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## 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 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* and *Vehicle License Fee Fund* for construction of county roads.

**Road Improvement Districts** – Established to account for road improvement construction within established road improvement districts. Financing is provided by the *Roads Fund* and special assessment proceeds from benefiting properties.

**Real Estate Excise Tax County Improvement** – Established by Ordinance No. 91-55 to account for 72% of the proceeds of an 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.

**Administration Building And Facilities** – Established by Ordinance No. 89-181 to account for the acquisition and/or construction of new buildings and/or facilities for county use. Funding was provided from real estate excise tax proceeds. Original plans for an administration building have been abandoned and the excise tax proceeds are no longer deposited to this fund. Remaining fund balance will be devoted to issues related to another possible administration building.

**Remann Hall Improvement** – Established by Ordinance No. 91-53AS to remodel and expand existing facilities of Remann Hall. The project is complete and is included in General Fixed Assets. Remaining fund balance was transferred to the debt service fund servicing the general obligation bond issue and the fund was closed in 1999.

**Interim Jail Construction** – Established by Ordinance No. 95-140 to account for the construction of a temporary jail facility. The construction was funded by a loan from the *Sewer Capital Reserve Fund* which was repaid from the .1% sales tax for jail/juvenile detention costs. The facility is complete and the fund was closed during 1999.

**Permanent Jail Construction** – Established to account for costs related to the design and construction of a new permanent jail facility. Funding is provided by a bond anticipation note due in 2001.

**Parks Construction** – Established to account for proceeds of a surcharge on landfill rates designated for park improvements and other revenues such as impact fees allocated for parks construction.



**Parking Facility Fund** – Established to account for costs related to the design, land acquisition and construction of a new parking facility to serve the County City Building. Financing is provided from a general obligation bond issue.

**Department Of Assigned Council Building Acquisition** – Established to account for costs associated with the purchase of land and facilities and the necessary remodeling of an office building to house the Department of Assigned Counsel. Financing is provided from a general obligation bond issue.

**950 Building Acquisition** – Established to account for costs associated with the purchase of land and facilities and the necessary remodeling of an office building to provide storage space relative to the daily operations of the Prosecuting Attorney and the County Clerk. Financing is provided from a loan from the *Sewer Utility* and budgeted *General Fund* allocations.

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**Capital Project Funds  
Combining Balance Sheet**

At December 31, 1999

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	<b>Public Works Construction</b>	<b>Road Improvement Districts Construction</b>	<b>Real Estate Excise Tax County Improvement</b>	<b>% for Arts Construction</b>
<b>ASSETS</b>				
Cash And Cash Equivalents	\$ 5,814,531	\$ 2,304	\$ 3,241,648	\$ 155,080
Cash And Investments With Trustee	230,281	-	-	-
Investments	-	-	-	-
Accrued Interest Receivable	-	-	-	-
Due From Other Funds	-	-	-	-
Due From Other Governments	4,323,962	-	127,297	-
<b>TOTAL ASSETS</b>	<b>\$ 10,368,774</b>	<b>\$ 2,304</b>	<b>\$ 3,368,945</b>	<b>\$ 155,080</b>
 <b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Vouchers And Accounts Payable	\$ 1,218,284	\$ 52	\$ 250,307	\$ 5,370
Due To Other Funds	96,866	185,412	100,945	8
Accrued Wages And Benefits Payable	25,670	-	1,563	-
Advances From Other Funds	-	616,700	-	-
<b>Total Liabilities</b>	<b>1,340,820</b>	<b>802,164</b>	<b>352,815</b>	<b>5,378</b>
 <b>Fund Balances</b>				
Reserved For Continuing Appropriations	9,027,954	-	3,016,130	149,702
Unreserved	-	(799,860)	-	-
<b>Total Fund Balances</b>	<b>9,027,954</b>	<b>(799,860)</b>	<b>3,016,130</b>	<b>149,702</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 10,368,774</b>	<b>\$ 2,304</b>	<b>\$ 3,368,945</b>	<b>\$ 155,080</b>



**Capital Project Funds  
Combining Balance Sheet**

At December 31, 1999

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<u>Administration Building And Facilities</u>	<u>Permanent Jail Construction</u>	<u>Parks Construction</u>	<u>Parking Facility</u>	<u>Department of Assigned Council Building Acquisition</u>	<u>950 Building Acquisition</u>	<u>Total</u>
\$ 63,790	\$ 5,234,166	\$ 1,163,827	\$ 17,464	\$ 175,797	\$ 2,501	\$ 15,871,108
-	17,250	-	127,570	-	-	375,101
-	-	-	1,700,000	-	-	1,700,000
-	-	-	508	-	-	508
-	75,000	100,000	-	-	345,000	520,000
-	-	-	-	-	-	4,451,259
<u>\$ 63,790</u>	<u>\$ 5,326,416</u>	<u>\$ 1,263,827</u>	<u>\$ 1,845,542</u>	<u>\$ 175,797</u>	<u>\$ 347,501</u>	<u>\$ 22,917,976</u>
\$ -	\$ 529,688	\$ 31,804	\$ 585,677	\$ -	\$ -	\$ 2,621,182
40	1,264	21	424	-	9,064	394,044
183	4,617	-	601	-	-	32,634
-	-	-	-	-	1,398,859	2,015,559
<u>223</u>	<u>535,569</u>	<u>31,825</u>	<u>586,702</u>	<u>-</u>	<u>1,407,923</u>	<u>5,063,419</u>
63,567	4,790,847	1,232,002	1,258,840	-	-	19,539,042
-	-	-	-	175,797	(1,060,422)	(1,684,485)
<u>63,567</u>	<u>4,790,847</u>	<u>1,232,002</u>	<u>1,258,840</u>	<u>175,797</u>	<u>(1,060,422)</u>	<u>17,854,557</u>
<u>\$ 63,790</u>	<u>\$ 5,326,416</u>	<u>\$ 1,263,827</u>	<u>\$ 1,845,542</u>	<u>\$ 175,797</u>	<u>\$ 347,501</u>	<u>\$ 22,917,976</u>



**Capital Project Funds**  
**Combining Statement Of Revenues, Expenditures And Changes In Fund Balances**  
 For The Year Ended December 31, 1999  
 Page 1 of 3

	<b>Public Works Construction</b>	<b>Road Improvement Districts Construction</b>	<b>Real Estate Excise Tax County Improvement</b>
<b>REVENUES</b>			
Taxes	\$ -	\$ -	\$ 2,767,534
Intergovernmental Revenues	8,717,249	-	127,297
Charges For Services	329,642	-	-
Interest	-	7,129	-
Operating Assessments	-	13,068	-
Miscellaneous	-	-	214
<b>TOTAL REVENUES</b>	<b>9,046,891</b>	<b>20,197</b>	<b>2,895,045</b>
<b>EXPENDITURES</b>			
Capital Projects:			
General Government	-	-	440,248
Security Of Persons And Property	-	-	1,059,352
Legal And Judicial	-	-	199,848
Transportation	17,692,606	38,881	-
Culture And Recreation	-	-	-
Debt Service:			
Interest	-	40,967	-
<b>TOTAL EXPENDITURES</b>	<b>17,692,606</b>	<b>79,848</b>	<b>1,699,448</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(8,645,715)</b>	<b>(59,651)</b>	<b>1,195,597</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Sale Of Fixed Assets	-	-	-
Operating Transfers In	12,270,512	-	224,000
Operating Transfers Out	-	-	(1,106,210)
Proceeds Of Long-Term Debt	-	-	-
Refunding Proceeds Sent To Trustee	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>12,270,512</b>	<b>-</b>	<b>(882,210)</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)</b>	<b>3,624,797</b>	<b>(59,651)</b>	<b>313,387</b>
<b>FUND BALANCES - Beginning Of Year</b>	<b>5,403,157</b>	<b>(728,007)</b>	<b>2,702,743</b>
Equity Transfers Out	-	(12,202)	-
<b>FUND BALANCES - End Of Year</b>	<b>\$ 9,027,954</b>	<b>\$ (799,860)</b>	<b>\$ 3,016,130</b>



**Capital Project Funds**  
**Combining Statement Of Revenues, Expenditures And Changes In Fund Balances**  
 For The Year Ended December 31, 1999  
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<u>% For Arts Construction</u>	<u>Administration Building And Facilities</u>	<u>Remann Hall Improvement</u>	<u>Interim Jail Construction</u>	<u>Permanent Jail Construction</u>	<u>Parks Construction</u>	<u>Parking Facility</u>
\$ -	\$ -	\$ -	\$ 660,015	\$ 767,320	\$ -	\$ -
-	-	-	-	-	20,983	-
-	-	-	-	-	390,000	-
-	-	-	-	1,170	-	61,315
-	-	-	-	-	-	-
-	5,000	-	-	149	41,500	120
<u>-</u>	<u>5,000</u>	<u>-</u>	<u>660,015</u>	<u>768,639</u>	<u>452,483</u>	<u>61,435</u>
-	15,199	-	-	-	-	3,007,123
-	-	3,276	7,368	2,229,780	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
28,942	-	-	-	-	251,988	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>31,337</u>	<u>34,041</u>	<u>-</u>	<u>87,953</u>
<u>28,942</u>	<u>15,199</u>	<u>3,276</u>	<u>38,705</u>	<u>2,263,821</u>	<u>251,988</u>	<u>3,095,076</u>
<u>(28,942)</u>	<u>(10,199)</u>	<u>(3,276)</u>	<u>621,310</u>	<u>(1,495,182)</u>	<u>200,495</u>	<u>(3,033,641)</u>
-	-	-	-	-	115,165	-
42,252	-	-	1,111,606	4,737,563	209,750	-
-	-	(192,367)	-	-	-	(42,252)
-	-	-	-	838,041	-	4,346,864
-	-	-	-	-	-	-
<u>42,252</u>	<u>-</u>	<u>(192,367)</u>	<u>1,111,606</u>	<u>5,575,604</u>	<u>324,915</u>	<u>4,304,612</u>
13,310	(10,199)	(195,643)	1,732,916	4,080,422	525,410	1,270,971
136,392	73,766	195,643	(1,732,916)	710,425	706,592	(12,131)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 149,702</u>	<u>\$ 63,567</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,790,847</u>	<u>\$ 1,232,002</u>	<u>\$ 1,258,840</u>



**Capital Project Funds**  
**Combining Statement Of Revenues, Expenditures And Changes In Fund Balances**  
 For The Year Ended December 31, 1999  
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	Department of Assigned Council Building Acquisition	950 Building Acquisition	Total
<b>REVENUES</b>			
Taxes	\$ -	\$ -	\$ 4,194,869
Intergovernmental Revenues	-	-	8,865,529
Charges For Services	-	-	719,642
Interest	38,675	-	108,289
Operating Assessments	-	-	13,068
Miscellaneous	-	2,501	49,484
<b>TOTAL REVENUES</b>	<b>38,675</b>	<b>2,501</b>	<b>13,950,881</b>
<b>EXPENDITURES</b>			
Capital Projects:			
General Government	811,790	-	4,274,360
Security Of Persons And Property	-	-	3,299,776
Legal And Judicial	-	2,398,859	2,598,707
Transportation	-	-	17,731,487
Culture And Recreation	-	-	280,930
Debt Service:			
Interest	-	9,064	203,362
<b>TOTAL EXPENDITURES</b>	<b>811,790</b>	<b>2,407,923</b>	<b>28,388,622</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(773,115)</b>	<b>(2,405,422)</b>	<b>(14,437,741)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Sale Of Fixed Assets	2,663,123	-	2,778,288
Operating Transfers In	-	1,345,000	19,940,683
Operating Transfers Out	(95,935)	-	(1,436,764)
Proceeds Of Long-Term Debt	-	-	5,184,905
Refunding Proceeds Sent To Trustee	(2,734,610)	-	(2,734,610)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(167,422)</b>	<b>1,345,000</b>	<b>23,732,502</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)</b>	<b>(940,537)</b>	<b>(1,060,422)</b>	<b>9,294,761</b>
<b>FUND BALANCES - Beginning Of Year</b>	<b>1,116,334</b>	<b>-</b>	<b>8,571,998</b>
Equity Transfers Out	-	-	(12,202)
<b>FUND BALANCES - End Of Year</b>	<b>\$ 175,797</b>	<b>\$ (1,060,422)</b>	<b>\$ 17,854,557</b>



**Public Works Construction Capital Project Fund**  
**Statement Of Revenues, Expenditures And Changes In Fund Balances**  
**Budget (Gaap Basis) And Actual**  
 For The Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>			
Intergovernmental Revenues	\$ 14,622,000	\$ 8,717,249	\$ (5,904,751)
Charges For Services	980,000	329,642	(650,358)
<b>TOTAL REVENUES</b>	<u>15,602,000</u>	<u>9,046,891</u>	<u>(6,555,109)</u>
<b>EXPENDITURES</b>			
Capital Projects:			
Transportation	26,997,000	17,692,606	9,304,394
<b>TOTAL EXPENDITURES</b>	<u>26,997,000</u>	<u>17,692,606</u>	<u>9,304,394</u>
<b>EXCESS OF EXPENDITURES OVER REVENUES</b>	<u>(11,395,000)</u>	<u>(8,645,715)</u>	<u>2,749,285</u>
<b>OTHER FINANCING SOURCES</b>			
Operating Transfers In	10,095,000	12,270,512	2,175,512
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>10,095,000</u>	<u>12,270,512</u>	<u>2,175,512</u>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES</b>	(1,300,000)	3,624,797	4,924,797
<b>FUND BALANCES - Beginning Of Year</b>	<u>5,403,157</u>	<u>5,403,157</u>	<u>-</u>
<b>FUND BALANCES - End Of Year</b>	<u>\$ 4,103,157</u>	<u>\$ 9,027,954</u>	<u>\$ 4,924,797</u>



**Road Improvement Districts Construction Capital Project Fund**  
**Statement Of Revenues, Expenditures And Changes In Fund Balances**  
**Budget (Gaap Basis) And Actual**  
 For The Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>			
Interest	\$ 1,000	\$ 7,129	\$ 6,129
Operating Assessments	12,000	13,068	1,068
<b>TOTAL REVENUES</b>	<u>13,000</u>	<u>20,197</u>	<u>7,197</u>
<b>EXPENDITURES</b>			
Capital Projects:			
Transportation	38,870	38,881	(11)
Debt Service:			
Interest	41,690	40,967	723
<b>TOTAL EXPENDITURES</b>	<u>80,560</u>	<u>79,848</u>	<u>712</u>
<b>EXCESS OF EXPENDITURES OVER REVENUES</b>	(67,560)	(59,651)	7,909
<b>FUND BALANCES - Beginning Of Year</b>	(728,007)	(728,007)	-
Equity Transfers Out	(12,000)	(12,202)	(202)
<b>FUND BALANCES - End Of Year</b>	<u>\$ (807,567)</u>	<u>\$ (799,860)</u>	<u>\$ 7,707</u>



**Real Estate Excise Tax County Improvement Capital Project Fund**  
**Statement Of Revenues, Expenditures And Changes In Fund Balances**  
**Budget (Gaap Basis) And Actual**  
 For The Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>			
Taxes	\$ 1,800,000	\$ 2,767,534	\$ 967,534
Intergovernmental Revenues	120,000	127,297	7,297
Miscellaneous	-	214	214
<b>TOTAL REVENUES</b>	<u>1,920,000</u>	<u>2,895,045</u>	<u>975,045</u>
<b>EXPENDITURES</b>			
Capital Projects:			
General Government	623,790	440,248	183,542
Security Of Persons And Property	1,050,000	1,059,352	(9,352)
Legal And Judicial	344,000	199,848	144,152
<b>TOTAL EXPENDITURES</b>	<u>2,017,790</u>	<u>1,699,448</u>	<u>318,342</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(97,790)</u>	<u>1,195,597</u>	<u>1,293,387</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating Transfers In	224,000	224,000	-
Operating Transfers Out	(1,006,210)	(1,106,210)	(100,000)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(782,210)</u>	<u>(882,210)</u>	<u>(100,000)</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)</b>	<u>(880,000)</u>	<u>313,387</u>	<u>1,193,387</u>
<b>FUND BALANCES - Beginning Of Year</b>	<u>2,702,743</u>	<u>2,702,743</u>	<u>-</u>
<b>FUND BALANCES - End Of Year</b>	<u>\$ 1,822,743</u>	<u>\$ 3,016,130</u>	<u>\$ 1,193,387</u>



**% For Arts Construction Capital Project Fund**  
**Statement Of Revenues, Expenditures And Changes In Fund Balances**  
**Budget (Gaap Basis) And Actual**  
 For The Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>TOTAL REVENUES</b>	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>			
Capital Projects:			
Culture And Recreation	178,650	28,942	149,708
<b>TOTAL EXPENDITURES</b>	<u>178,650</u>	<u>28,942</u>	<u>149,708</u>
<b>EXCESS OF EXPENDITURES OVER REVENUES</b>	<u>(178,650)</u>	<u>(28,942)</u>	<u>149,708</u>
<b>OTHER FINANCING SOURCES</b>			
Operating Transfers In	42,260	42,252	(8)
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>42,260</u>	<u>42,252</u>	<u>(8)</u>
<b>EXCESS OF REVENUES AND OTHER FINANCING   SOURCES OVER (UNDER) EXPENDITURES</b>	(136,390)	13,310	149,700
<b>FUND BALANCES - Beginning Of Year</b>	<u>136,392</u>	<u>136,392</u>	<u>-</u>
<b>FUND BALANCES - End Of Year</b>	<u>\$ 2</u>	<u>\$ 149,702</u>	<u>\$ 149,700</u>



**Administration Building And Facilities Capital Project Fund**  
**Statement Of Revenues, Expenditures And Changes In Fund Balances**  
**Budget (Gaap Basis) And Actual**  
 For The Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>			
Miscellaneous	\$ -	\$ 5,000	\$ 5,000
<b>TOTAL REVENUES</b>	<u>-</u>	<u>5,000</u>	<u>5,000</u>
<b>EXPENDITURES</b>			
Capital Projects:			
General Government	15,590	15,199	391
<b>TOTAL EXPENDITURES</b>	<u>15,590</u>	<u>15,199</u>	<u>391</u>
<b>EXCESS OF EXPENDITURES OVER REVENUES</b>	(15,590)	(10,199)	5,391
<b>FUND BALANCES - Beginning Of Year</b>	<u>73,766</u>	<u>73,766</u>	<u>-</u>
<b>FUND BALANCES - End Of Year</b>	<u>\$ 58,176</u>	<u>\$ 63,567</u>	<u>\$ 5,391</u>



**Remann Hall Improvement Capital Project Fund**  
**Statement Of Revenues, Expenditures And Changes In Fund Balances**  
**Budget (Gaap Basis) And Actual**  
 For The Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>TOTAL REVENUES</b>	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>			
Capital Projects:			
Security Of Persons And Property	100,000	3,276	96,724
<b>TOTAL EXPENDITURES</b>	100,000	3,276	96,724
<b>EXCESS OF EXPENDITURES OVER REVENUES</b>	(100,000)	(3,276)	96,724
<b>OTHER FINANCING USES</b>			
Operating Transfers Out	-	(192,367)	(192,367)
<b>TOTAL OTHER FINANCING USES</b>	-	(192,367)	(192,367)
<b>EXCESS OF EXPENDITURES AND OTHER FINANCING USES OVER REVENUES</b>	(100,000)	(195,643)	(95,643)
<b>FUND BALANCES - Beginning Of Year</b>	195,643	195,643	-
<b>FUND BALANCES - End Of Year</b>	\$ 95,643	\$ -	\$ (95,643)



**Interim Jail Construction Capital Project Fund**  
**Statement Of Revenues, Expenditures And Changes In Fund Balances**  
**Budget (Gaap Basis) And Actual**  
 For The Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>			
Taxes	\$ -	\$ 660,015	\$ 660,015
<b>TOTAL REVENUES</b>	<u>-</u>	<u>660,015</u>	<u>660,015</u>
<b>EXPENDITURES</b>			
Capital Projects:			
Security Of Persons And Property	7,230	7,368	(138)
Debt Service:			
Interest	92,770	31,337	61,433
<b>TOTAL EXPENDITURES</b>	<u>100,000</u>	<u>38,705</u>	<u>61,295</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(100,000)</u>	<u>621,310</u>	<u>721,310</u>
<b>OTHER FINANCING SOURCES</b>			
Operating Transfers In	1,760,000	1,111,606	(648,394)
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>1,760,000</u>	<u>1,111,606</u>	<u>(648,394)</u>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES</b>	<u>1,660,000</u>	<u>1,732,916</u>	<u>72,916</u>
<b>FUND BALANCES - Beginning Of Year</b>	<u>(1,732,916)</u>	<u>(1,732,916)</u>	<u>-</u>
<b>FUND BALANCES - End Of Year</b>	<u>\$ (72,916)</u>	<u>\$ -</u>	<u>\$ 72,916</u>



**Permanent Jail Construction Capital Project Fund**  
**Statement Of Revenues, Expenditures And Changes In Fund Balances**  
**Budget (Gaap Basis) And Actual**  
 For The Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>			
Taxes	\$ -	\$ 767,320	\$ 767,320
Interest	-	1,170	1,170
Operating Assessments	-	-	-
Miscellaneous	-	149	149
<b>TOTAL REVENUES</b>	<u>-</u>	<u>768,639</u>	<u>768,639</u>
<b>EXPENDITURES</b>			
Capital Projects:			
Security Of Persons And Property	4,600,000	2,229,780	2,370,220
Debt Service:			
Interest	-	34,041	(34,041)
<b>TOTAL EXPENDITURES</b>	<u>4,600,000</u>	<u>2,263,821</u>	<u>2,336,179</u>
<b>EXCESS OF EXPENDITURES OVER REVENUES</b>	<u>(4,600,000)</u>	<u>(1,495,182)</u>	<u>3,104,818</u>
<b>OTHER FINANCING SOURCES</b>			
Operating Transfers In	2,163,000	4,737,563	2,574,563
Proceeds From Long Term Debt	-	838,041	838,041
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>2,163,000</u>	<u>5,575,604</u>	<u>3,412,604</u>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES</b>	<u>(2,437,000)</u>	<u>4,080,422</u>	<u>6,517,422</u>
<b>FUND BALANCES - Beginning Of Year</b>	<u>710,425</u>	<u>710,425</u>	<u>-</u>
<b>FUND BALANCES - End Of Year</b>	<u>\$ (1,726,575)</u>	<u>\$ 4,790,847</u>	<u>\$ 6,517,422</u>



**Parks Construction Capital Project Fund**  
**Statement Of Revenues, Expenditures And Changes In Fund Balances**  
**Budget (Gaap Basis) And Actual**  
 For The Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>			
Intergovernmental Revenues	\$ -	\$ 20,983	\$ 20,983
Charges For Services	-	390,000	390,000
Miscellaneous	-	41,500	41,500
<b>TOTAL REVENUES</b>	<u>-</u>	<u>452,483</u>	<u>452,483</u>
<b>EXPENDITURES</b>			
Capital Projects:			
Culture And Recreation	2,489,540	251,988	2,237,552
<b>TOTAL EXPENDITURES</b>	<u>2,489,540</u>	<u>251,988</u>	<u>2,237,552</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>(2,489,540)</u>	<u>200,495</u>	<u>2,690,035</u>
<b>OTHER FINANCING SOURCES</b>			
Sale Of Fixed Assets	450,000	115,165	(334,835)
Operating Transfers In	1,635,000	209,750	(1,425,250)
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>2,085,000</u>	<u>324,915</u>	<u>(1,760,085)</u>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES</b>	<u>(404,540)</u>	<u>525,410</u>	<u>929,950</u>
<b>FUND BALANCES - Beginning Of Year</b>	<u>706,592</u>	<u>706,592</u>	<u>-</u>
<b>FUND BALANCES - End Of Year</b>	<u>\$ 302,052</u>	<u>\$ 1,232,002</u>	<u>\$ 929,950</u>



**Parking Facility Capital Project Fund**  
**Statement Of Revenues, Expenditures And Changes In Fund Balances**  
**Budget (Gaap Basis) And Actual**  
 For The Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>			
Interest	\$ -	\$ 61,315	\$ 61,315
Miscellaneous	-	120	120
<b>TOTAL REVENUES</b>	<u>-</u>	<u>61,435</u>	<u>61,435</u>
<b>EXPENDITURES</b>			
Capital Projects:			
General Government	4,293,470	3,007,123	1,286,347
Debt Service:			
Interest	-	87,953	(87,953)
<b>TOTAL EXPENDITURES</b>	<u>4,293,470</u>	<u>3,095,076</u>	<u>1,198,394</u>
<b>EXCESS OF EXPENDITURES OVER REVENUES</b>	<u>(4,293,470)</u>	<u>(3,033,641)</u>	<u>1,259,829</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating Transfers Out	(42,560)	(42,252)	308
Proceeds From Long-Term Debt	4,336,030	4,346,864	10,834
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>4,293,470</u>	<u>4,304,612</u>	<u>11,142</u>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES (USES) OVER EXPENDITURES</b>	-	1,270,971	1,270,971
<b>FUND BALANCES - Beginning Of Year</b>	<u>(12,131)</u>	<u>(12,131)</u>	<u>-</u>
<b>FUND BALANCES - End Of Year</b>	<u>\$ (12,131)</u>	<u>\$ 1,258,840</u>	<u>\$ 1,270,971</u>



**Department Of Assigned Council Building Acquisition Capital Project Fund**  
**Statement Of Revenues, Expenditures And Changes In Fund Balances**  
**Budget (Gaap Basis) And Actual**  
 For The Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>			
Interest	\$ -	\$ 38,675	\$ 38,675
<b>TOTAL REVENUES</b>	<u>-</u>	<u>38,675</u>	<u>38,675</u>
<b>EXPENDITURES</b>			
Capital Projects:			
General Government	1,102,780	811,790	290,990
<b>TOTAL EXPENDITURES</b>	<u>1,102,780</u>	<u>811,790</u>	<u>290,990</u>
<b>EXCESS OF EXPENDITURES OVER REVENUES</b>	<u>(1,102,780)</u>	<u>(773,115)</u>	<u>329,665</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Sale Of Fixed Assets	2,539,560	2,663,123	123,563
Operating Transfers Out	(95,940)	(95,935)	5
Refunding Proceeds Sent To Trustee	(2,443,620)	(2,734,610)	(290,990)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>(167,422)</u>	<u>(167,422)</u>
<b>EXCESS OF EXPENDITURES OVER REVENUES AND OTHER FINANCING SOURCES (USES)</b>	<u>(1,102,780)</u>	<u>(940,537)</u>	<u>162,243</u>
<b>FUND BALANCES - Beginning Of Year</b>	<u>1,116,334</u>	<u>1,116,334</u>	<u>-</u>
<b>FUND BALANCES - End Of Year</b>	<u>\$ 13,554</u>	<u>\$ 175,797</u>	<u>\$ 162,243</u>



**950 Building Acquisition Capital Project Fund**  
**Statement Of Revenues, Expenditures And Changes In Fund Balances**  
**Budget (Gaap Basis) And Actual**  
For The Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>REVENUES</b>			
Miscellaneous	\$ -	\$ 2,501	\$ 2,501
<b>TOTAL REVENUES</b>	<u>-</u>	<u>2,501</u>	<u>2,501</u>
<b>EXPENDITURES</b>			
Capital Projects:			
Legal And Judicial	2,500,000	2,398,859	101,141
Debt Service:			
Interest	-	9,064	(9,064)
<b>TOTAL EXPENDITURES</b>	<u>2,500,000</u>	<u>2,407,923</u>	<u>92,077</u>
<b>EXCESS OF EXPENDITURES OVER REVENUES</b>	<u>(2,500,000)</u>	<u>(2,405,422)</u>	<u>94,578</u>
<b>OTHER FINANCING SOURCES</b>			
Operating Transfers In	<u>1,000,000</u>	<u>1,345,000</u>	<u>345,000</u>
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>1,000,000</u>	<u>1,345,000</u>	<u>345,000</u>
<b>EXCESS OF EXPENDITURES OVER REVENUES AND OTHER FINANCING SOURCES</b>	<u>(1,500,000)</u>	<u>(1,060,422)</u>	<u>439,578</u>
<b>FUND BALANCES - Beginning Of Year</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES - End Of Year</b>	<u>\$ (1,500,000)</u>	<u>\$ (1,060,422)</u>	<u>\$ 439,578</u>