

KING COUNTY, WASHINGTON

YOUTH EMPLOYMENT PROGRAMS FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2002

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Intergovernmental revenues			
Federal grants	\$ 13,100,352	\$ 11,731,272	\$ (1,369,080)
State grants	180,000	110,117	(69,883)
Intergovernmental services	724,994	555,113	(169,881)
Total intergovernmental revenues	14,005,346	12,396,502	(1,608,844)
Charges for services			
Interfund/department charges for services	-	147,000	147,000
Miscellaneous revenues			
Rents and royalties	426,710	459,378	32,668
Other miscellaneous revenues	543,290	23,958	(519,332)
Total miscellaneous revenues	970,000	483,336	(486,664)
Transfers in	1,688,095	1,688,095	-
TOTAL REVENUES	16,663,441	14,714,933	(1,948,508)
EXPENDITURES			
Current			
Economic environment			
Personal services		6,355,876	
Supplies		677,379	
Contract services and other charges		6,932,444	
Interfund payments for services		877,908	
Total economic environment	16,807,332	14,843,607	1,963,725
Capital outlay			
Capitalized expenditures	95,000	224,653	(129,653)
TOTAL EXPENDITURES	16,902,332	15,068,260	1,834,072
Deficiency of revenues under expenditures	\$ (238,891)	(353,327)	\$ (114,436)
Adjustment from budgetary basis to GAAP basis		600,319 ^(a)	
Excess of revenues over expenditures		246,992	
Fund balance - January 1, 2002		602,376	
Fund balance - December 31, 2002		\$ 849,368	
 (a) Elements of adjustment from budgetary basis to GAAP basis:			
Accrue vacation liability, vacation expense		\$ 232,410	
Accrue sick leave liability, sick expense		30,758	
Encumbrances, not included in GAAP basis expenditures		337,151	
Adjustment from budgetary basis to GAAP basis		\$ 600,319	