

NONMAJOR CAPITAL PROJECTS FUNDS  
BALANCE SHEETS (LEGAL BASIS) <sup>(a)</sup>  
DECEMBER 31, 2005  
(IN THOUSANDS)

	OFFICE OF INFORMATION RESOURCE MANAGEMENT CAPITAL	TECHNOLOGY SYSTEMS CAPITAL
<b>ASSETS</b>		
Cash and cash equivalents	\$ 17,174	\$ 1,224
Due from other funds	379	-
Due from other governments	131	-
<b>TOTAL ASSETS</b>	<u><u>\$ 17,684</u></u>	<u><u>\$ 1,224</u></u>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities		
Accounts payable	\$ 112	\$ 3
Retainage payable	79	-
Due to other funds	708	191
Wages payable	76	-
Obligations under reverse repurchase agreements	2,011	-
<b>Total liabilities</b>	<u><u>2,986</u></u>	<u><u>194</u></u>
Fund balance		
Reserved for encumbrances	1,884	-
Unreserved		
Undesignated	12,814	1,030
<b>Total fund balances</b>	<u><u>14,698</u></u>	<u><u>1,030</u></u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u><u>\$ 17,684</u></u>	<u><u>\$ 1,224</u></u>

NONMAJOR CAPITAL PROJECTS FUNDS  
SCHEDULES OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (LEGAL BASIS) <sup>(a)</sup>  
FOR THE YEAR ENDED DECEMBER 31, 2005  
(IN THOUSANDS)

	OFFICE OF INFORMATION RESOURCE MANAGEMENT CAPITAL	TECHNOLOGY SYSTEMS CAPITAL
<b>REVENUES</b>		
Intergovernmental revenues	\$ 131	\$ -
Interest earnings	328	39
<b>TOTAL REVENUES</b>	<u><u>459</u></u>	<u><u>39</u></u>
<b>EXPENDITURES</b>		
Current		
General government services	-	12
Capital outlay		
General government services	5,686	-
<b>TOTAL EXPENDITURES</b>	<u><u>5,686</u></u>	<u><u>12</u></u>
Excess (deficiency) of revenues over (under) expenditures	(5,227)	27
<b>OTHER FINANCING SOURCES (USES)</b>		
Transfers in	8,417	-
Transfers out	(127)	(329)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u><u>8,290</u></u>	<u><u>(329)</u></u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	3,063	(302)
Fund balances - January 1, 2005	11,635	1,332
<b>Fund balances - December 31, 2005</b>	<u><u>\$ 14,698</u></u>	<u><u>\$ 1,030</u></u>

(a) Certain general obligation debts, although deposited legally in governmental CIP funds, were transferred and reported (under the GAAP basis) in the Internal Service funds that service the debt and that benefit from the use of the debt. Under the legal basis, the unspent proceeds and current year capital activity are reported with the original governmental CIP fund instead of the Internal Service fund.