

**NONMAJOR GOVERNMENTAL FUNDS DESCRIPTIONS  
DECEMBER 31, 2003****NONMAJOR SPECIAL REVENUE FUNDS**

Alcoholism and Substance Abuse Services Fund (#00000126-0, including subfunds 126-3 and 126-4) - A fund to finance the detoxification of, treatment of, and other services to the alcohol or drug abuser and his/her family.

Arts and Cultural Development Fund (#00000117-0) - Beginning January 1, 2003, this fund acts as a conduit to transfer money to the Cultural Development Authority. Revenue sources include the county's tax on hotel/motel rooms, one percent of county expenditures for certain construction projects, and a small amount of county general tax revenue.

Arts and Cultural Education Program Fund (#00000116-0) - A fund that was financed by 40 percent of all excess hotel/motel tax revenues collected by King County under the provisions of RCW 67.28.180 in 1990 and 1991. This fund finances art and cultural education by providing one- to three-year grants for King County public schools and/or public school district- initiated projects and programs. Effective December 31, 1991, the State of Washington Legislature prohibited the use of hotel/motel tax revenues for these public school arts programs. A residual amount of money from 1990 and 1991 revenues remains in the fund to be expended.

Automated Fingerprint Identification System Fund (#00000122-0) - This fund accounts for the receipt of revenues and disbursement of expenditures related to the acquisition and implementation of an automated fingerprint identification system for King County. The automated identification system database consists of print files from King County, the City of Seattle, and 42 police agencies within the region. This database is also electronically connected to the Washington State Patrol and the Western Identification Network, a computer link between the Automated Fingerprint Identification Systems of several western states, giving access to nearly 20 million fingerprints.

Clark Contract Administration Fund (#00000137-0, including subfund 137-1) - This fund accounts for administrative and related costs associated with the Clark Contract class action lawsuit of individuals who previously worked for King County or the former Municipality of Metropolitan Seattle under temporary services agencies and who claim they were paid as independent contractors when they fall under the common law definition of employees eligible for full benefits.

Community Development Block Grant Fund (#00000246-0, including subfund 246-1) - A fund to account for Federal grants received from the United States Department of Housing and Urban Development under the Housing and Community Development Act.

County Road Fund (#00000103-0) - A fund to finance the construction, maintenance, and inspection of county streets, roads, and bridges and the design and coordination of county-wide public works projects.

Criminal Justice Fund (#00000102-0) - This fund was set up to record the activity resulting from the passage of Senate Bill 6913. This bill provides for one time assistance from the State General Fund to cities and counties; apportionment of the Motor Vehicle Excise Tax receipts; and, with voter approval, use of an additional one-tenth of one percent of the sales tax. The revenue is for one-time projects needed in the criminal justice function and is used in supporting ongoing programs.

**NONMAJOR GOVERNMENTAL FUNDS DESCRIPTIONS  
DECEMBER 31, 2003**

Development and Environmental Services Fund (#00000134-0, including subfunds 134-1 and 134-3) - This fund accounts for: (1) administration of the King County building, housing, fire, energy, shoreline management, zoning, and subdivision codes; (2) ensuring that development complies with the requirements of the State Environmental Policy Act (SEPA) and King County's environmental code, procedures, and regulations; (3) protecting natural resources, natural areas, sensitive areas, and water bodies in the County; (4) managing County review of building applications and issuing permits; (5) conducting fire prevention and investigation activities; (6) reviewing and inspecting proposed land developments; and (7) administering the County's drainage regulation policies through review of land development permit applications.

Developmental Disabilities Fund (#00000107-0) - A fund which finances assistance to individuals who are developmentally disabled by providing potentially employable adults with job training and employment opportunities. The program provides individualized programs for developmentally disabled children, including interaction with non-disabled peers, and training for parents.

Emergency Medical Services Fund (#00000119-0, including subfund 119-1) - A fund to finance emergency medical services programs for developing, implementing, and administering various emergency medical services in cooperation with King County fire districts. This fund also provides contract funds for financing certain paramedic and other emergency medical services programs in the County.

Enhanced 911 Emergency Telephone System Fund (#00000111-0) - A fund to account for the receipt of E-911 excise tax revenues and the disbursement of expenditures related to the management of the Enhanced 911 Emergency Telephone System with participating jurisdictions in King County.

Flood Control Zone District Funds under chapter 86.15 RCW:

Green River District Fund (#19199001-0) - This fund provides for operation and maintenance of the Green River pump stations, maintenance of Green River levees and revetments, and administration of the Green River Flood Control Zone District.

Kimball Creek District Fund (#19309001-0) - This fund is inactive.

Southwest Lake Sammamish District Fund (#19555001-0) - This fund is inactive.

West Lake Sammamish District Fund (#19665001-0) - This fund is inactive.

Intercounty River Improvement Fund (#00000182-0) - A fund set up under chapter 86.13 RCW to finance necessary improvements to the White River in partnership with Pierce County.

Local Hazardous Waste Fund (#00000128-0) - This fund accounts for financial resources used in implementing the local hazardous waste management program set up in compliance with chapter 70.105 RCW. The Local Hazardous Waste Management Plan for all of King County was adopted by all jurisdictions in King County and approved by the State Department of Ecology in December 1990. This Plan provides for the collection, transportation, and disposal of household hazardous wastes (moderate risk wastes).

Logan/Knox Settlement Fund (#00000135-1, including subfunds 135-2 and 135-9) - This fund accounts for costs of the Logan/Knox settlement of class action lawsuits involving the County's use of temporary and part-time employees in contravention of the County Charter's Career Service provisions.

**NONMAJOR GOVERNMENTAL FUNDS DESCRIPTIONS  
DECEMBER 31, 2003**

Mental Health Fund (#00000112-0) - This fund now combines accounting for resources to finance mental health services and involuntary treatment services as the State now provides funds for these programs in one program. This fund accounts for operation of the involuntary treatment program, the provision of mental health services for children and adults, and community support services for these individuals.

Miscellaneous Grants Fund (#00000214-0, including subfunds 215-1 and 215-2) - A fund to account for various federal, state, and local government grants.

Noxious Weed Control Fund (#00000131-1, including subfund 131-0) - This fund accounts for the special assessment revenue and the cost of operation of the King County noxious weed control program.

Recorder's Operation and Maintenance Fund (#00000109-0) - A fund to account for all revenues collected from an additional recording fee, authorized by chapter 36.22.170 RCW, for the sole purpose of acquiring, installing and maintaining an improved system for copying, preserving, and indexing documents recorded in, or filed with, King County Records, Elections and Licensing Services Division.

Risk Abatement Fund (#00000139-0, including subfunds 139-1, 139-2, and 139-3) - This fund is for processing the administrative and related costs associated with settlements of class action lawsuits filed against King County.

River Improvement Fund (#00000105-0) - A fund to finance the maintenance of river channels, storm drainage facilities, and the designing of new programs and adapting of old to comply with current and emerging water quality policies, regulations, research, and ongoing monitoring. Non-point pollution control is integrated into watershed plans, capital projects, and facility operations. Non-point water quality jurisdiction and responsibilities are coordinated with other County departments and outside agencies. The Green River Agreement and the Floodplain Management Plan are also financed by this fund in conjunction with other governmental jurisdictions.

Road Improvement Districts Maintenance Fund (#16999001-0) - There are currently three active Road Improvement Districts (RID), numbers 57, 107, and 110, accounting for special assessments.

Surface Water Management Fund (#00000121-0) - This fund accounts for all service charge revenue and expenditures for the maintenance and operation of surface and storm water management facilities pursuant to King County Code 9.08.110.

Treasurer's Operations and Maintenance Fund (#00000120-0) - A fund to account for the revenues received and costs incurred in the foreclosure, distraint, and sale of real and personal property for delinquent taxes, and to defray the costs of further foreclosures, distraints, and sales for delinquent taxes.

Veterans' Relief Fund (#00000106-0) - A fund to finance emergency financial assistance, counseling services, employment opportunities, and referrals to other agencies for specialized services for veterans and their dependents.

**NONMAJOR GOVERNMENTAL FUNDS DESCRIPTIONS  
DECEMBER 31, 2003**

Youth Employment Programs Fund (#00000224-0, including subfund 224-1) - A fund to account for revenue received from the United States Department of Labor under the Joint Training Partnership Act for the benefit of youths age 16 through 24 in obtaining employment.

Youth Sports Facilities Grant Fund (#00000129-0) - A fund to account for 25 percent of the proceeds of a sales or use tax levied upon retail car rentals within King County to be expended for youth sports facilities.

**NONMAJOR DEBT SERVICE FUNDS**

Limited General Obligation Bond Redemption Fund (#00000840-0, including subfunds 840-1, 840-5, and 840-6) - This fund accumulates monies for payment of those bonds which have been issued without a vote of the people. This fund is supported by various sources including property taxes, a share of the hotel/motel tax, auto rental sales and use taxes, other revenues, and transfers from various county funds. Two subfunds are used to segregate revenues, including sales tax, state lottery allocation, and related interest earnings, which are dedicated to debt service on bonds issued to construct a baseball stadium owned by the Washington State Major League Baseball Stadium Public Facilities District.

Road Improvement Districts Special Assessment Debt Redemption Fund (#16999801-0) - This fund reports special assessment collection and debt service payment for Road Improvement District special assessment debt for which the government is liable in the event of default by the property owners subject to the assessment.

Road Improvement Guaranty Fund (#00000115-0) - This fund accumulates monies to ensure payment of County Road Improvement Districts' special assessment bonds.

Stadium General Obligation Bond Redemption Fund (#00000851-0) - This fund accumulates monies for payment of bond issues for stadium construction which have a 3/5-approval vote of the people. The debt service for this fund is financed by a share of the hotel/motel tax.

Unlimited General Obligation Bond Redemption Fund (#00000850-0) - This fund accumulates monies for payment of those bonds which have been issued with a 3/5 approval vote of the people, except those issued for stadium construction which are accounted for in a separate fund. Property taxes are levied to finance annual debt service.

**NONMAJOR CAPITAL PROJECTS FUNDS**

Arts and Historic Preservation Capital Funds (#00000341-0, including subfunds 341-1, 341-2, 341-3, 341-4, 341-5, 341-6, 341-7, 341-8, and 341-9) - Beginning in 2003 this fund's resources are being used for King County landmarks and historic projects under the Historic Preservation Program. This fund consists of five project subfunds and four arbitrage liability subfunds. The Arts and Historic Preservation Capital subfund was established to account for the receipt of \$3 million in bond proceeds to be used for arts and historic preservation capital projects. The Arts and Historic Preservation Capital 1993 Series B subfund was established to account for the receipt of \$1 million to be used for a capital grant to the Village Theater. The Arts Initiative 1996 subfund was established in 1995 to account for the receipt and expenditure of bond proceeds of \$4.5 million to be used for arts and historic preservation grants. The 1997 Pacific Science Center subfund and the 1997 Seattle Symphony subfund account for the receipt and disbursement of \$3 million and \$1.5 million in bond proceeds, respectively.

Arts Construction Fund (#00000366-0, including subfunds 366-1 and 366-9) - This fund was established to account for the proceeds of a bond issue in the amount of \$1.5 million to be

**NONMAJOR GOVERNMENTAL FUNDS DESCRIPTIONS  
DECEMBER 31, 2003**

used in making capital grants for the construction of certain arts projects. In 2003 the resources in these funds were transferred to the Cultural Development Authority, the external agency which took charge of the County's artwork programs.

Building Construction and Improvement Fund (#00000380-0, including subfunds 380-1, 380-2, 380-3, 380-4, 380-5, and 380-9) - This fund was established to account for the proceeds of County general obligation debt that will finance the Courthouse Seismic Project, the North Rehabilitation Facility Project, and the Regional Communications and Emergency Control Center Project. At the end of 2003 the fund has outstanding short-term debt of \$80 million.

Building Repair and Replacement Fund (#00005395-0, including subfunds 395-1, 395-2, 395-3, 395-4, 395-5, 395-6, 395-7, 395-8, and 395-9) - This fund consists of one projects subfund, four proceeds subfunds, and four excess earnings subfunds. Subfund 395-2 accounts for \$1.06 million in bond proceeds for energy performance projects. Under the GAAP basis, these bond proceeds are reported with the internal service fund responsible for paying the debt service. The Building Repair and Replacement Projects subfund was established to account for receipts and expenditures for repair and replacement of County buildings and building systems. The Capital Acquisition and Renovation 1996 Fund was established in 1995 to account for the receipt and disbursement of bond funds used for courthouse improvement, the aquatic center, and Issaquah District Court projects. The General Government CIP 1997 subfund was established to account for the 1997 Various Purpose bond issue of \$9 million designated for infrastructure projects. The General Government CIP 1998-1999 subfund was created in 1999 to account for \$14.6 million in bond proceeds to fund certain 1998 and 1999 capital improvement projects.

Cable Communications and Institutional Network Capital Fund (#00000348-0, including subfunds 348-1, 348-2, and 348-9) - Subfund 348-1 was established in 1995 to account for the receipt and disbursement of funds used to construct cable television projects. The King County Institutional Network 1999 Construction subfund accounts for \$8.3 million of bond proceeds to pay for part of the costs of the institutional network project.

Capital Acquisition and County Facilities Renovation Funds (#00000334-0, including subfunds 334-2, 334-3, 334-4, 334-5, 334-6, 334-8, and 334-9) - This fund consists of seven subfunds established to segregate projects and arbitrage liabilities. The Capital Acquisitions and County Facilities Renovation subfund 1993 was established to account for the receipt of bond proceeds of \$22.3 million for improvements to County facilities, for acquisition of real property and equipment, and for capital grants. The Capital Acquisition and Renovation subfund 1993 Series B was established to account for the receipt of bond proceeds of \$11.7 million for improvements and capital grants.

Conservation Futures Levy Fund (#00000315-1) - This fund was established to account for the receipt and disbursement of conservation futures levy proceeds for open space acquisition.

County Road Construction Fund (#00005386-0, including subfunds 386-0, 386-1, and 386-9) - Fund 00000386-0 was established to account for the receipt and disbursement of funds received through a subsidy from the County Road Fund and Federal road grants for construction of County roads. 2002 bond proceeds of \$38.3 million for road construction are accounted for in 386-1.

**NONMAJOR GOVERNMENTAL FUNDS DESCRIPTIONS  
DECEMBER 31, 2003**

Emergency Communications System Fund (#00000347-0, including subfund 347-1) - This fund was established to support the development of a regional emergency radio communication system funded by a general tax levy.

Farmland and Open Space Acquisition Fund (#00005384-0, including subfunds 384-0, 384-1, and 384-9) - This grouping consists of two subfunds for projects and an arbitrage liability subfund. The Farmland and Open Space Acquisition Fund was established to account for the proceeds of voter-approved (unlimited) bonds to be used to acquire eligible, voluntarily-offered development rights of farm and open space land. The Farmland Preservation 1996 Bond subfund was established to account for the receipt and disbursement of bond proceeds to acquire real property interests to preserve critical farmlands.

Health Centers Construction Fund (#00000333-0) - This fund was established to account for the receipt and disbursement of funds for construction of the North District Multiservice Center. This project is complete and the fund has been expanded to account for other health center construction and remodeling projects.

Health Department Clinic Projects Construction Fund (#00000313-0, including subfund 313-9) - This fund was established to account for the receipt and disbursement of a \$15 million bond issue approved by the voters of King County in 1987. The proceeds and interest thereon were intended for the construction of three new health centers, remodeling and expansion of the Renton Public Health Center, roof replacement in the Southwest Public Health Center, and replacement of the City of Seattle-operated Columbia Public Health Center.

Housing Opportunity Acquisition Fund (#00000322-0) - This fund was established to account for monies from real estate excise taxes that are to be used to acquire, renovate and/or construct housing for qualified low-income families, senior citizens, and the homeless in the County.

Information and Telecommunication Services Capital Fund (#00000378-0, including subfund 378-1) - Established in 2001, this fund accounts for equipment replacements and general-purpose technology projects managed by the ITS Division.

Jail Renovation and Construction Fund (#00000388-0) - This fund was originally established to account for the construction of the King County Correctional Facility. It is currently being used to account for improvement projects in the same facility.

Long-Term Leases Fund (#00005331-0, including subfunds 331-0, 331-1, and 331-2) - This fund was originally established in 1962 to account for the disbursement of limited tax general obligation bond proceeds approved over the years for the modernization of the King County Courthouse and construction of the Administration Building complex. This fund is currently being used to make periodic payments on leases entered into by the County and its agencies for office space.

Major Maintenance Reserve Fund (#00000342-0, including subfund 342-1) - This fund was established in 1993 to meet the County's ongoing major maintenance requirements for county-owned buildings and grounds.

**NONMAJOR GOVERNMENTAL FUNDS DESCRIPTIONS  
DECEMBER 31, 2003**

Neighborhood Parks and Open Space Acquisition and Development Fund (#00000309-0) - This fund was established to account for monies paid to King County as fees in lieu of land dedication or reservation for parks and open space and the disbursement of monies for purposes authorized under King County Ordinance 5596. The fund accounts for revenue by school district.

Office of Information Resource Capital Fund (#00000377-1) - This fund was established at the beginning of 2002 to account for monies used to support the financial management of the County's capital technology projects.

Open Space Projects Acquisition and Improvement Fund (#00000350-0, including subfunds 351-1, 351-2, 351-3, 351-4, 352-1, 352-2, 353-1, 354-1, 354-2, 354-3, 354-5, 354-7, 354-8, 354-9, 355-2, 355-6, and 355-8) - This fund was established to account for \$117.6 million of bond proceeds from a voter-approved bond issue to be used in the acquisition, development and/or improvement of public green space, green belt, open space, and parks and trail projects in King County, the City of Seattle, and certain suburban jurisdictions. This fund will also account for any non-bond revenues supplementing the bonds.

Park Facilities Rehabilitation Fund (#00000349-0) - This fund was established to account for receipt and disbursement of funds for rehabilitation of parks facilities within the term of the Rehabilitation Program.

Parks CIP Funds (#00000340-0, including subfunds 340-1, 340-2, 340-3, 340-8, and 340-9) - This fund consists of two subfunds established in 1993 and three subfunds established to segregate bond proceeds and arbitrage liabilities. The Parks Land Acquisition subfund 1993 was established to account for the receipt of bond proceeds of \$14 million to be used to acquire real property for parks and open space. The Urban Restoration and Habitat Restoration subfund was established to fund restoration projects.

Parks, Recreation and Open Space Fund (#00000316-0) - This fund was established to account for the revenues and expenditures for park acquisition and development.

Public Art Fund (#00000320-0, including subfunds 320-1, 320-2, 320-3, 320-4, 320-5, 320-6, 320-7, 320-8, 320-9, and 321-1) - This fund, also known as the One Percent for Art Fund, was established to account for the monies transferred to the fund from the public art appropriations in eligible county construction projects. Since the art program is now managed by the new Cultural Development Authority of King County (CDA), an external agency, this fund is no longer necessary. Balances in this fund were transferred to the CDA in 2003 with the exception of amounts segregated for arbitrage. This fund will be slated for closure in 2004.

**NONMAJOR GOVERNMENTAL FUNDS DESCRIPTIONS  
DECEMBER 31, 2003**

Real Estate Excise Tax Capital Fund (#00000368-0, including subfunds 368-1 and 368-2) - The Real Estate Excise Tax Capital subfund (368-1) accounts for the proceeds of the one-quarter of one percent excise tax on the sale of real property in unincorporated King County that can be programmed for public investment in the infrastructure required to support private development approved under county plans and policies. The Real Estate Excise Number Two Capital subfund (368-2) accounts for a separate excise tax of one-quarter of one percent on the sale of real property in unincorporated King County which may be programmed for the planning, construction, reconstruction, repair, rehabilitation, or improvement of parks located in unincorporated King County. Effective January 1, 2003, the cash balance in the REET CIP fund is invested for the benefit of the General Fund.

Regional Justice Center Construction Fund (#00000346-0, including subfund 346-1) - This fund is currently being used to account for facility improvement projects in the Regional Justice Center complex. In the past this fund accounted for the costs incurred in the planning, acquisition, and construction of the Regional Justice Center.

Renton Maintenance Facilities Construction Fund (#00005385-0, including subfunds 385-0 and 385-1) - Subfund 385-0 was established to account for the construction of the Department of Public Works Consolidated Office and Shop Facilities and is now being used to account for construction and improvement of other Roads Division facilities. Subfund 385-1 was established to account for the construction of a survey building for the Roads Services Division funded by bond proceeds.

Road Improvement Districts Construction Fund (#16999301-0, including subfunds 16105301-0, 16137301-0, 16128301-0, 16129301-0, and 16130301-0) - This fund was created to comply with Statement 6, "Accounting and Financial Reporting for Special Assessments" of the Governmental Accounting Standards Board. This fund reports the combined construction activity of the County's road improvement districts. These special assessment districts are authorized in chapter 36.88 RCW.

Surface and Storm Water Management Construction Fund (#00000318-0) - This fund was established to account for the receipt of proceeds from the Surface Water service charges and the disbursement of expenditures for construction and related costs for the acquisition and development of drainage control facilities.

Surface Water Management Construction Fund (#00000329-0, including subfunds 329-2, 329-3, 329-4, 329-5, 329-7, and 329-8) - This fund was established to account for revenues from various sources, particularly proceeds from future bond issues, specifically earmarked for the continuation and expansion of the King County Surface Water Management Program.

Technology 1997 Bonds Fund (#00000344-0, including subfunds 344-1, 344-2, 344-3, 344-4, 344-6, 344-7, 344-8, and 344-9) - This fund consists of four project subfunds and four arbitrage subfunds. This fund was established to account for \$39.4 million of bond proceeds from a 1997 Various Purpose Issue that was earmarked for technological improvements in different County agencies.

**NONMAJOR GOVERNMENTAL FUNDS DESCRIPTIONS  
DECEMBER 31, 2003**

Technology Systems Capital Fund (#00000343-0, including subfunds 343-3, 343-4, 343-8, and 343-9) - This fund was formerly titled Core GIS Capital Fund. It consists of two subfunds established in 1993 and 1995 to account for the receipt of bond proceeds to be used for various technology related projects, and two subfunds established to segregate projects and arbitrage liabilities.

Transfer of Development Credit Program Fund (#00000369-1) - This fund was established to account for the purchasing and selling of development credits under the transfer of development credit pilot program.

Working Forest Fund (#00000339-0, including subfunds 339-1, 339-2, and 339-9) - Subfund 339-1 was established to account for receipt and disbursement of bond proceeds which are to be used to acquire real property interests to preserve sustainable forest production lands. Subfund 339-2 accounts for the receipt and disbursement of Title III forest revenues.

Youth Detention Facility 1990 Series B Fund (#00000326-0, including subfund 326-9) - This fund was established to account for \$1.2 million of bond proceeds to be used to construct additional improvements to the Youth Center Detention Facility.

Youth Services Detention Facility Construction Fund (#00000319-0, including subfund 319-9) - This fund was established to account for receipt and disbursement of \$14.2 million in bond proceeds.

Youth Services Facilities Construction Fund (#00000335-0) - This fund accounted for the receipt and disbursement of voter-approved Forward Thrust Bonds of \$6.1 million issued in 1968 for expansion of the King County Youth Services Center. This project was completed and the fund is now used to account for various remodeling projects at the facility.

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COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
DECEMBER 31, 2003

	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL NONMAJOR GOVERNMENTAL FUNDS
<b>ASSETS</b>				
Cash and cash equivalents	\$ 139,893,636	\$ 35,681,337	\$ 156,843,158	\$ 332,418,131
Taxes receivable - delinquent	4,016,850	1,709,564	235,396	5,961,810
Accounts receivable, net	18,397,920	-	559,489	18,957,409
Notes and contracts receivable	73,260	-	-	73,260
Other receivables, net	87,757	399,835	126,504	614,096
Due from other funds	8,776,240	-	28,167,798	36,944,038
Due from other governments, net	30,356,415	6,524,124	5,706,810	42,587,349
Prepayments	4,084,689	-	-	4,084,689
Total assets	<u>\$ 205,686,767</u>	<u>\$ 44,314,860</u>	<u>\$ 191,639,155</u>	<u>\$ 441,640,782</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 16,712,925	\$ -	\$ 5,403,872	\$ 22,116,797
Due to other funds	25,482,679	-	12,452,125	37,934,804
Interfund short-term loans payable	5,281,678	-	1,915,077	7,196,755
Due to other governments	3,084,162	-	24,453	3,108,615
Due to component unit	1,668,391	-	-	1,668,391
Wages payable	5,540,560	-	26,253	5,566,813
Taxes payable	9,912	-	18,779	28,691
Deferred revenues	39,569,348	2,138,909	626,478	42,334,735
Obligations under reverse repurchase agreements	2,867,876	-	2,233,469	5,101,345
Notes and contracts payable	-	-	80,562,800	80,562,800
Custodial accounts	6,038,595	-	1,389,508	7,428,103
Other liabilities	-	-	400,000	400,000
Advances from other funds	300,000	-	639,055	939,055
Total liabilities	<u>106,556,126</u>	<u>2,138,909</u>	<u>105,691,869</u>	<u>214,386,904</u>
<b>FUND BALANCES</b>				
Reserved	26,234,169	19,942,042	71,566,727	117,742,938
Designated, reported in				
Special Revenue	6,643,895	-	-	6,643,895
Capital Projects	-	-	175,936	175,936
Unreserved, undesignated, reported in				
Special Revenue	66,252,577	-	-	66,252,577
Debt Service	-	22,233,909	-	22,233,909
Capital Projects	-	-	14,204,623 <sup>(a)</sup>	14,204,623
Total fund balances	<u>99,130,641</u>	<u>42,175,951</u>	<u>85,947,286</u>	<u>227,253,878</u>
Total liabilities and fund balances	<u>\$ 205,686,767</u>	<u>\$ 44,314,860</u>	<u>\$ 191,639,155</u>	<u>\$ 441,640,782</u>

(a) See Note 6, "Capital Assets" - Construction Commitments.

NONMAJOR SPECIAL REVENUE FUNDS  
 SUBCOMBINING BALANCE SHEET  
 DECEMBER 31, 2003  
 (PAGE 1 OF 6)

	TOTAL	ALCOHOLISM & SUBSTANCE ABUSE SERVICES	ARTS & CULTURAL DEVELOPMENT	ARTS & CULTURAL EDUCATION PROGRAM	AUTOMATED FINGERPRINT IDENTIFICATION SYSTEM
<b>ASSETS</b>					
Cash and cash equivalents	\$ 139,893,636	\$ 4,500,184	\$ 1,665,406	\$ 126	\$ 17,516,618
Taxes receivable - delinquent	4,016,850	-	-	-	343,462
Abatements receivable	361,630	-	-	-	-
Estimated uncollectible abatements receivable	(300,153)	-	-	-	-
Accounts receivable	23,196,089	40,934	2,985	-	-
Estimated uncollectible accounts receivable	(4,798,169)	-	-	-	-
Assessments receivable	26,280	-	-	-	-
Notes and contracts receivable	73,260	-	-	-	-
Due from other funds	8,776,240	342,928	-	-	7,471
Due from other governments	30,356,415	1,487,977	-	-	380
Prepayments	4,084,689	-	4,084,689	-	-
<b>TOTAL ASSETS</b>	<b>\$ 205,686,767</b>	<b>\$ 6,372,023</b>	<b>\$ 5,753,080</b>	<b>\$ 126</b>	<b>\$ 17,867,931</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Accounts payable	\$ 16,584,981	\$ 788,027	\$ -	\$ -	\$ 109,119
Retainage payable	127,944	-	-	-	-
Due to other funds	25,482,679	660,846	1,668,043	-	2,252
Interfund short-term loans payable	5,281,678	-	-	-	-
Due to other governments	3,084,162	1,972,798	-	-	-
Due to component unit	1,668,391	-	1,668,391	-	-
Wages payable	5,540,560	86,961	-	-	198,008
Taxes payable	9,912	-	-	-	-
Deferred revenues	39,569,348	14,998	-	-	343,462
Obligations under reverse repurchase agreement	2,867,876	-	-	-	832,701
Custodial accounts	6,038,595	95	-	-	-
Advances from other funds	300,000	-	-	-	-
<b>Total liabilities</b>	<b>106,556,126</b>	<b>3,523,725</b>	<b>3,336,434</b>	<b>-0-</b>	<b>1,485,542</b>
<b>Fund balances</b>					
Reserved for encumbrances	21,503,223	362,584	-	-	3,674,726
Reserved for youth sports facilities grant endowment	646,257	-	-	-	-
Reserved for prepayments	4,084,689	-	4,084,689	-	-
Unreserved					
Designated for equipment replacement	3,192,380	-	-	-	-
Designated for capital projects	225,418	-	-	-	-
Designated for FEMA match	119,607	-	-	-	-
Designated for insurance/inpatient	2,725,581	-	-	-	-
Designated for reappropriation	155,000	-	-	-	-
Designated for net unrealized gains	225,909	-	-	-	65,594
Undesignated (deficit)	66,252,577	2,485,714	(1,668,043)	126	12,642,069
<b>Total fund balances (deficit)</b>	<b>99,130,641</b>	<b>2,848,298</b>	<b>2,416,646</b>	<b>126</b>	<b>16,382,389</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 205,686,767</b>	<b>\$ 6,372,023</b>	<b>\$ 5,753,080</b>	<b>\$ 126</b>	<b>\$ 17,867,931</b>

KING COUNTY, WASHINGTON

NONMAJOR SPECIAL REVENUE FUNDS  
 SUBCOMBINING BALANCE SHEET  
 DECEMBER 31, 2003  
 (PAGE 2 OF 6)

CLARK CONTRACT ADMINISTRATION	COMMUNITY DEVELOPMENT BLOCK GRANT	COUNTY ROAD	CRIMINAL JUSTICE	DEVELOPMENT AND ENVIRONMENTAL SERVICES	DEVELOPMENTAL DISABILITIES	EMERGENCY MEDICAL SERVICES
\$ 55,785	\$ 255	\$ 15,273,181	\$ 1,019,744	\$ 26,716,099	\$ 3,525,210	\$ 11,328,487
-	-	2,209,318	-	-	70,989	1,113,227
-	-	-	-	361,630	-	-
-	-	-	-	(300,153)	-	-
23,672	14,196,588	433,957	-	5,406,636	-	3,059
(20,709)	-	(84,856)	-	(4,683,454)	-	-
-	-	-	-	-	-	-
-	-	73,260	-	-	-	-
514,673	82,063	1,736,247	14,364	215,189	13,033	21,212
-	8,185,498	3,215,163	3,005,749	-	4,597,778	10,671
-	-	-	-	-	-	-
<u>\$ 573,421</u>	<u>\$ 22,464,404</u>	<u>\$ 22,856,270</u>	<u>\$ 4,039,857</u>	<u>\$ 27,715,947</u>	<u>\$ 8,207,010</u>	<u>\$ 12,476,656</u>
\$ 19,594	\$ 1,579,171	\$ 569,225	\$ 70,668	\$ 77,323	\$ 1,294,247	\$ 1,462,077
-	-	125,077	-	2,867	-	-
-	148,055	17,817,507	89,808	836,857	607,668	14,916
-	3,477,619	-	-	-	-	-
-	-	-	-	-	824,164	-
-	-	-	-	-	-	-
-	84,171	1,725,657	361,834	794,490	64,776	344,857
-	-	5,375	1,237	187	-	875
-	16,772,638	2,484,088	-	12,543,000	70,989	1,114,499
-	-	-	-	1,186,461	-	-
-	145,744	446,373	-	5,431,062	-	70
-	-	-	-	-	-	-
<u>19,594</u>	<u>22,207,398</u>	<u>23,173,302</u>	<u>523,547</u>	<u>20,872,247</u>	<u>2,861,844</u>	<u>2,937,294</u>
-	9,895,788	1,369,536	90,449	100,453	15,000	1,584,796
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	225,418	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	130,000
-	-	-	-	93,460	-	-
<u>553,827</u>	<u>(9,638,782)</u>	<u>(1,686,568)</u>	<u>3,200,443</u>	<u>6,649,787</u>	<u>5,330,166</u>	<u>7,824,566</u>
<u>553,827</u>	<u>257,006</u>	<u>(317,032)</u>	<u>3,516,310</u>	<u>6,843,700</u>	<u>5,345,166</u>	<u>9,539,362</u>
<u>\$ 573,421</u>	<u>\$ 22,464,404</u>	<u>\$ 22,856,270</u>	<u>\$ 4,039,857</u>	<u>\$ 27,715,947</u>	<u>\$ 8,207,010</u>	<u>\$ 12,476,656</u>

NONMAJOR SPECIAL REVENUE FUNDS  
 SUBCOMBINING BALANCE SHEET  
 DECEMBER 31, 2003  
 (PAGE 3 OF 6)

	ENHANCED 911 EMERGENCY TELEPHONE SYSTEM	FLOOD CONTROL GREEN RIVER	FLOOD CONTROL KIMBALL CREEK	FLOOD CONTROL SW LAKE SAMMAMISH	FLOOD CONTROL WEST LAKE SAMMAMISH
<b>ASSETS</b>					
Cash and cash equivalents	\$ 10,667,967	\$ 657,043	\$ 26,062	\$ 151,086	\$ 309,255
Taxes receivable - delinquent	-	28,276	-	-	-
Abatements receivable	-	-	-	-	-
Estimated uncollectible abatements receivable	-	-	-	-	-
Accounts receivable	939,678	2,065	50	286	586
Estimated uncollectible accounts receivable	-	-	-	-	-
Assessments receivable	-	-	-	-	-
Notes and contracts receivable	-	-	-	-	-
Due from other funds	3,313	-	-	-	-
Due from other governments	-	-	-	-	-
Prepayments	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b><u>\$ 11,610,958</u></b>	<b><u>\$ 687,384</u></b>	<b><u>\$ 26,112</u></b>	<b><u>\$ 151,372</u></b>	<b><u>\$ 309,841</u></b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Accounts payable	\$ 3,328,559	\$ -	\$ -	\$ -	\$ -
Retainage payable	-	-	-	-	-
Due to other funds	23,706	-	-	-	-
Interfund short-term loans payable	-	-	-	-	-
Due to other governments	-	-	-	-	-
Due to component unit	-	-	-	-	-
Wages payable	27,618	-	-	-	-
Taxes payable	-	-	-	-	-
Deferred revenues	-	28,276	-	-	-
Obligations under reverse repurchase agreement	-	-	-	-	-
Custodial accounts	-	-	-	-	-
Advances from other funds	-	-	-	-	-
<b>Total liabilities</b>	<b><u>3,379,883</u></b>	<b><u>28,276</u></b>	<b><u>-0-</u></b>	<b><u>-0-</u></b>	<b><u>-0-</u></b>
<b>Fund balances</b>					
Reserved for encumbrances	1,370,551	-	-	-	-
Reserved for youth sports facilities grant endowment	-	-	-	-	-
Reserved for prepayments	-	-	-	-	-
Unreserved					
Designated for equipment replacement	2,765,057	427,323	-	-	-
Designated for capital projects	-	-	-	-	-
Designated for FEMA match	-	119,607	-	-	-
Designated for insurance/inpatient	-	-	-	-	-
Designated for reappropriation	-	-	-	-	-
Designated for net unrealized gains	-	-	-	-	-
Undesignated (deficit)	4,095,467	112,178	26,112	151,372	309,841
<b>Total fund balances (deficit)</b>	<b><u>8,231,075</u></b>	<b><u>659,108</u></b>	<b><u>26,112</u></b>	<b><u>151,372</u></b>	<b><u>309,841</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 11,610,958</u></b>	<b><u>\$ 687,384</u></b>	<b><u>\$ 26,112</u></b>	<b><u>\$ 151,372</u></b>	<b><u>\$ 309,841</u></b>

NONMAJOR SPECIAL REVENUE FUNDS  
 SUBCOMBINING BALANCE SHEET  
 DECEMBER 31, 2003  
 (PAGE 4 OF 6)

INTERCOUNTY RIVER IMPROVEMENT	LOCAL HAZARDOUS WASTE	LOGAN/KNOX SETTLEMENT	MENTAL HEALTH	MISCELLANEOUS GRANTS	NOXIOUS WEED CONTROL
\$ 81,357	\$ 4,401,265	\$ 1,680,979	\$ 12,289,552	\$ 1,379,985	\$ 330,033
1,581	-	-	70,988	-	39,358
-	-	-	-	-	-
-	-	-	-	-	-
-	729,423	344,715	47	-	-
-	-	(1,920)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	930,268	676	36,087	139,958	12,122
-	814,909	-	1,993,696	3,328,092	-
-	-	-	-	-	-
<u>\$ 82,938</u>	<u>\$ 6,875,865</u>	<u>\$ 2,024,450</u>	<u>\$ 14,390,370</u>	<u>\$ 4,848,035</u>	<u>\$ 381,513</u>
\$ -	\$ 338,637	\$ -	\$ 2,848,408	\$ 627,224	\$ 628
-	-	-	-	-	-
664	656,903	-	332,111	1,282,936	30,728
-	-	-	-	-	-
-	-	-	287,200	-	-
-	-	-	-	-	-
-	-	1,926	259,284	158,864	12,684
-	-	-	-	-	-
1,581	-	-	70,988	2,357,077	39,358
-	-	-	848,714	-	-
-	-	-	-	-	-
-	-	-	-	300,000	-
<u>2,245</u>	<u>995,540</u>	<u>1,926</u>	<u>4,646,705</u>	<u>4,726,101</u>	<u>83,398</u>
-	-	-	197,295	1,407,935	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	2,725,581	-	-
-	25,000	-	-	-	-
-	-	-	66,855	-	-
80,693	5,855,325	2,022,524	6,753,934	(1,286,001)	298,115
<u>80,693</u>	<u>5,880,325</u>	<u>2,022,524</u>	<u>9,743,665</u>	<u>121,934</u>	<u>298,115</u>
<u>\$ 82,938</u>	<u>\$ 6,875,865</u>	<u>\$ 2,024,450</u>	<u>\$ 14,390,370</u>	<u>\$ 4,848,035</u>	<u>\$ 381,513</u>

NONMAJOR SPECIAL REVENUE FUNDS  
 SUBCOMBINING BALANCE SHEET  
 DECEMBER 31, 2003  
 (PAGE 5 OF 6)

	RECORDER'S O & M	RISK ABATEMENT	RIVER IMPROVEMENT	ROAD IMPROVEMENT DISTRICTS MAINTENANCE
<b>ASSETS</b>				
Cash and cash equivalents	\$ 2,084,487	\$ 17,630,904	\$ 887,226	\$ 1,288
Taxes receivable - delinquent	-	-	75,775	-
Abatements receivable	-	-	-	-
Estimated uncollectible abatements receivable	-	-	-	-
Accounts receivable	-	-	-	2
Estimated uncollectible accounts receivable	-	-	-	-
Assessments receivable	-	-	-	26,280
Notes and contracts receivable	-	-	-	-
Due from other funds	-	543,832	49,939	-
Due from other governments	-	-	63,307	-
Prepayments	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 2,084,487</b>	<b>\$ 18,174,736</b>	<b>\$ 1,076,247</b>	<b>\$ 27,570</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts payable	\$ 44,347	\$ 2,359,189	\$ 22,095	\$ -
Retainage payable	-	-	-	-
Due to other funds	126,517	253,665	39,524	-
Interfund short-term loans payable	-	-	-	-
Due to other governments	-	-	-	-
Due to component unit	-	-	-	-
Wages payable	10,211	50,129	38,668	-
Taxes payable	-	-	-	-
Deferred revenues	-	-	183,174	-
Obligations under reverse repurchase agreement	-	-	-	-
Custodial accounts	-	-	-	-
Advances from other funds	-	-	-	-
<b>Total liabilities</b>	<b>181,075</b>	<b>2,662,983</b>	<b>283,461</b>	<b>-0-</b>
<b>Fund balances</b>				
Reserved for encumbrances	29,582	-	76,400	-
Reserved for youth sports facilities grant endowment	-	-	-	-
Reserved for prepayments	-	-	-	-
Unreserved				
Designated for equipment replacement	-	-	-	-
Designated for capital projects	-	-	-	-
Designated for FEMA match	-	-	-	-
Designated insurance/inpatient	-	-	-	-
Designated for reappropriation	-	-	-	-
Designated for net unrealized gains	-	-	-	-
Undesignated (deficit)	1,873,830	15,511,753	716,386	27,570
<b>Total fund balances (deficit)</b>	<b>1,903,412</b>	<b>15,511,753</b>	<b>792,786</b>	<b>27,570</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 2,084,487</b>	<b>\$ 18,174,736</b>	<b>\$ 1,076,247</b>	<b>\$ 27,570</b>

NONMAJOR SPECIAL REVENUE FUNDS  
 SUBCOMBINING BALANCE SHEET  
 DECEMBER 31, 2003  
 (PAGE 6 OF 6)

SURFACE WATER MANAGEMENT	TREASURER'S O & M	VETERANS' RELIEF	YOUTH EMPLOYMENT PROGRAMS	YOUTH SPORTS FACILITIES GRANT
\$ 3,793,342	\$ 71,593	\$ 1,321,562	\$ 704	\$ 526,851
-	-	63,876	-	-
-	-	-	-	-
-	-	-	-	-
1,071,406	-	-	-	-
-	-	-	-	-
(7,230)	-	-	-	-
-	-	-	-	-
2,843,983	-	220	268,662	1,000,000
972,908	-	-	2,600,776	79,511
-	-	-	-	-
<u>\$ 8,674,409</u>	<u>\$ 71,593</u>	<u>\$ 1,385,658</u>	<u>\$ 2,870,142</u>	<u>\$ 1,606,362</u>
\$ 763,319	\$ 14	\$ 154,799	\$ 80,542	\$ 47,769
-	-	-	-	-
738,006	-	86,943	65,024	-
-	-	-	1,804,059	-
-	-	-	-	-
-	-	-	-	-
1,044,393	-	14,260	259,287	2,482
1,515	-	-	723	-
3,481,344	-	63,876	-	-
-	-	-	-	-
15,251	-	-	-	-
-	-	-	-	-
<u>6,043,828</u>	<u>14</u>	<u>319,878</u>	<u>2,209,635</u>	<u>50,251</u>
892,101	-	22,728	-	413,299
-	-	-	-	646,257
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
1,738,480	71,579	1,043,052	660,507	496,555
<u>2,630,581</u>	<u>71,579</u>	<u>1,065,780</u>	<u>660,507</u>	<u>1,556,111</u>
<u>\$ 8,674,409</u>	<u>\$ 71,593</u>	<u>\$ 1,385,658</u>	<u>\$ 2,870,142</u>	<u>\$ 1,606,362</u>

KING COUNTY, WASHINGTON  
NONMAJOR DEBT SERVICE FUNDS  
SUBCOMBINING BALANCE SHEET  
DECEMBER 31, 2003

	TOTAL	LIMITED G.O. BOND REDEMPTION	ROAD IMPROVEMENT DISTRICTS S. A. DEBT REDEMPTION	ROAD IMPROVEMENT GUARANTY	STADIUM G.O. BOND REDEMPTION	UNLIMITED G.O. BOND REDEMPTION
<b>ASSETS</b>						
Cash and cash equivalents	\$ 35,681,337	\$ 27,289,698	\$ 1,799,516	\$ 174,624	\$ 3,245,549	\$ 3,171,950
Taxes receivable - delinquent	1,709,564	640,949	-	-	-	1,068,615
Assessments receivable - current	50,746	-	50,746	-	-	-
Assessments receivable - delinquent	6,265	-	6,265	-	-	-
Assessments receivable - deferred	328,440	-	328,440	-	-	-
Interest Receivable	3,409	-	3,409	-	-	-
Accrued interest/penalty receivable - delinquent assessments	10,975	-	10,975	-	-	-
Due from other governments	6,524,124	5,592,464	-	-	931,660	-
<b>TOTAL ASSETS</b>	<b>\$ 44,314,860</b>	<b>\$ 33,523,111</b>	<b>\$ 2,199,351</b>	<b>\$ 174,624</b>	<b>\$ 4,177,209</b>	<b>\$ 4,240,565</b>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities</b>						
Deferred revenues	\$ 2,138,909	\$ 741,854	\$ 328,440	\$ -	\$ -	\$ 1,068,615
<b>Total liabilities</b>	<b>2,138,909</b>	<b>741,854</b>	<b>328,440</b>	<b>-0-</b>	<b>-0-</b>	<b>1,068,615</b>
<b>Fund balances</b>						
Reserved - PFD Stadium bond debt service	10,667,979	10,667,979	-	-	-	-
Reserved - PFD Stadium bond debt service - escrow	9,274,063	9,274,063	-	-	-	-
Undesignated	22,233,909	12,839,215	1,870,911	174,624	4,177,209	3,171,950
<b>Total fund balances</b>	<b>42,175,951</b>	<b>32,781,257</b>	<b>1,870,911</b>	<b>174,624</b>	<b>4,177,209</b>	<b>3,171,950</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 44,314,860</b>	<b>\$ 33,523,111</b>	<b>\$ 2,199,351</b>	<b>\$ 174,624</b>	<b>\$ 4,177,209</b>	<b>\$ 4,240,565</b>

KING COUNTY, WASHINGTON  
NONMAJOR CAPITAL PROJECTS FUNDS  
SUBCOMBINING BALANCE SHEET  
DECEMBER 31, 2003  
(PAGE 1 OF 5)

	TOTAL	ARTS & HISTORIC PRESERVATION CAPITAL	ARTS CONSTRUCTION	BUILDING CONSTRUCTION & IMPROVEMENT	BUILDING REPAIR & REPLACEMENT	CABLE COMMUNICATIONS & INSTITUTIONAL NETWORK	CAPITAL ACQUISITION & COUNTY FACILITIES RENOVATION	CONSERVATION FUTURES LEVY
<b>ASSETS</b>								
Cash and cash equivalents	\$ 156,843,158	\$ 409,074	\$ 74,909	\$ 27,701,635	\$ 5,933,302	\$ 1,867,621	\$ 833,959	\$ 11,959,257
Taxes receivable - delinquent	235,396	-	-	-	-	-	-	228,571
Accounts receivable	602,583	487,089	-	-	24,088	-	-	-
Estimated uncollectible - accounts receivable	(43,094)	-	-	-	-	-	-	-
Assessments receivable	126,080	-	-	-	-	-	-	-
Interest receivable	424	-	-	-	-	-	-	-
Due from other funds	28,167,798	-	-	260,339	642,100	100,000	-	223,756
Due from other governments	7,019,006	-	-	-	-	-	-	-
Estimated uncollectible due from other governments	(1,312,196)	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 191,639,155</b>	<b>\$ 896,163</b>	<b>\$ 74,909</b>	<b>\$ 27,961,974</b>	<b>\$ 6,599,490</b>	<b>\$ 1,967,621</b>	<b>\$ 833,959</b>	<b>\$ 12,411,584</b>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>Liabilities</b>								
Accounts payable	\$ 4,203,497	\$ -	\$ -	\$ -	\$ 285,379	\$ 206,920	\$ -	\$ -
Retainage payable	1,200,375	-	-	-	64,194	-	-	-
Due to other funds	12,452,125	-	-	-	1,535,109	313	198,448	90,575
Interfund short-term loans payable	1,915,077	-	-	-	-	-	-	-
Due to other governments	24,453	-	-	-	-	-	-	-
Wages payable	26,253	-	-	-	559	-	-	-
Taxes payable	18,779	-	-	-	-	-	-	-
Interest payable	400,000	-	-	400,000	-	-	-	-
Deferred revenues	626,478	-	-	-	-	-	-	228,571
Obligations under reverse repurchase agreements	2,233,469	-	-	1,364,915	-	-	-	-
Notes and contracts payable	80,562,800	-	-	80,562,800	-	-	-	-
Custodial accounts	1,389,508	-	-	-	537	-	-	-
Advances from other funds	639,055	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>105,691,869</b>	<b>-0-</b>	<b>-0-</b>	<b>82,327,715</b>	<b>1,885,778</b>	<b>207,233</b>	<b>198,448</b>	<b>319,146</b>
<b>Fund balances</b>								
Reserved for encumbrances	71,566,727	-	50,000	-	27,748,704	-	286,504	14,450
Designated for net unrealized gains	175,936	-	-	107,518	-	-	-	-
Undesignated (deficit)	14,204,623 <sup>(a)</sup>	896,163	24,909	(54,473,259)	(23,034,992)	1,760,388	349,007	12,077,988
<b>Total fund balances (deficit)</b>	<b>85,947,286</b>	<b>896,163</b>	<b>74,909</b>	<b>(54,365,741)</b>	<b>4,713,712</b>	<b>1,760,388</b>	<b>635,511</b>	<b>12,092,438</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 191,639,155</b>	<b>\$ 896,163</b>	<b>\$ 74,909</b>	<b>\$ 27,961,974</b>	<b>\$ 6,599,490</b>	<b>\$ 1,967,621</b>	<b>\$ 833,959</b>	<b>\$ 12,411,584</b>

(a) See Note 6, "Capital Assets" - Construction Commitments.

KING COUNTY, WASHINGTON  
NONMAJOR CAPITAL PROJECTS FUNDS  
SUBCOMBINING BALANCE SHEET  
DECEMBER 31, 2003  
(PAGE 2 OF 5)

	COUNTY ROAD CONSTRUCTION	EMERGENCY COMMUNICATIONS SYSTEM	FARMLAND & OPEN SPACE ACQUISITION	HEALTH CENTERS CONSTRUCTION	HEALTH DEPARTMENT CLINIC PROJECTS CONSTRUCTION	HOUSING OPPORTUNITY ACQUISITION	INFORMATION & TELECOMMUNICATION SERVICES CAPITAL
<b>ASSETS</b>							
Cash and cash equivalents	\$ 13,627,286	\$ 445,923	\$ 1,194,422	\$ 49,492	\$ 63,601	\$ 18,056,984	\$ 1,482,137
Taxes receivable - delinquent	-	611	-	-	-	-	-
Accounts receivable	59,703	-	-	-	-	-	-
Estimated uncollectible - accounts receivable	(43,094)	-	-	-	-	-	-
Assessments receivable	-	-	-	-	-	-	-
Interest receivable	-	-	-	-	-	-	-
Due from other funds	16,230,690	-	-	-	-	300,151	-
Due from other governments	3,425,458	-	800,000	-	-	-	-
Estimated uncollectible due from other governments	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 33,300,043</b>	<b>\$ 446,534</b>	<b>\$ 1,994,422</b>	<b>\$ 49,492</b>	<b>\$ 63,601</b>	<b>\$ 18,357,135</b>	<b>\$ 1,482,137</b>
<b>LIABILITIES AND FUND BALANCE</b>							
<b>Liabilities</b>							
Accounts payable	\$ 1,977,988	\$ -	\$ 12	\$ -	\$ -	\$ 239,007	\$ -
Retainage payable	894,400	-	-	-	-	-	-
Due to other funds	1,714,628	-	2,408	-	-	23,255	-
Interfund short-term loans payable	-	-	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-
Wages payable	-	-	-	-	-	-	-
Taxes payable	18,742	-	37	-	-	-	-
Interest payable	-	-	-	-	-	-	-
Deferred revenues	284,526	611	-	-	-	-	-
Obligations under reverse repurchase agreements	-	-	-	-	-	868,554	-
Notes and contracts payable	-	-	-	-	-	-	-
Custodial accounts	942,406	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>5,832,690</b>	<b>611</b>	<b>2,457</b>	<b>-0-</b>	<b>-0-</b>	<b>1,130,816</b>	<b>-0-</b>
<b>Fund balance</b>							
Reserved for encumbrances	35,350,875	-	1,261	-	-	1,980,682	251,790
Designated for net unrealized gains	-	-	-	-	-	68,418	-
Undesignated (deficit)	(7,883,522)	445,923	1,990,704	49,492	63,601	15,177,219	1,230,347
<b>Total fund balances (deficit)</b>	<b>27,467,353</b>	<b>445,923</b>	<b>1,991,965</b>	<b>49,492</b>	<b>63,601</b>	<b>17,226,319</b>	<b>1,482,137</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 33,300,043</b>	<b>\$ 446,534</b>	<b>\$ 1,994,422</b>	<b>\$ 49,492</b>	<b>\$ 63,601</b>	<b>\$ 18,357,135</b>	<b>\$ 1,482,137</b>

KING COUNTY, WASHINGTON  
NONMAJOR CAPITAL PROJECTS FUNDS  
SUBCOMBINING BALANCE SHEET  
DECEMBER 31, 2003  
(PAGE 3 OF 5)

	JAIL RENOVATION & CONSTRUCTION	LONG- TERM LEASES	MAJOR MAINTENANCE RESERVE	NEIGHBORHOOD PARKS & OPEN SPACE ACQUISITION & DEVELOPMENT	OFFICE OF INFORMATION RESOURCE CAPITAL	OPEN SPACE PROJECTS ACQUISITION & IMPROVEMENT	PARK FACILITIES REHABILITATION
<b>ASSETS</b>							
Cash and cash equivalents	\$ 110,839	\$ 99,254	\$ 14,547,968	\$ 937,720	\$ 3,760,219	\$ -	\$ -
Taxes receivable - delinquent	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-	-
Estimated uncollectible - accounts receivable	-	-	-	-	-	-	-
Assessments receivable	-	-	-	-	-	-	-
Interest receivable	-	-	-	-	-	-	-
Due from other funds	-	168,157	4,254,038	-	1,329,599	565,442	405,362
Due from other governments	-	-	-	-	-	2,048,719	323,979
Estimated uncollectible due from other governments	-	-	-	-	-	(1,312,196)	-
<b>TOTAL ASSETS</b>	<b>\$ 110,839</b>	<b>\$ 267,411</b>	<b>\$ 18,802,006</b>	<b>\$ 937,720</b>	<b>\$ 5,089,818</b>	<b>\$ 1,301,965</b>	<b>\$ 729,341</b>
<b>LIABILITIES AND FUND BALANCE</b>							
<b>Liabilities</b>							
Accounts payable	\$ -	\$ 14,528	\$ 181,537	\$ 12,219	\$ 337,780	\$ 20,024	\$ 206,222
Retainage payable	-	-	118,749	-	-	-	18,655
Due to other funds	-	-	790,531	2,244	24,470	121,553	485,810
Interfund short-term loans payable	-	-	-	-	-	365,358	1,227
Due to other governments	-	-	-	-	-	-	-
Wages payable	-	-	-	-	16,176	-	-
Taxes payable	-	-	-	-	-	-	-
Interest payable	-	-	-	-	-	-	-
Deferred revenues	-	-	-	-	-	-	-
Obligations under reverse repurchase agreements	-	-	-	-	-	-	-
Notes and contracts payable	-	-	-	-	-	-	-
Custodial accounts	-	439,677	6,888	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>-0-</b>	<b>454,205</b>	<b>1,097,705</b>	<b>14,463</b>	<b>378,426</b>	<b>506,935</b>	<b>711,914</b>
<b>Fund balance</b>							
Reserved for encumbrances	-	-	1,756,460	1,710	1,001,330	77,180	325,739
Designated for net unrealized gains	-	-	-	-	-	-	-
Undesignated (deficit)	110,839	(186,794)	15,947,841	921,547	3,710,062	717,850	(308,312)
<b>Total fund balance (deficit)</b>	<b>110,839</b>	<b>(186,794)</b>	<b>17,704,301</b>	<b>923,257</b>	<b>4,711,392</b>	<b>795,030</b>	<b>17,427</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 110,839</b>	<b>\$ 267,411</b>	<b>\$ 18,802,006</b>	<b>\$ 937,720</b>	<b>\$ 5,089,818</b>	<b>\$ 1,301,965</b>	<b>\$ 729,341</b>

KING COUNTY, WASHINGTON  
NONMAJOR CAPITAL PROJECTS FUNDS  
SUBCOMBINING BALANCE SHEET  
DECEMBER 31, 2003  
(PAGE 4 OF 5)

	PARKS CIP	PARKS, RECREATION & OPEN SPACE	PUBLIC ART	REAL ESTATE EXCISE TAX CAPITAL	REGIONAL JUSTICE CENTER CONSTRUCTION	RENTON MAINTENANCE FACILITIES CONSTRUCTION	ROAD IMPROVEMENT DISTRICTS CONSTRUCTION	SURFACE & STORM WATER MANAGEMENT CONSTRUCTION
<b>ASSETS</b>								
Cash and cash equivalents	\$ 836,268	\$ 2,297,973	\$ 1,090	\$ 24,149,710	\$ 8,402,884	\$ 969,524	\$ 25,487	\$ 1,677,216
Taxes receivable - delinquent	-	-	-	-	6,214	-	-	-
Accounts receivable	-	-	-	-	-	-	-	-
Estimated uncollectible - accounts receivable	-	-	-	-	-	-	-	-
Assessments receivable	-	-	-	-	-	-	126,080	-
Interest receivable	-	-	-	-	-	-	424	-
Due from other funds	-	2,583,339	-	145,156	-	212,150	-	-
Due from other governments	-	328,141	-	-	-	-	-	-
Estimated uncollectible due from other governments	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 836,268</b>	<b>\$ 5,209,453</b>	<b>\$ 1,090</b>	<b>\$ 24,294,866</b>	<b>\$ 8,409,098</b>	<b>\$ 1,181,674</b>	<b>\$ 151,991</b>	<b>\$ 1,677,216</b>
<b>LIABILITIES AND FUND BALANCE</b>								
<b>Liabilities</b>								
Accounts payable	\$ 1,792	\$ 209,757	\$ -	\$ 142,443	\$ 12,132	\$ 20,678	\$ -	\$ 9,715
Retainage payable	-	17,079	-	-	-	74,934	-	-
Due to other funds	248	2,352,307	-	2,684,221	134,289	212,768	-	60,606
Interfund short-term loans payable	-	-	-	-	-	-	-	-
Due to other governments	-	-	-	24,453	-	-	-	-
Wages payable	-	-	-	-	-	-	-	-
Taxes payable	-	-	-	-	-	-	-	-
Interest payable	-	-	-	-	-	-	-	-
Deferred revenues	-	-	-	-	6,214	-	106,556	-
Obligations under reverse repurchase agreements	-	-	-	-	-	-	-	-
Notes and contracts payable	-	-	-	-	-	-	-	-
Custodial accounts	-	-	-	-	-	-	-	-
Advances from other funds	-	639,055	-	-	-	-	-	-
<b>Total liabilities</b>	<b>2,040</b>	<b>3,218,198</b>	<b>-0-</b>	<b>2,851,117</b>	<b>152,635</b>	<b>308,380</b>	<b>106,556</b>	<b>70,321</b>
<b>Fund balance</b>								
Reserved for encumbrances	62,810	1,744,795	-	-	28,441	84,446	-	-
Designated for net unrealized gains	-	-	-	-	-	-	-	-
Undesignated (deficit)	771,418	246,460	1,090	21,443,749	8,228,022	788,848	45,435	1,606,895
<b>Total fund balance (deficit)</b>	<b>834,228</b>	<b>1,991,255</b>	<b>1,090</b>	<b>21,443,749</b>	<b>8,256,463</b>	<b>873,294</b>	<b>45,435</b>	<b>1,606,895</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 836,268</b>	<b>\$ 5,209,453</b>	<b>\$ 1,090</b>	<b>\$ 24,294,866</b>	<b>\$ 8,409,098</b>	<b>\$ 1,181,674</b>	<b>\$ 151,991</b>	<b>\$ 1,677,216</b>

KING COUNTY, WASHINGTON  
NONMAJOR CAPITAL PROJECTS FUNDS  
SUBCOMBINING BALANCE SHEET  
DECEMBER 31, 2003  
(PAGE 5 OF 5)

	SURFACE WATER MANAGEMENT CONSTRUCTION	TECHNOLOGY 1997 BONDS	TECHNOLOGY SYSTEMS CAPITAL	TRANSFER OF DEVELOPMENT CREDIT PROGRAM	WORKING FOREST	YOUTH DETENTION FACILITY 1990 SERIES B	YOUTH SERVICES DETENTION FACILITY CONSTRUCTION	YOUTH SERVICES FACILITIES CONSTRUCTION
<b>ASSETS</b>								
Cash and cash equivalents	\$ 9,817,211	\$ 1,673,675	\$ 2,935,509	\$ -	\$ 709,895	\$ 95,697	\$ 2,566	\$ 92,851
Taxes receivable - delinquent	-	-	-	-	-	-	-	-
Accounts receivable	31,703	-	-	-	-	-	-	-
Estimated uncollectible - accounts receivable	-	-	-	-	-	-	-	-
Assessments receivable	-	-	-	-	-	-	-	-
Interest receivable	-	-	-	-	-	-	-	-
Due from other funds	676,617	-	13,131	57,771	-	-	-	-
Due from other governments	92,709	-	-	-	-	-	-	-
Estimated uncollectible due from other governments	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 10,618,240</b>	<b>\$ 1,673,675</b>	<b>\$ 2,948,640</b>	<b>\$ 57,771</b>	<b>\$ 709,895</b>	<b>\$ 95,697</b>	<b>\$ 2,566</b>	<b>\$ 92,851</b>
<b>LIABILITIES AND FUND BALANCE</b>								
<b>Liabilities</b>								
Accounts payable	\$ 285,545	\$ 11,450	\$ 28,369	\$ -	\$ -	\$ -	\$ -	\$ -
Retainage payable	12,364	-	-	-	-	-	-	-
Due to other funds	998,941	113,616	758,038	-	114,695	33,052	-	-
Interfund short-term loans payable	-	-	-	1,548,492	-	-	-	-
Due to other governments	-	-	-	-	-	-	-	-
Wages payable	-	-	9,518	-	-	-	-	-
Taxes payable	-	-	-	-	-	-	-	-
Interest payable	-	-	-	-	-	-	-	-
Deferred revenues	-	-	-	-	-	-	-	-
Obligations under reverse repurchase agreements	-	-	-	-	-	-	-	-
Notes and contracts payable	-	-	-	-	-	-	-	-
Custodial accounts	-	-	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>1,296,850</b>	<b>125,066</b>	<b>795,925</b>	<b>1,548,492</b>	<b>114,695</b>	<b>33,052</b>	<b>-0-</b>	<b>-0-</b>
<b>Fund balance</b>								
Reserved for encumbrances	673,350	126,200	-	-	-	-	-	-
Designated for net unrealized gains	-	-	-	-	-	-	-	-
Undesignated (deficit)	8,648,040	1,422,409	2,152,715	(1,490,721)	595,200	62,645	2,566	92,851
<b>Total fund balance (deficit)</b>	<b>9,321,390</b>	<b>1,548,609</b>	<b>2,152,715</b>	<b>(1,490,721)</b>	<b>595,200</b>	<b>62,645</b>	<b>2,566</b>	<b>92,851</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 10,618,240</b>	<b>\$ 1,673,675</b>	<b>\$ 2,948,640</b>	<b>\$ 57,771</b>	<b>\$ 709,895</b>	<b>\$ 95,697</b>	<b>\$ 2,566</b>	<b>\$ 92,851</b>

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COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2003

	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL NONMAJOR GOVERNMENTAL FUNDS
REVENUES				
Taxes	\$ 144,395,910	\$ 91,600,741	\$ 24,586,660	\$ 260,583,311
Licenses and permits	5,304,918	-	-	5,304,918
Intergovernmental revenues	193,505,177	4,126,603	19,534,612	217,166,392
Charges for services	98,887,021	3,282,629	12,764,068	114,933,718
Fines and forfeits	162,073	-	1,800	163,873
Interest earnings	1,945,118	501,361	3,485,969	5,932,448
Miscellaneous revenues	3,779,671	51,865	23,869,220	27,700,756
TOTAL REVENUES	<u>447,979,888</u>	<u>99,563,199</u>	<u>84,242,329</u>	<u>631,785,416</u>
EXPENDITURES				
Current				
General government	11,245,557	-	24,244,176	35,489,733
Law, safety & justice	89,028,444	-	358,589	89,387,033
Physical environment	37,861,835	-	9,444,179	47,306,014
Transportation	57,629,589	-	2,327,487	59,957,076
Economic environment	66,145,950	-	3,839,436	69,985,386
Mental & physical health	132,527,884	-	6,397,987	138,925,871
Culture & recreation	8,259,875	-	9,098,317	17,358,192
Debt service				
Redemption of long-term debt	21,133	63,008,604	1,991,278	65,021,015
Interest and other debt service costs	67,683	43,151,985	4,996,694	48,216,362
Payment to escrow agent	-	5,523,663	-	5,523,663
Capital outlay				
Capital projects	2,917,407	-	139,894,408	142,811,815
Capitalized expenditures	4,175,770	-	-	4,175,770
TOTAL EXPENDITURES	<u>409,881,127</u>	<u>111,684,252</u>	<u>202,592,551</u>	<u>724,157,930</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>38,098,761</u>	<u>(12,121,053)</u>	<u>(118,350,222)</u>	<u>(92,372,514)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	17,316,698	10,951,347	111,662,213	139,930,258
Transfers out	(37,380,335)	(1,852,772)	(78,981,440)	(118,214,547)
General obligation bonds issued	-	-	37,837,980	37,837,980
Refunding bonds issued	-	138,124,358	-	138,124,358
Sale of capital assets	1,793,185	53,680	1,808,205	3,655,070
Payment to refunded bond escrow agent	-	(137,376,906)	-	(137,376,906)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(18,270,452)</u>	<u>9,899,707</u>	<u>72,326,958</u>	<u>63,956,213</u>
Excess of revenues and other sources over (under) expenditures and other uses	19,828,309	(2,221,346)	(46,023,264)	(28,416,301)
Fund balances - January 1, 2003 (Restated)	79,302,332 <sup>(a)</sup>	44,397,297	131,970,550	255,670,179 <sup>(a)</sup>
Fund balances - December 31, 2003	<u>\$ 99,130,641</u>	<u>\$ 42,175,951</u>	<u>\$ 85,947,286</u>	<u>\$ 227,253,878</u>

(a) See Note 15, "Restrictions, Reserves, Designations, and Changes in Equity" – Restatements of Beginning Balances.

NONMAJOR SPECIAL REVENUE FUNDS  
 SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 FOR THE YEAR ENDED DECEMBER 31, 2003  
 (PAGE 1 OF 6)

	TOTAL	ALCOHOLISM & SUBSTANCE ABUSE SERVICES	ARTS & CULTURAL DEVELOPMENT	ARTS & CULTURAL EDUCATION PROGRAM	AUTOMATED FINGERPRINT IDENTIFICATION SYSTEM
REVENUES					
Taxes	\$ 144,395,910	\$ -	\$ 5,338,799	\$ -	\$ 10,816,835
Licenses and permits	5,304,918	-	-	-	-
Intergovernmental revenues	193,505,177	13,491,061	-	-	-
Charges for services	98,887,021	1,578,464	211,950	-	380
Fines and forfeits	162,073	-	-	-	-
Interest earnings	1,945,118	-	46,937	-	234,789
Miscellaneous revenues	3,779,671	20,850	2,900	-	238
<b>TOTAL REVENUES</b>	<b>447,979,888</b>	<b>15,090,375</b>	<b>5,600,586</b>	<b>-0-</b>	<b>11,052,242</b>
EXPENDITURES					
Current					
General government services	11,245,557	-	-	-	-
Law, safety and justice	89,028,444	-	-	-	12,444,163
Physical environment	37,861,835	-	-	-	-
Transportation	57,629,589	-	-	-	-
Economic environment	66,145,950	-	-	-	-
Mental and physical health	132,527,884	16,452,316	-	-	-
Culture and recreation	8,259,875	-	7,495,851	-	-
Total current	402,699,134	16,452,316	7,495,851	-0-	12,444,163
Debt service					
Redemption of long-term debt	21,133	-	-	-	-
Interest and other debt service costs	67,683	-	-	-	-
Total debt service	88,816	-0-	-0-	-0-	-0-
Capital outlay					
Capital projects	2,917,407	-	-	-	-
Capitalized expenditures	4,175,770	-	261,513	-	102,089
Total capital outlay	7,093,177	-0-	261,513	-0-	102,089
<b>TOTAL EXPENDITURES</b>	<b>409,881,127</b>	<b>16,452,316</b>	<b>7,757,364</b>	<b>-0-</b>	<b>12,546,252</b>
Excess (deficiency) of revenues over (under) expenditures	38,098,761	(1,361,941)	(2,156,778)	-0-	(1,494,010)
OTHER FINANCING SOURCES (USES)					
Transfers in	17,316,698	2,945,553	4,573,424	-	7,471
Transfers out	(37,380,335)	-	-	-	(1,009)
Sale of capital assets	1,793,185	-	-	-	11,408
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(18,270,452)</b>	<b>2,945,553</b>	<b>4,573,424</b>	<b>-0-</b>	<b>17,870</b>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	19,828,309	1,583,612	2,416,646	-	(1,476,140)
Fund balances (deficit) - January 1, 2003 (Restated)	79,302,332 <sup>(a)</sup>	1,264,686	- <sup>(a)</sup>	126	17,858,529
Fund balances (deficit) - December 31, 2003	\$ 99,130,641	\$ 2,848,298	\$ 2,416,646	\$ 126	\$ 16,382,389

(a) See Note 15, "Restrictions, Reserves, Designations, and Changes in Equity" - Restatements of Beginning Balances.

NONMAJOR SPECIAL REVENUE FUNDS  
 SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 FOR THE YEAR ENDED DECEMBER 31, 2003  
 (PAGE 2 OF 6)

CLARK CONTRACT ADMINISTRATION	COMMUNITY DEVELOPMENT BLOCK GRANT	COUNTY ROAD	CRIMINAL JUSTICE	DEVELOPMENT AND ENVIRONMENTAL SERVICES	DEVELOPMENTAL DISABILITIES	EMERGENCY MEDICAL SERVICES
\$ -	\$ -	\$ 59,096,124	\$ 10,390,862	\$ -	\$ 1,316,639	\$ 34,646,251
-	-	-	-	5,304,918	-	-
-	19,336,414	24,055,939	5,057,206	143,429	14,790,925	1,200
78,201	82,458	3,982,023	-	20,647,997	640,025	2,184
-	-	1,030	-	159,018	-	-
3,133	98,681	6,730	184,628	354,764	-	291,664
81,574	2,164,087	126,118	872	549,848	1,549	82,820
<u>162,908</u>	<u>21,681,640</u>	<u>87,267,964</u>	<u>15,633,568</u>	<u>27,159,974</u>	<u>16,749,138</u>	<u>35,024,119</u>
74,945	100	-	120,000	-	-	-
-	-	-	14,843,964	1,086,609	-	32,329,482
-	-	-	-	-	-	-
-	-	57,606,775	-	-	-	-
-	21,807,977	-	-	24,752,222	1,072,507	-
-	-	-	-	-	16,317,783	-
-	-	-	-	-	-	-
<u>74,945</u>	<u>21,808,077</u>	<u>57,606,775</u>	<u>14,963,964</u>	<u>25,838,831</u>	<u>17,390,290</u>	<u>32,329,482</u>
-	-	6,468	-	-	-	-
-	-	13,787	16,927	-	-	-
<u>-0-</u>	<u>-0-</u>	<u>20,255</u>	<u>16,927</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
-	-	2,917,407	-	-	-	-
-	1,084	585,859	97,050	136,918	10,856	12,819
<u>-0-</u>	<u>1,084</u>	<u>3,503,266</u>	<u>97,050</u>	<u>136,918</u>	<u>10,856</u>	<u>12,819</u>
<u>74,945</u>	<u>21,809,161</u>	<u>61,130,296</u>	<u>15,077,941</u>	<u>25,975,749</u>	<u>17,401,146</u>	<u>32,342,301</u>
<u>87,963</u>	<u>(127,521)</u>	<u>26,137,668</u>	<u>555,627</u>	<u>1,184,225</u>	<u>(652,008)</u>	<u>2,681,818</u>
-	1,221	2,202	-	3,414,363	467,468	389,191
-	-	(26,889,424)	(375,990)	(32,516)	(300,000)	-
-	-	1,707,295	-	-	2,827	64,891
<u>-0-</u>	<u>1,221</u>	<u>(25,179,927)</u>	<u>(375,990)</u>	<u>3,381,847</u>	<u>170,295</u>	<u>454,082</u>
87,963	(126,300)	957,741	179,637	4,566,072	(481,713)	3,135,900
<u>465,864</u> <sup>(a)</sup>	<u>383,306</u>	<u>(1,274,773)</u>	<u>3,336,673</u>	<u>2,277,628</u>	<u>5,826,879</u>	<u>6,403,462</u>
<u>\$ 553,827</u>	<u>\$ 257,006</u>	<u>\$ (317,032)</u>	<u>\$ 3,516,310</u>	<u>\$ 6,843,700</u>	<u>\$ 5,345,166</u>	<u>\$ 9,539,362</u>

NONMAJOR SPECIAL REVENUE FUNDS  
 SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 FOR THE YEAR ENDED DECEMBER 31, 2003  
 (PAGE 3 OF 6)

	ENHANCED 911 EMERGENCY TELEPHONE SYSTEM	FLOOD CONTROL GREEN RIVER	FLOOD CONTROL KIMBALL CREEK	FLOOD CONTROL SW LAKE SAMMAMISH	FLOOD CONTROL WEST LAKE SAMMAMISH
REVENUES					
Taxes	\$ 12,638,273	\$ 842,529	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental revenues	69,078	-	-	-	-
Charges for services	436,945	-	-	-	-
Fines and forfeits	-	-	-	-	-
Interest earnings	142,738	31,296	782	4,515	9,242
Miscellaneous revenues	861	-	-	-	-
TOTAL REVENUES	<u>13,287,895</u>	<u>873,825</u>	<u>782</u>	<u>4,515</u>	<u>9,242</u>
EXPENDITURES					
Current					
General government services	-	-	-	-	-
Law, safety and justice	15,579,842	-	-	-	-
Physical environment	-	-	96	-	-
Transportation	-	-	-	-	-
Economic environment	-	-	-	-	-
Mental and physical health	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Total current	<u>15,579,842</u>	<u>-0-</u>	<u>96</u>	<u>-0-</u>	<u>-0-</u>
Debt service					
Redemption of long-term debt	-	-	-	-	-
Interest and other debt service costs	-	-	-	-	-
Total debt service	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Capital outlay					
Capital projects	-	-	-	-	-
Capitalized expenditures	2,309,869	-	-	-	-
Total capital outlay	<u>2,309,869</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
TOTAL EXPENDITURES	<u>17,889,711</u>	<u>-0-</u>	<u>96</u>	<u>-0-</u>	<u>-0-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,601,816)</u>	<u>873,825</u>	<u>686</u>	<u>4,515</u>	<u>9,242</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	3,313	-	-	-	-
Transfers out	-	(1,008,550)	-	-	-
Sale of capital assets	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>3,313</u>	<u>(1,008,550)</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	<u>(4,598,503)</u>	<u>(134,725)</u>	<u>686</u>	<u>4,515</u>	<u>9,242</u>
Fund balances (deficit) - January 1, 2003 (Restated)	<u>12,829,578</u>	<u>793,833</u>	<u>25,426</u>	<u>146,857</u>	<u>300,599</u>
Fund balances (deficit) - December 31, 2003	<u>\$ 8,231,075</u>	<u>\$ 659,108</u>	<u>\$ 26,112</u>	<u>\$ 151,372</u>	<u>\$ 309,841</u>

(a) See Note 15, "Restrictions, Reserves, Designations, and Changes in Equity" - Restatements of Beginning Balances.

NONMAJOR SPECIAL REVENUE FUNDS  
 SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 FOR THE YEAR ENDED DECEMBER 31, 2003  
 (PAGE 4 OF 6)

INTERCOUNTY RIVER IMPROVEMENT	LOCAL HAZARDOUS WASTE	LOGAN/KNOX SETTLEMENT	MENTAL HEALTH	MISCELLANEOUS GRANTS	NOXIOUS WEED CONTROL
\$ 49,402	\$ -	\$ -	\$ 3,240,920	\$ -	\$ 914,463
-	-	-	-	-	-
-	3,442,478	-	81,926,226	14,202,761	-
-	5,563,736	-	523,160	16,528	-
-	-	25	-	-	-
1,575	29,038	47,613	220,263	30,270	11,442
-	202,520	-	506	83,853	-
<u>50,977</u>	<u>9,237,772</u>	<u>47,638</u>	<u>85,911,075</u>	<u>14,333,412</u>	<u>925,905</u>
-	-	72,965	-	1,128,415	-
-	-	-	-	12,744,384	-
15,040	-	-	-	-	838,467
-	-	-	-	-	-
-	-	-	-	22,627	-
-	11,307,397	-	87,646,951	803,437	-
-	-	-	-	-	-
<u>15,040</u>	<u>11,307,397</u>	<u>72,965</u>	<u>87,646,951</u>	<u>14,698,863</u>	<u>838,467</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
-	-	-	-	-	-
-	-	-	139,532	69,732	2,625
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>139,532</u>	<u>69,732</u>	<u>2,625</u>
<u>15,040</u>	<u>11,307,397</u>	<u>72,965</u>	<u>87,786,483</u>	<u>14,768,595</u>	<u>841,092</u>
<u>35,937</u>	<u>(2,069,625)</u>	<u>(25,327)</u>	<u>(1,875,408)</u>	<u>(435,183)</u>	<u>84,813</u>
-	-	-	1,382,112	457	8,074
-	-	-	(173,381)	-	(164,828)
52	-	-	1,987	-	-
<u>52</u>	<u>-0-</u>	<u>-0-</u>	<u>1,210,718</u>	<u>457</u>	<u>(156,754)</u>
<u>35,989</u>	<u>(2,069,625)</u>	<u>(25,327)</u>	<u>(664,690)</u>	<u>(434,726)</u>	<u>(71,941)</u>
<u>44,704</u>	<u>7,949,950</u>	<u>2,047,851</u> <sup>(a)</sup>	<u>10,408,355</u>	<u>556,660</u>	<u>370,056</u>
<u>\$ 80,693</u>	<u>\$ 5,880,325</u>	<u>\$ 2,022,524</u>	<u>\$ 9,743,665</u>	<u>\$ 121,934</u>	<u>\$ 298,115</u>

NONMAJOR SPECIAL REVENUE FUNDS  
 SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 FOR THE YEAR ENDED DECEMBER 31, 2003  
 (PAGE 5 OF 6)

	RECORDER'S O & M	RISK ABATEMENT	RIVER IMPROVEMENT
<b>REVENUES</b>			
Taxes	\$ -	\$ -	\$ 2,423,838
Licenses and permits	-	-	-
Intergovernmental revenues	439,300	-	40,234
Charges for services	1,113,513	24,354,388	75,818
Fines and forfeits	-	-	-
Interest earnings	46,122	14,134	-
Miscellaneous revenues	2,048	-	16,970
<b>TOTAL REVENUES</b>	<b>1,600,983</b>	<b>24,368,522</b>	<b>2,556,860</b>
<b>EXPENDITURES</b>			
Current			
General government services	474,986	8,833,306	813
Law, safety and justice	-	-	-
Physical environment	-	-	2,155,577
Transportation	-	-	706
Economic environment	-	-	-
Mental and physical health	-	-	-
Culture and recreation	-	-	-
<b>Total current</b>	<b>474,986</b>	<b>8,833,306</b>	<b>2,157,096</b>
Debt service			
Redemption of long-term debt	-	-	3,908
Interest and other debt service costs	-	-	115
<b>Total debt service</b>	<b>-0-</b>	<b>-0-</b>	<b>4,023</b>
Capital outlay			
Capital projects	-	-	-
Capitalized expenditures	111,333	23,463	-
<b>Total capital outlay</b>	<b>111,333</b>	<b>23,463</b>	<b>-0-</b>
<b>TOTAL EXPENDITURES</b>	<b>586,319</b>	<b>8,856,769</b>	<b>2,161,119</b>
Excess (deficiency) of revenues over (under) expenditures	1,014,664	15,511,753	395,741
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	-	1,012,769
Transfers out	(512,154)	-	(1,246,535)
Sale of capital assets	-	-	2,560
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(512,154)</b>	<b>-0-</b>	<b>(231,206)</b>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	502,510	15,511,753	164,535
Fund balances (deficit) - January 1, 2003 (Restated)	1,400,902	-	628,251
Fund balances (deficit) - December 31, 2003	<b>\$ 1,903,412</b>	<b>\$ 15,511,753</b>	<b>\$ 792,786</b>

NONMAJOR SPECIAL REVENUE FUNDS  
 SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 FOR THE YEAR ENDED DECEMBER 31, 2003  
 (PAGE 6 OF 6)

ROAD IMPROVEMENT DISTRICTS MAINTENANCE	SURFACE WATER MANAGEMENT	TREASURER'S O & M	VETERANS' RELIEF	YOUTH EMPLOYMENT PROGRAMS	YOUTH SPORTS FACILITIES GRANT
\$ 22,498	\$ -	\$ -	\$ 2,050,118	\$ -	\$ 608,359
-	-	-	-	-	-
-	1,569,009	-	-	14,939,917	-
-	39,140,926	296,355	-	141,970	-
-	2,000	-	-	-	-
794	118,884	-	-	-	15,084
-	21,462	-	6,604	412,506	1,485
<u>23,292</u>	<u>40,852,281</u>	<u>296,355</u>	<u>2,056,722</u>	<u>15,494,393</u>	<u>624,928</u>
-	232,473	307,554	-	-	-
-	-	-	-	-	-
-	34,852,655	-	-	-	-
21,383	725	-	-	-	-
-	-	-	1,757,008	16,733,609	-
-	-	-	-	-	-
-	-	-	-	-	764,024
<u>21,383</u>	<u>35,085,853</u>	<u>307,554</u>	<u>1,757,008</u>	<u>16,733,609</u>	<u>764,024</u>
-	10,757	-	-	-	-
-	36,854	-	-	-	-
<u>-0-</u>	<u>47,611</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
-	-	-	-	-	-
-	219,503	-	1,764	89,761	-
<u>-0-</u>	<u>219,503</u>	<u>-0-</u>	<u>1,764</u>	<u>89,761</u>	<u>-0-</u>
<u>21,383</u>	<u>35,352,967</u>	<u>307,554</u>	<u>1,758,772</u>	<u>16,823,370</u>	<u>764,024</u>
<u>1,909</u>	<u>5,499,314</u>	<u>(11,199)</u>	<u>297,950</u>	<u>(1,328,977)</u>	<u>(139,096)</u>
-	968,744	-	220	1,140,116	1,000,000
-	(6,675,948)	-	-	-	-
-	-	-	2,165	-	-
<u>-0-</u>	<u>(5,707,204)</u>	<u>-0-</u>	<u>2,385</u>	<u>1,140,116</u>	<u>1,000,000</u>
1,909	(207,890)	(11,199)	300,335	(188,861)	860,904
<u>25,661</u>	<u>2,838,471</u>	<u>82,778</u>	<u>765,445</u>	<u>849,368</u>	<u>695,207</u>
<u>\$ 27,570</u>	<u>\$ 2,630,581</u>	<u>\$ 71,579</u>	<u>\$ 1,065,780</u>	<u>\$ 660,507</u>	<u>\$ 1,556,111</u>

KING COUNTY, WASHINGTON  
NONMAJOR DEBT SERVICE FUNDS  
SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED DECEMBER 31, 2003

	TOTAL	ROAD IMPROVEMENT				UNLIMITED G.O. BOND REDEMPTION
		LIMITED G.O. BOND REDEMPTION	DISTRICTS S.A. DEBT REDEMPTION	ROAD IMPROVEMENT GUARANTY	STADIUM G.O. BOND REDEMPTION	
<b>REVENUES</b>						
Taxes	\$ 91,600,741	\$ 57,641,351	\$ -	\$ -	\$ 3,069,824	\$ 30,889,566
Intergovernmental revenues	4,126,603	4,126,603	-	-	-	-
Charges for services	3,282,629	3,282,629	-	-	-	-
Interest earnings	501,361	373,868	105,078	22,415	-	-
Miscellaneous revenues	51,865	338	50,840	-	-	687
<b>TOTAL REVENUES</b>	<b>99,563,199</b>	<b>65,424,789</b>	<b>155,918</b>	<b>22,415</b>	<b>3,069,824</b>	<b>30,890,253</b>
<b>EXPENDITURES</b>						
Debt service						
Redemption of long-term debt	63,008,604	34,816,604	2,000	-	1,360,000	26,830,000
Interest and other debt service costs	42,414,448	32,273,663	9,400	-	854,976	9,276,409
Refunding bond issuance costs	737,537	181,660	-	-	-	555,877
Payment to escrow agent	5,523,663	5,523,663	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>111,684,252</b>	<b>72,795,590</b>	<b>11,400</b>	<b>-0-</b>	<b>2,214,976</b>	<b>36,662,286</b>
Excess (deficiency) of revenues over (under) expenditures	(12,121,053)	(7,370,801)	144,518	22,415	854,848	(5,772,033)
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	10,951,347	10,823,575	22,272	105,500	-	-
Transfers out	(1,852,772)	-	(127,772)	(1,725,000)	-	-
Refunding bonds issued	138,124,358	20,398,742	-	-	-	117,725,616
Sale of capital assets	53,680	20,786	-	-	-	32,894
Payment to refunded bond escrow agent	(137,376,906)	(20,208,076)	-	-	-	(117,168,830)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>9,899,707</b>	<b>11,035,027</b>	<b>(105,500)</b>	<b>(1,619,500)</b>	<b>-0-</b>	<b>589,680</b>
Excess of revenues and other sources over (under) expenditures and other uses	(2,221,346)	3,664,226	39,018	(1,597,085)	854,848	(5,182,353)
Fund balances - January 1, 2003	44,397,297	29,117,031	1,831,893	1,771,709	3,322,361	8,354,303
Fund balances - December 31, 2003	\$ 42,175,951	\$ 32,781,257	\$ 1,870,911	\$ 174,624	\$ 4,177,209	\$ 3,171,950

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NONMAJOR CAPITAL PROJECTS FUNDS  
 SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 FOR THE YEAR ENDED DECEMBER 31, 2003  
 (PAGE 1 OF 8)

	TOTAL	ARTS & HISTORIC PRESERVATION CAPITAL	ARTS CONSTRUCTION	BUILDING CONSTRUCTION & IMPROVEMENT
<b>REVENUES</b>				
Taxes	\$ 24,586,660	\$ -	\$ -	\$ -
Intergovernmental revenues	19,534,612	-	-	-
Charges for services	12,764,068	-	-	-
Fines and forfeits	1,800	-	-	-
Interest earnings	3,485,969	11,072	2,517	1,149,594
Miscellaneous revenues				
Rent and maintenance reimbursement	22,770,026	-	-	-
Grant from private source	593,482	-	-	-
Other miscellaneous revenues	505,712	-	-	-
<b>TOTAL REVENUES</b>	<b>84,242,329</b>	<b>11,072</b>	<b>2,517</b>	<b>1,149,594</b>
<b>EXPENDITURES</b>				
Current				
General government services	24,244,176	-	-	1,909,564
Law, safety and justice	358,589	-	-	-
Physical environment	9,444,179	-	-	-
Transportation	2,327,487	-	-	-
Economic environment	3,839,436	29,538	-	-
Mental and physical health	6,397,987	-	-	-
Culture and recreation	9,098,317	-	15,000	-
<b>Total current</b>	<b>55,710,171</b>	<b>29,538</b>	<b>15,000</b>	<b>1,909,564</b>
Debt service				
Redemption of long-term debt	1,991,278	-	-	-
Interest and other debt service costs	4,996,694	-	-	287,360
<b>Total debt service</b>	<b>6,987,972</b>	<b>-0-</b>	<b>-0-</b>	<b>287,360</b>
Capital outlay				
Capital projects				
General government services	54,083,378	-	-	-
Physical environment	22,931,185	-	-	-
Economic environment	814,525	-	-	-
Mental and physical health	696,881	-	-	-
Culture and recreation	3,069,074	-	-	-
Road and street construction	58,299,365	-	-	-
<b>Total capital outlay</b>	<b>139,894,408</b>	<b>-0-</b>	<b>-0-</b>	<b>-0-</b>
<b>TOTAL EXPENDITURES</b>	<b>202,592,551</b>	<b>29,538</b>	<b>15,000</b>	<b>2,196,924</b>
Excess (deficiency) of revenues over (under) expenditures	(118,350,222)	(18,466)	(12,483)	(1,047,330)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	111,662,213	-	-	-
Transfers out	(78,981,440)	-	-	(52,444,924)
General government debt issued	37,837,980	-	-	29,092,980
Sale of capital assets	1,808,205	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>72,326,958</b>	<b>-0-</b>	<b>-0-</b>	<b>(23,351,944)</b>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(46,023,264)	(18,466)	(12,483)	(24,399,274)
Fund balances (Deficit) - January 1, 2003	131,970,550	914,629	87,392	(29,966,467)
Fund balances (Deficit) - December 31, 2003	\$ 85,947,286	\$ 896,163	\$ 74,909	\$ (54,365,741)

NONMAJOR CAPITAL PROJECTS FUNDS  
 SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 FOR THE YEAR ENDED DECEMBER 31, 2003  
 (PAGE 2 OF 8)

BUILDING REPAIR & REPLACEMENT	CABLE COMMUNICATIONS & INSTITUTIONAL NETWORK	CAPITAL ACQUISITION & COUNTY FACILITIES RENOVATION	CONSERVATION FUTURES LEVY	COUNTY ROAD CONSTRUCTION
\$ -	\$ -	\$ -	\$ 7,449,229	\$ -
1,213,885	-	-	-	11,571,202
2,195,700	-	-	-	5,061,482
-	-	-	-	1,800
173,993	21,923	29,027	136,676	299,928
-	-	-	164	45,743
-	539,897	-	-	-
461,248	-	-	-	295
<u>4,044,826</u>	<u>561,820</u>	<u>29,027</u>	<u>7,586,069</u>	<u>16,980,450</u>
8,192,084	-	43,853	-	-
-	-	-	-	-
-	-	-	1,859,535	-
-	-	-	-	2,294,334
-	690,849	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>8,192,084</u>	<u>690,849</u>	<u>43,853</u>	<u>1,859,535</u>	<u>2,294,334</u>
-	-	-	-	2,904
2,922	-	-	42,447	1,175
<u>2,922</u>	<u>-0-</u>	<u>-0-</u>	<u>42,447</u>	<u>4,079</u>
52,080,894	-	-	-	-
-	-	-	3,359,338	-
-	760,174	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	57,394,979
<u>52,080,894</u>	<u>760,174</u>	<u>-0-</u>	<u>3,359,338</u>	<u>57,394,979</u>
<u>60,275,900</u>	<u>1,451,023</u>	<u>43,853</u>	<u>5,261,320</u>	<u>59,693,392</u>
<u>(56,231,074)</u>	<u>(889,203)</u>	<u>(14,826)</u>	<u>2,324,749</u>	<u>(42,712,942)</u>
55,388,700	-	-	-	28,237,229
(227,171)	(734,738)	(498,066)	(503,499)	(4,132,528)
-	-	-	-	-
-	-	-	7,904	1,344,750
<u>55,161,529</u>	<u>(734,738)</u>	<u>(498,066)</u>	<u>(495,595)</u>	<u>25,449,451</u>
(1,069,545)	(1,623,941)	(512,892)	1,829,154	(17,263,491)
5,783,257	3,384,329	1,148,403	10,263,284	44,730,844
<u>\$ 4,713,712</u>	<u>\$ 1,760,388</u>	<u>\$ 635,511</u>	<u>\$ 12,092,438</u>	<u>\$ 27,467,353</u>

NONMAJOR CAPITAL PROJECTS FUNDS  
 SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 FOR THE YEAR ENDED DECEMBER 31, 2003  
 (PAGE 3 OF 8)

	EMERGENCY COMMUNICATIONS SYSTEM	FARMLAND & OPEN SPACE ACQUISITION	HEALTH CENTERS CONSTRUCTION	HEALTH DEPARTMENT CLINIC PROJECTS CONSTRUCTION
<b>REVENUES</b>				
Taxes	\$ 261	\$ -	\$ -	\$ -
Intergovernmental revenues	-	800,000	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Interest earnings	17,906	39,713	1,323	1,700
Miscellaneous revenues				
Rent and maintenance reimbursement	-	15,940	-	-
Grant from private source	-	-	-	-
Other miscellaneous revenues	-	-	-	-
<b>TOTAL REVENUES</b>	<b>18,167</b>	<b>855,653</b>	<b>1,323</b>	<b>1,700</b>
<b>EXPENDITURES</b>				
<b>Current</b>				
General government services	-	-	-	-
Law, safety and justice	270,665	-	-	-
Physical environment	-	32,951	-	-
Transportation	-	-	-	-
Economic environment	100,000	-	-	-
Mental and physical health	-	-	-	-
Culture and recreation	-	-	-	-
<b>Total current</b>	<b>370,665</b>	<b>32,951</b>	<b>-0-</b>	<b>-0-</b>
<b>Debt service</b>				
Redemption of long-term debt	-	-	-	-
Interest and other debt service costs	-	7,007	-	-
<b>Total debt service</b>	<b>-0-</b>	<b>7,007</b>	<b>-0-</b>	<b>-0-</b>
<b>Capital outlay</b>				
<b>Capital projects</b>				
General government services	-	-	-	-
Physical environment	-	-	-	-
Economic environment	-	-	-	-
Mental and physical health	-	-	-	-
Culture and recreation	-	-	-	-
Road and street construction	-	-	-	-
<b>Total capital outlay</b>	<b>-0-</b>	<b>-0-</b>	<b>-0-</b>	<b>-0-</b>
<b>TOTAL EXPENDITURES</b>	<b>370,665</b>	<b>39,958</b>	<b>-0-</b>	<b>-0-</b>
Excess (deficiency) of revenues over (under) expenditures	(352,498)	815,695	1,323	1,700
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
General government debt issued	-	-	-	-
Sale of capital assets	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-0-</b>	<b>-0-</b>	<b>-0-</b>	<b>-0-</b>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(352,498)	815,695	1,323	1,700
Fund balances (Deficit) - January 1, 2003	798,421	1,176,270	48,169	61,901
Fund balances (Deficit) - December 31, 2003	\$ 445,923	\$ 1,991,965	\$ 49,492	\$ 63,601

NONMAJOR CAPITAL PROJECTS FUNDS  
 SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 FOR THE YEAR ENDED DECEMBER 31, 2003  
 (PAGE 4 OF 8)

HOUSING OPPORTUNITY ACQUISITION	INFORMATION & TELECOMMUNICATION SERVICES CAPITAL	JAIL RENOVATION & CONSTRUCTION	LONG- TERM LEASES	MAJOR MAINTENANCE RESERVE	NEIGHBORHOOD PARKS & OPEN SPACE ACQUISITION & DEVELOPMENT
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
4,511,698	-	-	-	-	73,637
-	-	-	-	-	-
505,625	35,368	2,964	2,590	243,330	26,202
-	-	-	18,857,436	3,850,743	-
-	-	-	-	-	-
18,936	-	-	-	489	-
<u>5,036,259</u>	<u>35,368</u>	<u>2,964</u>	<u>18,860,026</u>	<u>4,094,562</u>	<u>99,839</u>
-	71,997	-	12,525,080	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,019,049	-	-	-	-	-
-	-	-	-	6,397,987	-
-	-	-	-	-	106,773
<u>3,019,049</u>	<u>71,997</u>	<u>-0-</u>	<u>12,525,080</u>	<u>6,397,987</u>	<u>106,773</u>
-	-	-	1,985,000	-	-
-	-	-	4,244,969	-	-
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>6,229,969</u>	<u>-0-</u>	<u>-0-</u>
-	25,806	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	696,881	-
-	-	-	-	-	-
<u>-0-</u>	<u>25,806</u>	<u>-0-</u>	<u>-0-</u>	<u>696,881</u>	<u>-0-</u>
<u>3,019,049</u>	<u>97,803</u>	<u>-0-</u>	<u>18,755,049</u>	<u>7,094,868</u>	<u>106,773</u>
2,017,210	(62,435)	2,964	104,977	(3,000,306)	(6,934)
719,880	367,253	-	-	4,283,855	-
-	-	-	(90,372)	(2,092,767)	(59,572)
-	-	-	-	-	-
<u>719,880</u>	<u>367,253</u>	<u>-0-</u>	<u>(90,372)</u>	<u>2,191,088</u>	<u>(59,572)</u>
2,737,090	304,818	2,964	14,605	(809,218)	(66,506)
14,489,229	1,177,319	107,875	(201,399)	18,513,519	989,763
<u>\$ 17,226,319</u>	<u>\$ 1,482,137</u>	<u>\$ 110,839</u>	<u>\$ (186,794)</u>	<u>\$ 17,704,301</u>	<u>\$ 923,257</u>

NONMAJOR CAPITAL PROJECTS FUNDS  
 SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 FOR THE YEAR ENDED DECEMBER 31, 2003  
 (PAGE 5 OF 8)

	OFFICE OF INFORMATION RESOURCE CAPITAL	OPEN SPACE PROJECTS ACQUISITION & IMPROVEMENT	PARK FACILITIES REHABILITATION	PARKS CIP
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	-	2,295,326	21,690	-
Charges for services	381,598	-	-	-
Fines and forfeits	-	-	-	-
Interest earnings	51,054	47,554	4,623	27,850
Miscellaneous revenues				
Rent and maintenance reimbursement	-	-	-	-
Grant from private source	-	1,800	-	-
Other miscellaneous revenues	-	6,004	54	-
TOTAL REVENUES	<u>432,652</u>	<u>2,350,684</u>	<u>26,367</u>	<u>27,850</u>
EXPENDITURES				
Current				
General government services	20,146	-	-	-
Law, safety and justice	-	-	-	-
Physical environment	-	565,436	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Mental and physical health	-	-	-	-
Culture and recreation	-	-	2,716,266	47,262
Total current	<u>20,146</u>	<u>565,436</u>	<u>2,716,266</u>	<u>47,262</u>
Debt service				
Redemption of long-term debt	-	-	-	-
Interest and other debt service costs	-	33,981	384	-
Total debt service	<u>-0-</u>	<u>33,981</u>	<u>384</u>	<u>-0-</u>
Capital outlay				
Capital projects				
General government services	1,708,149	-	-	-
Physical environment	-	17,902,376	-	-
Economic environment	-	-	-	-
Mental and physical health	-	-	-	-
Culture and recreation	-	-	576,336	-
Road and street construction	-	-	-	-
Total capital outlay	<u>1,708,149</u>	<u>17,902,376</u>	<u>576,336</u>	<u>-0-</u>
TOTAL EXPENDITURES	<u>1,728,295</u>	<u>18,501,793</u>	<u>3,292,986</u>	<u>47,262</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,295,643)</u>	<u>(16,151,109)</u>	<u>(3,266,619)</u>	<u>(19,412)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	4,462,366	1,904,402	3,024,414	-
Transfers out	-	(117,000)	(21,141)	(454,069)
General government debt issued	-	8,745,000	-	-
Sale of capital assets	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>4,462,366</u>	<u>10,532,402</u>	<u>3,003,273</u>	<u>(454,069)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	<u>3,166,723</u>	<u>(5,618,707)</u>	<u>(263,346)</u>	<u>(473,481)</u>
Fund balances (Deficit) - January 1, 2003	1,544,669	6,413,737	280,773	1,307,709
Fund balances (Deficit) - December 31, 2003	<u>\$ 4,711,392</u>	<u>\$ 795,030</u>	<u>\$ 17,427</u>	<u>\$ 834,228</u>

NONMAJOR CAPITAL PROJECTS FUNDS  
 SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 FOR THE YEAR ENDED DECEMBER 31, 2003  
 (PAGE 6 OF 8)

PARKS, RECREATION & OPEN SPACE	PUBLIC ART	REAL ESTATE EXCISE TAX CAPITAL	REGIONAL JUSTICE CENTER CONSTRUCTION	RENTON MAINTENANCE FACILITIES CONSTRUCTION	ROAD IMPROVEMENT DISTRICTS CONSTRUCTION
\$ -	\$ -	\$ 17,093,952	\$ -	\$ -	\$ 43,218
1,864,174	609	-	-	-	-
28,734	-	-	-	-	-
-	-	-	-	-	-
155,196	247	-	95,277	31,284	12,206
-	-	-	-	-	-
-	-	-	-	-	-
2,547	125	-	-	-	13,802
<u>2,050,651</u>	<u>981</u>	<u>17,093,952</u>	<u>95,277</u>	<u>31,284</u>	<u>69,226</u>
-	-	-	-	-	-
-	-	-	51,825	-	-
-	-	5,218	-	-	-
-	-	-	-	32,471	682
-	-	-	-	-	-
-	-	-	-	-	-
6,213,016	-	-	-	-	-
<u>6,213,016</u>	<u>-0-</u>	<u>5,218</u>	<u>51,825</u>	<u>32,471</u>	<u>682</u>
-	-	-	-	226	-
99,015	-	243,110	-	885	-
<u>99,015</u>	<u>-0-</u>	<u>243,110</u>	<u>-0-</u>	<u>1,111</u>	<u>-0-</u>
-	-	-	-	-	-
-	-	-	-	-	-
54,351	-	-	-	-	-
-	-	-	-	-	-
2,492,738	-	-	-	-	-
-	-	-	-	904,386	-
<u>2,547,089</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>904,386</u>	<u>-0-</u>
8,859,120	-0-	248,328	51,825	937,968	682
<u>(6,808,469)</u>	<u>981</u>	<u>16,845,624</u>	<u>43,452</u>	<u>(906,684)</u>	<u>68,544</u>
8,202,724	-	-	-	190,000	-
(34,012)	(3,688,209)	(12,222,110)	(257,793)	(218,562)	-
-	-	-	-	-	-
81,551	-	-	-	-	-
<u>8,250,263</u>	<u>(3,688,209)</u>	<u>(12,222,110)</u>	<u>(257,793)</u>	<u>(28,562)</u>	<u>-0-</u>
1,441,794	(3,687,228)	4,623,514	(214,341)	(935,246)	68,544
549,461	3,688,318	16,820,235	8,470,804	1,808,540	(23,109)
<u>\$ 1,991,255</u>	<u>\$ 1,090</u>	<u>\$ 21,443,749</u>	<u>\$ 8,256,463</u>	<u>\$ 873,294</u>	<u>\$ 45,435</u>

NONMAJOR CAPITAL PROJECTS FUNDS  
 SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 FOR THE YEAR ENDED DECEMBER 31, 2003  
 (PAGE 7 OF 8)

	SURFACE & STORM WATER MANAGEMENT CONSTRUCTION	SURFACE WATER MANAGEMENT CONSTRUCTION	TECHNOLOGY 1997 BONDS	TECHNOLOGY SYSTEMS CAPITAL
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	743,653	622,425	-	-
Charges for services	-	511,219	-	-
Fines and forfeits	-	-	-	-
Interest earnings	29,540	150,643	57,011	103,944
Miscellaneous revenues				
Rent and maintenance reimbursement	-	-	-	-
Grant from private source	-	51,785	-	-
Other miscellaneous revenues	-	2,212	-	-
TOTAL REVENUES	<u>773,193</u>	<u>1,338,284</u>	<u>57,011</u>	<u>103,944</u>
EXPENDITURES				
Current				
General government services	-	-	1,269,178	212,274
Law, safety and justice	-	-	-	-
Physical environment	734,142	6,139,158	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Mental and physical health	-	-	-	-
Culture and recreation	-	-	-	-
Total current	<u>734,142</u>	<u>6,139,158</u>	<u>1,269,178</u>	<u>212,274</u>
Debt service				
Redemption of long-term debt	-	3,148	-	-
Interest and other debt service costs	560	29,669	-	-
Total debt service	<u>560</u>	<u>32,817</u>	<u>-0-</u>	<u>-0-</u>
Capital outlay				
Capital projects				
General government services	-	-	261,934	6,595
Physical environment	515,051	1,154,420	-	-
Economic environment	-	-	-	-
Mental and physical health	-	-	-	-
Culture and recreation	-	-	-	-
Road and street construction	-	-	-	-
Total capital outlay	<u>515,051</u>	<u>1,154,420</u>	<u>261,934</u>	<u>6,595</u>
TOTAL EXPENDITURES	<u>1,249,753</u>	<u>7,326,395</u>	<u>1,531,112</u>	<u>218,869</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(476,560)</u>	<u>(5,988,111)</u>	<u>(1,474,101)</u>	<u>(114,925)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	678,047	4,203,343	-	-
Transfers out	(13,029)	(236,036)	(136,177)	(753,414)
General government debt issued	-	-	-	-
Sale of capital assets	374,000	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,039,018</u>	<u>3,967,307</u>	<u>(136,177)</u>	<u>(753,414)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	562,458	(2,020,804)	(1,610,278)	(868,339)
Fund balances (Deficit) - January 1, 2003	1,044,437	11,342,194	3,158,887	3,021,054
Fund balances (Deficit) - December 31, 2003	<u>\$ 1,606,895</u>	<u>\$ 9,321,390</u>	<u>\$ 1,548,609</u>	<u>\$ 2,152,715</u>

NONMAJOR CAPITAL PROJECTS FUNDS  
 SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 FOR THE YEAR ENDED DECEMBER 31, 2003

(PAGE 8 OF 8)

TRANSFER OF DEVELOPMENT CREDIT PROGRAM	WORKING FOREST	YOUTH DETENTION FACILITY 1990 SERIES B	YOUTH SERVICES DETENTION FACILITY CONSTRUCTION	YOUTH SERVICES FACILITIES CONSTRUCTION
\$ -	\$ -	\$ -	\$ -	\$ -
-	401,648	-	-	-
-	-	-	-	-
2,338	9,463	2,911	895	2,482
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>2,338</u>	<u>411,111</u>	<u>2,911</u>	<u>895</u>	<u>2,482</u>
-	-	-	-	-
-	-	-	36,099	-
-	107,739	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>-0-</u>	<u>107,739</u>	<u>-0-</u>	<u>36,099</u>	<u>-0-</u>
-	-	-	-	-
3,210	-	-	-	-
<u>3,210</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
3,210	107,739	-0-	36,099	-0-
<u>(872)</u>	<u>303,372</u>	<u>2,911</u>	<u>(35,204)</u>	<u>2,482</u>
-	-	-	-	-
-	-	(46,251)	-	-
-	-	-	-	-
-	-	-	-	-
<u>-0-</u>	<u>-0-</u>	<u>(46,251)</u>	<u>-0-</u>	<u>-0-</u>
(872)	303,372	(43,340)	(35,204)	2,482
(1,489,849)	291,828	105,985	37,770	90,369
<u>\$ (1,490,721)</u>	<u>\$ 595,200</u>	<u>\$ 62,645</u>	<u>\$ 2,566</u>	<u>\$ 92,851</u>

KING COUNTY, WASHINGTON  
 GOVERNMENTAL FUNDS WITH ANNUAL BUDGETS  
 SCHEDULE OF ANNUAL BUDGETS AND EXPENDITURES (BUDGETARY BASIS) AND ENCUMBRANCES BY APPROPRIATION UNIT <sup>(a)</sup>  
 FOR THE YEAR ENDED DECEMBER 31, 2003  
 (PAGE 1 OF 4)

APPROPRIATION UNIT	BUDGET				ACTUAL		
	ORIGINAL	ADJUSTMENTS	FINAL	VARIANCE	TOTAL	2003 YEAR-END ENCUMBRANCES	EXPENDITURES
MAJOR FUNDS							
General Fund							
County Council	\$ 5,503,460	\$ -	\$ 5,503,460	\$ 342,121	\$ 5,161,339	\$ 49,787	\$ 5,111,552
Office of Council Administration	6,835,600	109,914	6,945,514	434,584	6,510,930	435,174	6,075,756
Office of Zoning and Subdivision Examiner	536,552	-	536,552	83,060	453,492	10,000	443,492
Office of the Auditor	1,046,174	-	1,046,174	155,383	890,791	2,650	888,141
Ombudsman/Tax Advisor	715,438	-	715,438	63,050	652,388	20,000	632,388
Government Access Channel	564,049	40,000	604,049	36,452	567,597	100,258	467,339
Board of Appeals and Equalization	511,417	-	511,417	11,635	499,782	-	499,782
County Executive	263,660	-	263,660	2,630	261,030	-	261,030
Office of the Executive	2,863,366	(21,335)	2,842,031	197,347	2,644,684	16,209	2,628,475
Office of Management and Budget	4,460,514	(86,134)	4,374,380	191,814	4,182,566	201,104	3,981,462
Finance	2,287,083	-	2,287,083	-	2,287,083	-	2,287,083
Business Relations and Economic Development	2,483,926	(62,634)	2,421,292	86,637	2,334,655	134,000	2,200,655
Sheriff	96,480,346	2,105,491	98,585,837	158,021	98,427,816	-	98,427,816
Sheriff - Drug Enforcement Forfeits	651,511	(15,128)	636,383	74,080	562,303	-	562,303
Parks and Recreation	16,485,135	367,636	16,852,771	656,381	16,196,390	-	16,196,390
Emergency Management	1,180,567	(77,320)	1,103,247	119,283	983,964	37,322	946,642
Executive Services Administration	1,693,237	27,731	1,720,968	59,821	1,661,147	58,750	1,602,397
Human Resource Management	5,993,069	(10,493)	5,982,576	139,239	5,843,337	88,017	5,755,320
Cable Communications	214,244	(10,637)	203,607	21,836	181,771	20,990	160,781
Property Services	2,475,198	4,368	2,479,566	135,664	2,343,902	-	2,343,902
Facilities Management	1,587,860	-	1,587,860	88	1,587,772	-	1,587,772
Records and Elections	18,852,324	1,704,785	20,557,109	1,826,858	18,730,251	341,537	18,388,714
Prosecuting Attorney	40,708,451	747,338	41,455,789	765,275	40,690,514	-	40,690,514
Prosecuting Attorney - Antiprofitteering	100,078	-	100,078	99,697	381	-	381
Superior Court	32,469,228	(115,202)	32,354,026	344,067	32,009,959	252,489	31,757,470
District Courts	19,663,633	(280,645)	19,382,988	288,351	19,094,637	72,375	19,022,262
Judicial Administration	14,651,939	826,498	15,478,437	1,479,673	13,998,764	561,791	13,436,973
Director of Construction & Facilities Management	-	225,418	225,418	2,920	222,498	-	222,498
State Auditor	563,659	26,500	590,159	47	590,112	-	590,112
Boundary Review Board	252,257	-	252,257	2,905	249,352	1,500	247,852

(a) The Schedule of Annual Budgets and Expenditures (Budgetary Basis) and Encumbrances by Appropriation Unit is presented in order to disclose budgeted and actual expenditures comparisons classified the same as, and at the same level of detail as, the legally adopted budget.

KING COUNTY, WASHINGTON  
 GOVERNMENTAL FUNDS WITH ANNUAL BUDGETS  
 SCHEDULE OF ANNUAL BUDGETS AND EXPENDITURES (BUDGETARY BASIS) AND ENCUMBRANCES BY APPROPRIATION UNIT <sup>(a)</sup>  
 FOR THE YEAR ENDED DECEMBER 31, 2003  
 (PAGE 2 OF 4)

APPROPRIATION UNIT	BUDGET				ACTUAL		
	ORIGINAL	ADJUSTMENTS	FINAL	VARIANCE	TOTAL	2003 YEAR-END ENCUMBRANCES	EXPENDITURES
General Fund-Continued							
Special Programs							
Memberships and Dues	\$ 480,376	\$ -	\$ 480,376	\$ 3,885	\$ 476,491	\$ -	\$ 476,491
Wage and Salary Contingency	9,849,000	(991,738)	8,857,262	8,857,262	-	-	-
Executive Contingency	2,000,000	(2,000,000)	-	-	-	-	-
Internal Support	7,191,906	2,379,037	9,570,943	1,050,803	8,520,140	-	8,520,140
Assessments	16,701,504	(21,974)	16,679,530	2,004	16,677,526	118,044	16,559,482
Fund Transfers	32,870,641	23,230,150	56,100,791	4,021,369	52,079,422	-	52,079,422
Adult and Juvenile Detention	103,522,482	2,212,777	105,735,259	1,441,191	104,294,068	775,254	103,518,814
Community Services	8,100,885	123,108	8,223,993	58,783	8,165,210	396,981	7,768,229
Public Defense	30,585,568	5,234,432	35,820,000	2,439,958	33,380,042	1,063,989	32,316,053
Children and Family Services	3,668,862	-	3,668,862	211,582	3,457,280	-	3,457,280
Inmate Welfare	1,931,433	-	1,931,433	231,825	1,699,608	172,116	1,527,492
Juvenile Inmate Welfare	45,000	-	45,000	8,111	36,889	-	36,889
Designated for Contingencies	4,020,313	-	4,020,313	162,827	3,857,486	-	3,857,486
Total of General Fund	503,061,945	35,671,943	538,733,888	26,268,519	512,465,369	4,930,337	507,535,032
Public Health Fund	188,849,297	7,794,123	196,643,420	14,412,826	182,230,594	1,250,866	180,979,728
Total for major funds	691,911,242	43,466,066	735,377,308	40,681,345	694,695,963	6,181,203	688,514,760
NONMAJOR FUNDS							
Special Revenue Funds							
Alcoholism and Substance Abuse	17,739,296	1,233,651	18,972,947	2,158,047	16,814,900	362,584	16,452,316
Arts and Cultural Development	21,236,761	1,900,000	23,136,761	15,379,397	7,757,364	-	7,757,364
Arts and Cultural Education Program	-	-	-	-	-	-	-
Automated Fingerprint Identification System	14,446,873	3,836,404	18,283,277	2,061,290	16,221,987	3,674,726	12,547,261
Clark Contract Administration	805,876	-	805,876	731,040	74,836	-	74,836
County Road							
Road Services Operating	63,699,757	985,993	64,685,750	1,709,918	62,975,832	1,369,536	61,606,296
Road Construction Transfers	27,138,424	(725,000)	26,413,424	-	26,413,424	-	26,413,424
Total County Road	90,838,181	260,993	91,099,174	1,709,918	89,389,256	1,369,536	88,019,720

(a) The Schedule of Annual Budgets and Expenditures (Budgetary Basis) and Encumbrances by Appropriation Unit is presented in order to disclose budgeted and actual expenditures comparisons classified the same as, and at the same level of detail as, the legally adopted budget.

KING COUNTY, WASHINGTON  
 GOVERNMENTAL FUNDS WITH ANNUAL BUDGETS  
 SCHEDULE OF ANNUAL BUDGETS AND EXPENDITURES (BUDGETARY BASIS) AND ENCUMBRANCES BY APPROPRIATION UNIT <sup>(a)</sup>  
 FOR THE YEAR ENDED DECEMBER 31, 2003  
 (PAGE 3 OF 4)

Total

APPROPRIATION UNIT	BUDGET				ACTUAL		
	ORIGINAL	ADJUSTMENTS	FINAL	VARIANCE	TOTAL	2003 YEAR-END ENCUMBRANCES	EXPENDITURES
Special Revenue Funds-Continued							
Criminal Justice (CJ)							
Adult Detention/CJ	\$ 5,620,614	\$ (366,803)	\$ 5,253,811	\$ 23	\$ 5,253,788	\$ -	\$ 5,253,788
Budget Division/CJ	368,503	-	368,503	197,854	170,649	36,655	133,994
Construction & Facilities Management/CJ	-	-	-	-	-	-	-
District Court/CJ	1,122,802	-	1,122,802	8,662	1,114,140	-	1,114,140
Human Services/CJ	790,293	-	790,293	13,831	776,462	53,794	722,668
Judicial Administration/CJ	605,684	22,500	628,184	89	628,095	-	628,095
Natural Resources and Parks/CJ	434,547	-	434,547	12,831	421,716	-	421,716
Prosecuting Attorney/CJ	2,726,587	-	2,726,587	205	2,726,382	-	2,726,382
Public Defense/CJ	24,045	-	24,045	-	24,045	-	24,045
Sheriff/CJ	2,443,708	-	2,443,708	393	2,443,315	-	2,443,315
Special Programs/CJ	435,474	100,000	535,474	415,474	120,000	-	120,000
Capital Project Transfers/CJ	-	-	-	-	-	-	-
Superior Court/CJ	1,634,715	44,952	1,679,667	83	1,679,584	-	1,679,584
Transfer To Other Funds/CJ	258,808	-	258,808	72,604	186,204	-	186,204
Total Criminal Justice	16,465,780	(199,351)	16,266,429	722,049	15,544,380	90,449	15,453,931
Development and Environmental Services	30,068,488	(15,733)	30,052,755	3,944,037	26,108,718	100,453	26,008,265
Developmental Disabilities							
Department Administration	1,277,253	-	1,277,253	180,340	1,096,913	15,000	1,081,913
Developmental Disabilities Division	18,288,682	-	18,288,682	1,669,449	16,619,233	-	16,619,233
Total Developmental Disabilities	19,565,935	-	19,565,935	1,849,789	17,716,146	15,000	17,701,146
Emergency Medical Services	35,171,394	177,149	35,348,543	1,421,446	33,927,097	1,584,796	32,342,301
Enhanced 911 Emergency							
Telephone System	19,211,590	1,749,872	20,961,462	1,701,200	19,260,262	1,370,551	17,889,711
Intercounty River Improvement	50,096	-	50,096	35,056	15,040	-	15,040
Local Hazardous Waste	12,538,705	-	12,538,705	1,231,308	11,307,397	-	11,307,397
Logan/Knox Settlement	1,700,570	-	1,700,570	1,627,605	72,965	-	72,965

(a) The Schedule of Annual Budgets and Expenditures (Budgetary Basis) and Encumbrances by Appropriation Unit is presented in order to disclose budgeted and actual expenditures comparisons classified the same as, and at the same level of detail as, the legally adopted budget.

KING COUNTY, WASHINGTON  
 GOVERNMENTAL FUNDS WITH ANNUAL BUDGETS  
 SCHEDULE OF ANNUAL BUDGETS AND EXPENDITURES (BUDGETARY BASIS) AND ENCUMBRANCES BY APPROPRIATION UNIT <sup>(a)</sup>  
 FOR THE YEAR ENDED DECEMBER 31, 2003  
 (PAGE 4 OF 4)

APPROPRIATION UNIT	BUDGET				ACTUAL		
	ORIGINAL	ADJUSTMENTS	FINAL	VARIANCE	TOTAL	2003 YEAR-END ENCUMBRANCES	EXPENDITURES
Special Revenue Funds-Continued							
Mental Health	\$ 93,827,460	\$ (99,535)	\$ 93,727,925	\$ 5,570,766	\$ 88,157,159	\$ 197,295	\$ 87,959,864
Noxious Weed Control	1,084,243	20,500	1,104,743	98,823	1,005,920	-	1,005,920
Recorder's Operation and Maintenance	1,441,303	190,754	1,632,057	504,002	1,128,055	29,582	1,098,473
Risk Abatement	-	23,336,936	23,336,936	14,480,167	8,856,769	-	8,856,769
River Improvement	3,765,850	245,250	4,011,100	527,046	3,484,054	76,400	3,407,654
Surface Water Management	33,386,936	12,810,109	46,197,045	2,992,933	43,204,112	892,101	42,312,011
Veterans' Relief	2,078,621	-	2,078,621	297,121	1,781,500	22,728	1,758,772
Youth Employment Programs	18,463,269	-	18,463,269	1,639,899	16,823,370	-	16,823,370
Youth Sports Facilities Grant	1,222,682	40,000	1,262,682	85,359	1,177,323	413,299	764,024
Total special revenue funds with annual budgets	435,109,909	45,486,999	480,596,908	60,768,298	419,828,610	10,199,500	409,629,110
Debt Service Funds							
Limited G.O. Bond Redemption	137,125,712	-	137,125,712	14,393,954	122,731,758	-	122,731,758
Road Improvement Guaranty	1,725,000	-	1,725,000	-	1,725,000	-	1,725,000
Stadium G.O. Bond Redemption	2,214,976	-	2,214,976	-	2,214,976	-	2,214,976
Unlimited G.O. Bond Redemption	36,112,278	-	36,112,278	5,869	36,106,409	-	36,106,409
Total of debt service funds with annual budgets	177,177,966	-0-	177,177,966	14,399,823	162,778,143	-0-	162,778,143
Total of the nonmajor governmental funds	612,287,875	45,486,999	657,774,874	75,168,121	582,606,753	10,199,500	572,407,253
Total of governmental funds with annual budgets	\$1,304,199,117	\$ 88,953,065	\$1,393,152,182	\$ 115,849,466	\$1,277,302,716	\$ 16,380,703	\$ 1,260,922,013

(a) The Schedule of Annual Budgets and Expenditures (Budgetary Basis) and Encumbrances by Appropriation Unit is presented in order to disclose budgeted and actual expenditures comparisons classified the same as, and at the same level of detail as, the legally adopted budget.

GENERAL FUND  
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
 FOR THE YEAR ENDED DECEMBER 31, 2003  
 (PAGE 1 OF 2)

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES</b>			
<b>Taxes</b>			
Property taxes	\$ 220,508,279	\$ 221,844,116	\$ 1,335,837
Retail sales and use taxes	67,741,378	68,377,898	636,520
Business and other taxes	6,633,036	7,720,418	1,087,382
Penalties and interest - delinquent taxes	13,500,000	17,063,932	3,563,932
Total taxes	<u>308,382,693</u>	<u>315,006,364</u>	<u>6,623,671</u>
<b>Licenses and permits</b>			
Business licenses and permits	2,887,300	3,401,262	513,962
Non-business licenses and permits	2,774,361	2,635,175	(139,186)
Total licenses and permits	<u>5,661,661</u>	<u>6,036,437</u>	<u>374,776</u>
<b>Intergovernmental revenues</b>			
Federal grants	8,908,222	10,543,379	1,635,157
State grants	1,863,402	2,822,280	958,878
Entitlements and shared revenues	1,474,505	2,808,543	1,334,038
Intergovernmental services	52,554,190	49,799,693	(2,754,497)
Total intergovernmental revenues	<u>64,800,319</u>	<u>65,973,895</u>	<u>1,173,576</u>
<b>Charges for services</b>			
General government	21,121,301	27,218,580	6,097,279
Law, safety and justice	14,857,868	13,824,158	(1,033,710)
Physical environment	225,500	554,538	329,038
Economic environment	795,500	599,535	(195,965)
Mental and physical health	211,704	8,732	(202,972)
Culture and recreation	3,734,082	2,818,483	(915,599)
Interfund/department charges for services	49,716,289	47,287,540	(2,428,749)
Total charges for services	<u>90,662,244</u>	<u>92,311,566</u>	<u>1,649,322</u>
Fines and forfeits	<u>7,780,918</u>	<u>7,981,552</u>	<u>200,634</u>
Interest earnings	<u>9,760,268</u>	<u>13,589,220</u>	<u>3,828,952</u>
<b>Miscellaneous revenues</b>			
Rents and royalties	3,683,644	3,554,809	(128,835)
Other miscellaneous revenues	3,376,450	1,849,078	(1,527,372)
Total miscellaneous revenues	<u>7,060,094</u>	<u>5,403,887</u>	<u>(1,656,207)</u>
Sale of capital assets	<u>27,835</u>	<u>751,334</u>	<u>723,499</u>
Transfers in	<u>3,329,668</u>	<u>8,722,602</u>	<u>5,392,934</u>
<b>TOTAL REVENUES</b>	<u>497,465,700</u>	<u>515,776,857</u>	<u>18,311,157</u>
<b>EXPENDITURES</b>			
<b>Current</b>			
<b>General government services</b>			
Personal services		50,046,858	
Supplies		1,054,098	
Contract services and other charges		11,579,177	
Intergovernmental services		781,595	
Interfund payments for services		22,516,025	
Total general government services	<u>99,063,446</u>	<u>85,977,753</u>	<u>13,085,693</u>
<b>Law, safety and justice</b>			
Personal services		231,975,193	
Supplies		7,564,498	
Contract services and other charges		48,553,141	
Intergovernmental services		179,659	
Interfund payments for services		65,133,199	
Total law, safety and justice	<u>361,009,576</u>	<u>353,405,690</u>	<u>7,603,886</u>

GENERAL FUND  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2003  
(PAGE 2 OF 2)

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
EXPENDITURES (continued)			
Physical environment			
Personal services	\$	\$ 2,140,076	\$
Supplies		74,839	
Contract services and other charges		169,463	
Intergovernmental services		187	
Interfund payments for services		1,256,749	
Total physical environment	<u>4,304,365</u>	<u>3,641,314</u>	<u>663,051</u>
Economic environment			
Personal services		1,894,554	
Supplies		32,446	
Contract services and other charges		6,332,067	
Interfund payments for services		570,778	
Total economic environment	<u>8,961,373</u>	<u>8,829,845</u>	<u>131,528</u>
Culture and recreation			
Personal services		11,213,748	
Supplies		625,864	
Contract services and other charges		1,887,420	
Intergovernmental services		99,795	
Interfund payments for services		2,411,042	
Total culture and recreation	<u>16,920,153</u>	<u>16,237,869</u>	<u>682,284</u>
Total current	<u>490,258,913</u>	<u>468,092,471</u>	<u>22,166,442</u>
Debt service			
Redemption of long-term debt	34,220	-	34,220
Interest and other debt service costs	3,395	-	3,395
Total debt service	<u>37,615</u>	<u>-0-</u>	<u>37,615</u>
Capital outlay			
Capitalized expenditures	<u>2,600,627</u>	<u>2,564,256</u>	<u>36,371</u>
Transfers out	<u>45,836,733</u>	<u>41,808,642</u>	<u>4,028,091</u>
TOTAL EXPENDITURES	<u>538,733,888</u>	<u>512,465,369</u>	<u>26,268,519</u>
Excess of revenues over (under) expenditures (budgetary basis)	<u>\$ (41,268,188)</u>	3,311,488	<u>\$ 44,579,676</u>
Adjustment from budgetary basis to GAAP basis		<u>1,807,338</u> <sup>(a)</sup>	
Excess of revenues over expenditures		5,118,826	
Fund balance - January 1, 2003		<u>91,129,547</u>	
Fund balance - December 31, 2003		<u>\$ 96,248,373</u>	

(a) See "General Fund Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual" on page 26.

KING COUNTY, WASHINGTON

PUBLIC HEALTH FUND  
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
 FOR THE YEAR ENDED DECEMBER 31, 2003

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES</b>			
Licenses and permits			
Business licenses and permits	\$ 5,824,057	\$ 6,634,330	\$ 810,273
Nonbusiness licenses and permits	2,692,726	2,924,694	231,968
Total licenses and permits	<u>8,516,783</u>	<u>9,559,024</u>	<u>1,042,241</u>
Intergovernmental revenues			
Federal grants	53,907,643	49,318,051	(4,589,592)
State grants	20,557,920	18,406,905	(2,151,015)
Entitlements and shared revenues	9,685,764	9,685,764	-
Intergovernmental services	48,876,798	44,870,416	(4,006,382)
Total intergovernmental revenues	<u>133,028,125</u>	<u>122,281,136</u>	<u>(10,746,989)</u>
Charges for services			
General government	29,194	42,350	13,156
Mental and physical health	7,405,610	7,142,699	(262,911)
Interfund/department charges for services	23,695,858	23,084,321	(611,537)
Total charges for services	<u>31,130,662</u>	<u>30,269,370</u>	<u>(861,292)</u>
Interest earnings	-	354	354
Miscellaneous revenues			
Contributions from private sources	2,090,270	2,464,581	374,311
Other miscellaneous revenues	1,007,884	(621,580)	(1,629,464)
Total miscellaneous revenues	<u>3,098,154</u>	<u>1,843,001</u>	<u>(1,255,153)</u>
Transfers in	16,082,126	15,692,645	(389,481)
Sale of capital assets	-0-	548	548
<b>TOTAL REVENUES</b>	<u>191,855,850</u>	<u>179,646,078</u>	<u>(12,209,772)</u>
<b>EXPENDITURES</b>			
<b>Current</b>			
Mental and physical health			
Personal services		100,212,608	
Supplies		18,077,449	
Contract services and other charges		47,609,666	
Intergovernmental services		188	
Interfund payments for services		14,421,174	
Total mental and physical health	<u>194,026,922</u>	<u>180,321,085</u>	<u>13,705,837</u>
Debt service			
Redemption of long-term debt	-	128,502	(128,502)
Interest and other debt service costs	-	21,083	(21,083)
Total debt service	<u>-0-</u>	<u>149,585</u>	<u>(149,585)</u>
Capital outlay			
Capitalized expenditures	2,278,049	1,746,566	531,483
Total capital outlay	<u>2,278,049</u>	<u>1,746,566</u>	<u>531,483</u>
Transfers out	338,449	13,358	325,091
<b>TOTAL EXPENDITURES</b>	<u>196,643,420</u>	<u>182,230,594</u>	<u>14,412,826</u>
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	<u>\$ (4,787,570)</u>	(2,584,516)	<u>\$ 2,203,054</u>
Adjustment from budgetary basis to GAAP basis - encumbrances		<u>1,250,866</u>	
Deficiency of revenues under expenditures		(1,333,650)	
Fund balance - January 1, 2003		<u>10,281,061</u>	
Fund balance - December 31, 2003		<u>\$ 8,947,411</u>	

ALCOHOLISM AND SUBSTANCE ABUSE SERVICES FUND  
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
 FOR THE YEAR ENDED DECEMBER 31, 2003

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES</b>			
Intergovernmental revenues			
Federal grants	\$ 4,781,397	\$ 4,711,489	\$ (69,908)
State grants	9,137,523	8,630,656	(506,867)
Intergovernmental services	1,025,481	148,916	(876,565)
Total intergovernmental revenues	<u>14,944,401</u>	<u>13,491,061</u>	<u>(1,453,340)</u>
Charges for services			
Interfund/department charges for services	696,952	1,578,464	881,512
Total charges for services	<u>696,952</u>	<u>1,578,464</u>	<u>881,512</u>
Miscellaneous revenues			
Rents and royalties	-	18,899	18,899
Other miscellaneous revenues	-	1,951	1,951
Total miscellaneous revenues	<u>-0-</u>	<u>20,850</u>	<u>20,850</u>
Transfers in	<u>2,975,181</u>	<u>2,945,553</u>	<u>(29,628)</u>
<b>TOTAL REVENUES</b>	<u>18,616,534</u>	<u>18,035,928</u>	<u>(580,606)</u>
<b>EXPENDITURES</b>			
<b>Current</b>			
Mental and physical health			
Personal services		3,357,907	
Supplies		39,938	
Contract services and other charges		10,120,555	
Interfund payments for services		3,277,705	
Total mental and physical health	<u>18,838,764</u>	<u>16,796,105</u>	<u>2,042,659</u>
Capital outlay			
Capitalized expenditures	<u>99,500</u>	<u>18,795</u>	<u>80,705</u>
Transfers out	<u>34,683</u>	<u>-</u>	<u>34,683</u>
<b>TOTAL EXPENDITURES</b>	<u>18,972,947</u>	<u>16,814,900</u>	<u>2,158,047</u>
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	<u>\$ (356,413)</u>	1,221,028	<u>\$ 1,577,441</u>
Adjustment from budgetary basis to GAAP basis - encumbrances		362,584	
Excess of revenues over expenditures		<u>1,583,612</u>	
Fund balance - January 1, 2003		1,264,686	
Fund balance - December 31, 2003		<u>\$ 2,848,298</u>	

ARTS AND CULTURAL DEVELOPMENT FUND  
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
 FOR THE YEAR ENDED DECEMBER 31, 2003

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Taxes			
Retail sales and use taxes - hotel/motel tax	\$ 5,558,473	\$ 5,338,799	\$ (219,674)
Interfund department services	-	211,950	211,950
Interest earnings	-	46,937	46,937
Miscellaneous revenues	-	2,900	2,900
Transfer in	15,277,072	4,573,424	(10,703,648)
TOTAL REVENUES	20,835,545	10,174,010	(10,661,535)
EXPENDITURES			
Current			
Culture and recreation			
Contract services and other charges		1,061,973	
Contribution		6,433,878	
Total culture and recreation	17,763,561	7,495,851	10,267,710
Capital outlay			
Capitalized expenditures	5,373,200	261,513	5,111,687
TOTAL EXPENDITURES	23,136,761	7,757,364	15,379,397
Excess (deficiency) of revenues over (under) expenditures	\$ (2,301,216)	2,416,646	\$ 4,717,862
Fund balance - January 1, 2003 (Restated) <sup>(a)</sup>		-	
Fund balance - December 31, 2003		\$ 2,416,646	

(a) See Note 15, "Restrictions, Reserves, Designations, and Changes in Equity" - Restatements of Beginning Balances.

AUTOMATED FINGERPRINT IDENTIFICATION SYSTEM FUND  
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
 FOR THE YEAR ENDED DECEMBER 31, 2003

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Taxes			
Property taxes	\$ 9,766,438	\$ 10,735,520	\$ 969,082
Business and other taxes	-	81,315	81,315
Total taxes	<u>9,766,438</u>	<u>10,816,835</u>	<u>1,050,397</u>
Charges for services			
General Government	-	380	380
Interest earnings	249,795	490,036	240,241
Miscellaneous revenues			
Rents and royalties	-	238	238
Sale of capital assets	-	11,408	11,408
Transfer in	-	7,471	7,471
TOTAL REVENUES	<u>10,016,233</u>	<u>11,326,368</u>	<u>1,310,135</u>
EXPENDITURES			
Current			
Law, safety and justice			
Personal services		5,439,764	
Supplies		609,187	
Contract services and other charges		3,971,871	
Interfund payments for services		3,841,063	
Total law, safety and justice	<u>13,042,752</u>	<u>13,861,885</u>	<u>(819,133)</u>
Capital outlay			
Capitalized expenditures	<u>5,227,477</u>	<u>2,359,093</u>	<u>2,868,384</u>
Transfers out	<u>13,048</u>	<u>1,009</u>	<u>12,039</u>
TOTAL EXPENDITURES	<u>18,283,277</u>	<u>16,221,987</u>	<u>2,061,290</u>
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	<u>\$ (8,267,044)</u>	(4,895,619)	<u>\$ 3,371,425</u>
Adjustment from budgetary basis to GAAP basis		3,419,479 <sup>(a)</sup>	
Deficiency of revenues under expenditures		<u>(1,476,140)</u>	
Fund balance - January 1, 2003		17,858,529	
Fund balance - December 31, 2003		<u>\$ 16,382,389</u>	
(a) Elements of adjustment from budgetary basis to GAAP basis:			
Recognition of unrealized loss on investment, on GAAP basis		\$ (255,247)	
Encumbrances, not included in GAAP basis expenditures		3,674,726	
Adjustment from budgetary basis to GAAP basis		<u>\$ 3,419,479</u>	

CLARK CONTRACT ADMINISTRATION FUND  
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
 FOR THE YEAR ENDED DECEMBER 31, 2003

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Charges for services			
Interfund/department charges			
for services	\$ -	\$ 78,201	\$ 78,201
Miscellaneous revenues	-	81,465	81,465
Interest earnings	-	14,588	14,588
<b>TOTAL REVENUES</b>	<u>-0-</u>	<u>174,254</u>	<u>174,254</u>
EXPENDITURES			
Current			
General government services			
Personal services		48,988	
Interfund payments for services		25,848	
Total general government services	<u>805,876</u>	<u>74,836</u>	<u>731,040</u>
<b>TOTAL EXPENDITURES</b>	<u>805,876</u>	<u>74,836</u>	<u>731,040</u>
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	<u>\$ (805,876)</u>	99,418	<u>\$ 905,294</u>
Adjustment from budgetary basis			
to GAAP basis - unrealized loss on investments		<u>(11,455)</u>	
Excess of revenues over expenditures		87,963	
Fund balance - January 1, 2003 (Restated) <sup>(a)</sup>		465,864	
Fund balance - December 31, 2003		<u>\$ 553,827</u>	

(a) See Note 15, "Restrictions, Reserves, Designations, and Changes in Equity" -  
 Restatements of Beginning Balances.

KING COUNTY, WASHINGTON

COUNTY ROAD FUND  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2003

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Taxes			
Property taxes	\$ 58,858,012	\$ 59,001,458	\$ 143,446
Business and other taxes	365,164	94,666	(270,498)
Total taxes	<u>59,223,176</u>	<u>59,096,124</u>	<u>(127,052)</u>
Intergovernmental revenues			
Federal grants	887,332	1,372,432	485,100
State grants	14,673,477	14,214,849	(458,628)
Intergovernmental services	11,514,538	8,468,658	(3,045,880)
Total intergovernmental revenues	<u>27,075,347</u>	<u>24,055,939</u>	<u>(3,019,408)</u>
Charges for services			
General government	9,411	9,264	(147)
Transportation	1,773,572	2,171,087	397,515
Mental and physical health	665,258	-	(665,258)
Interfund/department charges for services	59,355	1,801,672	1,742,317
Total charges for services	<u>2,507,596</u>	<u>3,982,023</u>	<u>1,474,427</u>
Fines and forfeits	-	1,030	1,030
Interest earnings	<u>375,000</u>	<u>250,301</u>	<u>(124,699)</u>
Miscellaneous revenues			
Rents and royalties	133,590	124,441	(9,149)
Other miscellaneous revenues	57,169	1,677	(55,492)
Total miscellaneous revenues	<u>190,759</u>	<u>126,118</u>	<u>(64,641)</u>
Transfers in	-	2,202	2,202
Sale of capital assets	<u>260,024</u>	<u>1,707,295</u>	<u>1,447,271</u>
TOTAL REVENUES	<u>89,631,902</u>	<u>89,221,032</u>	<u>(410,870)</u>
EXPENDITURES			
Current			
Transportation			
Personal services		30,141,581	
Supplies		4,310,382	
Contract services and other charges		2,887,933	
Intergovernmental services		3,920,615	
Interfund payments for services		16,485,864	
Total transportation	<u>58,178,034</u>	<u>57,746,375</u>	<u>431,659</u>
Debt service			
Redemption of long-term debt	-	6,468	(6,468)
Interest and other debt service costs	-	13,787	(13,787)
Total debt service	<u>-0-</u>	<u>20,255</u>	<u>(20,255)</u>
Capital outlay			
Capital projects			
Road and street construction	4,922,467	4,134,626	787,841
Capitalized expenditures	746,419	598,576	147,843
Total capital outlay	<u>5,668,886</u>	<u>4,733,202</u>	<u>935,684</u>
Transfers out	<u>27,252,254</u>	<u>26,889,424</u>	<u>362,830</u>
TOTAL EXPENDITURES	<u>91,099,174</u>	<u>89,389,256</u>	<u>1,709,918</u>
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	<u>\$ (1,467,272)</u>	(168,224)	<u>\$ 1,299,048</u>
Adjustment from budgetary basis to GAAP basis		1,125,965 <sup>(a)</sup>	
Excess of revenues over expenditures		957,741	
Fund balance (deficit) - January 1, 2003		(1,274,773)	
Fund balance (deficit) - December 31, 2003		<u>\$ (317,032)</u>	

(a) Elements of adjustment from budgetary basis to GAAP basis:

Recognition of unrealized loss on investments, on a GAAP basis	\$ (243,571)
Encumbrances, not included in GAAP basis expenditures	1,369,536
Adjustment from budgetary basis to GAAP basis	<u>\$ 1,125,965</u>

CRIMINAL JUSTICE FUND  
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
 FOR THE YEAR ENDED DECEMBER 31, 2003

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Taxes			
Retail sales and use taxes	\$ 10,368,910	\$ 10,390,862	\$ 21,952
Intergovernmental revenues			
Intergovernmental services	4,927,026	5,057,206	130,180
Interest earnings	88,531	184,628	96,097
Miscellaneous revenues	-	872	872
Transfers in	364,305	-	(364,305)
TOTAL REVENUES	<u>15,748,772</u>	<u>15,633,568</u>	<u>(115,204)</u>
EXPENDITURES			
Current:			
General government services			
Personal services	<u>535,474</u>	<u>120,000</u>	<u>415,474</u>
Law, safety and justice			
Personal services		9,570,528	
Supplies		100,131	
Contract services and other charges		(369,850)	
Interfund payments for services		5,633,604	
Total law, safety and justice	<u>15,324,078</u>	<u>14,934,413</u>	<u>389,665</u>
Debt service			
Interest and other debt service cost	-	16,927	(16,927)
Capital outlay			
Capitalized expenditures	4,329	97,050	(92,721)
Transfers out	<u>402,548</u>	<u>375,990</u>	<u>26,558</u>
TOTAL EXPENDITURES	<u>16,266,429</u>	<u>15,544,380</u>	<u>722,049</u>
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	<u>\$ (517,657)</u>	89,188	<u>\$ 606,845</u>
Adjustment from budgetary basis to GAAP basis - encumbrances		<u>90,449</u>	
Excess of revenues over expenditures		179,637	
Fund balance - January 1, 2003		3,336,673	
Fund balance - December 31, 2003		<u>\$ 3,516,310</u>	

DEVELOPMENT AND ENVIRONMENTAL SERVICES FUND  
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
 FOR THE YEAR ENDED DECEMBER 31, 2003

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
<b>REVENUES</b>			
Licenses and permits			
Non-business licenses and permits	\$ 6,514,279	\$ 5,304,918	\$ (1,209,361)
Intergovernmental revenues			
Federal grants	-	143,429	143,429
Charges for services			
General government	64,218	92,530	28,312
Law, safety and justice	-	3,360	3,360
Physical environment	-	150,227	150,227
Economic environment	19,604,090	19,911,259	307,169
Interfund/department charges for services	2,802,924	490,621	(2,312,303)
Total charges for services	<u>22,471,232</u>	<u>20,647,997</u>	<u>(1,823,235)</u>
Fines and forfeits	-	159,018	159,018
Interest earnings	270,000	533,176	263,176
Miscellaneous revenues	-	549,848	549,848
Transfers in	2,948,132	3,414,363	466,231
<b>TOTAL REVENUES</b>	<u>32,203,643</u>	<u>30,752,749</u>	<u>(1,450,894)</u>
<b>EXPENDITURES</b>			
<b>Current</b>			
Law, safety and justice			
Personal services		1,015,721	
Contract services and other charges		2,178	
Interfund payments for services		68,710	
Total law, safety and justice	<u>1,524,723</u>	<u>1,086,609</u>	<u>438,114</u>
Economic environment			
Personal services		18,959,849	
Supplies		279,914	
Contract services and other charges		1,151,607	
Interfund payments for services		4,461,305	
Total economic environment	<u>28,008,971</u>	<u>24,852,675</u>	<u>3,156,296</u>
Capital outlay			
Capitalized expenditures	366,053	136,918	229,135
Transfers out	153,008	32,516	120,492
<b>TOTAL EXPENDITURES</b>	<u>30,052,755</u>	<u>26,108,718</u>	<u>3,944,037</u>
Excess of revenues over expenditures (budgetary basis)	<u>\$ 2,150,888</u>	4,644,031	<u>\$ 2,493,143</u>
Adjustment from budgetary basis to GAAP basis		(77,959) <sup>(a)</sup>	
Excess of revenues over expenditures		4,566,072	
Fund balance - January 1, 2003		2,277,628	
Fund balance - December 31, 2003		<u>\$ 6,843,700</u>	

(a) Elements of adjustment from budgetary basis to GAAP basis:

Recognition of unrealized loss on investments, on a GAAP basis	\$ (178,412)
Encumbrances, not included in GAAP basis expenditures	100,453
Adjustment from budgetary basis to GAAP basis	<u>\$ (77,959)</u>

DEVELOPMENTAL DISABILITIES FUND  
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
 FOR THE YEAR ENDED DECEMBER 31, 2003

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES</b>			
Taxes			
Property taxes	\$ 1,279,436	\$ 1,304,991	\$ 25,555
Business and other taxes	16,243	11,648	(4,595)
Total taxes	<u>1,295,679</u>	<u>1,316,639</u>	<u>20,960</u>
Intergovernmental revenues			
Federal grants	1,299,019	1,285,810	(13,209)
State grants	13,927,992	13,433,142	(494,850)
Intergovernmental services	55,000	71,973	16,973
Total intergovernmental revenues	<u>15,282,011</u>	<u>14,790,925</u>	<u>(491,086)</u>
Charges for services			
Interfund/department charges for services	<u>730,276</u>	<u>640,025</u>	<u>(90,251)</u>
Miscellaneous revenues			
Rents and royalties	-	69	69
Other miscellaneous revenues	-	1,480	1,480
Total miscellaneous revenues	<u>-0-</u>	<u>1,549</u>	<u>1,549</u>
Sale of capital assets	2,422	2,827	405
Transfers in	467,009	467,468	459
TOTAL REVENUES	<u>17,777,397</u>	<u>17,219,433</u>	<u>(557,964)</u>
<b>EXPENDITURES</b>			
Current			
Economic environment			
Personal services		734,422	
Supplies		12,741	
Contract services and other charges		44,007	
Interfund payments for services		296,337	
Total economic environment	<u>1,266,503</u>	<u>1,087,507</u>	<u>178,996</u>
Mental and physical health			
Personal services		1,123,729	
Supplies		41,515	
Contract services and other charges		14,456,405	
Interfund payments for services		696,134	
Total mental and physical health	<u>18,246,605</u>	<u>16,317,783</u>	<u>1,928,822</u>
Capital outlay			
Capitalized expenditures	41,500	10,856	30,644
Transfers out	11,327	300,000	(288,673)
TOTAL EXPENDITURES	<u>19,565,935</u>	<u>17,716,146</u>	<u>1,849,789</u>
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	<u>\$ (1,788,538)</u>	(496,713)	<u>\$ 1,291,825</u>
Adjustment from budgetary basis			
to GAAP basis - encumbrances		15,000	
Deficiency of revenues under expenditures		(481,713)	
Fund balance - January 1, 2003		5,826,879	
Fund balance - December 31, 2003		<u>\$ 5,345,166</u>	

EMERGENCY MEDICAL SERVICES FUND  
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
 FOR THE YEAR ENDED DECEMBER 31, 2003

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES</b>			
Taxes			
Property taxes	\$ 34,495,543	\$ 34,533,523	\$ 37,980
Business and other taxes	101,000	112,728	11,728
Total taxes	<u>34,596,543</u>	<u>34,646,251</u>	<u>49,708</u>
Intergovernmental revenues			
Entitlements and shared revenues	-	1,200	1,200
Charges for services			
Mental and physical health	-	2,184	2,184
Interest earnings	<u>290,000</u>	<u>291,664</u>	<u>1,664</u>
Miscellaneous revenues			
Rents and royalties	-	1,191	1,191
Other miscellaneous revenues	<u>60,000</u>	<u>81,629</u>	<u>21,629</u>
Total miscellaneous revenues	<u>60,000</u>	<u>82,820</u>	<u>22,820</u>
Sale of capital assets	27,000	64,891	37,891
Transfers in	<u>375,000</u>	<u>389,191</u>	<u>14,191</u>
TOTAL REVENUES	<u>35,348,543</u>	<u>35,478,201</u>	<u>129,658</u>
<b>EXPENDITURES</b>			
Current			
Law, safety and justice			
Personal services		9,224,048	
Supplies		466,440	
Contract services and other charges		22,587,835	
Interfund payments for services		<u>1,343,243</u>	
Total law, safety and justice	<u>34,629,072</u>	<u>33,621,566</u>	<u>1,007,506</u>
Capital outlay			
Capitalized expenditures	697,992	305,531	392,461
Transfers out	<u>21,479</u>	<u>-</u>	<u>21,479</u>
TOTAL EXPENDITURES	<u>35,348,543</u>	<u>33,927,097</u>	<u>1,421,446</u>
Excess of revenues over expenditures (budgetary basis)	<u>\$ -0-</u>	1,551,104	<u>\$ 1,551,104</u>
Adjustment from budgetary basis to GAAP basis - encumbrances		<u>1,584,796</u>	
Excess of revenues over expenditures		3,135,900	
Fund balance - January 1, 2003		6,403,462	
Fund balance - December 31, 2003		<u>\$ 9,539,362</u>	

ENHANCED 911 EMERGENCY TELEPHONE SYSTEM FUND  
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
 FOR THE YEAR ENDED DECEMBER 31, 2003

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Taxes			
Business and other taxes	\$ 13,754,632	\$ 12,638,273	\$ (1,116,359)
Intergovernmental revenues			
Federal grants	-	69,078	69,078
Charges for services			
Interfund/departmental charges for services	442,057	436,945	(5,112)
Interest earnings	687,732	357,475	(330,257)
Miscellaneous revenue	-	861	861
Transfer in	-	3,313	3,313
<b>TOTAL REVENUES</b>	<b>14,884,421</b>	<b>13,505,945</b>	<b>(1,378,476)</b>
EXPENDITURES			
Current			
Law, safety and justice			
Personal services		676,187	
Supplies		13,065	
Contract services and other charges		15,246,267	
Interfund payments for services		655,531	
<b>Total law, safety and justice</b>	<b>18,163,293</b>	<b>16,591,050</b>	<b>1,572,243</b>
Capital outlay			
Capitalized expenditures	2,798,169	2,669,212	128,957
<b>TOTAL EXPENDITURES</b>	<b>20,961,462</b>	<b>19,260,262</b>	<b>1,701,200</b>
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	<b>\$ (6,077,041)</b>	<b>(5,754,317)</b>	<b>\$ 322,724</b>
Adjustment from budgetary basis to GAAP basis			
		1,155,814 <sup>(a)</sup>	
Deficiency of revenues under expenditures		(4,598,503)	
Fund balance - January 1, 2003		12,829,578	
Fund balance - December 31, 2003		<b>\$ 8,231,075</b>	
 (a) Elements of adjustment from budgetary basis to GAAP basis:			
Recognition of unrealized loss on investments, on a GAAP basis		\$ (214,737)	
Encumbrances, not included in GAAP basis expenditures		1,370,551	
Adjustment from budgetary basis to GAAP basis		<b>\$ 1,155,814</b>	

INTERCOUNTY RIVER IMPROVEMENT FUND  
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
 FOR THE YEAR ENDED DECEMBER 31, 2003

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
<b>REVENUES</b>			
Taxes			
Property taxes	\$ 50,500	\$ 49,036	\$ (1,464)
Business and other taxes	-	366	366
Total taxes	<u>50,500</u>	<u>49,402</u>	<u>(1,098)</u>
Interest earnings	-	1,575	1,575
Sale of capital assets	-	52	52
<b>TOTAL REVENUES</b>	<u>50,500</u>	<u>51,029</u>	<u>529</u>
<b>EXPENDITURES</b>			
Current			
Physical environment			
Personal services		2,301	
Supplies		1,000	
Contract services and other charges		568	
Interfund payments for services		11,171	
Total physical environment	<u>50,096</u>	<u>15,040</u>	<u>35,056</u>
<b>TOTAL EXPENDITURES</b>	<u>50,096</u>	<u>15,040</u>	<u>35,056</u>
Excess of revenues over expenditures	<u>\$ 404</u>	35,989	<u>\$ 35,585</u>
Fund balance - January 1, 2003		44,704	
Fund balance - December 31, 2003		<u>\$ 80,693</u>	

LOCAL HAZARDOUS WASTE FUND  
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
 FOR THE YEAR ENDED DECEMBER 31, 2003

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Intergovernmental revenues			
State grants	\$ 3,214,468	\$ 212,327	\$ (3,002,141)
Intergovernmental services	-	3,230,151	3,230,151
Total intergovernmental revenues	3,214,468	3,442,478	228,010
Charges for services			
Mental and physical health	9,081,835	5,563,736	(3,518,099)
Interest earnings	242,402	160,938	(81,464)
Miscellaneous revenues	-	202,520	202,520
TOTAL REVENUES	12,538,705	9,369,672	(3,169,033)
EXPENDITURES			
Current			
Mental and physical health			
Contract services and other charges		2,532,763	
Interfund payments for services		8,774,634	
Total mental and physical health	12,538,705	11,307,397	1,231,308
TOTAL EXPENDITURES	12,538,705	11,307,397	1,231,308
Deficiency of revenues under expenditures (budgetary basis)	\$ -0-	(1,937,725)	\$ (1,937,725)
Adjustment from budgetary basis to GAAP basis - unrealized loss on investments		(131,900)	
Deficiency of revenues under expenditures		(2,069,625)	
Fund balance - January 1, 2003		7,949,950	
Fund balance - December 31, 2003		\$ 5,880,325	

LOGAN/KNOX SETTLEMENT FUND  
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
 FOR THE YEAR ENDED DECEMBER 31, 2003

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES</b>			
Fines and foreits	\$ -	\$ 25	\$ 25
Interest earnings	-	47,613	47,613
<b>TOTAL REVENUES</b>	-0-	47,638	47,638
<b>EXPENDITURES</b>			
General government services			
Personal services		68,247	
Supplies		836	
Interfund payments for services		3,882	
<b>Total general government services</b>	1,700,570	72,965	1,627,605
<b>TOTAL EXPENDITURES</b>	1,700,570	72,965	1,627,605
Excess (deficiency) of revenues over (under) expenditures	\$ (1,700,570)	(25,327)	\$ 1,675,243
Fund balance - January 1, 2003 (Restated) <sup>(a)</sup>		2,047,851	
Fund balance - December 31, 2003		\$ 2,022,524	

(a) See Note 15, "Restrictions, Reserves, Designations, and Changes in Equity" - Restatements of Beginning Balances.

MENTAL HEALTH FUND  
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
 FOR THE YEAR ENDED DECEMBER 31, 2003

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES</b>			
Taxes			
Property taxes	\$ 3,266,436	\$ 3,218,264	\$ (48,172)
Business and other taxes	13,000	22,656	9,656
Total taxes	3,279,436	3,240,920	(38,516)
Intergovernmental revenues			
Federal grants	3,759,129	3,722,318	(36,811)
State grants	1,323,713	1,369,376	45,663
Intergovernmental services	77,740,132	76,834,532	(905,600)
Total intergovernmental revenues	82,822,974	81,926,226	(896,748)
Charges for services			
Interfund/department charges for services	453,960	523,160	69,200
Interest earnings	400,000	416,958	16,958
Miscellaneous revenues			
Rents and royalties	-	32	32
Other miscellaneous revenues	-	474	474
Total miscellaneous revenues	-0-	506	506
Sale of capital assets	-	1,987	1,987
Transfers in	1,374,564	1,382,112	7,548
<b>TOTAL REVENUES</b>	<b>88,330,934</b>	<b>87,491,869</b>	<b>(839,065)</b>
<b>EXPENDITURES</b>			
Current			
Mental and physical health			
Personal services		6,121,692	
Supplies		129,505	
Contract services and other charges		79,443,583	
Interfund payments for services		2,145,256	
Total mental and physical health	93,357,805	87,840,036	5,517,769
Capital outlay			
Capitalized expenditures	193,200	143,742	49,458
Transfers out	176,920	173,381	3,539
<b>TOTAL EXPENDITURES</b>	<b>93,727,925</b>	<b>88,157,159</b>	<b>5,570,766</b>
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	<b>\$ (5,396,991)</b>	(665,290)	<b>\$ 4,731,701</b>
Adjustment from budgetary basis to GAAP basis		600 <sup>(a)</sup>	
Deficiency of revenues under expenditures		(664,690)	
Fund balance - January 1, 2003		10,408,355	
Fund balance - December 31, 2003		<b>\$ 9,743,665</b>	

(a) Elements of adjustment from budgetary basis to GAAP basis:

Recognition of unrealized loss on investments, on a GAAP basis	\$ (196,695)
Encumbrances, not included in GAAP basis expenditures	197,295
Adjustment from budgetary basis to GAAP basis	<b>\$ 600</b>

NOXIOUS WEED CONTROL FUND  
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
 FOR THE YEAR ENDED DECEMBER 31, 2003

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Taxes			
Excise taxes	\$ 938,572	\$ 914,463	\$ (24,109)
Interest earnings	10,200	11,442	1,242
Transfer in	-	8,074	8,074
	948,772	933,979	(14,793)
TOTAL REVENUES			
EXPENDITURES			
Current			
Physical environment			
Personal services		612,627	
Supplies		9,035	
Contract services and other charges		33,157	
Interfund payments for services		183,648	
Total physical environment	934,764	838,467	96,297
Debt Service			
Redemption of long-term debt	4,930	-	4,930
Capital outlay			
Capitalized expenditures	1,000	2,625	(1,625)
Transfers out	164,049	164,828	(779)
TOTAL EXPENDITURES	1,104,743	1,005,920	98,823
Excess (deficiency) of revenues over (under) expenditures	\$ (155,971)	(71,941)	\$ 84,030
Fund balance - January 1, 2003		370,056	
Fund balance - December 31, 2003		\$ 298,115	

RECORDER'S OPERATION AND MAINTENANCE FUND  
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
 FOR THE YEAR ENDED DECEMBER 31, 2003

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Intergovernmental revenues			
Entitlements and shared revenues	\$ 255,958	\$ 439,300	\$ 183,342
Charges for services			
General government	660,338	1,113,513	453,175
Interest earnings	41,000	46,122	5,122
Miscellaneous revenues	-	2,048	2,048
	957,296	1,600,983	643,687
TOTAL REVENUES			
EXPENDITURES			
Current			
General government services			
Personal services		302,769	
Supplies		11,974	
Contract services and other charges		152,353	
Interfund payments for services		14,351	
Total general government services	855,632	481,447	374,185
Capital outlay			
Capitalized expenditures	330,131	134,454	195,677
Transfers out	446,294	512,154	(65,860)
TOTAL EXPENDITURES	1,632,057	1,128,055	504,002
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	\$ (674,761)	472,928	\$ 1,147,689
Adjustment from budgetary basis to GAAP basis - encumbrances		29,582	
Excess of revenues over expenditures		502,510	
Fund balance - January 1, 2003		1,400,902	
Fund balance - December 31, 2003		\$ 1,903,412	

RISK ABATEMENT FUND  
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
 FOR THE YEAR ENDED DECEMBER 31, 2003

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
REVENUES			
Charges for services			
Interfund/departement charges			
for services	\$ 23,975,556	\$ 24,354,388	\$ 378,832
Interest earnings	-	14,134	14,134
TOTAL REVENUES	<u>23,975,556</u>	<u>24,368,522</u>	<u>392,966</u>
EXPENDITURES			
General government services			
Personal services		5,960,404	
Supplies		14,368	
Contract services and other services		2,854,516	
Interfund payments for services		4,018	
Total general government services	<u>23,292,936</u>	<u>8,833,306</u>	<u>14,459,630</u>
Capital outlay			
Capitalized expenditures	44,000	23,463	20,537
TOTAL EXPENDITURES	<u>23,336,936</u>	<u>8,856,769</u>	<u>14,480,167</u>
Excess of revenues over expenditures	<u>\$ 638,620</u>	15,511,753	<u>\$ 14,873,133</u>
Fund balance - January 1, 2003		-	
Fund balance - December 31, 2003		<u>\$ 15,511,753</u>	

RIVER IMPROVEMENT FUND  
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
 FOR THE YEAR ENDED DECEMBER 31, 2003

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Taxes			
Property taxes	\$ 2,359,624	\$ 2,405,600	\$ 45,976
Business and other taxes	-	18,238	18,238
Total taxes	2,359,624	2,423,838	64,214
Intergovernmental revenues			
Federal grants	138,992	(30,448)	(169,440)
State grants	255,144	70,682	(184,462)
Total intergovernmental revenues	394,136	40,234	(353,902)
Charges for services			
Interfund/department charges for services	-	75,818	75,818
Miscellaneous revenues			
Rents and royalties	-	940	940
Other miscellaneous revenues	-	16,030	16,030
Total miscellaneous revenues	-0-	16,970	16,970
Sale of capital assets	-	2,560	2,560
Transfers in	981,338	1,012,769	31,431
TOTAL REVENUES	3,735,098	3,572,189	(162,909)
EXPENDITURES			
Current			
Physical environment			
Personal services		1,319,550	
Supplies		144,988	
Contract services and other charges		77,462	
Intergovernmental services		67,091	
Interfund payments for services		624,405	
Total physical environment	2,389,252	2,233,496	155,756
Debt service			
Redemption of long-term debt	3,294	3,293	1
Interest and other debt services costs	730	730	-
Total debt service	4,024	4,023	1
Capital outlay			
Capitalized expenditures	148,500	-	148,500
Transfers out	1,469,324	1,246,535	222,789
TOTAL EXPENDITURES	4,011,100	3,484,054	527,046
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	\$ (276,002)	88,135	\$ 364,137
Adjustment from budgetary basis			
to GAAP basis- encumbrances		76,400	
Excess of revenues over expenditures		164,535	
Fund balance - January 1, 2003		628,251	
Fund balance - December 31, 2003		\$ 792,786	

KING COUNTY, WASHINGTON

SURFACE WATER MANAGEMENT FUND  
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
FOR THE YEAR ENDED DECEMBER 31, 2003

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES</b>			
Intergovernmental revenues			
Federal grants	\$ 717,829	\$ 387,989	\$ (329,840)
State grants	245,455	267,997	22,542
Entitlements and shared revenues	828,958	868,023	39,065
Intergovernmental services	55,000	45,000	(10,000)
Total intergovernmental revenues	1,847,242	1,569,009	(278,233)
Charges for services			
General government	44,250	9,574	(34,676)
Physical environment	20,835,913	20,368,147	(467,766)
Transportation	-	143	143
Economic environment	-	2,133	2,133
Interfund/department charges for services	7,238,254	18,760,929	11,522,675
Total charges for services	28,118,417	39,140,926	11,022,509
Fines & Foreit	-	2,000	2,000
Interest earnings	112,000	118,884	6,884
Miscellaneous revenues			
Contributions from private sources	-	12,964	12,964
Other miscellaneous revenues	34,000	8,498	(25,502)
Total miscellaneous revenues	34,000	21,462	(12,538)
Transfers in	1,388,444	1,251,840	(136,604)
<b>TOTAL REVENUES</b>	<b>31,500,103</b>	<b>42,104,121</b>	<b>10,604,018</b>
<b>EXPENDITURES</b>			
Current			
Physical environment			
Personal services		24,155,137	
Supplies		971,812	
Contract services and other charges		2,448,308	
Intergovernmental services		283,132	
Interfund payment for services		8,106,593	
Total physical environment	38,905,723	35,964,982	2,940,741
Debt service			
Redemption of long-term debt	10,759	10,757	2
Interest and other debt service costs	36,854	36,854	-
Total debt service	47,613	47,611	2
Capital outlay			
Capitalized expenditures	247,963	232,475	15,488
Transfers out	6,995,746	6,959,044	36,702
<b>TOTAL EXPENDITURES</b>	<b>46,197,045</b>	<b>43,204,112</b>	<b>2,992,933</b>
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	<b>\$ (14,696,942)</b>	(1,099,991)	<b>\$ 13,596,951</b>
Adjustment from budgetary basis to GAAP basis		892,101 <sup>(a)</sup>	
Deficiency of revenues under expenditures		(207,890)	
Fund balance - January 1, 2003		2,838,471	
Fund balance - December 31, 2003		<b>\$ 2,630,581</b>	

(a) Elements of adjustment from budgetary basis to GAAP basis:

Adjustment to revenues		
Budgeted intrafund transfers in, eliminated on a GAAP basis	\$	(283,096)
Adjustment to expenditures		
Budgeted intrafund transfers out, eliminated on a GAAP basis		283,096
Encumbrances, not included in GAAP basis expenditures		892,101
Adjustment from budgetary basis to GAAP basis	\$	892,101

VETERANS' RELIEF FUND  
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
 FOR THE YEAR ENDED DECEMBER 31, 2003

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
<b>REVENUES</b>			
Taxes			
Property taxes	\$ 2,051,492	\$ 2,034,689	\$ (16,803)
Business and other taxes	-	15,429	15,429
Total taxes	2,051,492	2,050,118	(1,374)
Miscellaneous revenues			
Rents and royalties	-	45	45
Other miscellaneous revenues	-	6,559	6,559
Total miscellaneous revenues	-0-	6,604	6,604
Transfer in	-	220	220
Sale of capital assets	-	2,165	2,165
<b>TOTAL REVENUES</b>	<b>2,051,492</b>	<b>2,059,107</b>	<b>7,615</b>
<b>EXPENDITURES</b>			
Current			
Economic environment			
Personal services		504,808	
Supplies		4,644	
Contract services and other charges		1,016,374	
Interfund payments for services		253,910	
Total economic environment	2,070,530	1,779,736	290,794
Capital outlay			
Capitalized expenditures	-	1,764	(1,764)
Transfers out	8,091	-	8,091
<b>TOTAL EXPENDITURES</b>	<b>2,078,621</b>	<b>1,781,500</b>	<b>297,121</b>
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	\$ (27,129)	277,607	\$ 304,736
Adjustment from budgetary basis to GAAP basis - encumbrances		22,728	
Excess of revenues over expenditures		300,335	
Fund balance - January 1, 2003		765,445	
Fund balance - December 31, 2003		<b>\$ 1,065,780</b>	

YOUTH EMPLOYMENT PROGRAMS FUND  
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
 FOR THE YEAR ENDED DECEMBER 31, 2003

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Intergovernmental revenues			
Federal grants	\$ 13,589,317	\$ 14,358,644	\$ 769,327
State grants	180,000	111,713	(68,287)
Intergovernmental services	604,944	469,560	(135,384)
Total intergovernmental revenues	14,374,261	14,939,917	565,656
Charges for services			
Interfund/department charges for services	-	141,970	141,970
Miscellaneous revenues			
Rents and royalties	426,710	326,031	(100,679)
Miscellaneous revenues	2,159,376	86,475	(2,072,901)
Total miscellaneous revenues	2,586,086	412,506	(2,173,580)
Transfers in	1,276,145	1,140,116	(136,029)
TOTAL REVENUES	18,236,492	16,634,509	(1,601,983)
EXPENDITURES			
Current			
Economic environment			
Personal services		7,437,025	
Supplies		335,493	
Contract services and other charges		7,488,882	
Interfund payments for services		1,472,209	
Total economic environment	18,330,695	16,733,609	1,597,086
Capital outlay			
Capitalized expenditures	132,574	89,761	42,813
TOTAL EXPENDITURES	18,463,269	16,823,370	1,639,899
Excess (deficiency) of revenues over (under) expenditures	\$ (226,777)	(188,861)	\$ 37,916
Fund balance - January 1, 2003		849,368	
Fund balance - December 31, 2003		\$ 660,507	

YOUTH SPORTS FACILITIES GRANT FUND  
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
 FOR THE YEAR ENDED DECEMBER 31, 2003

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE POSITIVE (NEGATIVE)</u>
<b>REVENUES</b>			
Taxes			
Retail sales and use taxes			
Auto rental tax	\$ 658,655	\$ 608,359	\$ (50,296)
Interest earnings	20,552	15,084	(5,468)
Miscellaneous revenues	-	1,485	1,485
Transfer in	-	1,000,000	1,000,000
<b>TOTAL REVENUES</b>	<u>679,207</u>	<u>1,624,928</u>	<u>945,721</u>
<b>EXPENDITURES</b>			
Current			
Culture and recreation			
Personal services		68,587	
Supplies		427	
Contract services and other charges		1,096,760	
Interfund payments for services		11,549	
Total culture and recreation	<u>1,262,682</u>	<u>1,177,323</u>	<u>85,359</u>
<b>TOTAL EXPENDITURES</b>	<u>1,262,682</u>	<u>1,177,323</u>	<u>85,359</u>
Excess(deficiency) of revenues over (under) expenditures (budgetary basis)	<u>\$ (583,475)</u>	447,605	<u>\$ 1,031,080</u>
Adjustment from budgetary basis to GAAP basis - encumbrances		413,299	
Excess of revenues over expenditures		<u>860,904</u>	
Fund balance - January 1, 2003		695,207	
Fund balance - December 31, 2003		<u>\$ 1,556,111</u>	

LIMITED GENERAL OBLIGATION BOND REDEMPTION FUND  
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
 FOR THE YEAR ENDED DECEMBER 31, 2003

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Taxes			
Property taxes	\$ 20,098,150	\$ 19,599,383	\$ (498,767)
Retail sales and use taxes	33,448,810	33,431,104	(17,706)
Business and other taxes	5,262,700	4,610,864	(651,836)
Total taxes	<u>58,809,660</u>	<u>57,641,351</u>	<u>(1,168,309)</u>
Intergovernmental revenues			
Entitlements and shared revenues	4,108,108	4,126,603	18,495
Intergovernmental services	1,883,686	1,885,327	1,641
Total intergovernmental revenues	<u>5,991,794</u>	<u>6,011,930</u>	<u>20,136</u>
Charges for services			
General government	3,282,629	3,282,629	-
Interest earnings	720,000	620,511	(99,489)
Miscellaneous revenues	350	338	(12)
Sale of capital assets	3,000	20,786	17,786
Transfers in	62,446,658	59,056,076	(3,390,582)
TOTAL REVENUES	<u>131,254,091</u>	<u>126,633,621</u>	<u>(4,620,470)</u>
EXPENDITURES			
Debt service			
Principal	54,064,000	53,410,000	654,000
Interest and other debt service costs	68,061,712	63,798,095	4,263,617
Payment to escrow agent	15,000,000	5,523,663	9,476,337
TOTAL EXPENDITURES	<u>137,125,712</u>	<u>122,731,758</u>	<u>14,393,954</u>
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	<u>\$ (5,871,621)</u>	3,901,863	<u>\$ 9,773,484</u>
Adjustment from budgetary basis to GAAP basis		<u>(237,637)</u> <sup>(a)</sup>	
Excess of revenues over expenditures		3,664,226	
Fund balance - January 1, 2003		<u>29,117,031</u>	
Fund balance - December 31, 2003		<u>\$ 32,781,257</u>	

(a) Adjustment from budgetary basis to GAAP basis:

Elements which are budgeted, but are not reported on GAAP basis statements:	
Revenues related to proprietary limited general obligation bonds	\$ (48,232,501)
Expenditures related to proprietary limited general obligation bonds	48,232,501
Intergovernmental services revenues related to component unit debt - HMC & CDA	(1,885,327)
Debt service related to component unit debt - HMC & CDA	1,885,327
Elements which are not budgeted, but are reported on GAAP basis statements:	
Proceeds of advance refunding limited general obligation bonds	20,398,742
Payment to escrow agent and issuance cost on related refunded bonds	(20,389,736)
Recognition of unrealized loss on investments revenue on a GAAP basis	(246,643)
Total adjustment from budgetary basis to GAAP basis	<u>\$ (237,637)</u>

ROAD IMPROVEMENT GUARANTY FUND  
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
 FOR THE YEAR ENDED DECEMBER 31, 2003

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Interest earnings	\$ -	\$ 22,415	\$ 22,415
Transfers in	-	105,500	105,500
TOTAL REVENUES	<u>-0-</u>	<u>127,915</u>	<u>127,915</u>
EXPENDITURES			
Transfers out	1,725,000	1,725,000	-
TOTAL EXPENDITURES	<u>1,725,000</u>	<u>1,725,000</u>	<u>-0-</u>
Excess (deficiency) of revenues over (under) expenditures (budgetary basis)	<u>\$ (1,725,000)</u>	(1,597,085)	<u>\$ 127,915</u>
Fund balance - January 1, 2003		<u>1,771,709</u>	
Fund balance - December 31, 2003		<u>\$ 174,624</u>	

STADIUM GENERAL OBLIGATION BOND REDEMPTION FUND  
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
 FOR THE YEAR ENDED DECEMBER 31, 2003

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Taxes			
Retail sales and use taxes - hotel/motel tax	\$ 3,685,000	\$ 3,069,824	\$ (615,176)
TOTAL REVENUES	<u>3,685,000</u>	<u>3,069,824</u>	<u>(615,176)</u>
EXPENDITURES			
Debt Service			
Principal	1,360,000	1,360,000	-
Interest and other debt service costs	854,976	854,976	-
TOTAL EXPENDITURES	<u>2,214,976</u>	<u>2,214,976</u>	<u>-0-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 1,470,024</u>	854,848	<u>\$ (615,176)</u>
Fund balance - January 1, 2003		<u>3,322,361</u>	
Fund balance - December 31, 2003		<u>\$ 4,177,209</u>	

UNLIMITED GENERAL OBLIGATION BOND REDEMPTION FUND  
 BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)  
 FOR THE YEAR ENDED DECEMBER 31, 2003

	BUDGET	ACTUAL	VARIANCE POSITIVE (NEGATIVE)
REVENUES			
Taxes			
Property taxes	\$ 31,000,031	\$ 30,834,033	\$ (165,998)
Business and other taxes	65,000	55,533	(9,467)
Total taxes	31,065,031	30,889,566	(175,465)
Miscellaneous revenues			
Rents and royalties	-	687	687
Sale of capital assets	6,000	32,894	26,894
TOTAL REVENUES	31,071,031	30,923,147	(147,884)
EXPENDITURES			
Debt Service			
Principal	26,830,000	26,830,000	-
Interest and other debt service costs	9,282,278	9,276,409	5,869
TOTAL EXPENDITURES	36,112,278	36,106,409	5,869
Deficiency of revenues under expenditures (budgetary basis)	\$ (5,041,247)	(5,183,262)	\$ (142,015)
Adjustment from budgetary basis to GAAP basis		909 <sup>(a)</sup>	
Deficiency of revenues under expenditures		(5,182,353)	
Fund balance - January 1, 2003		8,354,303	
Fund balance - December 31, 2003		\$ 3,171,950	

(a) Adjustment from budgetary basis to GAAP basis:

Elements which are not budgeted, but are reported on GAAP basis statements:

Proceeds of advance refunding limited general obligation bonds	\$117,725,616
Payment to escrow agent and issuance cost on related refunded bonds	(117,724,707)
Total adjustment from budgetary basis to GAAP basis	\$ 909

GENERAL FUND  
COMPARATIVE BALANCE SHEETS  
DECEMBER 31, 2003 AND 2002

	<u>2003</u>	<u>2002</u>
ASSETS		
Cash and cash equivalents	\$ 73,275,133	\$ 63,102,094
Taxes receivable - delinquent	6,940,215	6,693,305
Accounts receivable	59,468,364	49,484,661
Estimated uncollectible accounts receivable	(52,051,327)	(42,557,260)
Interest receivable	10,672,282	12,157,646
Due from other funds	11,894,790	4,420,473
Interfund short-term loans receivable	12,727,938	19,505,850
Due from other governments	27,201,631	23,610,688
Estimated uncollectible due from other governments	(313,534)	(260,169)
Prepayments	21,116	-
Advances to other funds	<u>300,000</u>	<u>300,000</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 150,136,608</u></b>	<b><u>\$ 136,457,288</u></b>
LIABILITIES AND FUND BALANCE		
Liabilities		
Accounts payable	\$ 8,780,408	\$ 11,800,544
Due to other funds	5,549,980	3,122,606
Due to other governments	167,037	3,086,361
Wages payable	10,945,774	11,386,080
Taxes payable	130,121	131,278
Deferred revenues	12,724,298	10,796,636
Obligations under reverse repurchase agreements	14,206,935	3,701,878
Custodial accounts	<u>1,383,682</u>	<u>1,302,358</u>
<b>Total liabilities</b>	<b><u>53,888,235</u></b>	<b><u>45,327,741</u></b>
Fund balance		
Reserved for prepayments	21,116	-
Reserved for encumbrances	4,930,337	4,867,134
Reserved for advances to other funds	300,000	300,000
Reserved for animal services	392,096	329,136
Reserved for crime victim compensation program	1,099,902	1,068,950
Reserved for drug enforcement program	144,028	181,684
Reserved for antiprofitteering program	393,199	393,580
Reserved for dispute resolution centers	113,896	67,245
Reserved for inmate welfare	540,610	1,315,446
Reserved for laptop replacement	542,059	733,858
Reserved for real property title assurance	25,152	25,152
Unreserved		
Designated for capital projects	3,176,234	206,579
Designated for reappropriation	399,000	2,772,175
Designated for net unrealized gains	1,119,116	3,535,573
Designated for contingencies	15,000,000	15,000,000
Designated for children and family services programs	131,700	86,595
Undesignated	<u>67,919,928</u>	<u>60,246,440</u>
<b>Total fund balance</b>	<b><u>96,248,373</u></b>	<b><u>91,129,547</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b><u>\$ 150,136,608</u></b>	<b><u>\$ 136,457,288</u></b>

NONMAJOR CAPITAL PROJECTS FUNDS  
BALANCE SHEETS (LEGAL BASIS) <sup>(a)</sup>  
DECEMBER 31, 2003

	BUILDING REPAIR & REPLACEMENT <sup>(b)</sup>	OFFICE OF INFORMATION RESOURCE CAPITAL	TECHNOLOGY 1997 BONDS <sup>(b)</sup>	TECHNOLOGY SYSTEMS CAPITAL
<b>ASSETS</b>				
Cash and cash equivalents	\$ 5,933,302	\$ 4,184,055	\$ 1,673,675	\$ 3,787,429
Accounts receivable	24,088	-	-	-
Due from other funds	642,100	1,329,599	-	13,131
<b>TOTAL ASSETS</b>	<b>\$ 6,599,490</b>	<b>\$ 5,513,654</b>	<b>\$ 1,673,675</b>	<b>\$ 3,800,560</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities</b>				
Accounts payable	\$ 285,379	\$ 337,780	\$ 11,450	\$ 28,369
Retainage payable	64,194	-	-	-
Due to other funds	1,535,109	24,470	113,616	758,038
Wages payable	559	16,176	-	9,518
Custodial accounts	537	-	-	-
<b>Total liabilities</b>	<b>1,885,778</b>	<b>378,426</b>	<b>125,066</b>	<b>795,925</b>
<b>Fund balance</b>				
Reserved for encumbrances	27,748,704	1,001,330	126,200	-
Undesignated (deficit)	(23,034,992)	4,133,898	1,422,409	3,004,635
<b>Total fund balances</b>	<b>4,713,712</b>	<b>5,135,228</b>	<b>1,548,609</b>	<b>3,004,635</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 6,599,490</b>	<b>\$ 5,513,654</b>	<b>\$ 1,673,675</b>	<b>\$ 3,800,560</b>

NONMAJOR CAPITAL PROJECTS FUNDS  
SCHEDULES OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (LEGAL BASIS) <sup>(a)</sup>  
FOR THE YEAR ENDED DECEMBER 31, 2003

	BUILDING REPAIR & REPLACEMENT	OFFICE OF INFORMATION RESOURCE CAPITAL	TECHNOLOGY 1997 BONDS	TECHNOLOGY SYSTEMS CAPITAL
<b>REVENUES</b>				
Intergovernmental revenues	\$ 1,213,885	\$ -	\$ -	\$ -
Charges for services	2,195,700	831,598	-	-
Interest earnings	173,993	51,054	57,011	103,944
Miscellaneous revenues	461,248	-	-	-
<b>TOTAL REVENUES</b>	<b>4,044,826</b>	<b>882,652</b>	<b>57,011</b>	<b>103,944</b>
<b>EXPENDITURES</b>				
<b>Current</b>				
General government services	8,245,545	46,310	1,280,947	212,274
Debt service				
Interest and other debt service costs	2,922	-	-	-
Capital outlay				
General government services	52,080,894	1,708,149	261,934	6,595
<b>TOTAL EXPENDITURES</b>	<b>60,329,361</b>	<b>1,754,459</b>	<b>1,542,881</b>	<b>218,869</b>
Deficiency of revenues under expenditures	(56,284,535)	(871,807)	(1,485,870)	(114,925)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	55,388,700	4,462,366	-	-
Transfers out	(227,171)	-	(136,177)	(753,414)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>55,161,529</b>	<b>4,462,366</b>	<b>(136,177)</b>	<b>(753,414)</b>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(1,123,006)	3,590,559	(1,622,047)	(868,339)
Fund balances - January 1, 2003	5,836,718	1,544,669	3,170,656	3,872,974
<b>Fund balances - December 31, 2003</b>	<b>\$ 4,713,712</b>	<b>\$ 5,135,228</b>	<b>\$ 1,548,609</b>	<b>\$ 3,004,635</b>

<sup>(a)</sup> The Building Repair and Replacement Fund, the Office of Information Resource Capital Fund, the Technology 1997 Bond Fund, and the Technology Systems Capital Fund (formerly Core GIS Capital Project Fund) are presented on a legal basis which includes the unspent portions of bond proceeds legally deposited in these funds but are reported in Internal Service Funds under the GAAP basis.

<sup>(b)</sup> During 2003 the portions of proceeds belonging to the Internal Service Funds were fully spent. As a result, the legal basis and GAAP basis balance sheets are identical.