

**Annual Report**  
**City of College Place**

**0766**  
MCAG No.

Submitted pursuant to RCW 43.09.230

to the

STATE AUDITOR'S OFFICE

FOR THE FISCAL YEAR ENDED: December 31, 2005

Certified correct this 10th day of May, 2006 to the best of my knowledge  
and belief:

NAME: Robert C. Zielfelder

TITLE: Finance Director

PREPARED BY: Robert C. Zielfelder

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CITY OF COLLEGE PLACE  
NOTES TO FINANCIAL STATEMENTS

January 1, 2005 Through December 31, 2005

The following notes are an integral part of the accompanying financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of College Place uses the revenue and expenditure classifications contained in the *Budgeting, Accounting and Reporting System* (BARS) manual. The manual is prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW.

The City of College Place was incorporated on December 24, 1945 and operates under the laws of the State of Washington applicable to a code city with a mayor-council form of government. The City of College Place is a general purpose government and provides public safety, fire protection and prevention; street improvement, parks and general administrative services. In addition, the city owns and operates both a water and wastewater utility system. The City of College Place uses single-entry, cash basis accounting which is a departure from generally accepted accounting principles (GAAP).

a. Fund Accounting

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

GOVERNMENTAL FUND TYPES:

General (Current Expense) Fund

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

Special Revenue Funds

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



### Debt Service Funds

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

### Capital Projects Funds

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

### Permanent Funds

These funds account for financial resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support programs for the benefit of the government or its citizenry.

### PROPRIETARY FUND TYPES:

#### Enterprise Funds

These funds account for operations that provide goods or services to the general public and are supported primarily through user charges.

#### Internal Service Funds

These funds account for operations that provide goods or services to other departments or funds of the City of College Place on a cost reimbursement basis.

### FIDUCIARY FUND TYPES:

Fiduciary funds account for assets held by the City of College Place in a trustee capacity or as an agent on behalf of others.

#### Expendable Trust Funds

These funds account assets where both principal and interest may be spent.

#### Agency Funds

These funds are used to account for assets that the City of College Place holds for others in an agency capacity.



b. Basis of Accounting

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

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

c. Budgets

Annual appropriated budgets are adopted for all funds. The financial statements include budgetary comparisons for those funds. The city does prepare a comprehensive, entity-wide budget of all anticipated resources and outlays for the fiscal period, including those funds for which appropriated budgets are not required.

Annual appropriated budgets are adopted at the fund level. The budgets constitute the legal authority for expenditures at that level. Annual appropriations for general, special revenue and proprietary funds lapse at the fiscal period end.

The mayor and city administrator are authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of a fund, or that affect authorized employee positions or salary ranges are approved by the City of College Place's legislative body.

d. Cash

It is the City of College Place's policy to invest all temporary cash surpluses. The amount is included in the net cash and investments shown on the statements of fund resources and uses arising from cash transactions.

The surpluses are invested in either of three ways: in the State's Local Government Investment Pool, investment certificates of deposit, or within the city's public deposit account(s) with Banner Bank, in which case the interest on those investments is prorated to the various funds.

e. Deposits

The City of College Place's deposits and certificates of deposit





are covered by the Federal Deposit Insurance Corporation or by collateral held in a multiple financial institution collateral pool administered by the Washington Public Deposit Protection Commission.

f. Investments (See Investment Note #3)

g. Fixed Assets

Fixed assets are long-lived assets of the City of College Place and are recorded as expenditures when purchased.

h. Compensated Absences

A vacation leave balance of up to two hundred hours may be carried forward each year in concurrence with the employee's anniversary date. Upon termination of employment, employees will be paid for unused vacation time that has been earned through the last day of work (provided twelve months of employment with the city have occurred.)

Sick leave may accumulate indefinitely. Cash-out of up to 40 hours of sick leave per year is allowed, provided that a balance of at least 96 hours remains on the books. This cash-out must be initiated during November each year. Normally, upon separation employees do not receive payment for unused sick leave. An employee who is retiring with a minimum of ten years of service with the city may cash out a maximum of one hundred and twenty hours of their accrued sick leave.

i. Long-Term Debt (See Long-Term Debt Note #6)

j. Other Financing Sources or Uses

The City's "Other Financing Sources or Uses" consist of proceeds from the sales of land, operating transfers-in and operating transfers-out.

k. Risk Management

The City of College Place is a member of the Cities Insurance Association of Washington. Chapter 48.62 RCW authorizes the governing body of any one or more governmental entities to form together into or join a pool or organization for the joint purchasing of insurance, and/or joint self-insuring, and/or joint hiring or contracting for risk management services to the same extent that they may individually purchase insurance, self insure, or hire or contract for risk management services. An agreement to



form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The pool was formed on September 1, 1988 when 34 cities in the State of Washington joined together by signing an Interlocal Governmental Agreement to pool their self-insured losses and jointly purchase insurance and administrative services. Currently, the CIAW has 115 member cities and 176 associate members.

The pool allows members to jointly purchase insurance coverage and provide related services, such as administration, risk management, claims administration, etc. Coverage for Public Officials liability is on a "claims made basis". All other coverages are on an "occurrence basis". The pool provides the following forms of group purchased insurance coverage for its members: Property, liability, vehicle liability, other mobile equipment, boiler and machinery, bonds of various types, excess liability and public official liability.

The pool acquires liability insurance from unrelated under-writers that are subject to a per-occurrence deductible of \$100,000. Members are responsible for the first \$1,000 of the deductible amount of each claim, while the pool is responsible for the remaining \$99,000. Insurance carriers cover insured losses over \$100,000 to the limits of each policy. Since the pool is a cooperative program, there is a joint liability among participating members towards the sharing of the \$99,000 portion of the deductible. The pool, however, purchases a Stop Loss Policy in the amount of \$3,508,000 to eliminate any risk to members and, in addition, fully funds the Stop Loss in the budget.

Property insurance is subject to a per-occurrence deductible of \$10,000. Members are responsible for the first \$1,000 of the deductible amount of each claim, while the pool is responsible for the remaining \$9,000.

Boiler and machinery insurance is subject to a per-occurrence deductible of \$2,500. Members are responsible for the deductible amount of each claim.

Each new member now pays the pool an admittance fee. This amount covers the member's share of unrestricted reserves. Members contract to remain in the pool for a minimum of one year, and must give notice before August 31 before terminating participation the following September 1. The Interlocal Governmental Agreement is renewed automatically each year. Even after termination, a member remains responsible for contributions to the pool for any resolved, unreported, and in-process claims for the period they were a signatory to the Interlocal Governmental Agreement.

The pool is fully funded by its member participants. Claims are



filed by members with Canfield & Associates, Inc., which has been contracted to perform pool administration, claims adjustment and administration and loss prevention for the pool. Fees paid to the third party administrator under this arrangement for the year ended August 31, 2004 and 2005 were \$951,388 and \$1,057,063 respectively.

A governing board is selected by the membership and is responsible for conducting the business affairs of the pool. The Board of Directors has contracted with Canfield & Associates, Inc. to perform day to day administration of the pool. This pool has no employees.

#### NOTE 2 - COMPLIANCE AND ACCOUNTABILITY

There have been no material violations of finance-related legal or contractual provisions. There have been no expenditures exceeding legal appropriations in any of the funds of the city.

#### NOTE 3 - INVESTMENTS

The city's investments are either insured, registered or held by the city or its agent in the city's name.

All of the city's investments were invested in the Local Government Investment Pool (L.G.I.P.) and Banner Bank. Total investments as of December 31, 2005, were \$1,615,459.07.

#### NOTE 4 - PROPERTY TAXES

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

Property tax revenues are recognized when cash is received by the city. Delinquent taxes are considered fully collectible because a lien affixes to the property when taxes are levied.

The city's regular levy for 2005 was \$2.502973 per \$1,000 on an assessed valuation of \$340,982,044 for a total regular levy of \$853,469.

In 2005 the city also levied an additional \$0.539237 per \$1,000, on an assessed valuation of \$336,076,944 for Debt Service on the combined Municipal Building and Fire Station bond. The additional levy was \$181,225.



#### NOTE 5 - INTERFUND LOANS & ADVANCES

The following table displays interfund loan activity during 2005.

Borrowing Fund	Lending Fund	Balance 1/1/2005	New Loans	Repay-ments	Balance 12/31/2005
405 AKTS	001 CE	12,099	0	3,987	8,112
400 Water	401 WW	205,401	0	24,083	181,318
TOTALS:>		217,500	0	28,070	189,430

#### NOTE 6 - LONG-TERM DEBT

The accompanying Schedule of Long-Term Debt (09) provides a listing of the outstanding debt of the city and summarizes the city's debt transactions for 2005. The debt service requirements, including interest, are as follows:

	General Obligation Bonded Debt	Capital Lease Purchases	Revenue Debt	Total Debt
2005 \$	256,263	\$ 65,942	\$ 685,576	\$ 1,007,781
2006 \$	263,672	\$ 61,011	\$ 681,836	\$ 1,006,519
2007 \$	270,408	\$ 35,403	\$ 678,095	\$ 983,906
2008 \$	276,083	\$ 35,403	\$ 674,355	\$ 985,841
2009 \$	285,958	\$ 35,403	\$ 670,615	\$ 991,976
2010-14 \$	1,287,245	\$ 35,403	\$ 3,296,967	\$ 4,619,615
2015-19 \$	-	\$ -	\$ 2,829,414	\$ 2,829,414
2020-24 \$	-	\$ -	\$ 399,352	\$ 399,352
Totals \$	2,639,629	\$ 268,565	\$ 9,916,210	\$ 12,824,404

#### NOTE 7 - PENSION PLANS

Substantially all city full-time and qualifying part-time employees participate in either the Public Employees' Retirement System (PERS), the Law Enforcement Officers' and Fire Fighters' Retirement System (LEOFF) or the Volunteer Fire Fighters' Relief and Pension Fund. The PERS and LEOFF retirement systems are administered by the Department of Retirement Systems, under cost-sharing multiple-employer public employee retirement systems. Actuarial information is on a system-wide basis and is not considered pertinent to the City's financial statements. Contributions to the systems by both employee and employer are





based upon gross wages covered by plan benefits.

Historical trend information showing each system's progress in accumulating sufficient assets to pay benefits when due is presented in the State of Washington's Comprehensive Annual Financial Report. Please refer to said report for detailed information.

State of Washington  
Office of Financial Management  
300 Insurance Building  
P.O. Box 3113  
Olympia, WA 98504-0201

NOTE 8 - OTHER DISCLOSURES

A. 457 Deferred Compensation Retirement Plan

The city established a 457 deferred compensation retirement plan for its employees during 1996. The plan assets are accounted for on the balance sheet of the Deferred Compensation Fund (Fund No. 635). The city does not provide a match for employee contributions. The plan is administered by Baker Boyer Bank, who also holds in trust the assets of this fund. As of December 31, 2005, employee contributions held in trust, and reported as assets of the city, were valued at \$281,874.



# City Of College Place

MCAG #: 0766

STATEMENT C-4

## FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS FOR THE YEAR ENDING: DECEMBER 31, 2005

Date: 08/17/2007  
Time: 12:42:48

001 Current Expense Fund	Budget	Actual
Beginning Net Cash and Investments	917,123.00	917,122.85
Revenues and Other Sources		
310 Taxes	2,495,020.00	2,502,854.65
320 Licenses & Permits	200,285.00	200,594.48
330 Intergovernmental Revenues	443,246.00	452,372.38
340 Charges For Good And Services	225,615.00	224,841.62
350 Fines & Forfeits	57,800.00	59,602.65
360 Miscellaneous Revenues	119,879.00	132,281.22
390 Other Financing Sources	0.00	0.00
Total Revenues and Other Sources	3,541,845.00	3,572,547.00
Total Resources	4,458,968.00	4,489,669.85
Operating Expenditures:		
510 General Government Services	752,206.00	681,161.12
520 Security Of Persons & Property	2,028,768.00	1,897,074.35
530 Utilites & Environment	13,427.00	11,698.27
540 Transportation	45,384.00	45,384.00
550 Economic Environment	179,796.00	157,624.60
560 Mental & Physical Health	1,800.00	1,642.19
570 Culture And Recreation	117,958.00	106,729.70
Total Operating Expenditures	3,139,339.00	2,901,314.23
591 Debt Service	0.00	0.00
594 Capital Outlay	58,605.00	58,604.11
Total Expenditures	3,197,944.00	2,959,918.34
597 Other Financing Uses	412,425.00	412,425.00
Total Expenditures and Other Uses	3,610,369.00	3,372,343.34
EXCESS (DEFICIT) OF REVENUES OVER USES:	848,599.00	1,117,326.51
380 Non Revenues	27,892.00	25,324.39
580 Non Expenditures	80,450.00	76,623.68
ENDING NET CASH & INVESTMENTS:	796,041.00	1,066,027.22

*The Accompanying Notes Are An Integral Part Of This Statement*



# City Of College Place

MCAG #: 0766

STATEMENT C-4

## FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS FOR THE YEAR ENDING: DECEMBER 31, 2005

Date: 08/17/2007

Time: 12:42:48

100 Street Fund	Budget	Actual
Beginning Net Cash and Investments	159,021.00	159,020.98
Revenues and Other Sources		
310 Taxes	0.00	0.00
320 Licenses & Permits	1,400.00	1,290.00
330 Intergovernmental Revenues	149,500.00	146,176.08
340 Charges For Good And Services	1,100.00	1,146.00
350 Fines & Forfeits	0.00	0.00
360 Miscellaneous Revenues	2,700.00	2,871.63
390 Other Financing Sources	210,263.00	226,022.11
Total Revenues and Other Sources	364,963.00	377,505.82
Total Resources	523,984.00	536,526.80
Operating Expenditures:		
510 General Government Services	0.00	0.00
520 Security Of Persons & Property	0.00	0.00
530 Utilites & Environment	0.00	0.00
540 Transportation	257,049.00	233,026.48
550 Economic Environment	0.00	0.00
560 Mental & Physical Health	0.00	0.00
570 Culture And Recreation	0.00	0.00
Total Operating Expenditures	257,049.00	233,026.48
591 Debt Service	0.00	0.00
594 Capital Outlay	5,000.00	0.00
Total Expenditures	262,049.00	233,026.48
597 Other Financing Uses	0.00	0.00
Total Expenditures and Other Uses	262,049.00	233,026.48
EXCESS (DEFICIT) OF REVENUES OVER USES:	261,935.00	303,500.32
380 Non Revenues	0.00	0.00
580 Non Expenditures	0.00	0.00
ENDING NET CASH & INVESTMENTS:	261,935.00	303,500.32

*The Accompanying Notes Are An Integral Part Of This Statement*



# City Of College Place

MCAG #: 0766

STATEMENT C-4

## FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS FOR THE YEAR ENDING: DECEMBER 31, 2005

Date: 08/17/2007  
Time: 12:42:48

101 Arterial Street Fund		Budget	Actual
Beginning Net Cash and Investments		130,395.00	130,394.83
Revenues and Other Sources			
310	Taxes	0.00	0.00
320	Licenses & Permits	0.00	0.00
330	Intergovernmental Revenues	36,916.00	36,915.20
340	Charges For Good And Services	0.00	0.00
350	Fines & Forfeits	0.00	0.00
360	Miscellaneous Revenues	4,000.00	2,339.32
390	Other Financing Sources	0.00	0.00
Total Revenues and Other Sources		40,916.00	39,254.52
Total Resources		171,311.00	169,649.35
Operating Expenditures:			
510	General Government Services	0.00	0.00
520	Security Of Persons & Property	0.00	0.00
530	Utilites & Environment	0.00	0.00
540	Transportation	82,450.00	71,273.65
550	Economic Environment	0.00	0.00
560	Mental & Physical Health	0.00	0.00
570	Culture And Recreation	0.00	0.00
Total Operating Expenditures		82,450.00	71,273.65
591	Debt Service	0.00	0.00
594	Capital Outlay	13,598.00	7,353.59
Total Expenditures		96,048.00	78,627.24
597	Other Financing Uses	75,263.00	91,022.11
Total Expenditures and Other Uses		171,311.00	169,649.35
EXCESS (DEFICIT) OF REVENUES OVER USES:		0.00	0.00
380	Non Revenues	0.00	0.00
580	Non Expenditures	0.00	0.00
ENDING NET CASH & INVESTMENTS:		0.00	0.00

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# City Of College Place

MCAG #: 0766

STATEMENT C-5

## FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS FOR THE YEAR ENDING: DECEMBER 31, 2005

Date: 08/17/2007

Time: 12:42:48

110 Myra Road Project Fund	Budget	Actual
Beginning Net Cash and Investments	51,223.00	51,223.40
Revenues and Other Sources	15,680.00	15,864.60
Total Resources	66,903.00	67,088.00
Expenditures and Other Financing Uses	0.00	0.00
EXCESS (DEFICIT) OF REVENUES OVER USES:	66,903.00	67,088.00
Non Revenues	0.00	0.00
Non Expenditures	0.00	0.00
ENDING NET CASH & INVESTMENTS:	66,903.00	67,088.00

*The Accompanying Notes Are An Integral Part Of This Statement*



# City Of College Place

MCAG #: 0766

STATEMENT C-5

## FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS FOR THE YEAR ENDING: DECEMBER 31, 2005

Date: 08/17/2007  
Time: 12:42:48

111 Street Improvement Fund	Budget	Actual
Beginning Net Cash and Investments	41,223.00	41,223.39
Revenues and Other Sources	5,680.00	5,829.83
Total Resources	46,903.00	47,053.22
Expenditures and Other Financing Uses	0.00	0.00
EXCESS (DEFICIT) OF REVENUES OVER USES:	46,903.00	47,053.22
Non Revenues	0.00	0.00
Non Expenditures	0.00	0.00
ENDING NET CASH & INVESTMENTS:	46,903.00	47,053.22

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# City Of College Place

MCAG #: 0766

STATEMENT C-5

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDING: DECEMBER 31, 2005

Date: 08/17/2007  
Time: 12:42:48

120 Criminal Justice Fund	Budget	Actual
Beginning Net Cash and Investments	18,446.00	18,446.52
Revenues and Other Sources	7,911.00	7,936.28
Total Resources	26,357.00	26,382.80
Expenditures and Other Financing Uses	17,688.00	17,153.84
EXCESS (DEFICIT) OF REVENUES OVER USES:	8,669.00	9,228.96
Non Revenues	0.00	0.00
Non Expenditures	0.00	0.00
ENDING NET CASH & INVESTMENTS:	8,669.00	9,228.96

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# City Of College Place

MCAG #: 0766

STATEMENT C-5

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDING: DECEMBER 31, 2005

Date: 08/17/2007  
Time: 12:42:48

201 ULTGO Bond Fund	Budget	Actual
Beginning Net Cash and Investments	6,037.00	6,037.88
Revenues and Other Sources	182,125.00	182,395.57
Total Resources	188,162.00	188,433.45
Expenditures and Other Financing Uses	182,125.00	181,702.00
EXCESS (DEFICIT) OF REVENUES OVER USES:	6,037.00	6,731.45
Non Revenues	0.00	0.00
Non Expenditures	0.00	0.00
ENDING NET CASH & INVESTMENTS:	6,037.00	6,731.45

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# City Of College Place

MCAG #: 0766

STATEMENT C-5

## FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS FOR THE YEAR ENDING: DECEMBER 31, 2005

Date: 08/17/2007

Time: 12:42:48

202 99 South End Bond Fund	Budget	Actual
Beginning Net Cash and Investments	251.00	250.50
Revenues and Other Sources	75,300.00	75,405.45
Total Resources	75,551.00	75,655.95
Expenditures and Other Financing Uses	75,300.00	75,341.00
EXCESS (DEFICIT) OF REVENUES OVER USES:	251.00	314.95
Non Revenues	0.00	0.00
Non Expenditures	0.00	0.00
ENDING NET CASH & INVESTMENTS:	251.00	314.95

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# City Of College Place

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STATEMENT C-5

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDING: DECEMBER 31, 2005

Date: 08/17/2007  
Time: 12:42:48

305 Capital Improvemnt Fund (REET)	Budget	Actual
Beginning Net Cash and Investments	195,791.00	195,791.15
Revenues and Other Sources	97,600.00	99,280.57
Total Resources	293,391.00	295,071.72
Expenditures and Other Financing Uses	16,000.00	8,253.06
EXCESS (DEFICIT) OF REVENUES OVER USES:	277,391.00	286,818.66
Non Revenues	0.00	0.00
Non Expenditures	0.00	0.00
ENDING NET CASH & INVESTMENTS:	277,391.00	286,818.66

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# City Of College Place

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STATEMENT C-4

## FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS FOR THE YEAR ENDING: DECEMBER 31, 2005

Date: 08/17/2007

Time: 12:42:48

310 Water System Construction Fund		Budget	Actual
Beginning Net Cash and Investments		13,557.00	13,557.95
Revenues and Other Sources			
310	Taxes	0.00	0.00
320	Licenses & Permits	0.00	0.00
330	Intergovernmental Revenues	0.00	0.00
340	Charges For Good And Services	0.00	0.00
350	Fines & Forfeits	0.00	0.00
360	Miscellaneous Revenues	11,841.00	12,090.67
390	Other Financing Sources	699,650.00	595,000.00
Total Revenues and Other Sources		711,491.00	607,090.67
Total Resources		725,048.00	620,648.62
Operating Expenditures:			
510	General Government Services	0.00	0.00
520	Security Of Persons & Property	0.00	0.00
530	Utilites & Environment	0.00	0.00
540	Transportation	0.00	0.00
550	Economic Environment	0.00	0.00
560	Mental & Physical Health	0.00	0.00
570	Culture And Recreation	0.00	0.00
Total Operating Expenditures		0.00	0.00
591	Debt Service	0.00	0.00
594	Capital Outlay	469,650.00	463,795.80
Total Expenditures		469,650.00	463,795.80
597	Other Financing Uses	0.00	0.00
Total Expenditures and Other Uses		469,650.00	463,795.80
EXCESS (DEFICIT) OF REVENUES OVER USES:		255,398.00	156,852.82
380	Non Revenues	0.00	0.00
580	Non Expenditures	0.00	0.00
ENDING NET CASH & INVESTMENTS:		255,398.00	156,852.82

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# City Of College Place

MCAG #: 0766

STATEMENT C-4

## FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS FOR THE YEAR ENDING: DECEMBER 31, 2005

Date: 08/17/2007  
Time: 12:42:48

400 Water Fund	Budget	Actual
Beginning Net Cash and Investments	229,895.00	229,895.86
Revenues and Other Sources		
310 Taxes	0.00	0.00
320 Licenses & Permits	47,000.00	42,630.60
330 Intergovernmental Revenues	0.00	0.00
340 Charges For Good And Services	709,450.00	712,134.04
350 Fines & Forfeits	0.00	0.00
360 Miscellaneous Revenues	14,865.00	14,849.52
390 Other Financing Sources	0.00	0.00
Total Revenues and Other Sources	771,315.00	769,614.16
Total Resources	1,001,210.00	999,510.02
Operating Expenditures:		
510 General Government Services	0.00	0.00
520 Security Of Persons & Property	0.00	0.00
530 Utilites & Environment	688,437.00	660,250.82
540 Transportation	0.00	0.00
550 Economic Environment	0.00	0.00
560 Mental & Physical Health	0.00	0.00
570 Culture And Recreation	0.00	0.00
Total Operating Expenditures	688,437.00	660,250.82
591 Debt Service	0.00	0.00
594 Capital Outlay	21,001.00	17,678.76
Total Expenditures	709,438.00	677,929.58
597 Other Financing Uses	0.00	0.00
Total Expenditures and Other Uses	709,438.00	677,929.58
EXCESS (DEFICIT) OF REVENUES OVER USES:	291,772.00	321,580.44
380 Non Revenues	0.00	0.00
580 Non Expenditures	27,626.00	27,625.80
ENDING NET CASH & INVESTMENTS:	264,146.00	293,954.64

*The Accompanying Notes Are An Integral Part Of This Statement*





# City Of College Place

MCAG #: 0766

STATEMENT C-4

## FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS FOR THE YEAR ENDING: DECEMBER 31, 2005

Date: 08/17/2007  
Time: 12:42:48

401 Wastewater Fund		Budget	Actual
Beginning Net Cash and Investments		714,918.00	714,918.74
Revenues and Other Sources			
310	Taxes	0.00	0.00
320	Licenses & Permits	35,000.00	33,360.36
330	Intergovernmental Revenues	0.00	0.00
340	Charges For Good And Services	1,058,000.00	1,103,645.40
350	Fines & Forfeits	0.00	0.00
360	Miscellaneous Revenues	31,925.00	41,500.97
390	Other Financing Sources	0.00	0.00
Total Revenues and Other Sources		1,124,925.00	1,178,506.73
Total Resources		1,839,843.00	1,893,425.47
Operating Expenditures:			
510	General Government Services	0.00	0.00
520	Security Of Persons & Property	0.00	0.00
530	Utilites & Environment	1,507,419.00	1,462,550.39
540	Transportation	0.00	0.00
550	Economic Environment	0.00	0.00
560	Mental & Physical Health	0.00	0.00
570	Culture And Recreation	0.00	0.00
Total Operating Expenditures		1,507,419.00	1,462,550.39
591	Debt Service	0.00	0.00
594	Capital Outlay	85,000.00	79,264.86
Total Expenditures		1,592,419.00	1,541,815.25
597	Other Financing Uses	0.00	0.00
Total Expenditures and Other Uses		1,592,419.00	1,541,815.25
EXCESS (DEFICIT) OF REVENUES OVER USES:		247,424.00	351,610.22
380	Non Revenues	27,626.00	27,625.80
580	Non Expenditures	0.00	0.00
ENDING NET CASH & INVESTMENTS:		275,050.00	379,236.02

*The Accompanying Notes Are An Integral Part Of This Statement*



# City Of College Place

MCAG #: 0766

STATEMENT C-5

## FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS FOR THE YEAR ENDING: DECEMBER 31, 2005

Date: 08/17/2007

Time: 12:42:48

405 Appoinment Keeper Transport	Budget	Actual
Beginning Net Cash and Investments	1,236.00	1,236.54
Revenues and Other Sources	250,752.00	241,920.21
Total Resources	251,988.00	243,156.75
Expenditures and Other Financing Uses	236,781.00	230,128.12
EXCESS (DEFICIT) OF REVENUES OVER USES:	15,207.00	13,028.63
Non Revenues	0.00	0.00
Non Expenditures	4,142.00	4,141.72
ENDING NET CASH & INVESTMENTS:	11,065.00	8,886.91

*The Accompanying Notes Are An Integral Part Of This Statement*



# City Of College Place

MCAG #: 0766

STATEMENT C-5

## FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS FOR THE YEAR ENDING: DECEMBER 31, 2005

Date: 08/17/2007

Time: 12:42:48

410 Water Equipment Reserve Fund	Budget	Actual
Beginning Net Cash and Investments	130,767.00	130,767.19
Revenues and Other Sources	16,500.00	17,107.94
Total Resources	147,267.00	147,875.13
Expenditures and Other Financing Uses	17,000.00	15,151.19
EXCESS (DEFICIT) OF REVENUES OVER USES:	130,267.00	132,723.94
Non Revenues	0.00	0.00
Non Expenditures	0.00	0.00
ENDING NET CASH & INVESTMENTS:	130,267.00	132,723.94

*The Accompanying Notes Are An Integral Part Of This Statement*



# City Of College Place

MCAG #: 0766

STATEMENT C-5

## FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS FOR THE YEAR ENDING: DECEMBER 31, 2005

Date: 08/17/2007

Time: 12:42:48

411 Wastewater Equip Reserve Fund	Budget	Actual
Beginning Net Cash and Investments	227,332.00	227,332.84
Revenues and Other Sources	71,085.00	72,750.29
Total Resources	298,417.00	300,083.13
Expenditures and Other Financing Uses	15,100.00	15,151.22
EXCESS (DEFICIT) OF REVENUES OVER USES:	283,317.00	284,931.91
Non Revenues	0.00	0.00
Non Expenditures	0.00	0.00
ENDING NET CASH & INVESTMENTS:	283,317.00	284,931.91

*The Accompanying Notes Are An Integral Part Of This Statement*





# City Of College Place

MCAG #: 0766

STATEMENT C-4

## FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS FOR THE YEAR ENDING: DECEMBER 31, 2005

Date: 08/17/2007

Time: 12:42:48

412 Wastewater Debt Service Fund		Budget	Actual
Beginning Net Cash and Investments		545,885.00	545,885.30
Revenues and Other Sources			
310	Taxes	0.00	0.00
320	Licenses & Permits	0.00	0.00
330	Intergovernmental Revenues	0.00	0.00
340	Charges For Good And Services	810,000.00	824,259.21
350	Fines & Forfeits	0.00	0.00
360	Miscellaneous Revenues	9,000.00	10,678.25
390	Other Financing Sources	0.00	0.00
Total Revenues and Other Sources		819,000.00	834,937.46
Total Resources		1,364,885.00	1,380,822.76
Operating Expenditures:			
510	General Government Services	0.00	0.00
520	Security Of Persons & Property	0.00	0.00
530	Utilites & Environment	0.00	0.00
540	Transportation	0.00	0.00
550	Economic Environment	0.00	0.00
560	Mental & Physical Health	0.00	0.00
570	Culture And Recreation	0.00	0.00
Total Operating Expenditures		0.00	0.00
591	Debt Service	685,578.00	685,576.29
594	Capital Outlay	0.00	0.00
Total Expenditures		685,578.00	685,576.29
597	Other Financing Uses	0.00	0.00
Total Expenditures and Other Uses		685,578.00	685,576.29
EXCESS (DEFICIT) OF REVENUES OVER USES:		679,307.00	695,246.47
380	Non Revenues	0.00	0.00
580	Non Expenditures	0.00	0.00
ENDING NET CASH & INVESTMENTS:		679,307.00	695,246.47

*The Accompanying Notes Are An Integral Part Of This Statement*



# City Of College Place

MCAG #: 0766

STATEMENT C-5

## FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS FOR THE YEAR ENDING: DECEMBER 31, 2005

Date: 08/17/2007

Time: 12:42:48

413 Water Capital Reserve Fund	Budget	Actual
Beginning Net Cash and Investments	21,650.00	21,650.52
Revenues and Other Sources	92,100.00	94,434.83
Total Resources	113,750.00	116,085.35
Expenditures and Other Financing Uses	0.00	0.00
EXCESS (DEFICIT) OF REVENUES OVER USES:	113,750.00	116,085.35
Non Revenues	0.00	0.00
Non Expenditures	0.00	0.00
ENDING NET CASH & INVESTMENTS:	113,750.00	116,085.35

*The Accompanying Notes Are An Integral Part Of This Statement*



# City Of College Place

MCAG #: 0766

STATEMENT C-4

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDING: DECEMBER 31, 2005

Date: 08/17/2007  
Time: 12:42:48

500 Equipment Rental & Replacement		Budget	Actual
Beginning Net Cash and Investments		364,196.00	364,196.17
Revenues and Other Sources			
310	Taxes	0.00	0.00
320	Licenses & Permits	0.00	0.00
330	Intergovernmental Revenues	0.00	0.00
340	Charges For Good And Services	0.00	0.00
350	Fines & Forfeits	0.00	0.00
360	Miscellaneous Revenues	288,784.00	290,002.05
390	Other Financing Sources	0.00	0.00
Total Revenues and Other Sources		288,784.00	290,002.05
Total Resources		652,980.00	654,198.22
Operating Expenditures:			
510	General Government Services	0.00	0.00
520	Security Of Persons & Property	0.00	0.00
530	Utilites & Environment	0.00	0.00
540	Transportation	253,839.00	231,045.92
550	Economic Environment	0.00	0.00
560	Mental & Physical Health	0.00	0.00
570	Culture And Recreation	0.00	0.00
Total Operating Expenditures		253,839.00	231,045.92
591	Debt Service	0.00	0.00
594	Capital Outlay	90,403.00	90,148.09
Total Expenditures		344,242.00	321,194.01
597	Other Financing Uses	0.00	0.00
Total Expenditures and Other Uses		344,242.00	321,194.01
EXCESS (DEFICIT) OF REVENUES OVER USES:		308,738.00	333,004.21
380	Non Revenues	0.00	0.00
580	Non Expenditures	0.00	0.00
ENDING NET CASH & INVESTMENTS:		308,738.00	333,004.21

*The Accompanying Notes Are An Integral Part Of This Statement*



# City Of College Place

MCAG #: 0766

STATEMENT C-5

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDING: DECEMBER 31, 2005

Date: 08/17/2007  
Time: 12:42:48

625 Flexible Benefits Plan Fund	Budget	Actual
Beginning Net Cash and Investments	5,362.00	5,362.34
Revenues and Other Sources	14,355.00	14,355.64
Total Resources	19,717.00	19,717.98
Expenditures and Other Financing Uses	14,355.00	13,245.10
EXCESS (DEFICIT) OF REVENUES OVER USES:	5,362.00	6,472.88
Non Revenues	0.00	0.00
Non Expenditures	0.00	0.00
ENDING NET CASH & INVESTMENTS:	5,362.00	6,472.88

*The Accompanying Notes Are An Integral Part Of This Statement*





# City Of College Place

MCAG #: 0766

STATEMENT C-5

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS  
FOR THE YEAR ENDING: DECEMBER 31, 2005

Date: 08/17/2007  
Time: 12:42:48

635 Municipal Court Trust Account	Budget	Actual
Beginning Net Cash and Investments	0.00	12,368.31
Revenues and Other Sources	0.00	0.00
Total Resources	0.00	12,368.31
Expenditures and Other Financing Uses	0.00	135.00
EXCESS (DEFICIT) OF REVENUES OVER USES:	0.00	12,233.31
Non Revenues	0.00	142,978.21
Non Expenditures	0.00	137,889.77
ENDING NET CASH & INVESTMENTS:	0.00	17,321.75

*The Accompanying Notes Are An Integral Part Of This Statement*



## City Of College Place

MCAG #: 0766

SCHEDULE 04

Detail of Revenues & Other Sources  
For Year Ending: December 31, 2005

Time: 16:32:56 Date: 01/03/2007  
Page: 1

## 001 Current Expense Fund

## BAS EL OB LA

308 00 00 00	Beginning Fund Balance	917,122.85
<b>308.00</b>	<b>TOTAL BEGINNING NET CASH &amp; INVESTMENTS</b>	<b>917,122.85</b>
311 10 00 00	Real & Personal Prop Tax	1,006,689.18
311.00	TOTAL GENERAL PROPERTY TAXES	1,006,689.18
313 10 00 00	Retail Sales & Use Tax	709,896.98
313 60 00 00	Natural Gas Use Tax	14,677.44
313 71 00 00	Sales & Use Tax C.J.	95,554.10
313 73 00 00	Sales Tax Revs 3/10th Of 1% C.J.	161,431.15
313 73 00 01	3/10th Sales Tax Repayment DOR Agreement	-19,873.40
313.00	TOTAL RETAIL SALES & USE TAXES	961,686.27
316 41 00 00	Utility Tax - Priv Utils Electric	185,529.80
316 43 00 00	Utility Tax - Priv Utils Gas	96,891.02
316 45 00 00	Utility Tax - Priv Utils Garbage/Solid Waste	31,643.87
316 46 00 00	Utility Tax - Priv Utils Cable	78,490.32
316 47 00 00	Utility Tax - Priv Utils Telephone	141,924.19
316.00	TOTAL BUSINESS TAXES	534,479.20
<b>310.00</b>	<b>TOTAL TAXES</b>	<b>2,502,854.65</b>
321 30 00 00	Fire/Protective Permits	30.00
321 91 00 00	Franchise Fees	52,732.30
321.00	TOTAL BUSINESS LICENSES & PERMITS	52,762.30
322 10 00 00	Bldg/Structures/Equip.	144,694.18
322 30 00 00	Animal Licenses	2,597.00
322 80 00 00	Penalty/Non-Bus Licenses	480.00
322 90 00 00	Other Non-bus Lic/Permits	61.00
322.00	TOTAL NON-BUSINESS LICENSES & PERMITS	147,832.18
<b>320.00</b>	<b>TOTAL LICENSES AND PERMITS</b>	<b>200,594.48</b>
331 97 00 00	Homeland Security Grant - FD Compressor	28,953.00
331 97 04 00	Assistance To Firefighters Grant EMW-2005-FG-03751	62,026.00
331.00	TOTAL FEDERAL GRANTS - DIRECT	90,979.00
333 16 50 00	WASPC MDT Indirect Federal Grant	3,000.00
333 20 60 00	DUI Emphasis Patrols Grant Program	1,609.35
333 20 60 01	WASPC Video Grant - National Traffic Safety	2,500.00
333 20 62 00	WASPC-Traffic Safety Grant - Intense Traffic Safet	5,028.43
333 26 00 00	Drug Recognition Expert Program Grant	61.26
333 97 00 00	WW Cnty LETPP Grant - Dept Of Homeland Security	18,483.56

# City Of College Place

MCAG #: 0766

SCHEDULE 04

Detail of Revenues & Other Sources  
For Year Ending: December 31, 2005

Time: 16:32:56 Date: 01/03/2007  
Page: 2

001 Current Expense Fund

BAS EL OB LA

333.00	TOTAL INDIRECT FEDERAL GRANTS	30,682.60
334 03 50 00	WASPC-Traffic Safety - State Grant	2,012.50
334 04 98 00	DOH-EMS Trauma Grant	1,290.00
334.00	TOTAL STATE GRANTS	3,302.50
336 00 98 00	Local Government Assist.	55,552.44
336 06 51 00	Impaired Driving Safety	1,440.77
336 06 94 00	Liquor Excise Tax	35,067.16
336 06 95 00	Liquor Control Brd Profit	60,786.18
336.00	TOTAL STATE ENTITLEMENTS, IMPACT PAYMENTS, ETC	152,846.55
338 19 00 00	Registration Fees-Cnty Elections	147.00
338 25 00 00	Emergency Medical Services	174,414.73
338.00	TOTAL INTERGOVERNMENTAL SERVICE REVENUES	174,561.73
<b>330.00</b>	<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>452,372.38</b>
341 69 00 00	Printing/Duplicating Sers	170.25
341 80 00 00	Application Processing Fees - C.S.	5.00
341.00	TOTAL GENERAL GOVERNMENT	175.25
342 10 00 00	Law Enforcement Services	2,482.00
342.00	TOTAL SECURITY OF PERSONS AND PROPERTY	2,482.00
345 81 00 00	Zoning & Subdivision Fees	5,522.00
345 83 00 00	Plan Checking Fees	3,852.49
345 83 00 22	Plan Review - Fire Department	1,950.00
345.00	TOTAL ECONOMIC ENVIRONMENT	11,324.49
347 40 00 00	Fun Days Activity / Event Fees	540.88
347.00	TOTAL CULTURE & RECREATION	540.88
349 14 00 00	Transfer In Utils/Servs.	210,319.00
349.00	TOTAL INTERFUND/INTERDEPARTMENTAL SALES & SERVICES	210,319.00
<b>340.00</b>	<b>TOTAL CHARGES FOR GOODS AND SERVICES</b>	<b>224,841.62</b>
353 10 00 00	Local Infraction Refund	59,602.65
353.00	TOTAL CIVIL INFRACTION PENALTIES	59,602.65
<b>350.00</b>	<b>TOTAL FINES AND FORFEITS</b>	<b>59,602.65</b>

## City Of College Place

MCAG #: 0766

SCHEDULE 04

Detail of Revenues & Other Sources  
For Year Ending: December 31, 2005

Time: 16:32:56 Date: 01/03/2007  
Page: 3

## 001 Current Expense Fund

## BAS EL OB LA

361 11 00 00	Investment Interest	51,032.83
361 40 00 00	Sales Interest	2,093.92
361.00	TOTAL INTEREST AND OTHER EARNINGS	53,126.75
362 10 00 22	Rental Fees - Dunk Tank	200.00
362 50 00 00	Space/Facilities Leases	2,400.00
362 50 00 01	Water Tower Space Rental	15,500.00
362.00	TOTAL RENTS, LEASES AND CONCESSIONS	18,100.00
366 10 00 45	Interest Paid - AKTS Interfund Loan - Loan #20	154.85
366.00	TOTAL INTERFUND/INTERDEPARTMENTAL MISC. REVENUES	154.85
367 11 00 00	Gifts / Contributions / For PD & FD Plaques	1,355.59
367 11 00 01	Fun Days Revenues - Police Dept	1,792.24
367 11 00 03	Contributions/Gifts - Police Dept	2,000.00
367 11 00 04	Contr/Donations - Private	20.00
367 11 00 05	Donations To FD - Private Sources	1,500.00
367 11 00 21	Donations, Gifts PD Christmas Needy Families	80.00
367 11 00 22	Contributions - Fun Days	15,250.00
367 11 00 23	Fun Days Vendor / Booth Charges	2,250.00
367.00	TOTAL CONTRIBUTIONS/DONATIONS FROM PRIVATE SOURCE	24,247.83
369 40 00 00	Other Judgements/Settlement - PD Forfeited Proceeds	1,197.38
369 81 00 00	Cashier's Over / Short	-1,850.50
369 90 00 00	Other Misc Revenue	3,086.11
369 90 00 02	Misc - Police Fees	658.97
369 90 00 03	Misc - Fire Fees	80.00
369 90 00 04	Sale Of Junk Salvage	556.50
369 90 00 14	Webcheck Charges/Fees Received	160.00
369 90 00 22	Mobilization Reimbursement For Services	32,247.86
369 90 00 23	D.A.R.E. Program Receipts	515.47
369.00	TOTAL OTHER MISC REVENUES	36,651.79
360.00	TOTAL MISCELLANEOUS REVENUES	132,281.22
381 20 00 00	Loan Repayment Received	3,991.61
381.00	TOTAL INTERFUND LOAN RECEIPTS	3,991.61
386 89 00 00	State Building Code Fee	747.00
386.00	TOTAL AGENCY TYPE DEPOSITS	747.00
389 00 00 00	Other Non-Revenues	50.00
389 00 00 03	Security Or Other Deposits Held By City	50.00
389 00 00 04	Deposits To Travel Advance Account	6,390.44
389 00 00 58	Developer Bond / Deposit For Project	13,300.00

# City Of College Place

MCAG #: 0766

SCHEDULE 04

Detail of Revenues & Other Sources  
For Year Ending: December 31, 2005

Time: 16:32:56 Date: 01/03/2007  
Page: 4

001 Current Expense Fund

BAS EL OB LA

389 00 00 59	Interest - Contract Bond Non-Rev	795.34
389.00	TOTAL OTHER NON-REVENUES	20,585.78
380.00	TOTAL NON REVENUES	25,324.39
300.00	TOTAL RESOURCES	4,514,994.24

Corrected

## City Of College Place

MCAG #: 0766

SCHEDULE 05

Detail of Expenditures & Other Uses  
For Year Ending: December 31, 2005

Time: 16:32:56 Date: 01/03/2007

Page: 1

## 001 Current Expense Fund

## BAS EL

511.10	Administration	
10	Salaries & Wages	8.22
20	Personnel Benefits	14.28
31	Office & Operating Supplies	7.66
41	Professional Services	0.00
49	Miscellaneous	114.95
51	Intergovernmental Professional Services	10,000.00
511.30	Official Publication Services	
44	Advertising	399.18
49	Miscellaneous	0.00
511.40	Training	
43	Travel	1,091.27
44	Advertising	0.00
49	Miscellaneous	575.00
511.60	Legislative Services	
10	Salaries & Wages	16,256.09
20	Personnel Benefits	1,292.11
42	Communications	852.00
49	Miscellaneous	56.62
511.70	Election Costs	
51	Intergovernmental Professional Services	12,295.94
511.80	Voter Registration Costs	
51	Intergovernmental Professional Services	14,478.86
511.00	TOTAL LEGISLATIVE	57,442.18
512.50	Municipal Court	
10	Salaries & Wages	30,458.46
20	Personnel Benefits	11,960.70
31	Office & Operating Supplies	948.53
35	Small Tools And Minor Equipment	0.00
41	Professional Services	39,170.60
42	Communications	3,402.60
43	Travel	63.07
44	Advertising	0.00
45	Operating Rentals & Leases	0.00
48	Repairs & Maintenance	0.00
49	Miscellaneous	125.00
51	Intergovernmental Professional Services	0.00
64	Machinery & Equipment	0.00
512.70	Law Library	
31	Office & Operating Supplies	0.00
512.00	TOTAL JUDICIAL	86,128.96
513.10	Administration	
10	Salaries & Wages	65,278.34
20	Personnel Benefits	14,941.06
31	Office & Operating Supplies	552.95
35	Small Tools And Minor Equipment	0.00

# City Of College Place

MCAG #: 0766

SCHEDULE 05

Detail of Expenditures & Other Uses  
For Year Ending: December 31, 2005

Time: 16:32:56 Date: 01/03/2007  
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## 001 Current Expense Fund

### BAS EL

	41 Professional Services	0.00
	42 Communications	2,310.25
	43 Travel	0.00
	44 Advertising	0.00
	45 Operating Rentals & Leases	0.00
	49 Miscellaneous	1,393.97
	64 Machinery & Equipment	0.00
513.40	Training	
	43 Travel	3,412.84
	49 Miscellaneous	617.04
513.00	TOTAL EXECUTIVE	88,506.45
514.23	Budgeting, Accounting, Auditing (State A	
	10 Salaries & Wages	49,682.91
	20 Personnel Benefits	14,474.47
	31 Office & Operating Supplies	1,451.22
	35 Small Tools And Minor Equipment	49.80
	41 Professional Services	72.77
	42 Communications	481.6
	43 Travel	830.71
	44 Advertising	76.10
	45 Operating Rentals & Leases	0.00
	48 Repairs & Maintenance	0.00
	49 Miscellaneous	866.52
	64 Machinery & Equipment	1,034.85
514.30	Records Services	
	10 Salaries & Wages	15,190.98
	20 Personnel Benefits	3,424.09
	31 Office & Operating Supplies	822.85
	35 Small Tools And Minor Equipment	0.00
	41 Professional Services	1,153.28
	42 Communications	502.33
	43 Travel	0.00
	44 Advertising	0.00
	45 Operating Rentals & Leases	0.00
	48 Repairs & Maintenance	0.00
	49 Miscellaneous	0.00
	64 Machinery & Equipment	0.00
514.40	Training	
	43 Travel	0.00
	49 Miscellaneous	40.00
514.70	Risk Management	
	10 Salaries & Wages	123,798.17
	20 Personnel Benefits	39,045.66
	31 Office & Operating Supplies	4,358.84
	35 Small Tools And Minor Equipment	95.18
	41 Professional Services	2,472.02
	42 Communications	8,945.80



## City Of College Place

MCAG #: 0766

SCHEDULE 05

Detail of Expenditures & Other Uses  
For Year Ending: December 31, 2005

Time: 16:32:56 Date: 01/03/2007  
Page: 3

## 001 Current Expense Fund

## BAS EL

43	Travel	47.18
48	Repairs & Maintenance	0.00
49	Miscellaneous	186.33
64	Machinery & Equipment	4,273.17
514.00	TOTAL FINANCIAL & RECORD SERVICES	273,376.89
515.20	Legal Services	
41	Professional Services	43,796.04
515.00	TOTAL LEGAL	43,796.04
516.10	Administration	
31	Office & Operating Supplies	544.53
41	Professional Services	0.00
43	Travel	25.00
49	Miscellaneous	1,368.50
516.00	TOTAL PERSONNEL	1,938.03
517.78	Payments To Claimants And Beneficiaries	
24		0.00
517.00	TOTAL EMPLOYEE BENEFIT PROGRAMS	0.00
518.89	Other Operation Expenditures	
10	Salaries & Wages	17,204.28
20	Personnel Benefits	5,454.13
31	Office & Operating Supplies	3,035.66
35	Small Tools And Minor Equipment	118.30
41	Professional Services	2,917.13
42	Communications	1,176.77
43	Travel	0.00
45	Operating Rentals & Leases	0.00
48	Repairs & Maintenance	17.55
49	Miscellaneous	0.00
64	Machinery & Equipment	8,009.57
518.00	TOTAL CENTRAL SERVICES	37,933.39
519.15	Maintenance	
48	Repairs & Maintenance	1,265.77
519.50	Central Stores	
10	Salaries & Wages	20,422.38
20	Personnel Benefits	5,961.95
31	Office & Operating Supplies	4,459.24
35	Small Tools And Minor Equipment	308.54
41	Professional Services	1,131.53
42	Communications	1,342.48
43	Travel	0.00
44	Advertising	0.00
45	Operating Rentals & Leases	2,157.93

# City Of College Place

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001 Current Expense Fund

BAS EL

	47 Utility Services	14,827.14
	48 Repairs & Maintenance	3,125.13
	49 Miscellaneous	214.91
	62 Buildings & Structures	9,892.71
	64 Machinery & Equipment	79.56
519.90	Miscellaneous	
	31 Office & Operating Supplies	173.18
	46 Insurance	22,261.50
	49 Miscellaneous	4,415.23
	51 Intergovernmental Professional Services	0.00
519.00	TOTAL OTHER GENERAL GOVERNMENTAL SERVICES	92,039.18
<b>510.00</b>	<b>GENERAL GOVERNMENT SERVICES</b>	<b>681,161.12</b>
521.10	Administration	
	10 Salaries & Wages	100,517.30
	20 Personnel Benefits	29,949.17
	31 Office & Operating Supplies	3,752.98
	35 Small Tools And Minor Equipment	0.00
	41 Professional Services	9,489.36
	42 Communications	8,852.62
	43 Travel	20.91
	44 Advertising	0.00
	45 Operating Rentals & Leases	565.65
	48 Repairs & Maintenance	19.49
	49 Miscellaneous	2,032.94
	51 Intergovernmental Professional Services	264.00
	64 Machinery & Equipment	1,322.69
	95 Interfund Operating Rentals & Leases	0.00
521.20	Police Operations	
	64 Machinery & Equipment	0.00
521.21	Investigation	
	10 Salaries & Wages	80,460.55
	20 Personnel Benefits	24,416.95
	31 Office & Operating Supplies	2,316.76
	35 Small Tools And Minor Equipment	277.13
	41 Professional Services	4,431.09
	42 Communications	4,961.67
	43 Travel	0.00
	44 Advertising	0.00
	45 Operating Rentals & Leases	0.00
	48 Repairs & Maintenance	77.98
	49 Miscellaneous	0.00
	64 Machinery & Equipment	0.00
	95 Interfund Operating Rentals & Leases	0.00
521.22	Patrol	
	10 Salaries & Wages	260,912.81
	20 Personnel Benefits	81,103.35

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## 001 Current Expense Fund

## BAS EL

31	Office & Operating Supplies	1,553.31
32	Fuel Consumed	167.24
35	Small Tools And Minor Equipment	944.44
41	Professional Services	1,325.08
42	Communications	3,112.27
45	Operating Rentals & Leases	0.00
48	Repairs & Maintenance	1,888.62
49	Miscellaneous	598.24
51	Intergovernmental Professional Services	86,958.00
64	Machinery & Equipment	22,060.48
95	Interfund Operating Rentals & Leases	30,000.00
521.23	Special Units	
10	Salaries & Wages	28,104.38
20	Personnel Benefits	8,483.15
31	Office & Operating Supplies	291.18
35	Small Tools And Minor Equipment	0.00
49	Miscellaneous	409.31
64	Machinery & Equipment	0.00
95	Interfund Operating Rentals & Leases	0.00
521.24	Laboratory	
31	Office & Operating Supplies	0.00
521.30	Crime Prevention	
10	Salaries & Wages	99,789.22
20	Personnel Benefits	28,872.11
31	Office & Operating Supplies	62.36
35	Small Tools And Minor Equipment	0.00
41	Professional Services	0.00
42	Communications	0.00
43	Travel	0.00
44	Advertising	0.00
49	Miscellaneous	115.99
64	Machinery & Equipment	3,009.21
521.40	Training	
10	Salaries & Wages	0.00
20	Personnel Benefits	0.00
31	Office & Operating Supplies	1,594.35
41	Professional Services	3,456.00
43	Travel	3,282.22
47	Utility Services	0.00
48	Repairs & Maintenance	0.00
49	Miscellaneous	1,347.00
64	Machinery & Equipment	0.00
521.70	Traffic Policing	
10	Salaries & Wages	62,205.07
20	Personnel Benefits	17,583.10
31	Office & Operating Supplies	0.00
35	Small Tools And Minor Equipment	0.00
41	Professional Services	684.47

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## 001 Current Expense Fund

### BAS EL

	48 Repairs & Maintenance	77.98
	49 Miscellaneous	0.00
	64 Machinery & Equipment	0.00
	95 Interfund Operating Rentals & Leases	5,000.00
521.90	Other Services	
	10 Salaries & Wages	69,010.06
	20 Personnel Benefits	27,426.85
	31 Office & Operating Supplies	1,071.86
	35 Small Tools And Minor Equipment	0.00
	41 Professional Services	577.00
	42 Communications	15.31
	43 Travel	0.00
	44 Advertising	0.00
	45 Operating Rentals & Leases	0.00
	48 Repairs & Maintenance	19.49
	49 Miscellaneous	509.99
	51 Intergovernmental Professional Services	0.00
	64 Machinery & Equipment	1,608.31
521.00	TOTAL LAW ENFORCEMENT	1,128,958.97
522.10	Administration	
	10 Salaries & Wages	45,764.24
	20 Personnel Benefits	16,766.35
	31 Office & Operating Supplies	1,987.42
	35 Small Tools And Minor Equipment	16.46
	41 Professional Services	565.54
	42 Communications	2,558.79
	43 Travel	6,009.10
	44 Advertising	41.51
	45 Operating Rentals & Leases	0.00
	48 Repairs & Maintenance	154.77
	49 Miscellaneous	1,999.37
	51 Intergovernmental Professional Services	0.00
	64 Machinery & Equipment	2,604.67
522.20	Fire Suppression	
	10 Salaries & Wages	101,261.42
	20 Personnel Benefits	12,594.97
	31 Office & Operating Supplies	3,089.99
	32 Fuel Consumed	1,023.34
	35 Small Tools And Minor Equipment	825.05
	42 Communications	615.43
	43 Travel	0.00
	48 Repairs & Maintenance	3,779.47
	49 Miscellaneous	470.30
	51 Intergovernmental Professional Services	15,620.00
	62 Buildings & Structures	0.00
	64 Machinery & Equipment	74,109.46
	95 Interfund Operating Rentals & Leases	10,000.00

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## 001 Current Expense Fund

## BAS EL

	99 Other Interfund Services And Charges	0.00
522.30	Fire Prevention & Investigation	
	10 Salaries & Wages	23,284.26
	20 Personnel Benefits	7,090.21
	31 Office & Operating Supplies	929.47
	35 Small Tools And Minor Equipment	167.04
	41 Professional Services	0.00
	42 Communications	577.95
	43 Travel	0.00
	44 Advertising	39.83
	48 Repairs & Maintenance	0.00
	49 Miscellaneous	850.87
	64 Machinery & Equipment	0.00
522.40	Training	
	10 Salaries & Wages	21,725.86
	20 Personnel Benefits	5,780.27
	31 Office & Operating Supplies	1,647.31
	41 Professional Services	0.00
	42 Communications	0.00
	43 Travel	2,820.37
	48 Repairs & Maintenance	0.00
	49 Miscellaneous	1,129.15
	64 Machinery & Equipment	2,929.27
522.50	Facilities	
	31 Office & Operating Supplies	3,946.72
	35 Small Tools And Minor Equipment	0.00
	41 Professional Services	0.00
	47 Utility Services	15,634.83
	48 Repairs & Maintenance	4,051.41
	49 Miscellaneous	103.97
	62 Buildings & Structures	845.70
	63 Other Improvements	0.00
	64 Machinery & Equipment	880.46
522.00	TOTAL FIRE CONTROL	396,292.64
523.60	Care & Custody Of Prisoners	
	31 Office & Operating Supplies	100.16
	35 Small Tools And Minor Equipment	0.00
	41 Professional Services	0.00
	44 Advertising	0.00
	48 Repairs & Maintenance	0.00
	49 Miscellaneous	0.00
	51 Intergovernmental Professional Services	39,068.65
	64 Machinery & Equipment	0.00
523.00	TOTAL DETENTION AND/OR CORRECTION	39,168.81
524.10	Administration	
	41 Professional Services	104.30

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001 Current Expense Fund

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524.20	Inspections, Permits, Certificates & Lic	
10	Salaries & Wages	84,797.08
20	Personnel Benefits	22,090.16
31	Office & Operating Supplies	856.45
35	Small Tools And Minor Equipment	172.16
41	Professional Services	74.16
42	Communications	1,348.03
43	Travel	1,284.65
45	Operating Rentals & Leases	0.00
48	Repairs & Maintenance	0.00
49	Miscellaneous	537.13
64	Machinery & Equipment	3,790.10
95	Interfund Operating Rentals & Leases	0.00
524.00	TOTAL PROTECTIVE INSPECTIONS	115,054.22
525.60	Emergency Preparedness	
51	Intergovernmental Professional Services	4,279.00
525.00	TOTAL EMERGENCY SERVICES	4,279.00
526.10	Administration	
10	Salaries & Wages	40,701.55
20	Personnel Benefits	13,770.86
31	Office & Operating Supplies	214.74
35	Small Tools And Minor Equipment	0.00
44	Advertising	0.00
48	Repairs & Maintenance	0.00
526.40	Training	
10	Salaries & Wages	0.00
20	Personnel Benefits	0.00
31	Office & Operating Supplies	0.00
43	Travel	0.00
49	Miscellaneous	860.00
526.80	Rescue And Emergency Aid	
10	Salaries & Wages	122,695.37
20	Personnel Benefits	19,991.07
31	Office & Operating Supplies	2,687.89
35	Small Tools And Minor Equipment	318.11
41	Professional Services	68.50
42	Communications	61.14
48	Repairs & Maintenance	273.75
49	Miscellaneous	332.25
64	Machinery & Equipment	1,345.46
95	Interfund Operating Rentals & Leases	10,000.00
526.00	TOTAL AMBULANCE, RESCUE AND EMERGENCY AID	213,320.69
520.00	PUBLIC SAFETY	1,897,074.35

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## 001 Current Expense Fund

## BAS EL

531.60	Weed Control	
	51 Intergovernmental Professional Services	0.00
531.00	TOTAL NATURAL RESOURCES	0.00
539.30	Animal Control	
	10 Salaries & Wages	9,515.38
	20 Personnel Benefits	1,343.62
	31 Office & Operating Supplies	91.43
	35 Small Tools And Minor Equipment	151.84
	41 Professional Services	596.00
	48 Repairs & Maintenance	0.00
	49 Miscellaneous	0.00
	64 Machinery & Equipment	0.00
	95 Interfund Operating Rentals & Leases	0.00
539.00	TOTAL OTHER ENVIRONMENTAL SERVICES	11,698.27
530.00	UTILITIES AND ENVIRONMENT	11,698.27
548.68	Operations - General	
	95 Interfund Operating Rentals & Leases	0.00
	98 Interfund Repairs & Maintenance	45,384.00
548.00	TOTAL MUNICIPAL VEHICLES & PUBLIC WORKS EQUIPMENT	45,384.00
540.00	TRANSPORTATION	45,384.00
558.60	Planning	
	10 Salaries & Wages	118,367.11
	20 Personnel Benefits	26,967.15
	31 Office & Operating Supplies	1,461.00
	41 Professional Services	695.45
	42 Communications	398.68
	43 Travel	419.09
	44 Advertising	1,219.23
	49 Miscellaneous	1,666.48
	51 Intergovernmental Professional Services	4.00
	64 Machinery & Equipment	550.18
558.80	Development	
	31 Office & Operating Supplies	0.00
	41 Professional Services	5,794.37
	43 Travel	0.00
	49 Miscellaneous	81.86
558.00	TOTAL PLANNING AND COMMUNITY DEVELOPMENT	157,624.60
550.00	ECONOMIC ENVIRONMENT	157,624.60
566.00	Substance Abuse	

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51	Intergovernmental Professional Services	1,642.19
566.00	TOTAL SUBSTANCE ABUSE	1,642.19
560.00	MENTAL AND PHYSICAL HEALTH	1,642.19
572.20	Library Services	
49	Miscellaneous	2,085.00
572.00	TOTAL LIBRARIES	2,085.00
573.70	Fairs	
31	Office & Operating Supplies	1,272.62
49	Miscellaneous	23,578.56
573.90	Other	
31	Office & Operating Supplies	1,290.41
41	Professional Services	0.00
44	Advertising	0.00
45	Operating Rentals & Leases	0.00
49	Miscellaneous	0.00
573.00	TOTAL SPECTATOR AND COMMUNITY EVENTS	26,141.51
575.46	Operations - Contracted	
41	Professional Services	4,000.00
575.90	Other	
35	Small Tools And Minor Equipment	0.00
575.00	TOTAL CULTURAL AND RECREATION FACILITIES	4,000.00
576.10	Administration	
10	Salaries & Wages	3,702.85
20	Personnel Benefits	1,330.75
31	Office & Operating Supplies	15.14
42	Communications	257.36
43	Travel	8.70
49	Miscellaneous	0.00
64	Machinery & Equipment	0.00
576.65	Maintenance	
10	Salaries & Wages	36,502.39
20	Personnel Benefits	10,213.65
31	Office & Operating Supplies	4,444.52
35	Small Tools And Minor Equipment	103.46
41	Professional Services	0.00
42	Communications	0.00
45	Operating Rentals & Leases	318.87
47	Utility Services	15,365.00
48	Repairs & Maintenance	1,147.69
49	Miscellaneous	0.00
51	Intergovernmental Professional Services	361.87
62	Buildings & Structures	0.00



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## 001 Current Expense Fund

## BAS EL

63	Other Improvements	730.85
64	Machinery & Equipment	0.00
95	Interfund Operating Rentals & Leases	0.00
576.00	TOTAL PARK FACILITIES	74,503.11
<b>570.00</b>	<b>CULTURE AND RECREATION</b>	<b>106,729.70</b>
586.00	Agency Type Disbursements	
53	External Taxes & Operating Assessments	1,421.00
586.00	TOTAL AGENCY TYPE DISBURSEMENTS	1,421.00
589.00	Non Expenditures	
00	Other Costs Allocations	75,202.68
589.00	TOTAL OTHER NON-EXPENDITURES	75,202.68
<b>580.00</b>	<b>NONEXPENDITURES</b>	<b>76,623.68</b>
594.18	Central Services	
64	Machinery & Equipment	0.00
594.19	Miscellaneous General Government	
61	Land	0.00
594.22	Fire Control	
64	Machinery & Equipment	58,604.11
594.58	Planning	
61	Land	0.00
594.76	Park Facilities	
64	Machinery & Equipment	0.00
594.00	TOTAL CAPITAL EXPENDITURES	58,604.11
597.00	Operating Transfers	
00	Other Costs Allocations	412,425.00
597.00	TOTAL OPERATING TRANSFERS-OUT	412,425.00
<b>590.00</b>	<b>OTHER FINANCING USES</b>	<b>471,029.11</b>
<b>500.00</b>	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>3,448,967.02</b>
<b>508.00</b>	<b>ENDING NET CASH AND INVESTMENTS</b>	<b>1,066,027.22</b>

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Detail of Revenues & Other Sources  
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100 Street Fund

BAS EL OB LA

308 00 00 01	Beginning Fund Balance	159,020.98
<b>308.00</b>	<b>TOTAL BEGINNING NET CASH &amp; INVESTMENTS</b>	<b>159,020.98</b>
322 40 00 00	Street & Curb Permits	1,290.00
322.00	TOTAL NON-BUSINESS LICENSES & PERMITS	1,290.00
<b>320.00</b>	<b>TOTAL LICENSES AND PERMITS</b>	<b>1,290.00</b>
336 00 87 00	Motor Veh Fuel Tax St.	146,176.08
336.00	TOTAL STATE ENTITLEMENTS, IMPACT PAYMENTS, ETC	146,176.08
<b>330.00</b>	<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>146,176.08</b>
344 30 00 00	Street Repair	1,146.00
344.00	TOTAL TRANSPORTATION	1,146.00
<b>340.00</b>	<b>TOTAL CHARGES FOR GOODS AND SERVICES</b>	<b>1,146.00</b>
361 11 00 01	Investment Interest	2,871.63
361.00	TOTAL INTEREST AND OTHER EARNINGS	2,871.63
<b>360.00</b>	<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>2,871.63</b>
397 00 00 01	Transfer From CE To Sts	135,000.00
397 00 00 02	Interfund Trans From Closure Of Arterial Sts Fund	91,022.11
397.00	TOTAL OPERATING TRANSFERS - IN	226,022.11
<b>390.00</b>	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>226,022.11</b>
<b>300.00</b>	<b>TOTAL RESOURCES</b>	<b>536,526.80</b>

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## 100 Street Fund

## BAS EL

542.30	Roadway	
	10 Salaries & Wages	59,867.09
	20 Personnel Benefits	19,873.86
	31 Office & Operating Supplies	14,101.89
	35 Small Tools And Minor Equipment	77.71
	41 Professional Services	282.00
	43 Travel	0.00
	45 Operating Rentals & Leases	36.53
	48 Repairs & Maintenance	2,232.80
	49 Miscellaneous	939.23
	64 Machinery & Equipment	1,746.31
	95 Interfund Operating Rentals & Leases	10,000.00
542.63	Street Lighting	
	47 Utility Services	34,820.79
542.64	Traffic Control Devices	
	10 Salaries & Wages	10,549.94
	20 Personnel Benefits	2,390.02
	31 Office & Operating Supplies	10,918.22
	35 Small Tools And Minor Equipment	17.31
	47 Utility Services	643.25
	48 Repairs & Maintenance	55.00
	51 Intergovernmental Professional Services	49.00
	64 Machinery & Equipment	0.00
	95 Interfund Operating Rentals & Leases	5,000.00
542.66	Snow & Ice Removal	
	10 Salaries & Wages	4,152.35
	20 Personnel Benefits	867.15
	31 Office & Operating Supplies	1,408.03
	64 Machinery & Equipment	0.00
	95 Interfund Operating Rentals & Leases	1,000.00
542.67	Street Cleaning	
	10 Salaries & Wages	6,397.53
	20 Personnel Benefits	1,522.87
	31 Office & Operating Supplies	0.00
	95 Interfund Operating Rentals & Leases	5,000.00
542.70	Roadside	
	10 Salaries & Wages	4,714.31
	20 Personnel Benefits	941.02
	31 Office & Operating Supplies	2,560.42
	32 Fuel Consumed	148.06
	35 Small Tools And Minor Equipment	312.97
	41 Professional Services	0.00
	45 Operating Rentals & Leases	242.13
	48 Repairs & Maintenance	277.15
	51 Intergovernmental Professional Services	1,970.75
	64 Machinery & Equipment	0.00
	95 Interfund Operating Rentals & Leases	6,000.00

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100 Street Fund

BAS EL

542.00 TOTAL ROAD AND STREET MAINTENANCE		211,115.69
543.10	Management	
10	Salaries & Wages	7,208.64
20	Personnel Benefits	2,240.80
31	Office & Operating Supplies	19.04
35	Small Tools And Minor Equipment	13.85
41	Professional Services	551.96
42	Communications	520.95
44	Advertising	0.00
45	Operating Rentals & Leases	579.63
47	Utility Services	1,401.01
49	Miscellaneous	360.77
64	Machinery & Equipment	0.00
543.30	General Services	
46	Insurance	9,014.14
543.40		
10	Salaries & Wages	0.00
20	Personnel Benefits	0.00
543.60	Training	
43	Travel	0.00
49	Miscellaneous	0.00
543.00 TOTAL ROAD & STREET ADMINISTRATION & OVERHEAD		21,910.79
<b>540.00 TRANSPORTATION</b>		<b>233,026.48</b>
594.42	Road / Street Maintenance	
31	Office & Operating Supplies	0.00
41	Professional Services	0.00
594.00 TOTAL CAPITAL EXPENDITURES		0.00
597.00	Operating Transfers	
00	Other Costs Allocations	0.00
597.00 TOTAL OPERATING TRANSFERS-OUT		0.00
<b>590.00 OTHER FINANCING USES</b>		<b>0.00</b>
<b>500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>233,026.48</b>
<b>508.00 ENDING NET CASH AND INVESTMENTS</b>		<b>303,500.32</b>

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SCHEDULE 04

Detail of Revenues & Other Sources  
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101 Arterial Street FundBAS EL OB LA

308 00 00 02	Beginning Fund Balance	130,394.83
<b>308.00</b>	<b>TOTAL BEGINNING NET CASH &amp; INVESTMENTS</b>	<b>130,394.83</b>
336 00 88 00	Mtr Veh Fuel Tax St. Impr	36,915.20
336.00	TOTAL STATE ENTITLEMENTS, IMPACT PAYMENTS, ETC	36,915.20
<b>330.00</b>	<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>36,915.20</b>
361 11 00 02	Investment Interest	2,339.32
361.00	TOTAL INTEREST AND OTHER EARNINGS	2,339.32
<b>360.00</b>	<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>2,339.32</b>
<b>300.00</b>	<b>TOTAL RESOURCES</b>	<b>169,649.35</b>

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## 101 Arterial Street Fund

### BAS EL

542.10	Engineering	
10	Salaries & Wages	47,723.50
20	Personnel Benefits	12,870.41
31	Office & Operating Supplies	2,365.87
41	Professional Services	3,950.00
42	Communications	805.73
43	Travel	110.20
44	Advertising	20.86
49	Miscellaneous	2,677.13
61	Land	0.00
542.30	Roadway	
48	Repairs & Maintenance	0.00
542.00	TOTAL ROAD AND STREET MAINTENANCE	70,523.70
543.50	Facilities	
64	Machinery & Equipment	749.95
543.00	TOTAL ROAD & STREET ADMINISTRATION & OVERHEAD	749.95
540.00	TRANSPORTATION	71,273.61
595.30	Roadway	
41	Professional Services	912.50
51	Intergovernmental Professional Services	6,441.09
62	Buildings & Structures	0.00
595.00	TOTAL ROADS/STREETS CONST. & OTHER INFRASTRUCTURE	7,353.59
597.00	Operating Transfers	
00	Other Costs Allocations	91,022.11
597.00	TOTAL OPERATING TRANSFERS-OUT	91,022.11
590.00	OTHER FINANCING USES	98,375.70
500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	169,649.35
508.00	ENDING NET CASH AND INVESTMENTS	0.00

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SCHEDULE 04

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110 Myra Road Project FundBAS EL OB LA

308 00 00 10	Beginning Balance	51,223.40
<b>308.00</b>	<b>TOTAL BEGINNING NET CASH &amp; INVESTMENTS</b>	<b>51,223.40</b>
361 11 00 10	Investment Interest Myra Road Fund	864.60
361.00	TOTAL INTEREST AND OTHER EARNINGS	864.60
<b>360.00</b>	<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>864.60</b>
397 00 00 10	Transfer From CE To Myra	15,000.00
397.00	TOTAL OPERATING TRANSFERS - IN	15,000.00
<b>390.00</b>	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>15,000.00</b>
<b>300.00</b>	<b>TOTAL RESOURCES</b>	<b>67,088.00</b>

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110 Myra Road Project Fund

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BAS EL

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500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES

0.00

508.00 ENDING NET CASH AND INVESTMENTS

67,088.00

Corrected



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111 Street Improvement FundBAS EL OB LA

308 00 00 11	Beginning Balance	41,223.39
<b>308.00</b>	<b>TOTAL BEGINNING NET CASH &amp; INVESTMENTS</b>	<b>41,223.39</b>
361 11 00 11	Investment Interest St. Improvement Fund	829.83
361.00	TOTAL INTEREST AND OTHER EARNINGS	829.83
<b>360.00</b>	<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>829.83</b>
397 00 00 11	Transfer From CE > St Res	5,000.00
397.00	TOTAL OPERATING TRANSFERS - IN	5,000.00
<b>390.00</b>	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>5,000.00</b>
<b>300.00</b>	<b>TOTAL RESOURCES</b>	<b>47,053.22</b>

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111 Street Improvement Fund

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BAS EL

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**500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES**

**0.00**

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**508.00 ENDING NET CASH AND INVESTMENTS**

**47,053.22**

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Corrected

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120 Criminal Justice FundBAS EL OB LA

308 00 00 12	Beginning Balance - C.J. Fund	18,446.52
<b>308.00</b>	<b>TOTAL BEGINNING NET CASH &amp; INVESTMENTS</b>	<b>18,446.52</b>
336 06 21 00	C.J. Funds - Regular	1,586.56
336 06 26 00	C.J. - Municipal Criminal Justice Funding	6,326.01
<b>336.00</b>	<b>TOTAL STATE ENTITLEMENTS, IMPACT PAYMENTS, ETC</b>	<b>7,912.57</b>
<b>330.00</b>	<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>7,912.57</b>
361 11 00 12	Interest Earned - CJ Fund	23.71
<b>361.00</b>	<b>TOTAL INTEREST AND OTHER EARNINGS</b>	<b>23.71</b>
<b>360.00</b>	<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>23.71</b>
<b>300.00</b>	<b>TOTAL RESOURCES</b>	<b>26,382.80</b>

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120 Criminal Justice Fund

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BAS EL

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521.30	Crime Prevention	
10	Salaries & Wages	0.00
20	Personnel Benefits	0.00
49	Miscellaneous	5,409.66
64	Machinery & Equipment	11,744.18
521.00	TOTAL LAW ENFORCEMENT	17,153.84
520.00	PUBLIC SAFETY	17,153.84
500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	17,153.84
508.00	ENDING NET CASH AND INVESTMENTS	9,228.96

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201 ULTGO Bond FundBAS EL OB LA

308 00 00 21	Beginning Fund Balance	6,037.88
<b>308.00</b>	<b>TOTAL BEGINNING NET CASH &amp; INVESTMENTS</b>	<b>6,037.88</b>
361 11 00 21	Investment Interest	270.57
<b>361.00</b>	<b>TOTAL INTEREST AND OTHER EARNINGS</b>	<b>270.57</b>
<b>360.00</b>	<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>270.57</b>
397 00 00 21	Transfer CE To ULTGO 201	182,125.00
<b>397.00</b>	<b>TOTAL OPERATING TRANSFERS - IN</b>	<b>182,125.00</b>
<b>390.00</b>	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>182,125.00</b>
<b>300.00</b>	<b>TOTAL RESOURCES</b>	<b>188,433.45</b>

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## 201 ULTGO Bond Fund

### BAS EL

591.19	Miscellaneous General Government	
	71 G.O. Bonds	110,000.00
591.00	TOTAL REDEMPTION OF LONG TERM DEBT GOV FUNDS ONLY	110,000.00
592.19	Miscellaneous General Government	
	83 Interest On Long-Term External Debt	71,225.00
	89 Other Debt Service Costs	477.00
592.00	TOTAL INTEREST AND OTHER DEBT SERVICE COSTS	71,702.00
590.00	OTHER FINANCING USES	181,702.00
500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	181,702.00
508.00	ENDING NET CASH AND INVESTMENTS	6,731.45

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202 99 South End Bond FundBAS EL OB LA

308 00 00 22	Beginning Balance	250.50
<b>308.00</b>	<b>TOTAL BEGINNING NET CASH &amp; INVESTMENTS</b>	<b>250.50</b>
361 11 00 22	Interest Earned - SE Bond Fund	105.45
<b>361.00</b>	<b>TOTAL INTEREST AND OTHER EARNINGS</b>	<b>105.45</b>
<b>360.00</b>	<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>105.45</b>
397 00 00 22	Transfer CE To 202 Bnd Fd	75,300.00
<b>397.00</b>	<b>TOTAL OPERATING TRANSFERS - IN</b>	<b>75,300.00</b>
<b>390.00</b>	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>75,300.00</b>
<b>300.00</b>	<b>TOTAL RESOURCES</b>	<b>75,655.95</b>

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202 99 South End Bond Fund

## BAS EL

591.19	Miscellaneous General Government	
71	G.O. Bonds	45,000.00
591.00	TOTAL REDEMPTION OF LONG TERM DEBT GOV FUNDS ONLY	45,000.00
592.19	Miscellaneous General Government	
83	Interest On Long-Term External Debt	30,037.50
592.80	Debt Costs	
89	Other Debt Service Costs	303.50
592.00	TOTAL INTEREST AND OTHER DEBT SERVICE COSTS	30,341.00
590.00	OTHER FINANCING USES	75,341.00
500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	75,341.00
508.00	ENDING NET CASH AND INVESTMENTS	314.95



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305 Capital Improvemnt Fund (REET)BAS EL OB LA

308 00 00 35	Beginning Fund Balance	195,791.15
<b>308.00</b>	<b>TOTAL BEGINNING NET CASH &amp; INVESTMENTS</b>	<b>195,791.15</b>
317 34 00 00	Real Estate Excise Tax Local	96,238.88
317.00	TOTAL EXCISE TAXES	96,238.88
<b>310.00</b>	<b>TOTAL TAXES</b>	<b>96,238.88</b>
361 11 00 35	Investment Interest	3,041.69
361.00	TOTAL INTEREST AND OTHER EARNINGS	3,041.69
<b>360.00</b>	<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>3,041.69</b>
<b>300.00</b>	<b>TOTAL RESOURCES</b>	<b>295,071.72</b>

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## 305 Capital Improvemnt Fund (REET)

### BAS EL

594.43	Road/Street Administration & Overhead	
	41 Professional Services	405.00
594.00	TOTAL CAPITAL EXPENDITURES	405.00
595.10	Engineering	
	10 Salaries & Wages	0.00
	20 Personnel Benefits	0.00
	31 Office & Operating Supplies	0.00
	41 Professional Services	7,848.06
	45 Operating Rentals & Leases	0.00
595.30	Roadway	
	62 Buildings & Structures	0.00
595.00	TOTAL ROADS/STREETS CONST. & OTHER INFRASTRUCTURE	7,848.06
598.42		
	51 Intergovernmental Professional Services	0.00
598.00	TOTAL INTERGOVERNMENTAL AGREEMENTS	0.00
590.00	OTHER FINANCING USES	8,253.00
500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	8,253.06
508.00	ENDING NET CASH AND INVESTMENTS	286,818.66

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310 Water System Construction FundBAS EL OB LA

308 00 00 31	Beginning Fund Balance	13,557.95
<b>308.00</b>	<b>TOTAL BEGINNING NET CASH &amp; INVESTMENTS</b>	<b>13,557.95</b>
361 11 00 31	Investment Interest	287.88
361 11 00 33	Interest Earned - PWTF	11,802.79
<b>361.00</b>	<b>TOTAL INTEREST AND OTHER EARNINGS</b>	<b>12,090.67</b>
<b>360.00</b>	<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>12,090.67</b>
382 80 00 01	Loan Proceeds - PWTF Water Facility Loan	595,000.00
<b>382.00</b>	<b>TOTAL PROCEEDS OF LONG-TERM DEBT PROPRIETARY FUNDS</b>	<b>595,000.00</b>
<b>380.00</b>	<b>TOTAL NON REVENUES</b>	<b>595,000.00</b>
<b>390.00</b>	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>0.00</b>
<b>300.00</b>	<b>TOTAL RESOURCES</b>	<b>620,648.62</b>

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310 Water System Construction Fund

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BAS EL

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594.34	Water Utilities	
41	Professional Services	67,660.51
51	Intergovernmental Professional Services	0.00
61	Land	368,378.63
62	Buildings & Structures	27,756.66
594.00	TOTAL CAPITAL EXPENDITURES	463,795.80
590.00	OTHER FINANCING USES	463,795.80
500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	463,795.80
508.00	ENDING NET CASH AND INVESTMENTS	156,852.82

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## 400 Water Fund

## BAS EL OB LA

308 00 00 40	Beginning Fund Balance	229,895.86
<b>308.00</b>	<b>TOTAL BEGINNING NET CASH &amp; INVESTMENTS</b>	<b>229,895.86</b>
322 90 00 40	Utility Permits	42,630.60
322.00	TOTAL NON-BUSINESS LICENSES & PERMITS	42,630.60
<b>320.00</b>	<b>TOTAL LICENSES AND PERMITS</b>	<b>42,630.60</b>
341 70 00 00	Sale Of Merchandise	3,364.12
341.00	TOTAL GENERAL GOVERNMENT	3,364.12
343 40 00 00	Water Sales	699,671.20
343 89 00 00	Misc Util Fees/Activation Fees	3,261.00
343 89 00 01	Misc Util Fee Shut Off/On	5,837.72
343.00	TOTAL PHYSICAL ENVIRONMENT	708,769.92
<b>340.00</b>	<b>TOTAL CHARGES FOR GOODS AND SERVICES</b>	<b>712,134.04</b>
361 11 00 40	Investment Interest	2,367.46
361 40 00 40	Interests On Delinquent Accounts	138.45
361.00	TOTAL INTEREST AND OTHER EARNINGS	2,505.91
362 50 00 40	Water Tower Space Lease - Verizon Wireless	9,000.00
362.00	TOTAL RENTS, LEASES AND CONCESSIONS	9,000.00
369 90 00 06	Sale Of Junk Or Salvage	1,246.45
369 90 00 40	Other Misc. Revenues	2,097.16
369.00	TOTAL OTHER MISC REVENUES	3,343.61
<b>360.00</b>	<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>14,849.52</b>
<b>300.00</b>	<b>TOTAL RESOURCES</b>	<b>999,510.02</b>

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400 Water Fund

BAS EL

534.10	Administration - General	
10	Salaries & Wages	68,838.36
20	Personnel Benefits	17,428.23
31	Office & Operating Supplies	1,502.34
35	Small Tools And Minor Equipment	284.90
41	Professional Services	22,302.33
42	Communications	2,551.56
43	Travel	1,265.54
44	Advertising	552.02
45	Operating Rentals & Leases	576.49
46	Insurance	13,356.90
47	Utility Services	0.00
49	Miscellaneous	2,422.68
53	External Taxes & Operating Assessments	39,810.27
64	Machinery & Equipment	749.95
91	Interfund Professional Services	52,580.00
534.20	Administration Planning, Conservation, R	
10	Salaries & Wages	0.00
20	Personnel Benefits	0.00
41	Professional Services	3,457.91
49	Miscellaneous	0.00
64	Machinery & Equipment	0.00
534.50	Maintenance	
10	Salaries & Wages	131,355.02
20	Personnel Benefits	50,934.00
31	Office & Operating Supplies	47,467.16
35	Small Tools And Minor Equipment	35.55
41	Professional Services	1,323.00
45	Operating Rentals & Leases	0.00
48	Repairs & Maintenance	2,311.36
64	Machinery & Equipment	1,354.42
95	Interfund Operating Rentals & Leases	49,000.00
534.80	Operations - General	
10	Salaries & Wages	6,974.24
20	Personnel Benefits	3,129.53
31	Office & Operating Supplies	4,799.26
33	Power/Water/Gas Purchased For Resale	65,301.14
35	Small Tools And Minor Equipment	193.42
47	Utility Services	52,670.47
48	Repairs & Maintenance	8,286.94
51	Intergovernmental Professional Services	7,435.75
534.00	TOTAL WATER UTILITIES	660,250.82
530.00	UTILITIES AND ENVIRONMENT	660,250.82
581.10	Loans Issued To Other Funds	
78	Intergovernmental Loans	27,625.80

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400 Water Fund

BAS EL

581.00 TOTAL INTERFUND LOAN DISBURSEMENTS	27,625.80
<b>580.00 NONEXPENDITURES</b>	<b>27,625.80</b>
594.34 Water Utilities	
41 Professional Services	11,264.48
61 Land	0.00
63 Other Improvements	0.00
64 Machinery & Equipment	6,414.28
594.00 TOTAL CAPITAL EXPENDITURES	17,678.76
<b>590.00 OTHER FINANCING USES</b>	<b>17,678.76</b>
<b>500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>705,555.38</b>
<b>508.00 ENDING NET CASH AND INVESTMENTS</b>	<b>293,954.64</b>

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## 401 Wastewater Fund

### BAS EL OB LA

308 00 00 41	Beginning Fund Balance	714,918.74
<b>308.00</b>	<b>TOTAL BEGINNING NET CASH &amp; INVESTMENTS</b>	<b>714,918.74</b>
322 90 00 41	Utility Permits	33,360.36
322.00	TOTAL NON-BUSINESS LICENSES & PERMITS	33,360.36
<b>320.00</b>	<b>TOTAL LICENSES AND PERMITS</b>	<b>33,360.36</b>
342 40 00 00	Sewer Inspection Fee	1,410.00
342.00	TOTAL SECURITY OF PERSONS AND PROPERTY	1,410.00
343 50 00 00	Wastewater Charges	1,095,800.94
343 89 00 41	Misc Util Fees & Charges	6,434.46
343.00	TOTAL PHYSICAL ENVIRONMENT	1,102,235.40
<b>340.00</b>	<b>TOTAL CHARGES FOR GOODS AND SERVICES</b>	<b>1,103,645.40</b>
361 11 00 41	Investment Interest WW	8,095.75
361 40 00 41	Interest On Sewer Delinquent Accounts	530.57
361.00	TOTAL INTEREST AND OTHER EARNINGS	8,626.32
363 00 00 00	Insurance Recovery / Settlement	9,000.00
363.00	TOTAL INSURANCE PREMIUMS AND RECOVERIES	9,000.00
369 90 00 41	Other Misc Revenues	23,874.65
369.00	TOTAL OTHER MISC REVENUES	23,874.65
<b>360.00</b>	<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>41,500.97</b>
381 20 00 12	Interfund Loan Repay - Water To WW	27,625.80
381.00	TOTAL INTERFUND LOAN RECEIPTS	27,625.80
<b>380.00</b>	<b>TOTAL NON REVENUES</b>	<b>27,625.80</b>
<b>300.00</b>	<b>TOTAL RESOURCES</b>	<b>1,921,051.27</b>



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## 401 Wastewater Fund

## BAS EL

535.10	Administration - General	
10	Salaries & Wages	199,445.49
20	Personnel Benefits	56,644.45
31	Office & Operating Supplies	518.56
35	Small Tools And Minor Equipment	0.00
41	Professional Services	129,553.98
42	Communications	4,151.06
43	Travel	884.88
44	Advertising	105.35
45	Operating Rentals & Leases	0.00
46	Insurance	29,385.18
48	Repairs & Maintenance	15.00
49	Miscellaneous	1,842.08
51	Intergovernmental Professional Services	1,889.00
53	External Taxes & Operating Assessments	40,938.54
64	Machinery & Equipment	1,560.80
91	Interfund Professional Services	157,739.00
535.20	Administration Planning, Conservation, R	
10	Salaries & Wages	0.00
20	Personnel Benefits	0.00
31	Office & Operating Supplies	831.36
35	Small Tools And Minor Equipment	0.00
41	Professional Services	0.00
42	Communications	0.00
43	Travel	0.00
48	Repairs & Maintenance	0.00
49	Miscellaneous	0.00
64	Machinery & Equipment	0.00
535.50	Maintenance	
10	Salaries & Wages	99,584.96
20	Personnel Benefits	38,800.91
31	Office & Operating Supplies	2,805.66
32	Fuel Consumed	0.00
35	Small Tools And Minor Equipment	3,026.87
41	Professional Services	580.27
45	Operating Rentals & Leases	0.00
47	Utility Services	408.14
48	Repairs & Maintenance	42,064.58
51	Intergovernmental Professional Services	30.00
98	Interfund Repairs & Maintenance	59,400.00
535.80	Operations - General	
10	Salaries & Wages	130,662.18
20	Personnel Benefits	41,336.19
31	Office & Operating Supplies	57,608.49
32	Fuel Consumed	783.20
35	Small Tools And Minor Equipment	6,839.57
41	Professional Services	59,865.49
42	Communications	34.32

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## 401 Wastewater Fund

### BAS EL

43	Travel	0.00
45	Operating Rentals & Leases	1,181.71
47	Utility Services	120,068.16
48	Repairs & Maintenance	31,489.31
49	Miscellaneous	361.49
51	Intergovernmental Professional Services	7,306.99
64	Machinery & Equipment	5,222.17
95	Interfund Operating Rentals & Leases	127,585.00
535.00	TOTAL SEWER UTILITIES	1,462,550.39
530.00	UTILITIES AND ENVIRONMENT	1,462,550.39
594.35	Sewer Utilities	
41	Professional Services	0.00
61	Land	0.00
63	Other Improvements	73,264.64
64	Machinery & Equipment	6,000.22
594.00	TOTAL CAPITAL EXPENDITURES	79,264.86
595.40	Storm Drainage	
63	Other Improvements	0.00
595.00	TOTAL ROADS/STREETS CONST. & OTHER INFRASTRUCTURE	0.00
590.00	OTHER FINANCING USES	79,264.86
500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	1,541,815.25
508.00	ENDING NET CASH AND INVESTMENTS	379,236.02

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405 Appoinment Keeper TransportBAS EL OB LA

308 00 00 45	Beginning Fund Balance	1,236.54
<b>308.00</b>	<b>TOTAL BEGINNING NET CASH &amp; INVESTMENTS</b>	<b>1,236.54</b>
334 03 00 00	WSDOT Rural Mobility Crant - AKTS Van	50,356.03
334 03 00 01	WSDOT Rural Mobility Grant - Tires & Radios	8,396.00
<b>334.00</b>	<b>TOTAL STATE GRANTS</b>	<b>58,752.03</b>
<b>330.00</b>	<b>TOTAL INTERGOVERNMENTAL REVENUE</b>	<b>58,752.03</b>
344 70 00 00	Transport Fees/Charges < 5 Miles	171,682.48
344 70 00 01	Transport Fees/Charges > 5 Miles	11,451.59
<b>344.00</b>	<b>TOTAL TRANSPORTATION</b>	<b>183,134.07</b>
<b>340.00</b>	<b>TOTAL CHARGES FOR GOODS AND SERVICES</b>	<b>183,134.07</b>
361 11 00 45	Investment Interest	34.11
<b>361.00</b>	<b>TOTAL INTEREST AND OTHER EARNINGS</b>	<b>34.11</b>
<b>360.00</b>	<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>34.11</b>
<b>300.00</b>	<b>TOTAL RESOURCES</b>	<b>243,156.75</b>

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405 Appointment Keeper Transport

## BAS EL

547.50	Maintenance	
48	Repairs & Maintenance	9,927.33
547.80	Operations - General	
10	Salaries & Wages	89,251.94
20	Personnel Benefits	23,834.39
31	Office & Operating Supplies	526.85
32	Fuel Consumed	10,744.86
35	Small Tools And Minor Equipment	0.00
41	Professional Services	10,020.72
42	Communications	2,027.70
43	Travel	0.00
44	Advertising	286.67
45	Operating Rentals & Leases	771.99
48	Repairs & Maintenance	7,383.10
49	Miscellaneous	2,327.98
53	External Taxes & Operating Assessments	1,349.11
95	Interfund Operating Rentals & Leases	0.00
547.00	TOTAL TRANSIT SYSTEMS & RAILROADS	158,452.64
540.00	TRANSPORTATION	158,452.64
581.20	Loan Repayment Issued	
00	Other Costs Allocations	4,141.72
581.00	TOTAL INTERFUND LOAN DISBURSEMENTS	4,141.72
580.00	NONEXPENDITURES	4,141.72
594.47	Transit Systems/Railroads	
64	Machinery & Equipment	71,675.48
594.00	TOTAL CAPITAL EXPENDITURES	71,675.48
590.00	OTHER FINANCING USES	71,675.48
500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	234,269.84
508.00	ENDING NET CASH AND INVESTMENTS	8,886.91

## City Of College Place

MCAG #: 0766

SCHEDULE 04

Detail of Revenues & Other Sources  
For Year Ending: December 31, 2005

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410 Water Equipment Reserve FundBAS EL OB LA

308 00 00 42	Beginning Balance	130,767.19
<b>308.00</b>	<b>TOTAL BEGINNING NET CASH &amp; INVESTMENTS</b>	<b>130,767.19</b>
361 11 00 42	Investment Interest - Water Equip Reserv	3,107.94
<b>361.00</b>	<b>TOTAL INTEREST AND OTHER EARNINGS</b>	<b>3,107.94</b>
365 20 00 40	INF Equip/Veh Lease/Repl.	14,000.00
<b>365.00</b>	<b>TOTAL INTERNAL SERVICE FUND MISC REVENUES</b>	<b>14,000.00</b>
<b>360.00</b>	<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>17,107.94</b>
<b>390.00</b>	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>0.00</b>
<b>300.00</b>	<b>TOTAL RESOURCES</b>	<b>147,875.13</b>

# City Of College Place

MCAG #: 0766

SCHEDULE 05

Detail of Expenditures & Other Uses  
For Year Ending: December 31, 2005

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410 Water Equipment Reserve Fund

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BAS EL

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594.34	Water Utilities	
	64 Machinery & Equipment	15,151.19
594.00	TOTAL CAPITAL EXPENDITURES	15,151.19
590.00	OTHER FINANCING USES	15,151.19
500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	15,151.19
508.00	ENDING NET CASH AND INVESTMENTS	132,723.94

## City Of College Place

MCAG #: 0766

SCHEDULE 04

Detail of Revenues & Other Sources  
For Year Ending: December 31, 2005

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411 Wastewater Equip Reserve FundBAS EL OB LA

308 00 00 44	Beginning Balance	227,332.84
<b>308.00</b>	<b>TOTAL BEGINNING NET CASH &amp; INVESTMENTS</b>	<b>227,332.84</b>
361 11 00 43	Investment Interest - WW Equip Resev	4,165.29
361.00	TOTAL INTEREST AND OTHER EARNINGS	4,165.29
365 20 00 41	INF Equip/Veh Lease/Repl.	68,585.00
365.00	TOTAL INTERNAL SERVICE FUND MISC REVENUES	68,585.00
<b>360.00</b>	<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>72,750.29</b>
<b>300.00</b>	<b>TOTAL RESOURCES</b>	<b>300,083.13</b>

# City Of College Place

MCAG #: 0766

SCHEDULE 05

Detail of Expenditures & Other Uses  
For Year Ending: December 31, 2005

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411 Wastewater Equip Reserve Fund

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BAS EL

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594.35	Sewer Utilities	
	64 Machinery & Equipment	15,151.22
594.00	TOTAL CAPITAL EXPENDITURES	15,151.22
590.00	OTHER FINANCING USES	15,151.22
500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	15,151.22
508.00	ENDING NET CASH AND INVESTMENTS	284,931.91



## City Of College Place

MCAG #: 0766

SCHEDULE 04

Detail of Revenues & Other Sources  
For Year Ending: December 31, 2005

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412 Wastewater Debt Service FundBAS EL OB LA

308 00 00 51	Beginning Balance WW Debt Service Fund	545,885.30
<b>308.00</b>	<b>TOTAL BEGINNING NET CASH &amp; INVESTMENTS</b>	<b>545,885.30</b>
343 50 00 51	LT Debt Collection For Sewer Utility	824,259.21
<b>343.00</b>	<b>TOTAL PHYSICAL ENVIRONMENT</b>	<b>824,259.21</b>
<b>340.00</b>	<b>TOTAL CHARGES FOR GOODS AND SERVICES</b>	<b>824,259.21</b>
361 11 00 44	Investment Interest Earned	10,678.25
<b>361.00</b>	<b>TOTAL INTEREST AND OTHER EARNINGS</b>	<b>10,678.25</b>
<b>360.00</b>	<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>10,678.25</b>
<b>370.00</b>	<b>TOTAL CAPITAL CONTRIBUTIONS (PROPRIETARY FUNDS O</b>	<b>0.00</b>
<b>300.00</b>	<b>TOTAL RESOURCES</b>	<b>1,380,822.76</b>

# City Of College Place

MCAG #: 0766

SCHEDULE 05

Detail of Expenditures & Other Uses  
For Year Ending: December 31, 2005

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412 Wastewater Debt Service Fund

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BAS EL

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591.35	Sewer Utilities	
	78 Intergovernmental Loans	633,210.39
591.00	TOTAL REDEMPTION OF LONG TERM DEBT GOV FUNDS ONLY	633,210.39
592.35	Sewer Utilities	
	83 Interest On Long-Term External Debt	52,365.90
592.00	TOTAL INTEREST AND OTHER DEBT SERVICE COSTS	52,365.90
590.00	OTHER FINANCING USES	685,576.29
500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	685,576.29
508.00	ENDING NET CASH AND INVESTMENTS	695,246.47

## City Of College Place

MCAG #: 0766

SCHEDULE 04

Detail of Revenues & Other Sources  
For Year Ending: December 31, 2005

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413 Water Capital Reserve FundBAS EL OB LA

308 00 00 43	Beginning Balance	21,650.52
<b>308.00</b>	<b>TOTAL BEGINNING NET CASH &amp; INVESTMENTS</b>	<b>21,650.52</b>
343 40 00 43	Capital Reserve Fund	94,035.84
<b>343.00</b>	<b>TOTAL PHYSICAL ENVIRONMENT</b>	<b>94,035.84</b>
<b>340.00</b>	<b>TOTAL CHARGES FOR GOODS AND SERVICES</b>	<b>94,035.84</b>
361 11 00 13	Water Capital Reserve	398.99
<b>361.00</b>	<b>TOTAL INTEREST AND OTHER EARNINGS</b>	<b>398.99</b>
<b>360.00</b>	<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>398.99</b>
<b>300.00</b>	<b>TOTAL RESOURCES</b>	<b>116,085.35</b>

# City Of College Place

MCAG #: 0766

SCHEDULE 05

Detail of Expenditures & Other Uses  
For Year Ending: December 31, 2005

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413 Water Capital Reserve Fund

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BAS EL

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597.00	Operating Transfers	
	00 Other Costs Allocations	0.00
597.00	TOTAL OPERATING TRANSFERS-OUT	0.00
590.00	OTHER FINANCING USES	0.00
500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	0.00
508.00	ENDING NET CASH AND INVESTMENTS	116,085.35

## City Of College Place

MCAG #: 0766

SCHEDULE 04

Detail of Revenues & Other Sources  
For Year Ending: December 31, 2005

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500 Equipment Rental & ReplacementBAS EL OB LA

308 00 00 50	Beginning Fund Balance	364,196.17
<b>308.00</b>	<b>TOTAL BEGINNING NET CASH &amp; INVESTMENTS</b>	<b>364,196.17</b>
361 11 00 50	Investment Interest	8,150.97
361.00	TOTAL INTEREST AND OTHER EARNINGS	8,150.97
362 10 00 00	Equip & Vehicle Rental	1,067.08
362.00	TOTAL RENTS, LEASES AND CONCESSIONS	1,067.08
365 20 00 01	INF - O & M	280,784.00
365.00	TOTAL INTERNAL SERVICE FUND MISC REVENUES	280,784.00
<b>360.00</b>	<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>290,002.05</b>
<b>300.00</b>	<b>TOTAL RESOURCES</b>	<b>654,198.22</b>

# City Of College Place

MCAG #: 0766

SCHEDULE 05

Detail of Expenditures & Other Uses  
For Year Ending: December 31, 2005

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## 500 Equipment Rental & Replacement

### BAS EL

548.10	Administration	
10	Salaries & Wages	7,200.09
20	Personnel Benefits	2,658.42
31	Office & Operating Supplies	356.88
35	Small Tools And Minor Equipment	1,498.07
41	Professional Services	0.00
42	Communications	479.74
43	Travel	1,084.72
44	Advertising	0.00
45	Operating Rentals & Leases	202.18
46	Insurance	16,028.28
47	Utility Services	4,333.33
48	Repairs & Maintenance	0.00
49	Miscellaneous	1,624.29
51	Intergovernmental Professional Services	500.00
53	External Taxes & Operating Assessments	0.00
63	Other Improvements	0.00
64	Machinery & Equipment	982.29
548.68	Operations - General	
10	Salaries & Wages	61,208.4
20	Personnel Benefits	21,356.05
31	Office & Operating Supplies	39,866.65
32	Fuel Consumed	47,742.76
35	Small Tools And Minor Equipment	809.47
45	Operating Rentals & Leases	0.00
48	Repairs & Maintenance	22,204.73
49	Miscellaneous	0.00
53	External Taxes & Operating Assessments	483.81
64	Machinery & Equipment	425.71
548.00	TOTAL MUNICIPAL VEHICLES & PUBLIC WORKS EQUIPMENT	231,045.92
540.00	TRANSPORTATION	231,045.92
594.48	Motor Pool Vehicles/Public Works Equipme	
64	Machinery & Equipment	90,148.09
594.00	TOTAL CAPITAL EXPENDITURES	90,148.09
590.00	OTHER FINANCING USES	90,148.09
500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	321,194.01
508.00	ENDING NET CASH AND INVESTMENTS	333,004.2

# City Of College Place

MCAG #: 0766

SCHEDULE 04

Detail of Revenues & Other Sources  
For Year Ending: December 31, 2005

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## 625 Flexible Benefits Plan Fund

### BAS EL OB LA

308 00 00 62	Beginning Fund Balance	5,362.34
<b>308.00</b>	<b>TOTAL BEGINNING NET CASH &amp; INVESTMENTS</b>	<b>5,362.34</b>
369 73 00 00	Trust Contribs Employee	14,355.64
369.00	TOTAL OTHER MISC REVENUES	14,355.64
<b>360.00</b>	<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>14,355.64</b>
<b>300.00</b>	<b>TOTAL RESOURCES</b>	<b>19,717.98</b>

Corrected

# City Of College Place

MCAG #: 0766

SCHEDULE 05

Detail of Expenditures & Other Uses  
For Year Ending: December 31, 2005

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625 Flexible Benefits Plan Fund

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BAS EL

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517.38	Payments To Claimants And Beneficiaries	
	20 Personnel Benefits	13,245.10
517.00	TOTAL EMPLOYEE BENEFIT PROGRAMS	13,245.10
510.00	GENERAL GOVERNMENT SERVICES	13,245.10
500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	13,245.10
508.00	ENDING NET CASH AND INVESTMENTS	6,472.88



## City Of College Place

MCAG #: 0766

SCHEDULE 04

Detail of Revenues & Other Sources  
For Year Ending: December 31, 2005

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635 Municipal Court Trust AccountBAS EL OB LA

308 00 00 14	Beginning Balance Forward - Municipal Court	12,368.31
<b>308.00</b>	<b>TOTAL BEGINNING NET CASH &amp; INVESTMENTS</b>	<b>12,368.31</b>
389 00 00 12	Municipal Court Deposits	142,978.21
389.00	TOTAL OTHER NON-REVENUES	142,978.21
<b>380.00</b>	<b>TOTAL NON REVENUES</b>	<b>142,978.21</b>
<b>300.00</b>	<b>TOTAL RESOURCES</b>	<b>155,346.52</b>

# City Of College Place

MCAG #: 0766

SCHEDULE 05

Detail of Expenditures & Other Uses  
For Year Ending: December 31, 2005

Time: 16:32:56 Date: 01/03/2007  
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635 Municipal Court Trust Account

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BAS EL

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512.50	Municipal Court	
	41 Professional Services	135.00
512.00	TOTAL JUDICIAL	135.00
510.00	GENERAL GOVERNMENT SERVICES	135.00
589.00	Non Expenditures	
	00 Other Costs Allocations	137,889.77
589.00	TOTAL OTHER NON-EXPENDITURES	137,889.77
580.00	NONEXPENDITURES	137,889.77
500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	138,024.77
508.00	ENDING NET CASH AND INVESTMENTS	17,321.75

## CITY OF COLLEGE PLACE

## SCHEDULE OF LONG-TERM DEBT

For The Year Ended December 31, 2005

☒ G.O. Debt  
☐ Revenue Debt  
☐ Assessment Debt  
☐ Refunded Debt  
☐ Debt of Special Purpose Districts

ID. No.	Date of Original Issue	Date of Maturity	(1) Beginning Outstanding Debt 01/01/2005 (Ending Outstanding Debt Balance from Prior Year.)	(2) Amount Issued in Current Year	BARS Code for Receipt	Receiving Fund Number	(3) Amount Redeemed in Current Year	BARS Code for Redemption	Redeeming Fund Number	(4) Ending Outstanding Debt 12/31/2005 (1) + (2) - (3)
251.12 ULTGO	09/92	12/06	90,000	0			45,000	582. 591.19.71.00 599.	201	45,000
251.12 ULTGO	12/98	12/13	1,420,000	0			65,000	582. 591.19.71.01 599.	201	1,355,000
251.11 LTGO	09/99	12/14	555,000	0			45,000	582. 591.19.71.22 599.	202	510,000
263.53 LEASE	06/01	06/10	181,718	0			26,952	582. 594.48.64.01 599.	500	154,766
263.53 LEASE	05/01	04/05	4,865	0			4,865	582. 594.47.64.45 599.	405	0
263.53 LEASE	08/04	06/06	47,752	0			23,316	582. 594.22.64.02 599.	001	24,436
TOTAL G.O. DEBT			2,299,335	0			210,133			2,089,202



## CITY OF COLLEGE PLACE

## SCHEDULE OF LONG-TERM DEBT

For The Year Ended December 31, 2005

G.O. Debt  
☒ Revenue Debt  
☐ Assessment Debt  
☐ Refunded Debt  
☐ Debt of Special Purpose Districts

ID. No.	Date of Original Issue	Date of Maturity	(1) Beginning Outstanding Debt 01/01/2005 (Ending Outstanding Debt Balance from Prior Year.)	(2) Amount Issued in Current Year	BARS Code for Receipt	Receiving Fund Number	(3) Amount Redeemed in Current Year	BARS Code for Redemption	Redeeming Fund Number	(4) Ending Outstanding Debt 12/31/2005 (1) + (2) - (3)
263.82 (PWTF)	04/98	07/18	5,236,591	0			374,042	582. 591.35.78.52 599.	205	4,862,549
263.82 (SRF)	12/98	07/20	4,103,026	0			248,668	582. 591.35.78.51 599.	315	3,854,358
263.82 (SRF)	12/98	07/20	183,750	0			10,500	582. 591.35.78.51 599.	315	173,250
263.82 (PWTF)	04/05	07/25	0	595,000	382.80.00.01	310	0	582. 591.35.78.51 599.	315	595,000
TOTAL REVENUE DEBT			9,523,367	595,000			633,210			9,485,157



City of College Place  
Schedule of Limitation of Indebtedness  
As of December 31, 2005

Total Property Value    \$    340,982,044

**Remaining Debt Capacity**

(1)	2.5%, <u>\$8,524,551</u> general purposes limit is allocated between:	
(2)	Up to 1.5% debt <b>without</b> a vote (councilmanic)	\$       5,114,731
(3)	Less: outstanding debt	\$       510,000
(4)	Less: contracts payable	\$       179,202
(5)	Less: excess of debt with a vote	\$           -
(6)	Add: available assets	\$           315

<b>(7) Equals: remaining debt capacity without a vote</b>	<b>\$       4,425,844</b>
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(8)	1% general purposes debt <b>with</b> a vote	\$       3,409,820
(9)	Less: outstanding debt	\$       1,400,000
(10)	Less: contracts payable	\$           -
(11)	Add: assets available	\$           6,731

<b>(12) Equals: remaining debt capacity with a vote</b>	<b>\$       2,016,551</b>
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(13)	2.5% <b>utility</b> purpose limit, voted	\$       8,524,551
(14)	Less: outstanding debt	\$           -
(15)	Less: contracts payable	\$           -
(16)	Add: assets available	\$           -

<b>(17) Equals: remaining debt capacity - utility purposes, voted</b>	<b>\$       8,524,551</b>
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(18)	2.5% <b>open space, park and capital facilities</b> , voted	\$       8,524,551
(19)	Less: outstanding debt	\$           -
(20)	Less: contracts payable	\$           -
(21)	Add: assets available	\$           -

<b>(22) Equals: remaining debt capacity - open space park and capital facilities, voted</b>	<b>\$       8,524,551</b>
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# City Of College Place

## SCHEDULE OF CASH ACTIVITY FOR THE YEAR ENDING DECEMBER 31, 2005

SCHEDULE 11

MCAG #: 0766

Fund	Beg Balance	Receipts	Inv Sales	Trans In	Ttl Available	Inv Purch	Claims & Pay	Trans Out	Expenditures	Ttl Used	Ending Bal
001 Current Expense Fund	547,376.36	3,387,552.39	0.75	210,319.00	4,145,248.50	281,558.60	0.00	524,059.00	2,924,908.02	3,730,525.62	414,722.88
100 Street Fund	8,398.08	151,483.71	153,024.27	226,022.11	538,928.17	2,401.37	0.00	27,000.00	206,026.48	235,427.85	303,500.32
101 Arterial Street Fund	39,251.09	39,254.52	93,220.26	0.00	171,725.87	2,076.52	0.00	91,022.11	78,627.24	171,725.87	0.00
110 Myra Road Project Fund	25,000.00	864.60	0.00	15,000.00	40,864.60	782.43	0.00	0.00	0.00	782.43	40,082.17
111 Street Improvement Fund	15,000.00	829.83	0.00	5,000.00	20,829.83	782.43	0.00	0.00	0.00	782.43	20,047.40
120 Criminal Justice Fund	18,446.52	7,936.28	0.00	0.00	26,382.80	0.00	0.00	0.00	0.00	0.00	9,228.96
201 ULTGO Bond Fund	6,037.88	270.57	0.00	182,125.00	188,433.45	0.00	0.00	0.00	17,153.84	17,153.84	6,731.45
202 99 South End Bond Fund	250.50	105.45	0.00	75,300.00	75,655.95	0.00	0.00	0.00	181,702.00	181,702.00	6,731.45
305 Capital Improvement Fund (REET)	91,980.22	99,280.57	106,176.02	0.00	297,436.81	2,365.09	0.00	0.00	75,341.00	75,341.00	314.95
310 Water System Construction Fund	3,908.92	578,740.67	605,895.49	28,350.00	1,216,895.08	606,183.37	0.00	0.00	8,253.06	10,618.15	286,818.66
400 Water Fund	123,226.97	769,614.16	108,468.86	0.00	1,001,309.99	1,799.97	0.00	0.00	463,795.80	1,069,979.17	146,915.91
401 Wastewater Fund	448,293.67	1,206,132.53	200,000.00	0.00	1,854,426.20	62,298.22	0.00	101,580.00	603,975.38	707,355.35	293,954.64
405 Appointment Keeper Transport	1,236.54	241,920.21	391.79	0.00	243,548.54	391.79	0.00	344,724.00	1,197,091.25	1,604,113.47	250,312.73
410 Water Equipment Reserve Fund	35,468.14	3,107.94	72,470.24	14,000.00	125,046.32	78,031.72	0.00	0.00	234,269.84	234,661.63	8,886.91
411 Wastewater Equip Reserve Fund	129,979.71	4,165.29	75,000.00	68,585.00	277,730.00	178,993.04	0.00	0.00	15,151.19	93,182.91	31,863.41
412 Wastewater Debt Service Fund	185,075.83	834,937.46	280,000.00	0.00	1,300,013.29	159,866.04	0.00	0.00	15,151.22	194,144.26	83,585.74
413 Water Capital Reserve Fund	17,637.10	94,434.83	0.00	0.00	112,071.93	119.73	0.00	0.00	685,576.29	845,442.33	454,570.96
500 Equipment Rental & Replacement	15,983.20	-2,031.95	131,853.98	292,034.00	437,839.23	7,908.53	0.00	28,350.00	-28,350.00	119.73	111,952.20
625 Flexible Benefits Plan Fund	5,362.34	14,355.64	0.00	0.00	19,717.98	0.00	0.00	0.00	321,194.01	329,102.54	108,736.69
635 Municipal Court Trust Account	12,368.31	142,978.21	0.00	0.00	155,346.52	0.00	0.00	0.00	13,245.10	13,245.10	6,472.88
TOTALS:	1,730,281.38	7,575,932.91	1,826,501.66	1,116,735.11	12,249,451.06	1,385,558.85	0.00	1,116,735.11	7,151,136.49	9,653,430.45	2,596,020.61



# CITY OF COLLEGE PLACE

## SCHEDULE OF INVESTMENT ACTIVITY - ALL FUNDS

For The Year Ending December 31, 2005

SCHEDULE 12

MCAG #: 0766

Fund	Beginning Balance	Investments Acquired	Reinvested Interest	Total Acquired	Investments Liquidated	Ending Balance
001 Current Expense Fund	369,746.49	265,000.00	16,558.60	265,000.75	0.75	651,304.34
100 Street Fund	150,622.90		2,401.37	153,024.27	153,024.27	
101 Arterial Street Fund	91,143.74		2,076.52	93,220.26	93,220.26	
110 Myra Road Project Fund	26,223.40		782.43	0.00		27,005.83
111 Street Improvement Fund	26,223.39		782.43	0.00		27,005.82
305 Capital Improvement Fund (REET)	103,810.93		2,365.09	106,176.02	106,176.02	
310 Water System Construction Fund	9,649.03	595,000.00	11,183.37	1,200,895.49	605,895.49	9,936.91
400 Water Fund	106,668.89		1,799.97	108,468.86	108,468.86	
401 Wastewater Fund	266,625.07	55,606.17	6,692.05	255,606.17	200,000.00	128,923.29
405 Appointment Keeper Transport			391.79	391.79	391.79	
410 Water Equipment Reserve Fund	95,299.05	75,000.00	3,031.72	147,470.24	72,470.24	100,860.53
411 Wastewater Equip Reserve Fund	97,353.13	175,000.00	3,993.04	250,000.00	75,000.00	201,346.17
412 Wastewater Debt Service Fund	360,809.47	150,000.00	9,866.04	430,000.00	280,000.00	240,675.51
413 Water Capital Reserve Fund	4,013.42		119.73	0.00		4,133.15
500 Equipment Rental & Replacement	348,212.97		7,908.53	131,853.98	131,853.98	224,267.52
<b>TOTALS:</b>	<b>2,056,401.88</b>	<b>1,315,606.17</b>	<b>69,952.68</b>	<b>1,385,558.85</b>	<b>1,826,501.66</b>	<b>1,615,459.07</b>



### 2005 Schedules 11 & 12 Consolidated Totals

Fund	Schedule 11 Amt	Schedule 12 Amt	Total
Current Expense	\$ 414,722.88	\$ 651,304.34	\$ 1,066,027.22
Street	\$ 303,500.32	\$ -	\$ 303,500.32
Arterial Street	\$ -	\$ -	\$ -
Myra Road Project	\$ 40,082.17	\$ 27,005.83	\$ 67,088.00
Street Improvement	\$ 20,047.40	\$ 27,005.82	\$ 47,053.22
Criminal Justice	\$ 9,228.96	\$ -	\$ 9,228.96
ULTGO Bond	\$ 6,731.45	\$ -	\$ 6,731.45
99 South End Bond	\$ 314.95	\$ -	\$ 314.95
Capital Improvement	\$ 286,818.66	\$ -	\$ 286,818.66
Water System Const	\$ 146,915.91	\$ 9,936.91	\$ 156,852.82
Water	\$ 293,954.64	\$ -	\$ 293,954.64
Wastewater	\$ 250,312.73	\$ 128,923.29	\$ 379,236.02
Appointment Keeper	\$ 8,886.91	\$ -	\$ 8,886.91
Water Equipment	\$ 31,863.41	\$ 100,860.53	\$ 132,723.94
Wastewater Equipment	\$ 83,585.74	\$ 201,346.17	\$ 284,931.91
Wastewater Debt Service	\$ 454,570.96	\$ 240,675.51	\$ 695,246.47
Water Capital Reserve	\$ 111,952.20	\$ 4,133.15	\$ 116,085.35
Equipment Rental	\$ 108,736.69	\$ 224,267.52	\$ 333,004.21
Flexible Benefits	\$ 6,472.88	\$ -	\$ 6,472.88
Municipal Court Trust	\$ 17,321.75	\$ -	\$ 17,321.75
Totals:>	\$ 2,596,020.61	\$ 1,615,459.07	\$ 4,211,479.68



City of College Place, Washington  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
 For Year Ended December 31, 2005

1	2	3	4	5 Expenditures			6
Federal Agency Name / Pass Through Agency Name	Federal Program Name	CFDA Number	Other I.D. Number	From Pass Through Awards	From Direct Awards	Total	Footnote Ref.
Bureau of Justice Assistance	Local Law Enforcement Block Grants Program	16.592	WASPC Local Law Enforcement Block Grant	\$ 3,000.00	\$ -	\$ 3,000.00	2
Department of Homeland Security	State Domestic Preparedness Equipment Support Program	97.004	Walla Walla Cnty 2004 LETPP Grant	\$ 18,483.56	\$ -	\$ 18,483.56	2
Department of Homeland Security	Assistance to Firefighter Grant	97.044	EMW-2005-FG-03751	\$ -	\$ 62,026.34	\$ 62,026.34	2
National Highway Traffic Safety Administration	State & Community Highway Safety	20.600	WASPC Traffic Safety Equipment Grant	\$ 2,500.00	\$ -	\$ 2,500.00	2
National Highway Traffic Safety Administration	Alcohol Traffic Safety & Drunk Driving Prevention Incentive Grants	20.601	DUI Emphasis Patrol	\$ 2,362.46	\$ -	\$ 2,362.46	1
National Highway Traffic Safety Administration	Safety Incentive Grants for Use of Seatbelts	20.604	Click It or Ticket Seat Belt Mobilization	\$ 1,622.74	\$ -	\$ 1,622.74	1
National Highway Traffic Safety Administration	Safety Incentive Grants for Use of Seatbelts	20.604	Zero Tolerance - Safety Belt Emphasis Patrols	\$ 2,452.77	\$ -	\$ 2,452.77	1
Office of Water	Capitalization Grants for Clean Water State Revolving Funds	66.458	DWSRF Loan PW-04-65104-005	\$ 70,265.31	\$ -	\$ 70,265.31	3
Department of Homeland Security	Assistance to Firefighter Grant	97.044	EMW-2004-FG-20398	\$ -	\$ 28,953.00	\$ 28,953.00	2
Department of Homeland Security / Pass Through from Walla Walla County Law Enforcement Terrorism Prevention Program	State Domestic Preparedness Equipment Support Program	97.004	Walla Walla County 2004 LETPP Grant Program	\$ 3,402.00		\$ 3,402.00	4
Total Federal Awards Expended				\$ 104,088.84	\$ 90,979.34	\$195,068.18	

The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of this Schedule.





# SCHEDULE 16 OF STATE AND LOCAL FINANCIAL ASSISTANCE

City Of College Place

Time: 16:36:23 Date: 01/03/2007

MCAG #: 0766

For The Year Ending 12/31/2005

Page: 2

Grantor/Program Title	ID #	Amount	Notes
Dept Of Community, Trade & Economic Development			
CJ#1 - Innovative Law Enforcement Strategy	D.A.R.E. Program	883.38	1
CJ#2 - At Risk Child/Child Abuse Response Programs	Valley CARE Net Program	2,000.00	1
CJ#3 - Domestic Violence Reduction / Counseling		2,526.28	1
PWTF Loan Water Storage Facility	PW-05-691-010	394,017.99	3
Total Dept Of Community, Trade & Economic Development:		399,427.65	
Washington State Department Of Health			
State Department Of Health Grant		1,290.00	1
Total Washington State Department Of Health:		1,290.00	
Washington State Dept Of Transportation			
2003-2005 Consolidated Public Transportation Grant	GCA3684	58,752.03	1
Total Washington State Dept Of Transportation:		58,752.03	
Total State Assistance:		459,469.68	
Total State & Local Assistance:		459,469.68	



MCAG NO. 0766

Schedule 19

City of College Place

## SCHEDULE OF LABOR RELATIONS CONSULTANT(S)

For the Year Ended December 31, 2005Has your government engaged labor relations consultants? X Yes        No

If yes, please provide the following information for each consultant (s):

Name Of Firm	<b>The Wesley Group</b>
Name Of Consultant	<b>Kevin and Roy Wesley</b>
Business Address	<b>PO Box 7164 Kennewick WA 99336</b>
Amount Paid To Consultant During Fiscal Year	<b>\$ 8,949.41</b>
Terms And Conditions, As Applicable, Including:	
Rates (E.g., Hourly, Etc.)	<b>\$80.00 per hour plus travel and phone charges</b>
Maximum Compensation Allowed	<b>N/A</b>
Duration Of Service	<b>On going</b>
Services Provided	<b>Labor negotiations and consulting</b>

Certified Correct this \_\_\_\_\_ day of \_\_\_\_\_ 2006  
to the best of my knowledge and belief:

Signature

Name **Robert C. Zielfelder**Title **Finance Director**



## College Place Municipal Court Monthly Transaction Totals for 2005

### BAKER BOYER BANK ACCT#1921300446

Month	Deposits	Withdrawals	Charges	Adjustments	Ending Balance	Remarks
				Bal Fwd:	\$ 12,065.31	
January	\$ 8,403.58	\$ 11,852.19	\$ -	\$ -	\$ 8,616.70	
February	\$ 10,076.44	\$ 6,968.87	\$ -	\$ -	\$ 11,724.27	
March	\$ 11,815.63	\$ 12,256.44	\$ -	\$ -	\$ 11,283.46	
April	\$ 10,841.32	\$ 10,592.32	\$ -	\$ (121,418.64)	\$ 132,951.10	Mixed deposits with general acct. Corrected in next month.
May	\$ 9,072.07	\$ 13,889.32	\$ -	\$ 121,418.64	\$ 6,715.21	
June	\$ 11,776.06	\$ 10,220.49	\$ -	\$ -	\$ 8,270.78	
July	\$ 7,868.39	\$ 10,439.32	\$ -	\$ -	\$ 5,699.85	
August	\$ 12,690.87	\$ 8,340.52	\$ -	\$ -	\$ 10,050.20	
September	\$ 195.00	\$ 1,015.00	\$ 20.00	\$ 9,000.00	\$ 210.20	Wired \$9K to Banner Bank new acct.
October	\$ -	\$ 210.20	\$ -	\$ -	\$ 0.00	\$3,000 transfered in to make sure the account was solvent. 11 days later, transfered \$3,000 back to the general account. Baker Boyer Account Closed
<b>Totals:</b>	<b>\$ 82,739.36</b>	<b>\$ 85,784.67</b>	<b>\$ 20.00</b>	<b>\$ 9,000.00</b>	<b>\$ 0.00</b>	

### BANNER BANK ACCT#100652428

Month	Deposits	Withdrawals	Charges	Adjustments	Ending Balance	Remarks
				Bal Fwd:	\$ -	
September	\$ 13,161.16	\$ 8,684.32	\$ -	\$ (12,000.00)	\$ 16,476.84	Transferred \$9K from Baker Boyer Bank account to begin the process of closing the BBB acct. Transferred \$3K from Public Finance Acct to Court Acct to cover the overpayments made earlier in year.
October	\$ 14,302.78	\$ 12,240.37	\$ -	\$ -	\$ 18,539.25	
November	\$ 15,075.98	\$ 16,646.16	\$ 115.00	\$ -	\$ 16,854.07	Three NSF chks- 50/25/40
December	\$ 15,001.93	\$ 14,231.25	\$ -	\$ -	\$ 17,624.75	
<b>Totals:</b>	<b>\$ 57,541.85</b>	<b>\$ 51,802.10</b>	<b>\$ 115.00</b>	<b>\$ (12,000.00)</b>	<b>\$ 17,624.75</b>	

**Grand Totals:** \$ 140,281.21    \$ 137,586.77    \$ 135.00    \$ (3,000.00)    \$ 17,624.75

#### Outstanding checks as of 12/31/2005:

Name	Chk#	Amount	Remark
W. Dull	2797	\$ 3.00	Overpayment
J. Luna	2823	\$ 300.00	Return bail
<b>Total:</b>		<b>\$ 303.00</b>	

Created by: \_\_\_\_\_  
 Date: \_\_\_\_\_  
 Date Posted: \_\_\_\_\_  
 Trans#: \_\_\_\_\_  
 Signature: \_\_\_\_\_

