Wages And Benefits Payable	700,718	-	168,257	868,975
Deferred Revenue	2,673,602	-	-	2,673,602
Interfund Loans Payable	1,254,000	-	-	1,254,000
Advances From Other Funds	-	-	2,991,000	2,991,000
Total Liabilities	14,878,651	-	11,445,572	26,324,223
Fund Balances				
Reserved For Inventory	98,126	-	-	98,126
Reserved For Continuing Appropriations	-	-	49,584,773	49,584,773
Reserved For Debt Service	-	1,129,676	-	1,129,676
Unreserved Reported In:				
Nonmajor Special Revenue Funds	73,679,115	-	-	73,679,115
Nonmajor Capital Projects Funds	-	-	(528,519)	(528,519)
Total Fund Balances	73,777,241	1,129,676	49,056,254	123,963,171
TOTAL LIABILITIES AND FUND BALANCES	\$ 88,655,892	\$ 1,129,676	\$ 60,501,826	\$ 150,287,394



Nonmajor Governmental Funds
Combining Statement Of Revenues, Expenditures And Changes In Fund Balances
 For the year ended December 31, 2005

	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Total Other Governmental Funds
REVENUES				
Property Taxes	\$ 3,573,560	\$ -	\$ -	\$ 3,573,560
Sales And Use Taxes	2,788,067	-	2,063,382	4,851,449
Excise And Other Taxes	16,592,326	-	6,857,475	23,449,801
Intergovernmental Revenues	34,660,758	-	6,303,887	40,964,645
Charges For Services	19,899,493	-	915,692	20,815,185
Fines And Forfeits	1,627,628	-	-	1,627,628
Interest And Penalties	521,902	-	39,395	561,297
Miscellaneous	1,654,199	-	533,144	2,187,343
TOTAL REVENUES	81,317,933	-	16,712,975	98,030,908
EXPENDITURES				
Current:				
General Government	4,150,287	-	-	4,150,287
Public Safety	11,203,727	-	-	11,203,727
Physical Environment	17,876,144	-	-	17,876,144
Transportation	1,770,271	-	-	1,770,271
Economic Environment	17,094,285	-	-	17,094,285
Health And Human Services	12,739,054	-	-	12,739,054
Culture And Recreation	2,629,941	-	-	2,629,941
Capital Projects:				
General Government	-	-	2,492,288	2,492,288
Public Safety	-	-	3,326,363	3,326,363
Legal And Judicial	-	-	267,771	267,771
Transportation	-	-	30,436,215	30,436,215
Economic Environment	-	-	200,000	200,000
Health And Human Services	-	-	405,606	405,606
Culture And Recreation	-	-	11,095,782	11,095,782
Debt Service:				
Principal Retirement	-	3,215,615	-	3,215,615
Interest And Fiscal Charges	-	2,027,016	224,555	2,251,571
TOTAL EXPENDITURES	67,463,709	5,242,631	48,448,580	121,154,920
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	13,854,224	(5,242,631)	(31,735,605)	(23,124,012)
OTHER FINANCING SOURCES (USES)				
Sale Of Capital Assets	29,469	-	-	29,469
Transfers In	7,131,785	5,439,896	27,633,225	40,204,906
General Obligation Bonds Issued	-	-	9,364,342	9,364,342
Refunding Bonds Issued	-	32,915,000	-	32,915,000
Premium on Refunding Bonds	-	2,437,655	-	2,437,655
General Long-Term Debt - Contracts	-	-	1,323,900	1,323,900
Refunding Proceeds Sent To Trustee	-	(35,003,726)	-	(35,003,726)
Transfers Out	(11,291,467)	(23,985)	(1,057,519)	(12,372,971)
TOTAL OTHER FINANCING SOURCES (USES)	(4,130,213)	5,764,840	37,263,948	38,898,575
NET CHANGE IN FUND BALANCES	9,724,011	522,209	5,528,343	15,774,563
FUND BALANCES - Beginning Of Year	64,057,223	607,467	43,527,911	108,192,601
Change In Reserves	(3,993)	-	-	(3,993)
FUND BALANCES - End Of Year	\$ 73,777,241	\$ 1,129,676	\$ 49,056,254	\$ 123,963,171





NONMAJOR SPECIAL REVENUE FUNDS

Veterans Relief – Established to provide housing, food and medical costs for indigent veterans. Financing is provided by a specific annual property tax as mandated under State of Washington R.C.W. 73.08.080.

Geographical Information System (GIS) – Provides geographical information used to perform a variety of activities related to property assessment, planning, public works, voter registration, health and emergency services, and other activities. Funding is provided by all benefiting county departments and municipalities.

Auditor's Maintenance And Operation – Accounts for a surcharge collected on recording fees authorized by R.C.W. 36.22.170. Revenue must be used for ongoing preservation of historical documents. The fund also receives distributions from the State of Washington Centennial Document Preservation and Modernization Fund to be used solely for installation and maintenance of an improved system for copying, preserving and indexing documents recorded in the county.

Criminal Justice – Accounts for state grants restricted to criminal justice system use.

Conservation Futures – Accounts for the acquisition, protection and conservation of open space, habitat areas, wetlands, farming, agricultural land, and timberlands. Funding is provided by an allocation of the property tax levy as authorized by R.C.W. 84.34.230.

Arts Commission – Creates and implements programs which provide arts services to county residents. The Arts Commission also administers and implements the county's Percent for Art Ordinance and assists the Executive and County Council in the development of cultural policy. Funding is provided from *General Fund*, grants and donations.

Dispute Resolution Center – Established by Ordinance 93-4 to provide mediation services for citizens of *Pierce County*. Funding is provided by a surcharge collected on civil and small claims filings in county courts.

County Fair – Accounts for the maintenance and operation of the county fair. Financing is provided by user fees supplemented by allocations from State of Washington State Fair Fund and *Pierce County General Fund*.

Puget Sound Behavioral Health – Accounts for community inpatient services within the mental health unit of the human services department. Funding is provided from a combination of state, federal, commercial insurance and private payments.

Rainier Communication Commission – Formed under an interlocal agreement to administer cable television franchises within the county and its contiguous cities and towns. The Commission also plans and develops the shared use of communication systems between members, and advises members regarding public education, and municipal communications. Funding is provided from participant fees.

Marine Services – Accounts for that portion of vessel registration fees collected by the State of Washington and allocated to counties with approved boating safety programs.



Detention Center Commissary – Accounts for commissary operations provided solely for the convenience of the jail inmates. Proceeds are restricted to the operations and maintenance of the commissary and/or prisoner welfare expenditures.

Federal Forest Services – Accounts for revenues received from federal forestry distributions. Use of these resources is restricted to specific purposes enumerated in federal law, and can only be used on or to benefit federal forest lands.

Drug Investigation – Established by Resolution No. 20494 to administer funds for investigation and apprehension of persons criminally involved in illegal sale, possession or distribution of controlled substances. Funding is provided from monies and property seized in narcotics and drug abuse cases.

Real Estate Excise Tax River Improvement – Accounts for 25% of the first one-quarter of one percent excise tax proceeds allowed under R.C.W. 82.46 on the sale of real property in unincorporated *Pierce County*. The revenue provided is used in the unincorporated areas of the county for river improvements in accordance with Ordinance No. 91-55.

911 System – Accounts for operation of the public safety emergency communication system which allows citizens to access police, fire, medical and aid or ambulance from virtually any telephone in the county. The emergency communication system is funded by an excise tax levied on telephone lines.

Antiprofitteering Revolving – Established in accordance with R.C.W. 9A.82.110 to investigate and prosecute criminal profiteering. Funding is provided from forfeitures of real and/or personal property judgements and penalties assessed against persons engaged in criminal profiteering.

Housing Repair Program – Administers programs funded by federal grants to provide financial and technical assistance to eligible low-income clients for repair or rehabilitation of their housing. These funds also provide down payment assistance to first time homebuyers and technical assistance to local nonprofit organizations with housing development.

Community Development – Administers programs designed to improve the quality of life for socially and economically disadvantaged people, and to encourage and foster community development throughout *Pierce County*.

Low Income Housing Fee – Accounts for ten-dollar surcharge collected on certain documents to fund affordable housing opportunities for Pierce County's very-low income households.

Homeless Housing Program – Accounts for funding provided by the Homeless Housing Act to be used for homeless planning, housing and supportive services. The program is administered by the Department of Community Services Housing Program.

Emergency Management Grants – Established to account for grants awarded to *Pierce County* for administration and oversight of an approved Project Impact-Disaster Resistant Community Initiative. This is a national program to reduce the effects of disasters in local communities.

Endangered Species Act – Established in response to the Endangered Species Act to track related programs and grants that are not associated with the "routine" operations of county departments.

Parks Impact Fee – Accounts for impact fees assessed to minimize the impact of new growth and development on public streets, parks, recreation facilities, school facilities, and certain fire protection facilities.

Parks Sales Tax – Accounts for the 0.1% sales tax imposed within *Pierce County* to be used for regional and local parks, accredited zoos, aquariums and wildlife preserves.



Peninsula Recreation Program – Administers funds related to recreation services in the Gig Harbor Peninsula area covered by the interlocal agreement between the county, Peninsula School District, and the City of Gig Harbor. Funds are provided by the parks sales tax, an allocation from the City of Gig Harbor, and related recreation fees. The fund was closed at December 31, 2005 and the agreement will be administered in the Parks Sales Tax fund.

Second Real Estate Excise Tax - Parks – Accounts for 25 percent of the second one-quarter of one percent excise tax allowed under R.C.W 82.46 on the sale of real property in unincorporated Pierce County allocated for Parks and Recreation projects. Revenue provided must be used for infrastructure projects.

Second Real Estate Excise Tax - Roads – Accounts for 75 percent of the second one-quarter of one percent excise tax allowed under R.C.W 82.46 on the sale of real property in unincorporated Pierce County allocated for Transportation projects. Revenue provided must be used for infrastructure projects.

Paths And Trails – Established in accordance with R.C.W. 47.30 to finance construction and maintenance of paths and trails within the right-of-way of county roads. Funding is provided by 0.5% of gas tax revenue.

Surface Water Management – Accounts for surface water and storm drainage service charges for the development and construction of storm and surface water management facilities within *Pierce County* as authorized by Ordinance No. 87.205.

Treasurer's Operation And Maintenance – Accounts for seizure and sale of personal property and foreclosure of real property for nonpayment of taxes. Funding is provided by fees collected on delinquent accounts. Pursuant to State of Washington R.C.W. 84.56.020, the fund is excluded from the annual budget.

Community Action Agency – Provides social services to seniors and low-income citizens. Funding is provided by federal and state grants.

Tourism And Promotion Facilities – Accounts for a special 2.0% excise tax on the sale of or charge made for furnishing lodging by a hotel, motel, or trailer camp. Use of these funds is restricted to acquiring, constructing or operating stadium facilities and convention centers.

Employee Assistance Program – Provided consultation and referral services for employees to address a wide variety of problems or issues which could reduce employee productivity, or which may cause an unsafe act or condition to exist in the workplace.

Family Justice Center Administration – Administers funds received through an interlocal agreement between Pierce County and the City of Tacoma to provide enhanced community response to domestic violence victims and their families. Funding is provided by budgeted contributions from the funding partners.

REET Electronic Technology – Accounts for \$5 recording filing fee assessed to provide funds to develop automated systems that allow counties to send real estate excise tax affidavit data to the State electronically.



**Nonmajor Special Revenue Funds
Combining Balance Sheet**

At December 31, 2005

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	<u>Veterans Relief</u>	<u>Geographical Information System</u>	<u>Auditor's Maintenance And Operation</u>	<u>Criminal Justice</u>	<u>Conservation Futures</u>
ASSETS					
Cash In Treasury Pool	\$ 212,179	\$ 1,642,032	\$ 1,389,467	\$ 4,027,356	\$ 2,584,721
Cash With Trustee	-	-	-	-	-
Investments	-	-	-	-	-
Sales Tax Receivable	-	-	-	-	-
Property Tax Receivable	22,550	-	-	-	133,025
Accounts Receivable, Net	-	8,228	2,202	-	-
Accrued Interest Receivable	-	-	-	-	-
Due From Other Funds	-	777,000	20,947	-	18,318
Due From Other Governments	-	-	-	-	-
Inventory, At Cost	-	-	-	-	-
TOTAL ASSETS	<u>\$ 234,729</u>	<u>\$ 2,427,260</u>	<u>\$ 1,412,616</u>	<u>\$ 4,027,356</u>	<u>\$ 2,736,064</u>
LIABILITIES AND FUND BALANCES					
Liabilities					
Vouchers And Accounts Payable	\$ 11,168	\$ 391,696	\$ 83,806	\$ 48,628	\$ 24,602
Due To Other Funds	32	15	-	71,548	5
Due To Other Governments	-	-	-	-	-
Accrued Wages And Benefits Payable	5,633	50,864	873	5,389	1,035
Deferred Revenue	22,550	-	-	409,171	133,025
Interfund Loans Payable	-	-	-	-	-
Total Liabilities	<u>39,383</u>	<u>442,575</u>	<u>84,679</u>	<u>534,736</u>	<u>158,667</u>
Fund Balances					
Reserved For Inventory	-	-	-	-	-
Unreserved Fund Balances:					
Designated In 2006 Appropriations	48,230	876,610	650,000	787,480	1,380,430
Undesignated	147,116	1,108,075	677,937	2,705,140	1,196,967
Total Fund Balances	<u>195,346</u>	<u>1,984,685</u>	<u>1,327,937</u>	<u>3,492,620</u>	<u>2,577,397</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 234,729</u>	<u>\$ 2,427,260</u>	<u>\$ 1,412,616</u>	<u>\$ 4,027,356</u>	<u>\$ 2,736,064</u>



**Nonmajor Special Revenue Funds
Combining Balance Sheet**

At December 31, 2005

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<u>Arts Commission</u>	<u>Dispute Resolution Center</u>	<u>County Fair</u>	<u>Puget Sound Behavioral Health</u>	<u>Rainier Communications Commission</u>	<u>Marine Services</u>	<u>Detention Center Commissary</u>
\$ 69,144	\$ 49,771	\$ 23,082	\$ 78,897	\$ 868,900	\$ 190,982	\$ 39,851
-	-	-	-	-	-	-
-	-	100,000	-	-	-	370,000
-	-	-	-	-	-	-
-	1,450	-	2,501,324	-	-	-
-	-	11	-	-	-	43
-	-	-	28,668	-	-	3,798
-	-	-	-	-	871	4,035
-	-	-	71,869	-	-	26,257
<u>\$ 69,144</u>	<u>\$ 51,221</u>	<u>\$ 123,093</u>	<u>\$ 2,680,758</u>	<u>\$ 868,900</u>	<u>\$ 191,853</u>	<u>\$ 443,984</u>
\$ 9,243	\$ 15,665	\$ 7,621	\$ 352,302	\$ 7,173	\$ 42,497	\$ 28,883
720	-	1	66,646	2,035	-	120
-	-	-	-	-	-	-
3,964	-	-	197,076	14,928	502	7,341
-	-	-	161,409	-	-	-
-	-	-	-	-	-	-
<u>13,927</u>	<u>15,665</u>	<u>7,622</u>	<u>777,433</u>	<u>24,136</u>	<u>42,999</u>	<u>36,344</u>
-	-	-	71,869	-	-	26,257
25,000	-	12,320	-	87,000	10,000	-
30,217	35,556	103,151	1,831,456	757,764	138,854	381,383
<u>55,217</u>	<u>35,556</u>	<u>115,471</u>	<u>1,903,325</u>	<u>844,764</u>	<u>148,854</u>	<u>407,640</u>
<u>\$ 69,144</u>	<u>\$ 51,221</u>	<u>\$ 123,093</u>	<u>\$ 2,680,758</u>	<u>\$ 868,900</u>	<u>\$ 191,853</u>	<u>\$ 443,984</u>



**Nonmajor Special Revenue Funds
Combining Balance Sheet**

At December 31, 2005

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	Federal Forest Services	Drug Investigation	Real Estate Excise Tax River Improvement	911 System	Anti- Profiteering Revolving
ASSETS					
Cash In Treasury Pool	\$ 206,531	\$ 2,038,329	\$ 4,416,783	\$ 217,581	\$ 34,028
Cash With Trustee	-	-	-	-	-
Investments	-	-	-	-	-
Sales Tax Receivable	-	-	-	-	-
Property Tax Receivable	-	-	-	-	-
Accounts Receivable, Net	-	-	6,029	611,733	-
Accrued Interest Receivable	-	-	-	-	-
Due From Other Funds	-	-	48,179	-	-
Due From Other Governments	-	1,987	33,581	-	-
Inventory, At Cost	-	-	-	-	-
TOTAL ASSETS	\$ 206,531	\$ 2,040,316	\$ 4,504,572	\$ 829,314	\$ 34,028
LIABILITIES AND FUND BALANCES					
Liabilities					
Vouchers And Accounts Payable	\$ 15,834	\$ 141,821	\$ 35,479	\$ 21,228	\$ -
Due To Other Funds	2,000	212	60,442	-	-
Due To Other Governments	-	-	-	-	-
Accrued Wages And Benefits Payable	-	17,345	4,327	9,490	-
Deferred Revenue	188,697	-	-	-	-
Interfund Loans Payable	-	-	-	-	-
Total Liabilities	206,531	159,378	100,248	30,718	-
Fund Balances					
Reserved For Inventory	-	-	-	-	-
Unreserved Fund Balances:					
Designated In 2006 Appropriations	-	640,290	958,720	576,640	-
Undesignated	-	1,240,648	3,445,604	221,956	34,028
Total Fund Balances	-	1,880,938	4,404,324	798,596	34,028
TOTAL LIABILITIES AND FUND BALANCES	\$ 206,531	\$ 2,040,316	\$ 4,504,572	\$ 829,314	\$ 34,028



**Nonmajor Special Revenue Funds
Combining Balance Sheet**

At December 31, 2005

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<u>Housing Repair Program</u>	<u>Community Development</u>	<u>Low Income Housing Fee</u>	<u>Homeless Housing Program</u>	<u>Emergency Management Grants</u>	<u>Endangered Species Act</u>	<u>Parks Impact Fees</u>
\$ 79,088	\$ 47,790	\$ 2,891,363	\$ 663,331	\$ -	\$ 303,443	\$ 40,184
-	22,411	-	-	-	-	-
-	-	-	-	-	-	2,500,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
853,446	727,859	7,382	5,591	196,950	-	4,500
-	-	-	-	-	-	286
128,135	179,206	2,696	2,781	196	75,000	450
-	-	6	6	1,485,488	9,965	-
-	-	-	-	-	-	-
<u>\$ 1,060,669</u>	<u>\$ 977,266</u>	<u>\$ 2,901,447</u>	<u>\$ 671,709</u>	<u>\$ 1,682,634</u>	<u>\$ 388,408</u>	<u>\$ 2,545,420</u>
\$ 883,508	\$ 286,257	\$ 82,649	\$ 4,081	\$ 190,723	\$ 13	\$ 300
35,924	261,653	-	-	87,402	-	66,170
-	-	-	-	-	-	-
25,405	69,254	760	32	34,727	595	155
26,592	360,102	-	-	156,011	-	-
-	-	-	-	1,147,000	-	-
<u>971,429</u>	<u>977,266</u>	<u>83,409</u>	<u>4,113</u>	<u>1,615,863</u>	<u>608</u>	<u>66,625</u>
-	-	-	-	-	-	-
30,000	-	2,818,038	-	11,190	204,400	2,059,310
59,240	-	-	667,596	55,581	183,400	419,485
<u>89,240</u>	<u>-</u>	<u>2,818,038</u>	<u>667,596</u>	<u>66,771</u>	<u>387,800</u>	<u>2,478,795</u>
<u>\$ 1,060,669</u>	<u>\$ 977,266</u>	<u>\$ 2,901,447</u>	<u>\$ 671,709</u>	<u>\$ 1,682,634</u>	<u>\$ 388,408</u>	<u>\$ 2,545,420</u>



Nonmajor Special Revenue Funds
Combining Balance Sheet
 At December 31, 2005
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	Parks Sales Tax	Peninsula Recreation Program	Second Real Estate Excise Tax Parks	Second Real Estate Excise Tax Roads
ASSETS				
Cash In Treasury Pool	\$ 4,264,294	\$ 84,374	\$ 3,231,285	\$ 19,776,380
Cash With Trustee	-	-	-	-
Investments	-	-	-	-
Sales Tax Receivable	422,966	-	-	-
Property Tax Receivable	-	-	-	-
Accounts Receivable, Net	-	-	-	-
Accrued Interest Receivable	-	-	-	-
Due From Other Funds	47,076	-	-	-
Due From Other Governments	-	-	-	-
Inventory, At Cost	-	-	-	-
TOTAL ASSETS	\$ 4,734,336	\$ 84,374	\$ 3,231,285	\$ 19,776,380
LIABILITIES AND FUND BALANCES				
Liabilities				
Vouchers And Accounts Payable	\$ 39,550	\$ 36,878	\$ 25	\$ -
Due To Other Funds	36,315	47,076	25,991	4,198,000
Due To Other Governments	-	-	-	-
Accrued Wages And Benefits Payable	2,478	420	3,024	-
Deferred Revenue	422,966	-	-	-
Interfund Loans Payable	-	-	-	-
Total Liabilities	501,309	84,374	29,040	4,198,000
Fund Balances				
Reserved For Inventory	-	-	-	-
Unreserved Fund Balances:				
Designated In 2006 Appropriations	3,346,030	-	820,000	671,820
Undesignated	886,997	-	2,382,245	14,906,560
Total Fund Balances	4,233,027	-	3,202,245	15,578,380
TOTAL LIABILITIES AND FUND BALANCES	\$ 4,734,336	\$ 84,374	\$ 3,231,285	\$ 19,776,380



Nonmajor Special Revenue Funds
Combining Balance Sheet
 At December 31, 2005
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<u>Paths And Trails</u>	<u>Surface Water Management</u>	<u>Treasurer's Operation And Maintenance</u>	<u>Community Action Agency</u>	<u>Tourism And Promotion Facilities</u>	<u>Employee Assistance Program</u>
\$ 1,019,401	\$ 2,034,636	\$ 258,891	\$ -	\$ 1,106,111	\$ 106,253
-	21,921	-	-	-	-
-	20,695,626	-	-	-	-
-	-	-	-	85,325	-
-	-	-	-	-	-
3,440	622,867	-	61,962	-	-
-	102,755	-	-	-	-
34,741	71,376	-	22,701	-	10,000
-	-	-	1,110,336	-	-
-	-	-	-	-	-
<u>\$ 1,057,582</u>	<u>\$ 23,549,181</u>	<u>\$ 258,891</u>	<u>\$ 1,194,999</u>	<u>\$ 1,191,436</u>	<u>\$ 116,253</u>
\$ 143,238	\$ 1,159,983	\$ 529	\$ 259,676	\$ 119,499	\$ 4,773
30,780	617,821	-	10,192	5,400	-
2,657	-	-	-	-	-
5,491	138,739	4,287	86,104	-	-
-	622,867	-	84,887	85,325	-
-	-	-	107,000	-	-
<u>182,166</u>	<u>2,539,410</u>	<u>4,816</u>	<u>547,859</u>	<u>210,224</u>	<u>4,773</u>
-	-	-	-	-	-
301,790	11,827,580	-	119,000	586,060	66,260
573,626	9,182,191	254,075	528,140	395,152	45,220
<u>875,416</u>	<u>21,009,771</u>	<u>254,075</u>	<u>647,140</u>	<u>981,212</u>	<u>111,480</u>
<u>\$ 1,057,582</u>	<u>\$ 23,549,181</u>	<u>\$ 258,891</u>	<u>\$ 1,194,999</u>	<u>\$ 1,191,436</u>	<u>\$ 116,253</u>



Nonmajor Special Revenue Funds
Combining Balance Sheet
 At December 31, 2005
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	Family Justice Center Administration	REET Electronic Technology	Total Nonmajor Special Revenue Funds
ASSETS			
Cash In Treasury Pool	\$ 265,313	\$ 55,909	\$ 54,317,680
Cash With Trustee	-	-	44,332
Investments	-	-	23,665,626
Sales Tax Receivable	-	-	508,291
Property Tax Receivable	-	-	155,575
Accounts Receivable, Net	30,439	200	5,645,602
Accrued Interest Receivable	-	-	103,095
Due From Other Funds	-	17	1,471,285
Due From Other Governments	-	5	2,646,280
Inventory, At Cost	-	-	98,126
TOTAL ASSETS	\$ 295,752	\$ 56,131	\$ 88,655,892
LIABILITIES AND FUND BALANCES			
Liabilities			
Vouchers And Accounts Payable	\$ 110,548	\$ -	\$ 4,559,876
Due To Other Funds	61,298	-	5,687,798
Due To Other Governments	-	-	2,657
Accrued Wages And Benefits Payable	10,480	-	700,718
Deferred Revenue	-	-	2,673,602
Interfund Loans Payable	-	-	1,254,000
Total Liabilities	182,326	-	14,878,651
Fund Balances			
Reserved For Inventory	-	-	98,126
Unreserved Fund Balances:			
Designated In 2006 Appropriations	20,890	-	28,935,088
Undesignated	92,536	56,131	44,744,027
Total Fund Balances	113,426	56,131	73,777,241
TOTAL LIABILITIES AND FUND BALANCES	\$ 295,752	\$ 56,131	\$ 88,655,892





Nonmajor Special Revenue Funds
Combining Statement Of Revenues, Expenditures And Changes In Fund Balances
 For The Year Ended December 31, 2005
 Page 1 of 7

	Veterans Relief	Geographical Information System	Auditor's Maintenance And Operation	Criminal Justice	Conservation Futures
REVENUES					
Property Taxes	\$ 517,933	\$ -	\$ -	\$ -	\$ 3,055,627
Sales And Use Taxes	-	-	-	-	-
Excise And Other Taxes	5,043	-	-	-	29,785
Intergovernmental Revenues	43	76,500	174,304	1,213,106	244
Charges For Services	-	226,077	499,513	-	-
Fines And Forfeits	-	-	-	-	-
Interest	-	-	-	289	14
Miscellaneous	-	143,169	-	-	-
TOTAL REVENUES	523,019	445,746	673,817	1,213,395	3,085,670
EXPENDITURES					
General Government	-	2,756,258	453,164	330,399	-
Public Safety	-	-	-	68,390	-
Physical Environment	-	-	-	-	3,070,919
Transportation	-	-	-	-	-
Economic Environment	523,464	-	-	-	-
Health And Human Services	-	-	-	-	-
Culture And Recreation	-	-	-	-	-
TOTAL EXPENDITURES	523,464	2,756,258	453,164	398,789	3,070,919
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(445)	(2,310,512)	220,653	814,606	14,751
OTHER FINANCING SOURCES (USES)					
Sale Of Capital Assets	1,304	-	-	-	7,714
Transfers In	-	2,284,390	220,000	-	-
Transfers Out	-	-	-	(112,817)	-
TOTAL OTHER FINANCING SOURCES (USES)	1,304	2,284,390	220,000	(112,817)	7,714
NET CHANGE IN FUND BALANCES	859	(26,122)	440,653	701,789	22,465
FUND BALANCES - Beginning Of Year	194,487	2,010,807	887,284	2,790,831	2,554,932
Change In Reserves	-	-	-	-	-
FUND BALANCES - End Of Year	\$ 195,346	\$ 1,984,685	\$ 1,327,937	\$ 3,492,620	\$ 2,577,397



Nonmajor Special Revenue Funds
Combining Statement Of Revenues, Expenditures And Changes In Fund Balances
 For The Year Ended December 31, 2005
 Page 2 of 7

Arts Commission	Dispute Resolution Center	County Fair	Puget Sound Behavioral Health	Rainier Communication Commission	Marine Services	Detention Center Commissary
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
18,775	-	36,813	10,587,525	355,906	170,555	59,001
-	156,025	84,933	1,274,253	21,230	-	713,748
-	-	-	-	-	-	-
-	-	2,924	-	-	-	9,915
11,500	-	17,355	-	649,682	-	-
<u>30,275</u>	<u>156,025</u>	<u>142,025</u>	<u>11,861,778</u>	<u>1,026,818</u>	<u>170,555</u>	<u>782,664</u>
-	131,931	-	-	-	-	-
-	-	-	-	-	178,330	720,525
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	12,739,054	-	-	-
247,141	-	165,904	-	882,955	-	-
<u>247,141</u>	<u>131,931</u>	<u>165,904</u>	<u>12,739,054</u>	<u>882,955</u>	<u>178,330</u>	<u>720,525</u>
(216,866)	24,094	(23,879)	(877,276)	143,863	(7,775)	62,139
-	-	-	-	-	-	-
183,240	-	20,000	1,475,000	-	-	-
-	-	-	(1,720)	(7,010)	-	(11,390)
<u>183,240</u>	<u>-</u>	<u>20,000</u>	<u>1,473,280</u>	<u>(7,010)</u>	<u>-</u>	<u>(11,390)</u>
(33,626)	24,094	(3,879)	596,004	136,853	(7,775)	50,749
88,843	11,462	119,350	1,306,142	707,911	156,629	362,063
-	-	-	1,179	-	-	(5,172)
<u>\$ 55,217</u>	<u>\$ 35,556</u>	<u>\$ 115,471</u>	<u>\$ 1,903,325</u>	<u>\$ 844,764</u>	<u>\$ 148,854</u>	<u>\$ 407,640</u>



Nonmajor Special Revenue Funds
Combining Statement Of Revenues, Expenditures And Changes In Fund Balances
 For The Year Ended December 31, 2005
 Page 3 of 7

	Federal Forest Services	Drug Investigation	Real Estate Excise Tax River Improvement	911 System	Anti- Profiteering Revolving
REVENUES					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales And Use Taxes	-	-	-	-	-
Excise And Other Taxes	-	-	2,381,068	4,619,557	-
Intergovernmental Revenues	143,469	203,636	68,101	230,779	-
Charges For Services	-	-	-	-	-
Fines And Forfeits	-	1,627,628	-	-	-
Interest	-	-	-	-	-
Miscellaneous	-	-	10,400	-	-
TOTAL REVENUES	143,469	1,831,264	2,459,569	4,850,336	-
EXPENDITURES					
General Government	2,276	-	-	-	20
Public Safety	98,609	461,905	-	3,709,198	-
Physical Environment	-	-	634,661	-	-
Transportation	-	-	-	-	-
Economic Environment	-	-	-	-	-
Health And Human Services	-	-	-	-	-
Culture And Recreation	40,584	-	-	-	-
TOTAL EXPENDITURES	141,469	461,905	634,661	3,709,198	20
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	2,000	1,369,359	1,824,908	1,141,138	(20)
OTHER FINANCING SOURCES (USES)					
Sale Of Capital Assets	-	-	-	-	-
Transfers In	-	100,000	-	-	-
Transfers Out	(2,000)	(51,758)	(22,960)	(1,210,500)	-
TOTAL OTHER FINANCING SOURCES (USES)	(2,000)	48,242	(22,960)	(1,210,500)	-
NET CHANGE IN FUND BALANCES	-	1,417,601	1,801,948	(69,362)	(20)
FUND BALANCES - Beginning Of Year	-	463,337	2,602,376	867,958	34,048
Change In Reserves	-	-	-	-	-
FUND BALANCES - End Of Year	\$ -	\$ 1,880,938	\$ 4,404,324	\$ 798,596	\$ 34,028



Nonmajor Special Revenue Funds
Combining Statement Of Revenues, Expenditures And Changes In Fund Balances
 For The Year Ended December 31, 2005
 Page 4 of 7

Housing Repair Program	Community Development	Low Income Housing Fee	Homeless Housing Program	Emergency Management Grants	Endangered Species Act	Parks Impact Fees
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
4,665,063	3,347,587	-	-	5,874,014	52,774	-
-	-	1,516,277	684,502	-	-	1,132,038
-	-	-	-	-	-	-
-	-	-	-	-	-	73,611
-	190,460	-	-	69,465	-	-
<u>4,665,063</u>	<u>3,538,047</u>	<u>1,516,277</u>	<u>684,502</u>	<u>5,943,479</u>	<u>52,774</u>	<u>1,205,649</u>
-	-	-	-	-	-	-
-	-	-	-	5,925,012	-	-
-	-	-	-	-	103,951	-
-	-	-	-	-	-	-
5,427,819	2,526,310	1,863,087	16,906	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	83,017
<u>5,427,819</u>	<u>2,526,310</u>	<u>1,863,087</u>	<u>16,906</u>	<u>5,925,012</u>	<u>103,951</u>	<u>83,017</u>
(762,756)	1,011,737	(346,810)	667,596	18,467	(51,177)	1,122,632
-	-	-	-	-	-	-
801,737	-	65,000	-	30,000	75,000	-
-	(1,011,737)	-	-	(26,258)	-	(788,236)
<u>801,737</u>	<u>(1,011,737)</u>	<u>65,000</u>	<u>-</u>	<u>3,742</u>	<u>75,000</u>	<u>(788,236)</u>
38,981	-	(281,810)	667,596	22,209	23,823	334,396
50,259	-	3,099,848	-	44,562	363,977	2,144,399
-	-	-	-	-	-	-
<u>\$ 89,240</u>	<u>\$ -</u>	<u>\$ 2,818,038</u>	<u>\$ 667,596</u>	<u>\$ 66,771</u>	<u>\$ 387,800</u>	<u>\$ 2,478,795</u>



Nonmajor Special Revenue Funds
Combining Statement Of Revenues, Expenditures And Changes In Fund Balances
 For The Year Ended December 31, 2005
 Page 5 of 7

	Parks Sales Tax	Peninsula Recreation Program	Second Real Estate Excise Tax Parks	Second Real Estate Excise Tax Roads	Paths And Trails
REVENUES					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales And Use Taxes	2,230,864	-	-	-	-
Excise And Other Taxes	-	-	2,380,903	7,142,708	-
Intergovernmental Revenues	-	10,000	-	-	535,482
Charges For Services	-	50,072	-	-	-
Fines And Forfeits	-	-	-	-	-
Interest	-	-	-	-	-
Miscellaneous	-	75,525	-	-	27,648
TOTAL REVENUES	2,230,864	135,597	2,380,903	7,142,708	563,130
EXPENDITURES					
General Government	-	-	-	-	-
Public Safety	-	-	-	-	-
Physical Environment	-	-	-	-	-
Transportation	-	-	-	2,415	1,767,856
Economic Environment	-	-	-	-	-
Health And Human Services	-	-	-	-	-
Culture And Recreation	286,635	222,326	236,097	-	-
TOTAL EXPENDITURES	286,635	222,326	236,097	2,415	1,767,856
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	1,944,229	(86,729)	2,144,806	7,140,293	(1,204,726)
OTHER FINANCING SOURCES (USES)					
Sale Of Capital Assets	-	-	-	-	-
Transfers In	-	32,924	-	-	1,565,494
Transfers Out	(1,374,492)	-	(1,893,894)	(4,198,000)	(6,290)
TOTAL OTHER FINANCING SOURCES (USES)	(1,374,492)	32,924	(1,893,894)	(4,198,000)	1,559,204
NET CHANGE IN FUND BALANCES	569,737	(53,805)	250,912	2,942,293	354,478
FUND BALANCES - Beginning Of Year	3,663,290	53,805	2,951,333	12,636,087	520,938
Change In Reserves	-	-	-	-	-
FUND BALANCES - End Of Year	\$ 4,233,027	\$ -	\$ 3,202,245	\$ 15,578,380	\$ 875,416



Nonmajor Special Revenue Funds
Combining Statement Of Revenues, Expenditures And Changes In Fund Balances
 For The Year Ended December 31, 2005
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Surface Water Management	Treasurer's Operation And Maintenance	Community Action Agency	Tourism And Promotion Facilities	Employee Assistance Program
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	557,203	-
-	-	-	-	-
188,564	-	6,399,838	-	-
13,323,775	217,050	-	-	-
-	-	-	-	-
435,149	-	-	-	-
94,827	-	349,341	-	-
<u>14,042,315</u>	<u>217,050</u>	<u>6,749,179</u>	<u>557,203</u>	<u>-</u>
-	188,581	-	-	58,205
-	-	-	-	-
14,066,613	-	-	-	-
-	-	-	-	-
-	-	6,736,699	-	-
-	-	-	-	-
-	-	-	465,282	-
<u>14,066,613</u>	<u>188,581</u>	<u>6,736,699</u>	<u>465,282</u>	<u>58,205</u>
<u>(24,298)</u>	<u>28,469</u>	<u>12,480</u>	<u>91,921</u>	<u>(58,205)</u>
-	-	20,451	-	-
-	50,000	75,000	-	10,000
<u>(572,405)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(572,405)</u>	<u>50,000</u>	<u>95,451</u>	<u>-</u>	<u>10,000</u>
(596,703)	78,469	107,931	91,921	(48,205)
21,606,474	175,606	539,209	889,291	159,685
-	-	-	-	-
<u>\$ 21,009,771</u>	<u>\$ 254,075</u>	<u>\$ 647,140</u>	<u>\$ 981,212</u>	<u>\$ 111,480</u>



Nonmajor Special Revenue Funds
Combining Statement Of Revenues, Expenditures And Changes In Fund Balances
 For The Year Ended December 31, 2005
 Page 7 of 7

	Family Justice Center Administration	REET Electronic Technology	Total Nonmajor Special Revenue Funds
REVENUES			
Property Taxes	\$ -	\$ -	\$ 3,573,560
Sales And Use Taxes	-	-	2,788,067
Excise And Other Taxes	-	33,262	16,592,326
Intergovernmental Revenues	225,810	22,869	34,660,758
Charges For Services	-	-	19,899,493
Fines And Forfeits	-	-	1,627,628
Interest	-	-	521,902
Miscellaneous	14,827	-	1,654,199
TOTAL REVENUES	240,637	56,131	81,317,933
EXPENDITURES			
General Government	229,453	-	4,150,287
Public Safety	41,758	-	11,203,727
Physical Environment	-	-	17,876,144
Transportation	-	-	1,770,271
Economic Environment	-	-	17,094,285
Health And Human Services	-	-	12,739,054
Culture And Recreation	-	-	2,629,941
TOTAL EXPENDITURES	271,211	-	67,463,709
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(30,574)	56,131	13,854,224
OTHER FINANCING SOURCES (USES)			
Sale Of Capital Assets	-	-	29,469
Transfers In	144,000	-	7,131,785
Transfers Out	-	-	(11,291,467)
TOTAL OTHER FINANCING SOURCES (USES)	144,000	-	(4,130,213)
NET CHANGE IN FUND BALANCES	113,426	56,131	9,724,011
FUND BALANCES - Beginning Of Year	-	-	64,057,223
Change In Reserves	-	-	(3,993)
FUND BALANCES - End Of Year	\$ 113,426	\$ 56,131	\$ 73,777,241



Veterans Relief Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes	\$ 507,280	\$ 507,280	\$ 517,933	\$ 10,653
Excise And Other Taxes	4,500	4,500	5,043	543
Intergovernmental Revenues	100	100	43	(57)
TOTAL REVENUES	<u>511,880</u>	<u>511,880</u>	<u>523,019</u>	<u>11,139</u>
EXPENDITURES				
Economic Environment	529,790	529,790	523,464	6,326
TOTAL EXPENDITURES	<u>529,790</u>	<u>529,790</u>	<u>523,464</u>	<u>6,326</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(17,910)</u>	<u>(17,910)</u>	<u>(445)</u>	<u>17,465</u>
OTHER FINANCING SOURCES				
Sale Of Capital Assets	3,000	3,000	1,304	(1,696)
TOTAL OTHER FINANCING SOURCES	<u>3,000</u>	<u>3,000</u>	<u>1,304</u>	<u>(1,696)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (14,910)</u>	<u>\$ (14,910)</u>	<u>859</u>	<u>\$ 15,769</u>
FUND BALANCE - Beginning Of Year			<u>194,487</u>	
FUND BALANCE - End Of Year			<u>\$ 195,346</u>	



Geographical Information System Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ 55,000	\$ 64,500	\$ 76,500	\$ 12,000
Charges For Services	164,670	194,670	226,077	31,407
Miscellaneous	35,000	35,000	143,169	108,169
TOTAL REVENUES	<u>254,670</u>	<u>294,170</u>	<u>445,746</u>	<u>151,576</u>
EXPENDITURES				
General Government	3,055,990	3,095,490	2,756,258	339,232
TOTAL EXPENDITURES	<u>3,055,990</u>	<u>3,095,490</u>	<u>2,756,258</u>	<u>339,232</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(2,801,320)</u>	<u>(2,801,320)</u>	<u>(2,310,512)</u>	<u>490,808</u>
OTHER FINANCING SOURCES				
Transfers In	1,754,390	1,754,390	2,284,390	530,000
TOTAL OTHER FINANCING SOURCES	<u>1,754,390</u>	<u>1,754,390</u>	<u>2,284,390</u>	<u>530,000</u>
NET CHANGE IN FUND BALANCE	<u>\$ (1,046,930)</u>	<u>\$ (1,046,930)</u>	(26,122)	<u>\$ 1,020,808</u>
FUND BALANCE - Beginning Of Year			2,010,807	
FUND BALANCE - End Of Year			<u>\$ 1,984,685</u>	



Auditor's Maintenance And Operation Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ 210,000	\$ 210,000	\$ 174,304	\$ (35,696)
Charges For Services	330,000	330,000	499,513	169,513
TOTAL REVENUES	<u>540,000</u>	<u>540,000</u>	<u>673,817</u>	<u>133,817</u>
EXPENDITURES				
General Government	939,270	939,270	453,164	486,106
TOTAL EXPENDITURES	<u>939,270</u>	<u>939,270</u>	<u>453,164</u>	<u>486,106</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(399,270)</u>	<u>(399,270)</u>	<u>220,653</u>	<u>619,923</u>
OTHER FINANCING SOURCES				
Transfers In	-	-	220,000	220,000
TOTAL OTHER FINANCING SOURCES	<u>-</u>	<u>-</u>	<u>220,000</u>	<u>220,000</u>
NET CHANGE IN FUND BALANCE	<u>\$ (399,270)</u>	<u>\$ (399,270)</u>	<u>440,653</u>	<u>\$ 839,923</u>
FUND BALANCE - Beginning Of Year			<u>887,284</u>	
FUND BALANCE - End Of Year			<u>\$ 1,327,937</u>	



Criminal Justice Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ 55,870	\$ 55,870	\$ 1,213,106	\$ 1,157,236
Interest	240	240	289	49
TOTAL REVENUES	<u>56,110</u>	<u>56,110</u>	<u>1,213,395</u>	<u>1,157,285</u>
EXPENDITURES				
General Government	401,930	374,770	330,399	44,371
Public Safety	191,990	191,990	68,390	123,600
TOTAL EXPENDITURES	<u>593,920</u>	<u>566,760</u>	<u>398,789</u>	<u>167,971</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(537,810)</u>	<u>(510,650)</u>	<u>814,606</u>	<u>1,325,256</u>
OTHER FINANCING SOURCES (USES)				
Transfers Out	(85,990)	(113,150)	(112,817)	333
TOTAL OTHER FINANCING SOURCES (USES)	<u>(85,990)</u>	<u>(113,150)</u>	<u>(112,817)</u>	<u>333</u>
NET CHANGE IN FUND BALANCE	<u>\$ (623,800)</u>	<u>\$ (623,800)</u>	<u>701,789</u>	<u>\$ 1,325,589</u>
FUND BALANCE - Beginning Of Year			<u>2,790,831</u>	
FUND BALANCE - End Of Year			<u>\$ 3,492,620</u>	



Conservation Futures Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes	\$ 3,041,970	\$ 3,041,970	\$ 3,055,627	\$ 13,657
Excise And Other Taxes	25,000	25,000	29,785	4,785
Intergovernmental Revenues	-	-	244	244
Interest	1,000	1,000	14	(986)
TOTAL REVENUES	<u>3,067,970</u>	<u>3,067,970</u>	<u>3,085,670</u>	<u>17,700</u>
EXPENDITURES				
Physical Environment	<u>3,077,970</u>	<u>3,077,970</u>	<u>3,070,919</u>	<u>7,051</u>
TOTAL EXPENDITURES	<u>3,077,970</u>	<u>3,077,970</u>	<u>3,070,919</u>	<u>7,051</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(10,000)</u>	<u>(10,000)</u>	<u>14,751</u>	<u>24,751</u>
OTHER FINANCING SOURCES				
Sale Of Capital Assets	<u>10,000</u>	<u>10,000</u>	<u>7,714</u>	<u>(2,286)</u>
TOTAL OTHER FINANCING SOURCES	<u>10,000</u>	<u>10,000</u>	<u>7,714</u>	<u>(2,286)</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>22,465</u>	<u>\$ 22,465</u>
FUND BALANCE - Beginning Of Year			<u>2,554,932</u>	
FUND BALANCE - End Of Year			<u>\$ 2,577,397</u>	



Arts Commission Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ 18,770	\$ 18,770	\$ 18,775	\$ 5
Miscellaneous	9,500	9,500	11,500	2,000
TOTAL REVENUES	<u>28,270</u>	<u>28,270</u>	<u>30,275</u>	<u>2,005</u>
EXPENDITURES				
Culture And Recreation	264,750	264,750	247,141	17,609
TOTAL EXPENDITURES	<u>264,750</u>	<u>264,750</u>	<u>247,141</u>	<u>17,609</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(236,480)</u>	<u>(236,480)</u>	<u>(216,866)</u>	<u>19,614</u>
OTHER FINANCING SOURCES				
Transfers In	183,240	183,240	183,240	-
TOTAL OTHER FINANCING SOURCES	<u>183,240</u>	<u>183,240</u>	<u>183,240</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ (53,240)</u>	<u>\$ (53,240)</u>	<u>(33,626)</u>	<u>\$ 19,614</u>
FUND BALANCE - Beginning Of Year			<u>88,843</u>	
FUND BALANCE - End Of Year			<u>\$ 55,217</u>	



Dispute Resolution Center Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges For Services	\$ 132,020	\$ 132,020	\$ 156,025	\$ 24,005
TOTAL REVENUES	<u>132,020</u>	<u>132,020</u>	<u>156,025</u>	<u>24,005</u>
EXPENDITURES				
General Government	132,020	132,020	131,931	89
TOTAL EXPENDITURES	<u>132,020</u>	<u>132,020</u>	<u>131,931</u>	<u>89</u>
NET CHANGE IN FUND BLANCE	<u>\$ -</u>	<u>\$ -</u>	24,094	<u>\$ 24,094</u>
FUND BALANCE - Beginning Of Year			<u>11,462</u>	
FUND BALANCE - End Of Year			<u>\$ 35,556</u>	



County Fair Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ 35,000	\$ 35,000	\$ 36,813	\$ 1,813
Charges For Services	94,600	94,600	84,933	(9,667)
Interest	1,000	1,000	2,924	1,924
Miscellaneous	17,920	17,920	17,355	(565)
TOTAL REVENUES	<u>148,520</u>	<u>148,520</u>	<u>142,025</u>	<u>(6,495)</u>
EXPENDITURES				
Culture And Recreation	182,110	182,110	165,904	16,206
TOTAL EXPENDITURES	<u>182,110</u>	<u>182,110</u>	<u>165,904</u>	<u>16,206</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(33,590)</u>	<u>(33,590)</u>	<u>(23,879)</u>	<u>9,711</u>
OTHER FINANCING SOURCES				
Transfers In	20,000	20,000	20,000	-
TOTAL OTHER FINANCING SOURCES	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ (13,590)</u>	<u>\$ (13,590)</u>	<u>(3,879)</u>	<u>\$ 9,711</u>
FUND BALANCE - Beginning Of Year			<u>119,350</u>	
FUND BALANCE - End Of Year			<u>\$ 115,471</u>	



Puget Sound Behavioral Health Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ 12,450,860	\$ 12,450,860	\$ 10,587,525	\$ (1,863,335)
Charges For Services	1,228,020	1,228,020	1,274,253	46,233
TOTAL REVENUES	13,678,880	13,678,880	11,861,778	(1,817,102)
EXPENDITURES				
Mental And Physical Health	13,678,880	13,677,160	12,739,054	938,106
TOTAL EXPENDITURES	13,678,880	13,677,160	12,739,054	938,106
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				
	-	1,720	(877,276)	(878,996)
OTHER FINANCING SOURCES				
Transfers In	-	-	1,475,000	1,475,000
Transfers Out	-	(1,720)	(1,720)	-
TOTAL OTHER FINANCING SOURCES	-	(1,720)	1,473,280	1,475,000
NET CHANGE IN FUND BALANCE	\$ -	\$ -	596,004	\$ 596,004
FUND BALANCE - Beginning Of Year			1,306,142	
Change In Reserve For Inventory			1,179	
FUND BALANCE - End Of Year			\$ 1,903,325	



Rainier Communications Commission Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ 338,480	\$ 338,480	\$ 355,906	\$ 17,426
Charges For Services	10,000	10,000	21,230	11,230
Miscellaneous	712,400	712,400	649,682	(62,718)
TOTAL REVENUES	1,060,880	1,060,880	1,026,818	(34,062)
EXPENDITURES				
Culture And Recreation	1,110,880	1,102,880	882,955	219,925
TOTAL EXPENDITURES	1,110,880	1,102,880	882,955	219,925
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(50,000)	(42,000)	143,863	185,863
OTHER FINANCING USES				
Transfers Out	-	(8,000)	(7,010)	990
TOTAL OTHER FINANCING USES	-	(8,000)	(7,010)	990
NET CHANGE IN FUND BALANCE	\$ (50,000)	\$ (50,000)	136,853	\$ 186,853
FUND BALANCE - Beginning Of Year			707,911	
FUND BALANCE - End Of Year			\$ 844,764	



Marine Services Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ 185,000	\$ 185,000	\$ 170,555	\$ (14,445)
TOTAL REVENUES	<u>185,000</u>	<u>185,000</u>	<u>170,555</u>	<u>(14,445)</u>
EXPENDITURES				
Public Safety	235,480	235,480	178,330	57,150
TOTAL EXPENDITURES	<u>235,480</u>	<u>235,480</u>	<u>178,330</u>	<u>57,150</u>
NET CHANGE IN FUND BALANCE	<u>\$ (50,480)</u>	<u>\$ (50,480)</u>	(7,775)	<u>\$ 42,705</u>
FUND BALANCE - Beginning Of Year			156,629	
FUND BALANCE - End Of Year			<u>\$ 148,854</u>	



Detention Center Commissary Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2005

	<u>Budget</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental Revenues	-	59,360	59,001	(359)
Charges for Services	\$ 577,500	\$ 577,500	\$ 713,748	\$ 136,248
Interest	4,000	4,000	9,915	5,915
TOTAL REVENUES	<u>581,500</u>	<u>640,860</u>	<u>782,664</u>	<u>141,804</u>
EXPENDITURES				
Public Safety	662,240	721,600	720,525	1,075
TOTAL EXPENDITURES	<u>662,240</u>	<u>721,600</u>	<u>720,525</u>	<u>1,075</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(80,740)</u>	<u>(80,740)</u>	<u>62,139</u>	<u>142,879</u>
OTHER FINANCING USES				
Transfers Out	(11,390)	(11,390)	(11,390)	-
TOTAL OTHER FINANCING USES	<u>(11,390)</u>	<u>(11,390)</u>	<u>(11,390)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ (92,130)</u>	<u>\$ (92,130)</u>	<u>50,749</u>	<u>\$ 142,879</u>
FUND BALANCE - Beginning Of Year			362,063	
Change In Reserve For Inventory			(5,172)	
FUND BALANCE - End Of Year			<u>\$ 407,640</u>	



Federal Forest Services Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ 214,790	\$ 214,790	\$ 143,469	\$ (71,321)
TOTAL REVENUES	<u>214,790</u>	<u>214,790</u>	<u>143,469</u>	<u>(71,321)</u>
EXPENDITURES				
General Government	52,310	52,310	2,276	50,034
Public Safety	110,550	110,550	98,609	11,941
Culture And Recreation	49,930	49,930	40,584	9,346
TOTAL EXPENDITURES	<u>212,790</u>	<u>212,790</u>	<u>141,469</u>	<u>71,321</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>-</u>
OTHER FINANCING USES				
Transfers Out	(2,000)	(2,000)	(2,000)	-
TOTAL OTHER FINANCING USES	<u>(2,000)</u>	<u>(2,000)</u>	<u>(2,000)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
FUND BALANCE - Beginning Of Year			<u>-</u>	
FUND BALANCE - End Of Year			<u>\$ -</u>	



Drug Investigation Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ 72,820	\$ 72,820	\$ 203,636	\$ 130,816
Fines And Forfeits	-	318,000	1,627,628	1,309,628
TOTAL REVENUES	<u>72,820</u>	<u>390,820</u>	<u>1,831,264</u>	<u>1,440,444</u>
EXPENDITURES				
Public Safety	275,850	535,670	461,905	73,765
TOTAL EXPENDITURES	<u>275,850</u>	<u>535,670</u>	<u>461,905</u>	<u>73,765</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(203,030)</u>	<u>(144,850)</u>	<u>1,369,359</u>	<u>1,514,209</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	100,000	100,000
Transfers Out	-	(55,000)	(51,758)	3,242
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>(55,000)</u>	<u>48,242</u>	<u>103,242</u>
NET CHANGE IN FUND BALANCE	<u>\$ (203,030)</u>	<u>\$ (199,850)</u>	<u>1,417,601</u>	<u>\$ 1,617,451</u>
FUND BALANCE - Beginning Of Year			<u>463,337</u>	
FUND BALANCE - End Of Year			<u>\$ 1,880,938</u>	



**Real Estate Excise Tax River Improvement Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual**

For The Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Excise And Other Taxes	\$ 1,250,000	\$ 1,250,000	\$ 2,381,068	\$ 1,131,068
Intergovernmental Revenues	435,000	435,000	68,101	(366,899)
Miscellaneous	—	—	10,400	10,400
TOTAL REVENUES	<u>1,685,000</u>	<u>1,685,000</u>	<u>2,459,569</u>	<u>774,569</u>
EXPENDITURES				
Physical Environment	2,641,560	2,641,560	634,661	2,006,899
TOTAL EXPENDITURES	<u>2,641,560</u>	<u>2,641,560</u>	<u>634,661</u>	<u>2,006,899</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(956,560)</u>	<u>(956,560)</u>	<u>1,824,908</u>	<u>2,781,468</u>
OTHER FINANCING USES				
Transfers Out	(22,960)	(22,960)	(22,960)	—
TOTAL OTHER FINANCING USES	<u>(22,960)</u>	<u>(22,960)</u>	<u>(22,960)</u>	<u>—</u>
NET CHANGE IN FUND BALANCE	<u>\$ (979,520)</u>	<u>\$ (979,520)</u>	<u>1,801,948</u>	<u>\$ 2,781,468</u>
FUND BALANCE - Beginning Of Year			<u>2,602,376</u>	
FUND BALANCE - End Of Year			<u>\$ 4,404,324</u>	



911 System Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Excise And Other Taxes	\$ 4,214,550	\$ 4,214,550	\$ 4,619,557	\$ 405,007
Intergovernmental Revenues	-	-	230,779	230,779
TOTAL REVENUES	<u>4,214,550</u>	<u>4,214,550</u>	<u>4,850,336</u>	<u>635,786</u>
EXPENDITURES				
Public Safety	4,694,240	4,294,990	3,709,198	585,792
TOTAL EXPENDITURES	<u>4,694,240</u>	<u>4,294,990</u>	<u>3,709,198</u>	<u>585,792</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(479,690)</u>	<u>(80,440)</u>	<u>1,141,138</u>	<u>1,221,578</u>
OTHER FINANCING USES				
Transfers Out	(811,250)	(1,210,500)	(1,210,500)	-
TOTAL OTHER FINANCING USES	<u>(811,250)</u>	<u>(1,210,500)</u>	<u>(1,210,500)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ (1,290,940)</u>	<u>\$ (1,290,940)</u>	<u>(69,362)</u>	<u>\$ 1,221,578</u>
FUND BALANCE - Beginning Of Year			<u>867,958</u>	
FUND BALANCE - End Of Year			<u>\$ 798,596</u>	



Housing Repair Programs Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ 5,226,320	\$ 7,071,906	\$ 4,665,063	\$ (2,406,843)
TOTAL REVENUES	<u>5,226,320</u>	<u>7,071,906</u>	<u>4,665,063</u>	<u>(2,406,843)</u>
EXPENDITURES				
Economic Environment	6,094,170	7,958,375	5,427,819	2,530,556
TOTAL EXPENDITURES	<u>6,094,170</u>	<u>7,958,375</u>	<u>5,427,819</u>	<u>2,530,556</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(867,850)</u>	<u>(886,469)</u>	<u>(762,756)</u>	<u>123,713</u>
OTHER FINANCING SOURCES				
Transfers In	867,850	886,469	801,737	(84,732)
TOTAL OTHER FINANCING SOURCES	<u>867,850</u>	<u>886,469</u>	<u>801,737</u>	<u>(84,732)</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	38,981	<u>\$ 38,981</u>
FUND BALANCE - Beginning Of Year			50,259	
FUND BALANCE - End Of Year			<u>\$ 89,240</u>	



Community Development Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ 5,135,020	\$ 8,076,600	\$ 3,347,587	\$ (4,729,013)
Miscellaneous	60,000	389,260	190,460	(198,800)
TOTAL REVENUES	<u>5,195,020</u>	<u>8,465,860</u>	<u>3,538,047</u>	<u>(4,927,813)</u>
EXPENDITURES				
Economic Environment	4,327,170	6,518,010	2,526,310	3,991,700
TOTAL EXPENDITURES	<u>4,327,170</u>	<u>6,518,010</u>	<u>2,526,310</u>	<u>3,991,700</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>867,850</u>	<u>1,947,850</u>	<u>1,011,737</u>	<u>(936,113)</u>
OTHER FINANCING USES				
Transfers Out	(867,850)	(1,947,850)	(1,011,737)	936,113
TOTAL OTHER FINANCING USES	<u>(867,850)</u>	<u>(1,947,850)</u>	<u>(1,011,737)</u>	<u>936,113</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
FUND BALANCE - Beginning Of Year			<u>-</u>	
FUND BALANCE - End Of Year			<u>\$ -</u>	



Low Income Housing Fee Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges For Services	\$ 1,500,000	\$ 1,500,000	\$ 1,516,277	\$ 16,277
TOTAL REVENUES	<u>1,500,000</u>	<u>1,500,000</u>	<u>1,516,277</u>	<u>16,277</u>
EXPENDITURES				
Economic Environment	4,100,000	4,100,000	1,863,087	2,236,913
TOTAL EXPENDITURES	<u>4,100,000</u>	<u>4,100,000</u>	<u>1,863,087</u>	<u>2,236,913</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(2,600,000)</u>	<u>(2,600,000)</u>	<u>(346,810)</u>	<u>2,253,190</u>
OTHER FINANCING SOURCES				
Transfers In	50,000	50,000	65,000	15,000
TOTAL OTHER FINANCING SOURCES	<u>50,000</u>	<u>50,000</u>	<u>65,000</u>	<u>15,000</u>
NET CHANGE IN FUND BALANCE	<u>\$ (2,550,000)</u>	<u>\$ (2,550,000)</u>	<u>(281,810)</u>	<u>\$ 2,268,190</u>
FUND BALANCE - Beginning Of Year			3,099,848	
FUND BALANCE - End Of Year			<u>\$ 2,818,038</u>	



Homeless Housing Program Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges For Services	\$ -	\$ 125,000	\$ 684,502	\$ 559,502
TOTAL REVENUES	<u>-</u>	<u>125,000</u>	<u>684,502</u>	<u>559,502</u>
EXPENDITURES				
Economic Environment	-	125,000	16,906	108,094
TOTAL EXPENDITURES	<u>-</u>	<u>125,000</u>	<u>16,906</u>	<u>108,094</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>667,596</u>	<u>\$ 667,596</u>
FUND BALANCE - Beginning Of Year			<u>-</u>	
FUND BALANCE - End Of Year			<u>\$ 667,596</u>	



Emergency Management Grants Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ 4,907,130	\$ 6,676,470	\$ 5,874,014	\$ (802,456)
Miscellaneous	-	146,260	69,465	(76,795)
TOTAL REVENUES	<u>4,907,130</u>	<u>6,822,730</u>	<u>5,943,479</u>	<u>(879,251)</u>
EXPENDITURES				
Public Safety	4,907,130	6,796,200	5,925,012	871,188
TOTAL EXPENDITURES	<u>4,907,130</u>	<u>6,796,200</u>	<u>5,925,012</u>	<u>871,188</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>26,530</u>	<u>18,467</u>	<u>(8,063)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	30,000	30,000
Transfers Out	-	(26,530)	(26,258)	272
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>(26,530)</u>	<u>3,742</u>	<u>30,272</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>22,209</u>	<u>\$ 22,209</u>
FUND BALANCE - Beginning Of Year			<u>44,562</u>	
FUND BALANCE - End Of Year			<u>\$ 66,771</u>	



Endangered Species Act Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ -	\$ 23,040	\$ 52,774	\$ 29,734
TOTAL REVENUES	<u>-</u>	<u>23,040</u>	<u>52,774</u>	<u>29,734</u>
EXPENDITURES				
Physical Environment	202,170	225,210	103,951	121,259
TOTAL EXPENDITURES	<u>202,170</u>	<u>225,210</u>	<u>103,951</u>	<u>121,259</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(202,170)</u>	<u>(202,170)</u>	<u>(51,177)</u>	<u>150,993</u>
OTHER FINANCING SOURCES				
Transfers In	-	-	75,000	75,000
TOTAL OTHER FINANCING SOURCES	<u>-</u>	<u>-</u>	<u>75,000</u>	<u>75,000</u>
NET CHANGE IN FUND BALANCE	<u>\$ (202,170)</u>	<u>\$ (202,170)</u>	<u>23,823</u>	<u>\$ 225,993</u>
FUND BALANCE - Beginning Of Year			<u>363,977</u>	
FUND BALANCE - End Of Year			<u>\$ 387,800</u>	



Park Impact Fees Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Charges For Services	\$ 900,000	\$ 900,000	\$ 1,132,038	\$ 232,038
Interest	20,000	20,000	73,611	53,611
TOTAL REVENUES	<u>920,000</u>	<u>920,000</u>	<u>1,205,649</u>	<u>285,649</u>
EXPENDITURES				
Culture And Recreation	1,208,270	479,750	83,017	396,733
TOTAL EXPENDITURES	<u>1,208,270</u>	<u>479,750</u>	<u>83,017</u>	<u>396,733</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(288,270)</u>	<u>440,250</u>	<u>1,122,632</u>	<u>682,382</u>
OTHER FINANCING USES				
Transfers Out	(547,480)	(1,276,000)	(788,236)	487,764
TOTAL OTHER FINANCING USES	<u>(547,480)</u>	<u>(1,276,000)</u>	<u>(788,236)</u>	<u>487,764</u>
NET CHANGE IN FUND BALANCE	<u>\$ (835,750)</u>	<u>\$ (835,750)</u>	334,396	<u>\$ 1,170,146</u>
FUND BALANCE - Beginning Of Year			<u>2,144,399</u>	
FUND BALANCE - End Of Year			<u>\$ 2,478,795</u>	



Parks Sales Tax Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Sales Taxes	\$ 1,840,000	\$ 1,840,000	\$ 2,230,864	\$ 390,864
Miscellaneous	10,000	10,000	-	(10,000)
TOTAL REVENUES	<u>1,850,000</u>	<u>1,850,000</u>	<u>2,230,864</u>	<u>380,864</u>
EXPENDITURES				
Current:				
Culture And Recreation	936,000	333,110	286,635	46,475
Debt Service:				
Interest And Fiscal Charges	300,000	-	-	-
TOTAL EXPENDITURES	<u>1,236,000</u>	<u>333,110</u>	<u>286,635</u>	<u>46,475</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>614,000</u>	<u>1,516,890</u>	<u>1,944,229</u>	<u>427,339</u>
OTHER FINANCING USES				
Transfers Out	(614,000)	(1,516,890)	(1,374,492)	142,398
TOTAL OTHER FINANCING USES	<u>(614,000)</u>	<u>(1,516,890)</u>	<u>(1,374,492)</u>	<u>142,398</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	569,737	<u>\$ 569,737</u>
FUND BALANCE - Beginning Of Year			3,663,290	
FUND BALANCE - End Of Year			<u>\$ 4,233,027</u>	



Peninsula Recreation Program Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ 80,000	\$ 80,000	\$ 10,000	\$ (70,000)
Charges For Services	60,000	60,000	50,072	(9,928)
Miscellaneous	100,000	100,000	75,525	(24,475)
TOTAL REVENUES	240,000	240,000	135,597	(104,403)
EXPENDITURES				
Culture And Recreation	320,000	320,000	222,326	97,674
TOTAL EXPENDITURES	320,000	320,000	222,326	97,674
EXCESS OF EXPENDITURES OVER REVENUES	(80,000)	(80,000)	(86,729)	(6,729)
OTHER FINANCING SOURCES				
Transfers In	-	-	32,924	32,924
TOTAL OTHER FINANCING SOURCES	-	-	32,924	32,924
NET CHANGE IN FUND BALANCE	\$ (80,000)	\$ (80,000)	(53,805)	\$ 26,195
FUND BALANCE - Beginning Of Year			53,805	
FUND BALANCE - End Of Year			\$ -	



Second Real Estate Excise Tax - Parks Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Excise And Other Taxes	\$ 1,250,000	\$ 1,250,000	\$ 2,380,903	\$ 1,130,903
TOTAL REVENUES	<u>1,250,000</u>	<u>1,250,000</u>	<u>2,380,903</u>	<u>1,130,903</u>
EXPENDITURES				
Culture And Recreation	678,860	701,860	236,097	465,763
TOTAL EXPENDITURES	<u>678,860</u>	<u>701,860</u>	<u>236,097</u>	<u>465,763</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>571,140</u>	<u>548,140</u>	<u>2,144,806</u>	<u>1,596,666</u>
OTHER FINANCING USES				
Transfers Out	(2,324,400)	(2,301,400)	(1,893,894)	407,506
TOTAL OTHER FINANCING USES	<u>(2,324,400)</u>	<u>(2,301,400)</u>	<u>(1,893,894)</u>	<u>407,506</u>
NET CHANGE IN FUND BALANCE	<u>\$ (1,753,260)</u>	<u>\$ (1,753,260)</u>	250,912	<u>\$ 2,004,172</u>
FUND BALANCE - Beginning Of Year			2,951,333	
FUND BALANCE - End Of Year			<u>\$ 3,202,245</u>	



Second Real Estate Excise Tax - Roads Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Excise And Other Taxes	\$ 3,750,000	\$ 3,750,000	\$ 7,142,708	\$ 3,392,708
TOTAL REVENUES	<u>3,750,000</u>	<u>3,750,000</u>	<u>7,142,708</u>	<u>3,392,708</u>
EXPENDITURES				
Transportation	4,680	4,680	2,415	2,265
TOTAL EXPENDITURES	<u>4,680</u>	<u>4,680</u>	<u>2,415</u>	<u>2,265</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>3,745,320</u>	<u>3,745,320</u>	<u>7,140,293</u>	<u>3,394,973</u>
OTHER FINANCING USES				
Transfers Out	<u>(10,732,000)</u>	<u>(10,732,000)</u>	<u>(4,198,000)</u>	<u>6,534,000</u>
TOTAL OTHER FINANCING USES	<u>(10,732,000)</u>	<u>(10,732,000)</u>	<u>(4,198,000)</u>	<u>6,534,000</u>
NET CHANGE IN FUND BALANCE	<u>\$ (6,986,680)</u>	<u>\$ (6,986,680)</u>	<u>2,942,293</u>	<u>\$ 9,928,973</u>
FUND BALANCE - Beginning Of Year			<u>12,636,087</u>	
FUND BALANCE - End Of Year			<u>\$ 15,578,380</u>	



Paths And Trails Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ 1,014,610	\$ 1,014,610	\$ 535,482	\$ (479,128)
Miscellaneous	25,000	25,000	27,648	2,648
TOTAL REVENUES	<u>1,039,610</u>	<u>1,039,610</u>	<u>563,130</u>	<u>(476,480)</u>
EXPENDITURES				
Transportation	2,743,120	2,736,830	1,767,856	968,974
TOTAL EXPENDITURES	<u>2,743,120</u>	<u>2,736,830</u>	<u>1,767,856</u>	<u>968,974</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(1,703,510)</u>	<u>(1,697,220)</u>	<u>(1,204,726)</u>	<u>492,494</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	1,332,960	1,332,960	1,565,494	232,534
Transfers Out	-	(6,290)	(6,290)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,332,960</u>	<u>1,326,670</u>	<u>1,559,204</u>	<u>232,534</u>
NET CHANGE IN FUND BALANCE	<u>\$ (370,550)</u>	<u>\$ (370,550)</u>	<u>354,478</u>	<u>\$ 725,028</u>
FUND BALANCE - Beginning Of Year			<u>520,938</u>	
FUND BALANCE - End Of Year			<u>\$ 875,416</u>	



Surface Water Management Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ 77,610	\$ 77,610	\$ 188,564	\$ 110,954
Charges For Services	13,102,940	13,102,940	13,323,775	220,835
Interest	210,000	210,000	435,149	225,149
Miscellaneous	-	-	94,827	94,827
TOTAL REVENUES	13,390,550	13,390,550	14,042,315	651,765
EXPENDITURES				
Physical Environment	19,683,350	19,680,470	14,066,613	5,613,857
TOTAL EXPENDITURES	19,683,350	19,680,470	14,066,613	5,613,857
EXCESS OF EXPENDITURES OVER REVENUES	(6,292,800)	(6,289,920)	(24,298)	6,265,622
OTHER FINANCING USES				
Transfers Out	(569,530)	(572,410)	(572,405)	5
TOTAL OTHER FINANCING USES	(569,530)	(572,410)	(572,405)	5
NET CHANGE IN FUND BALANCE	\$ (6,862,330)	\$ (6,862,330)	(596,703)	\$ 6,265,627
FUND BALANCE - Beginning Of Year			21,606,474	
FUND BALANCE - End Of Year			\$ 21,009,771	



Community Action Agency Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ 5,390,030	\$ 7,382,618	\$ 6,399,838	\$ (982,780)
Miscellaneous	-	308,538	349,341	40,803
TOTAL REVENUES	<u>5,390,030</u>	<u>7,691,156</u>	<u>6,749,179</u>	<u>(941,977)</u>
EXPENDITURES				
Economic Environment	5,881,770	7,893,786	6,736,699	1,157,087
TOTAL EXPENDITURES	<u>5,881,770</u>	<u>7,893,786</u>	<u>6,736,699</u>	<u>1,157,087</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(491,740)</u>	<u>(202,630)</u>	<u>12,480</u>	<u>215,110</u>
OTHER FINANCING SOURCES				
Sale Of Capital Assets	-	-	20,451	20,451
Transfers In	75,000	75,000	75,000	-
TOTAL OTHER FINANCING SOURCES	<u>75,000</u>	<u>75,000</u>	<u>95,451</u>	<u>20,451</u>
NET CHANGE IN FIND BALANCE	<u>\$ (416,740)</u>	<u>\$ (127,630)</u>	<u>107,931</u>	<u>\$ 235,561</u>
FUND BALANCE - Beginning Of Year			<u>539,209</u>	
FUND BALANCE - End Of Year			<u>\$ 647,140</u>	



Tourism And Promotion Facilities Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Sales Taxes	\$ 480,000	\$ 480,000	\$ 557,203	\$ 77,203
TOTAL REVENUES	<u>480,000</u>	<u>480,000</u>	<u>557,203</u>	<u>77,203</u>
EXPENDITURES				
Culture And Recreation	1,082,000	1,082,000	465,282	616,718
TOTAL EXPENDITURES	<u>1,082,000</u>	<u>1,082,000</u>	<u>465,282</u>	<u>616,718</u>
NET CHANGE IN FUND BALANCE	<u>\$ (602,000)</u>	<u>\$ (602,000)</u>	91,921	<u>\$ 693,921</u>
FUND BALANCE - Beginning Of Year			<u>889,291</u>	
FUND BALANCE - End Of Year			<u>\$ 981,212</u>	



Employee Assistance Program Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
General Government	64,890	64,890	58,205	6,685
TOTAL EXPENDITURES	64,890	64,890	58,205	6,685
EXCESS OF EXPENDITURES OVER REVENUES	(64,890)	(64,890)	(58,205)	6,685
OTHER FINANCING SOURCES				
Transfers In	-	-	10,000	10,000
TOTAL OTHER FINANCING SOURCES	-	-	10,000	10,000
NET CHANGE IN FUND BALANCE	\$ (64,890)	\$ (64,890)	(48,205)	\$ 16,685
FUND BALANCE - Beginning Of Year			159,685	
FUND BALANCE - End Of Year			\$ 111,480	



Family Justice Center Administration Special Revenue Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ -	\$ 224,930	\$ 225,810	\$ 880
Miscellaneous	-	47,450	14,827	(32,623)
TOTAL REVENUES	-	272,380	240,637	(31,743)
EXPENDITURES				
General Government		370,200	229,453	140,747
Public Safety	-	41,180	41,758	(578)
TOTAL EXPENDITURES	-	411,380	271,211	140,169
EXCESS OF EXPENDITURES OVER REVENUES	-	(139,000)	(30,574)	108,426
OTHER FINANCING SOURCES				
Transfers In	-	139,000	144,000	5,000
TOTAL OTHER FINANCING SOURCES	-	139,000	144,000	5,000
NET CHANGE IN FUND BALANCE	\$ -	\$ -	113,426	\$ 113,426
FUND BALANCE - Beginning Of Year			-	
FUND BALANCE - End Of Year			\$ 113,426	





NONMAJOR DEBT SERVICE FUNDS

Debt Service Funds are created to account for resources necessary to pay principal and interest for the current year on county general long-term debt. Subfunds are maintained to ensure compliance with applicable Washington State statutes. *Debt Service Funds* are reported on the modified accrual basis.

Limited General Obligation Bond Redemption Fund – Accumulates monies for payment of bonds issued without vote of the people and requiring repayment from existing revenue sources. Financing is provided by transfers from various county funds.

Consolidated Road Improvement District Bond Fund – This fund reports special assessment collections and debt service payments for road improvement districts for which the county is obligated in some manner. All remaining assessments were collected during 2005 and the fund was closed.

Nonmajor Debt Service Funds
Combining Balance Sheet
 At December 31, 2005

	<u>Limited General Obligation Bond Redemption Fund</u>
ASSETS	
Due From Other Funds	\$ 1,129,676
TOTAL ASSETS	<u>\$ 1,129,676</u>
LIABILITIES AND FUND BALANCES	
Total Liabilities	<u>\$ -</u>
Fund Balances Reserved For Debt Service	<u>1,129,676</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,129,676</u>

Nonmajor Debt Service Funds
Combining Statement Of Revenues, Expenditures
And Changes In Fund Balances
For The Year Ended December 31, 2005

	Limited General Obligation Bond Redemption Fund	Consolidated Road Improvement District Bond	Total
TOTAL REVENUES	\$ —	\$ —	\$ —
EXPENDITURES			
Debt Service:			
Principal Retirement	3,215,615	—	3,215,615
Interest And Fiscal Charges	1,674,747	—	1,674,747
Refunding Bond Issuance costs	352,269	—	352,269
TOTAL EXPENDITURES	<u>5,242,631</u>	<u>—</u>	<u>5,242,631</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(5,242,631)</u>	<u>—</u>	<u>(5,242,631)</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	5,439,896	—	5,439,896
Refunding Bonds Issued	32,915,000	—	32,915,000
Premium on Refunding Bonds	2,437,655	—	2,437,655
Refunding Proceeds Sent To Trustee	(35,003,726)	—	(35,003,726)
Transfers Out	—	(23,985)	(23,985)
TOTAL OTHER FINANCING SOURCES (USES)	<u>5,788,825</u>	<u>(23,985)</u>	<u>5,764,840</u>
NET CHANGE IN FUND BALANCE	546,194	(23,985)	522,209
FUND BALANCE - Beginning Of Year	583,482	23,985	607,467
FUND BALANCE - End Of Year	<u>\$ 1,129,676</u>	<u>\$ —</u>	<u>\$ 1,129,676</u>

Limited General Obligation Bond Redemption Debt Service Fund
Schedule of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
For The Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Debt Service:				
Principal Retirement	2,520,620	2,520,620	3,215,615	(694,995)
Interest And Fiscal Charges	2,565,950	2,565,951	1,674,747	891,204
Refunding Bond Issuance costs	-	352,269	352,269	-
TOTAL EXPENDITURES	<u>5,086,570</u>	<u>5,438,840</u>	<u>5,242,631</u>	<u>196,209</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(5,086,570)</u>	<u>(5,438,840)</u>	<u>(5,242,631)</u>	<u>196,209</u>
OTHER FINANCING SOURCES AND USES				
Transfers In	5,086,570	5,089,910	5,439,896	349,986
Refunding Bonds Issued	-	32,915,000	32,915,000	-
Premium on Refunding Bonds	-	2,437,660	2,437,655	(5)
Refunding Proceeds Sent To Trustee	-	(35,003,730)	(35,003,726)	4
TOTAL OTHER FINANCING SOURCES	<u>5,086,570</u>	<u>5,438,840</u>	<u>5,788,825</u>	<u>349,985</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	546,194	<u>\$ 546,194</u>
FUND BALANCE - Beginning Of Year			<u>583,482</u>	
FUND BALANCE - End Of Year			<u>\$ 1,129,676</u>	



NONMAJOR CAPITAL PROJECT FUNDS

Capital Project Funds account for financial resources to be used for acquisition and/or construction of major capital facilities. These funds are reported on the modified accrual basis. Revenues are recognized when they are measurable and available for operations in the current year or when cash is received. Expenditures are recorded when incurred.

Public Works Construction – Established to account for funding and disbursement of monies received from state and federal grants and through budgeted allocation from the *Roads Fund* for construction of county roads.

Real Estate Excise Tax County Improvement – Established by Ordinance No. 91-55 to account for 72% of the proceeds of the first one-quarter of one percent excise tax allowed under R.C.W. 82.46 on the sale of real property in the unincorporated county. The monies are to be used for new capital projects or major repairs/enhancements to existing county structures and facilities.

% For Arts Construction – Established to account for activities financed through the 1% for Arts Program. 1% of the cost of eligible construction projects is set aside for selection, acquisition, execution, display, placement and maintenance of works of art.

Human Services Construction – Established to account for costs related to construction and improvement to the Human Services Building. Funding is provided by the Regional Support Network and county funds.

Permanent Jail Construction – Established to account for costs to design and construct a new permanent jail facility. Financing is provided from a general obligation bond issue.

Parks Construction – Established to account for revenues such as impact fees allocated for parks construction.

Parks Bonded Construction Projects – Established to account for parks construction financed by a general obligation bond issue supplemented by parks sales tax revenue and grants.

Corporate Express Building – Established to account for the acquisition of and improvements to a new building for county use. Funding was provided from general county revenues.

Transportation Facilities – Established to account for costs of new capital facility projects such as road maintenance shops or other support facilities. Funding will be provided from a general obligation bond issue.



**Nonmajor Capital Project Funds
Combining Balance Sheet**

At December 31, 2005

Page 1 of 2

	Public Works Construction	Real Estate Excise Tax County Improvement	% For Arts Construction	Human Services Construction
ASSETS				
Cash In Treasury Pool	\$ 14,995,146	\$ 10,950,049	\$ 232,247	\$ 114,336
Cash And Investments With Trustee	783,738	-	-	-
Investments	1,323,000	-	-	-
Accounts Receivable, Net	-	58,380	-	-
Interest Receivable	151	-	-	-
Due From Other Funds	4,198,000	353,628	21,710	42,228
Due From Other Governments	2,409,215	376,342	-	-
TOTAL ASSETS	\$ 23,709,250	\$ 11,738,399	\$ 253,957	\$ 156,564
LIABILITIES AND FUND BALANCES				
Liabilities				
Vouchers And Accounts Payable	\$ 3,243,923	\$ 498,713	\$ 35,402	\$ 48,700
Due To Other Funds	44,861	406,927	-	457
Wages And Benefits Payable	123,142	23,329	255	348
Advances From Other Funds	2,991,000	-	-	-
Total Liabilities	6,402,926	928,969	35,657	49,505
Fund Balances				
Reserved For Continuing Appropriations	17,306,324	10,809,430	218,300	107,059
Unreserved	-	-	-	-
Total Fund Balances	17,306,324	10,809,430	218,300	107,059
TOTAL LIABILITIES AND FUND BALANCES	\$ 23,709,250	\$ 11,738,399	\$ 253,957	\$ 156,564



Nonmajor Capital Project Funds
Combining Balance Sheet
 At December 31, 2005
 Page 2 of 2

<u>Permanent Jail Construction</u>	<u>Parks Construction</u>	<u>Parks Bonded Construction Projects</u>	<u>Corporate Express Building</u>	<u>Transportation Facilities</u>	<u>Total Nonmajor Capital Project Funds</u>
\$ 10,869,954	\$ 1,049,269	\$ 42,200	5,690,732	3,811,973	\$ 47,755,906
1,994,957	-	95,411	-	-	2,874,106
-	-	-	-	-	1,323,000
-	-	-	-	-	58,380
-	-	-	-	-	151
-	93,151	50,000	911,610	-	5,670,327
-	31,500	2,899	-	-	2,819,956
<u>\$ 12,864,911</u>	<u>\$ 1,173,920</u>	<u>\$ 190,510</u>	<u>\$ 6,602,342</u>	<u>\$ 3,811,973</u>	<u>\$ 60,501,826</u>
\$ 2,175,989	\$ 117,135	\$ 654,111	\$ 109,281	\$ 726,113	\$ 7,609,367
405	156,328	64,918	216	2,836	676,948
10,867	-	-	9,776	540	168,257
-	-	-	-	-	2,991,000
<u>2,187,261</u>	<u>273,463</u>	<u>719,029</u>	<u>119,273</u>	<u>729,489</u>	<u>11,445,572</u>
10,677,650	900,457	-	6,483,069	3,082,484	49,584,773
-	-	(528,519)	-	-	(528,519)
<u>10,677,650</u>	<u>900,457</u>	<u>(528,519)</u>	<u>6,483,069</u>	<u>3,082,484</u>	<u>49,056,254</u>
<u>\$ 12,864,911</u>	<u>\$ 1,173,920</u>	<u>\$ 190,510</u>	<u>\$ 6,602,342</u>	<u>\$ 3,811,973</u>	<u>\$ 60,501,826</u>



Nonmajor Capital Project Funds
Combining Statement Of Revenues, Expenditures And Changes In Fund Balances
 For The Year Ended December 31, 2005
 Page 1 of 2

	Public Works Construction	Real Estate Excise Tax County Improvement	% For Arts Construction	Human Services Construction
REVENUES				
Sales And Use Taxes	\$ -	\$ -	\$ -	\$ -
Excise And Other Taxes	-	6,857,475	-	-
Intergovernmental Revenues	5,082,961	450,758	-	-
Charges For Services	915,692	-	-	-
Interest	23,946	-	-	-
Miscellaneous	275,740	59,348	-	100
TOTAL REVENUES	6,298,339	7,367,581	-	100
EXPENDITURES				
Capital Projects:				
General Government	-	2,492,288	-	-
Public Safety	-	1,014,021	-	-
Legal And Judicial	-	267,771	-	-
Transportation	21,865,899	-	-	-
Economic Environment	-	200,000	-	-
Health And Human Services	-	-	-	405,606
Culture And Recreation	-	-	120,037	-
Debt Service:				
Interest	-	-	-	-
TOTAL EXPENDITURES	21,865,899	3,974,080	120,037	405,606
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(15,567,560)	3,393,501	(120,037)	(405,506)
OTHER FINANCING SOURCES (USES)				
Transfers In	19,151,064	395,000	108,284	406,546
Transfers Out	-	(963,515)	-	-
General Obligation Bonds Issued	-	-	-	-
General Long-Term Debt - Contracts	1,323,900	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	20,474,964	(568,515)	108,284	406,546
NET CHANGE IN FUND BALANCES	4,907,404	2,824,986	(11,753)	1,040
FUND BALANCES - Beginning Of Year	12,398,920	7,984,444	230,053	106,019
FUND BALANCES - End Of Year	\$ 17,306,324	\$ 10,809,430	\$ 218,300	\$ 107,059



Nonmajor Capital Project Funds
Combining Statement Of Revenues, Expenditures And Changes In Fund Balances
 For The Year Ended December 31, 2005
 Page 2 of 2

Permanent Jail Construction	Parks Construction	Parks Bonded Construction Projects	Corporate Express Building	Transportation Facilities	Total Nonmajor Capital Project Funds
\$ 2,063,382	\$ -	\$ -	\$ -	\$ -	\$ 2,063,382
-	-	-	-	-	6,857,475
-	372,284	397,884	-	-	6,303,887
-	-	-	-	-	915,692
-	-	-	-	15,449	39,395
-	187,956	10,000	-	-	533,144
<u>2,063,382</u>	<u>560,240</u>	<u>407,884</u>	<u>-</u>	<u>15,449</u>	<u>16,712,975</u>
-	-	-	-	-	2,492,288
1,704,586	-	-	607,756	-	3,326,363
-	-	-	-	-	267,771
-	-	114,663	-	8,455,653	30,436,215
-	-	-	-	-	200,000
-	-	-	-	-	405,606
-	1,954,221	9,021,524	-	-	11,095,782
-	-	224,555	-	-	224,555
<u>1,704,586</u>	<u>1,954,221</u>	<u>9,360,742</u>	<u>607,756</u>	<u>8,455,653</u>	<u>48,448,580</u>
<u>358,796</u>	<u>(1,393,981)</u>	<u>(8,952,858)</u>	<u>(607,756)</u>	<u>(8,440,204)</u>	<u>(31,735,605)</u>
-	1,096,589	1,551,592	4,924,150	-	27,633,225
-	(3,380)	(87,750)	-	(2,874)	(1,057,519)
-	-	9,364,342	-	-	9,364,342
-	-	-	-	-	1,323,900
<u>-</u>	<u>1,093,209</u>	<u>10,828,184</u>	<u>4,924,150</u>	<u>(2,874)</u>	<u>37,263,948</u>
358,796	(300,772)	1,875,326	4,316,394	(8,443,078)	5,528,343
<u>10,318,854</u>	<u>1,201,229</u>	<u>(2,403,845)</u>	<u>2,166,675</u>	<u>11,525,562</u>	<u>43,527,911</u>
<u>\$ 10,677,650</u>	<u>\$ 900,457</u>	<u>\$ (528,519)</u>	<u>\$ 6,483,069</u>	<u>\$ 3,082,484</u>	<u>\$ 49,056,254</u>



Public Works Construction Capital Project Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balances
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ 12,841,000	\$ 12,841,000	\$ 5,082,961	\$ (7,758,039)
Charges For Services	1,797,000	1,797,000	915,692	(881,308)
Interest	-	-	23,946	23,946
Miscellaneous	-	-	275,740	275,740
TOTAL REVENUES	14,638,000	14,638,000	6,298,339	(8,339,661)
EXPENDITURES				
Capital Projects:				
Transportation	53,313,000	53,313,000	21,865,899	31,447,101
EXCESS OF EXPENDITURES OVER REVENUES	(38,675,000)	(38,675,000)	(15,567,560)	23,107,440
OTHER FINANCING SOURCES				
Transfers In	27,924,000	27,924,000	19,151,064	(8,772,936)
General Long-Term Debt - Contracts	-	-	1,323,900	1,323,900
TOTAL OTHER FINANCING SOURCES	27,924,000	27,924,000	20,474,964	(7,449,036)
NET CHANGE IN FUND BALANCE	\$ (10,751,000)	\$ (10,751,000)	4,907,404	\$ 15,658,404
FUND BALANCE - Beginning Of Year			12,398,920	
FUND BALANCE - End Of Year			\$ 17,306,324	



Real Estate Excise Tax County Improvement Capital Project Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balances
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Excise And Other Taxes	\$ 3,600,000	\$ 3,600,000	\$ 6,857,475	\$ 3,257,475
Intergovernmental Revenues	100,000	233,170	450,758	217,588
Miscellaneous	580	66,130	59,348	(6,782)
TOTAL REVENUES	3,700,580	3,899,300	7,367,581	3,468,281
EXPENDITURES				
Capital Projects:				
General Government	2,615,310	3,821,220	2,492,288	1,328,932
Public Safety	250,000	1,600,600	1,014,021	586,579
Legal And Judicial	256,410	512,690	267,771	244,919
Economic Environment	-	200,000	200,000	-
TOTAL EXPENDITURES	3,121,720	6,134,510	3,974,080	2,160,430
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	578,860	(2,235,210)	3,393,501	5,628,711
OTHER FINANCING SOURCES (USES)				
Transfers In	-	355,000	395,000	40,000
Transfers Out	(954,220)	(963,540)	(963,515)	25
TOTAL OTHER FINANCING SOURCES (USES)	(954,220)	(608,540)	(568,515)	40,025
NET CHANGE IN FUND BALANCES	\$ (375,360)	\$ (2,843,750)	2,824,986	\$ 5,668,736
FUND BALANCES - Beginning Of Year			7,984,444	
FUND BALANCES - End Of Year			\$ 10,809,430	



% For Arts Construction Capital Project Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balances
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
TOTAL REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Capital Projects:				
Culture And Recreation	216,010	283,190	120,037	163,153
EXCESS OF EXPENDITURES OVER REVENUES	<u>(216,010)</u>	<u>(283,190)</u>	<u>(120,037)</u>	<u>163,153</u>
OTHER FINANCING SOURCE				
Transfers In	-	86,570	108,284	21,714
NET CHANGE IN FUND BALANCES	<u>\$ (216,010)</u>	<u>\$ (196,620)</u>	<u>(11,753)</u>	<u>\$ 184,867</u>
FUND BALANCES - Beginning Of Year			<u>230,053</u>	
FUND BALANCES - End Of Year			<u>\$ 218,300</u>	



Human Services Construction Capital Project Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balances
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Miscellaneous	\$ -	\$ -	\$ 100	\$ 100
EXPENDITURES				
Capital Projects:				
Health And Human Services	929,740	929,740	405,606	524,134
EXCESS OF EXPENDITURES OVER REVENUES	(929,740)	(929,740)	(405,506)	524,234
OTHER FINANCING SOURCE				
Transfers In	929,740	929,740	406,546	(523,194)
NET CHANGE IN FUND BALANCES	<u>\$ -</u>	<u>\$ -</u>	1,040	<u>\$ 1,040</u>
FUND BALANCES - Beginning Of Year			<u>106,019</u>	
FUND BALANCES - End Of Year			<u>\$ 107,059</u>	



Permanent Jail Construction Capital Project Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balances
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Sales And Use Taxes	\$ —	\$ —	\$ 2,063,382	\$ 2,063,382
EXPENDITURES				
Capital Projects:				
Public Safety	4,160,460	4,160,460	1,704,586	2,455,874
NET CHANGE IN FUND BALANCES	<u>\$ (4,160,460)</u>	<u>\$ (4,160,460)</u>	358,796	<u>\$ 4,519,256</u>
FUND BALANCES - Beginning Of Year			10,318,854	
FUND BALANCES - End Of Year			<u>\$ 10,677,650</u>	



Parks Construction Capital Project Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balances
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ 435,000	\$ 441,000	\$ 372,284	\$ (68,716)
Miscellaneous	148,800	233,300	187,956	(45,344)
TOTAL REVENUES	583,800	674,300	560,240	(114,060)
EXPENDITURES				
Capital Projects:				
Transportation	100,000	100,000	-	100,000
Culture And Recreation	2,612,270	2,699,390	1,954,221	745,169
TOTAL EXPENDITURES	2,712,270	2,799,390	1,954,221	845,169
EXCESS OF EXPENDITURES OVER REVENUES	(2,128,470)	(2,125,090)	(1,393,981)	731,109
OTHER FINANCING SOURCES (USES)				
Transfers In	2,072,920	2,072,920	1,096,589	(976,331)
Transfers Out	-	(3,380)	(3,380)	-
TOTAL OTHER FINANCING SOURCES (USES)	2,072,920	2,069,540	1,093,209	(976,331)
NET CHANGE IN FUND BALANCE	\$ (55,550)	\$ (55,550)	(300,772)	\$ (245,222)
FUND BALANCES - Beginning Of Year			1,201,229	
FUND BALANCES - End Of Year			\$ 900,457	



Parks Bonded Construction Projects Capital Project Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balances
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental Revenues	\$ 1,348,150	\$ 1,406,140	\$ 397,884	\$ (1,008,256)
Miscellaneous	10,000	10,000	10,000	-
TOTAL REVENUES	<u>1,358,150</u>	<u>1,416,140</u>	<u>407,884</u>	<u>(1,008,256)</u>
EXPENDITURES				
Capital Projects:				
Transportation	-	-	114,663	(114,663)
Culture And Recreation	13,708,890	13,679,130	9,021,524	4,657,606
Debt Service:				
Interest	-	-	224,555	(224,555)
TOTAL EXPENDITURES	<u>13,708,890</u>	<u>13,679,130</u>	<u>9,360,742</u>	<u>4,318,388</u>
EXCESS OF EXPENDITURES OVER REVENUES	<u>(12,350,740)</u>	<u>(12,262,990)</u>	<u>(8,952,858)</u>	<u>3,310,132</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	1,551,592	1,551,592
Transfers Out	-	(87,750)	(87,750)	-
General Obligation Bonds Issued	12,350,740	12,350,740	9,364,342	(2,986,398)
TOTAL OTHER FINANCING SOURCES (USES)	<u>12,350,740</u>	<u>12,262,990</u>	<u>10,828,184</u>	<u>(1,434,806)</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>1,875,326</u>	<u>\$ 1,875,326</u>
FUND BALANCES - Beginning Of Year			<u>(2,403,845)</u>	
FUND BALANCES - End Of Year			<u>\$ (528,519)</u>	



Corporate Express Building Capital Project Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balances
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -
EXPENDITURES				
Capital Projects:				
Public Safety	4,794,620	7,016,050	607,756	6,408,294
EXCESS OF EXPENDITURES OVER REVENUES	(4,794,620)	(7,016,050)	(607,756)	6,408,294
OTHER FINANCING SOURCE				
Transfers In	3,394,620	3,457,160	4,924,150	1,466,990
NET CHANGE IN FUND BALANCES	<u>\$ (1,400,000)</u>	<u>\$ (3,558,890)</u>	4,316,394	<u>\$ 7,875,284</u>
FUND BALANCES - Beginning Of Year			<u>2,166,675</u>	
FUND BALANCES - End Of Year			<u>\$ 6,483,069</u>	



Transportation Facilities Capital Project Fund
Schedule Of Revenues, Expenditures And Changes In Fund Balances
Budget (GAAP Basis) And Actual
 For The Year Ended December 31, 2005

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Interest	\$ —	\$ —	\$ 15,449	\$ 15,449
EXPENDITURES				
Capital Projects:				
Transportation	26,600,000	26,596,600	8,455,653	18,140,947
EXCESS OF EXPENDITURES OVER REVENUES	<u>(26,600,000)</u>	<u>(26,596,600)</u>	<u>(8,440,204)</u>	<u>18,156,396</u>
OTHER FINANCING SOURCES (USES)				
Transfers Out	—	(3,400)	(2,874)	526
General Obligation Bonds Issued	26,600,000	26,600,000	—	(26,600,000)
TOTAL OTHER FINANCING SOURCES (USES)	<u>26,600,000</u>	<u>26,596,600</u>	<u>(2,874)</u>	<u>(26,599,474)</u>
NET CHANGE IN FUND BALANCE	<u>\$ —</u>	<u>\$ —</u>	<u>(8,443,078)</u>	<u>\$ (8,443,078)</u>
FUND BALANCE - Beginning Of Year			11,525,562	
FUND BALANCE - End Of Year			<u>\$ 3,082,484</u>	