

# 2002

## Skagit County Comprehensive Annual Financial Report



Skagit County  
Washington  
Fiscal Year Ended  
December 31, 2002

# SKAGIT COUNTY WASHINGTON

## COMPREHENSIVE ANNUAL FINANCIAL REPORT

FISCAL YEAR ENDED DECEMBER 31, 2002

**Norma Brummett, Skagit County Auditor**

**David Cunningham, Chief Deputy Auditor**

**Daniel Weinberg, Chief Accountant**

*Sue Carol Brown  
Tina Duhaime  
Lenka Kaliban  
Carolyn Vandervegt*

*Crystal Burress  
Jean Irwin  
Marie Nelson*

# SKAGIT COUNTY, WASHINGTON

## TABLE OF CONTENTS

### INTRODUCTORY SECTION

[LETTER OF TRANSMITTAL](#)  
[ORGANIZATIONAL CHART](#)  
[LIST OF ELECTED OFFICIALS](#)  
[MAP OF WASHINGTON](#)

### FINANCIAL SECTION

[GENERAL PURPOSE FINANCIAL STATEMENTS](#)  
[NOTES TO FINANCIAL STATEMENTS](#)  
[GENERAL FUND \(001\)](#)  
[SPECIAL REVENUE FUNDS \(101 – 170\)](#)  
[DEBT SERVICE FUND \(201\)](#)  
[CAPITAL PROJECTS FUNDS \(340 – 357\)](#)  
[ENTERPRISE FUNDS \(401 – 402\)](#)  
[INTERNAL SERVICE FUNDS \(501 – 503\)](#)  
[AGENCY FUNDS \(600 – Y80\)](#)  
[GENERAL FIXED ASSETS ACCOUNT GROUP](#)  
[SUPPLEMENTARY INFORMATION](#)

### STATISTICAL SECTION

[DESCRIPTION OF STATISTICAL SECTION](#)  
[GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION](#)  
[GENERAL GOVERNMENTAL REVENUES BY SOURCE](#)  
[PROPERTY TAX LEVIES AND COLLECTIONS](#)  
[ASSESSED VALUE OF TAXABLE PROPERTY](#)  
[PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS](#)  
[SPECIAL ASSESSMENT COLLECTIONS](#)  
[RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUE](#)  
[COMPUTATION OF LEGAL DEBT MARGIN - LIMITATION FOR INDEBTEDNESS](#)  
[COMPUTATION OF DIRECT AND OVERLAPPING DEBT](#)  
[RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL BONDED DEBT TO TOTAL  
GENERAL EXPENDITURES](#)  
[DEMOGRAPHIC STATISTICS](#)  
[PROPERTY VALUE, CONSTRUCTION, AND BANK ACTIVITY](#)  
[PRINCIPAL TAXPAYERS](#)  
[PRINCIPAL EMPLOYERS](#)  
[MISCELLANEOUS STATISTICAL REPORT](#)

# SKAGIT COUNTY AUDITOR

SKAGIT COUNTY ADMINISTRATION BUILDING  
MOUNT VERNON, WASHINGTON 98273

P.O. BOX 1306  
(360) 336-9420

June 30, 2003

To the Citizens of Skagit County:

The comprehensive annual financial report of the Skagit County government for the fiscal year ended December 31, 2002, is hereby submitted. Responsibility for the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with the government. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups of the government. All disclosures necessary to assist the reader in gaining an understanding of the government's financial activities are included.

The comprehensive annual financial report has four sections: 1) introductory, 2) financial, 3) supplementary information, and 4) statistical. The introductory section includes this transmittal letter, the government's organizational chart and a list of principal officials. The financial section includes the general-purpose financial statements and the combining and individual fund and account group financial statements and schedules, as well as the auditor's report on the financial statements and schedules. The supplementary information section lists moneys the County received from the Federal and State governments in the form of grants. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis.

The Single Audit Act, amended as of 1996, requires the government to undergo an annual single audit in conformity with the provisions of the Act and the U.S. Office of Management and Budget Circular A-133, Audits of State and Local Governments. The audit of these financial statements was performed in compliance with the provisions of the Single Audit Act.

This report includes all funds and account groups of the government. The government provides a full range of services. These services include judicial and record administration, public safety, physical and economic environment, mental and physical health, cultural events and recreational activities, road and street construction and maintenance, and infrastructure.

## ECONOMIC CONDITION AND OUTLOOK

Skagit County is between Whatcom and Snohomish Counties in the northwestern part of the State. Interstate 5 travels through the county. This location has led to an atmosphere of 'discovery' within the last few years.

There has been an increase in individuals seeking housing within the County. The location is good for commuting to the more urbanized areas to the south and north.

Skagit County's economic base includes: agriculture, food processing, lumber and wood products, oil refining, tourism, and marine related industries. Included within the marine related industries are fishing, fish processing, ship and boat building and repair. Exports within the agricultural area have continued to be strong.

The County has a high percentage of employment concentrated in industries that are seasonal by nature. The following table lists seasonally adjusted unemployment rates for the past ten years.

### Schedule of Average Unemployment Rates

<u>Year</u>	<u>Skagit County</u>	<u>Washington State</u>	<u>Rank In State</u> (36 areas)
1993	10.8	7.5	15
1994	9.6	6.4	11
1995	9.0	6.4	20
1996	8.4	5.7	20
1997	7.4	4.8	15
1998	7.1	4.8	17
1999	6.3	4.7	15
2000	6.9	5.2	17
2001	7.4	6.4	17
2002	7.5	6.8	18

The Pacific Northwest region is experiencing an increase in population. Between 1993 and 2002, the County has experienced a 18.2% increase in population, according to information provided by Washington State Employment Security Department. Along with the population increase, housing units have proportionally increased.

Skagit County remains a pristine, beautiful place to live and enjoy the outdoors. The County has beautiful natural water areas that include freshwater lakes, streams, rivers and saltwater beaches. Backpacking, hiking and camping in the beautiful natural parks, as well as the annual Tulip Festival, continue to bring tourists to this area.

The total land area of Skagit County in square miles is 1,735. Of that, 93,495 acres are devoted to farmland, 156,085 acres are devoted to parkland (national, state and county)

and 364,582 acres are National Forest Land. This is one factor in population density which is 60.6 persons per square mile.

## MAJOR INITIATIVES

In 2002, Skagit County saw several collaborative projects come to completion working with federal, state, and local jurisdictions.

- Skagit County receives \$382,240 in Coordinated Prevention Grants from Department of Ecology. The funds assist city and county efforts for hazardous waste collection and disposal projects, solid waste management enforcement projects and recycling education.
- Skagit County Courts collected \$106,000 and resolved more than 500 cases during the month of October through an innovative 'collection amnesty' program conducted by Skagit County and Municipal Courts.
- Skagit County Commissioners signed resolutions approving \$700,000 for the funding of several public facility projects in Skagit County.
  - ✓ Public Utility District #1: Water Improvement Project \$ 96,000
  - ✓ Skagit Regional Public Facility District:
    - Skagit Performing Arts Center and Convention Center \$200,000
  - ✓ Town of La Conner: Industrial Right-of-Way Improvements \$108,000
  - ✓ City of Anacortes: Reservation Road Sewer Extension \$105,000
  - ✓ City of Anacortes: Archway Project \$ 25,000
  - ✓ Town of Hamilton: Water System Improvements \$166,000
- Skagit County's Farmland Legacy Program received \$666,772 in federal matching funds to protect 900 acres of farmland from development under the Farmland Protection Program(FPP). Skagit County's Farmland Legacy Program has received funding from the FPP in two previous application rounds but this is the largest award, with more than \$1.4 million being awarded to date. The total number of acres protected since the conception of the program in 1996 has exceeded 3,000 acres.
- The Skagit County Assessor's office recorded more than \$275 million of new construction in 2002, an all-time high. Assessor Mark Leander reported some upward pressure in real estate prices in Skagit County.

- Skagit County broke ground on the East County Community Resource Center. The 4,400 square foot facility will provide space for Skagit County Community Action, Skagit County Public health, Skagit Upriver Services, Skagit County Commissioners Satellite office, and the Upper Skagit Library. The total cost of the project was \$1,247,350, with \$940,500 of that total being funded by a State of Washington Community Trade and Economic Development Grant and a Community Development Block Grant. The Town of Concrete contributed \$15,200, with the balance of \$291,650 covered by Skagit County.
- Skagit County received \$419,111 in Federal Payment In-Lieu of Taxes (PILT) funds. These revenues are based on tax-exempt federal lands administered by the Bureau of Land Management, the National Parks Service, the U.S. Fish and Wildlife Service, the U.S. Forest Service, and for federal water projects and some military installations. This year's total represents approximately a 10% increase over last year, exceeding budget estimates by \$44,111. Skagit County has 538,817 acres of federally owned lands that are tax exempt.
- Skagit County Public Works received "Certificate of Good Practice" awarded by the County Road Administration Board for compliance with provisions of law relating to county road administration and ensures the continued distribution of monthly state gas tax allotment from the Office of the State Treasurer.
- Skagit County maintains 798 miles of roads and has the lowest maintenance expense per mile of any county in the region. According to a report by the CRAB Board, Skagit County expended \$6,354 per road mile for maintenance compared to \$7,227 in Island County, \$9,822 in Whatcom County and \$10,749 in Snohomish County.

## FINANCIAL INFORMATION

Management of the government is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the government are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles (GAAP). The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: 1) the cost of a control should not exceed the benefits likely to be derived; and 2) the valuation of costs and benefits requires estimates and judgments by management.

## SINGLE AUDIT

As a recipient of federal and state financial assistance, the government also is responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control structure is subject to periodic evaluation by management.

As part of the government's single audit, described earlier, tests are made to determine the adequacy of the internal control structure, including that portion related to federal financial assistance programs, as well as to determine that the government has complied with applicable laws and regulations.

## BUDGETING CONTROLS.

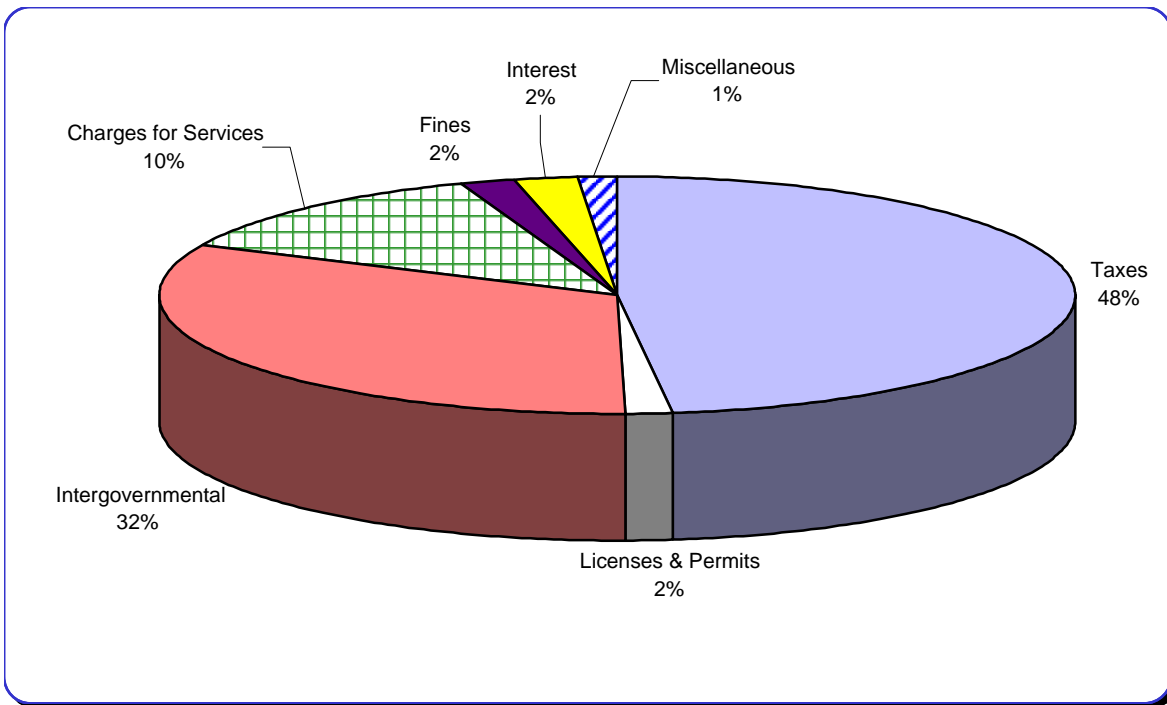
In addition, the government maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the government's governing body. Activities of the general fund, special revenue funds, and capital project funds are included in the annual appropriated budget. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established by object class levels by department or function within an individual fund. The government does not maintain an encumbrance accounting system.

As demonstrated by the statements and schedules included in the financial section of this report, the government continues to meet its responsibility for sound financial management.



GENERAL GOVERNMENT FUNCTIONS: The following schedule presents a summary of general, special revenue, debt service, and capital projects fund revenues for the fiscal year ended December 31, 2002 and the amount and percentage of increase or decrease in relation to the prior year's revenues.

REVENUES	AMOUNT	PERCENT OF TOTAL	\$ INCREASE (DECREASE) FROM 2001	% INCREASE (DECREASE) FROM 2001
Taxes	\$36,150,798	48.03%	\$761,382	2.15%
Licenses & Permits	1,169,624	1.55%	22,807	1.99%
Intergovernmental	24,304,457	32.29%	731,137	3.10%
Charges for Services	9,445,217	12.55%	1,636,968	20.96%
Fines	1,531,897	2.04%	268,744	21.28%
Interest	1,591,684	2.11%	(999,054)	(38.56%)
Miscellaneous	1,069,507	1.42%	12,020	1.14%
<b>TOTAL</b>	<b>\$75,263,184</b>	<b>100.00%</b>	<b>\$2,434,004</b>	<b>3.34%</b>



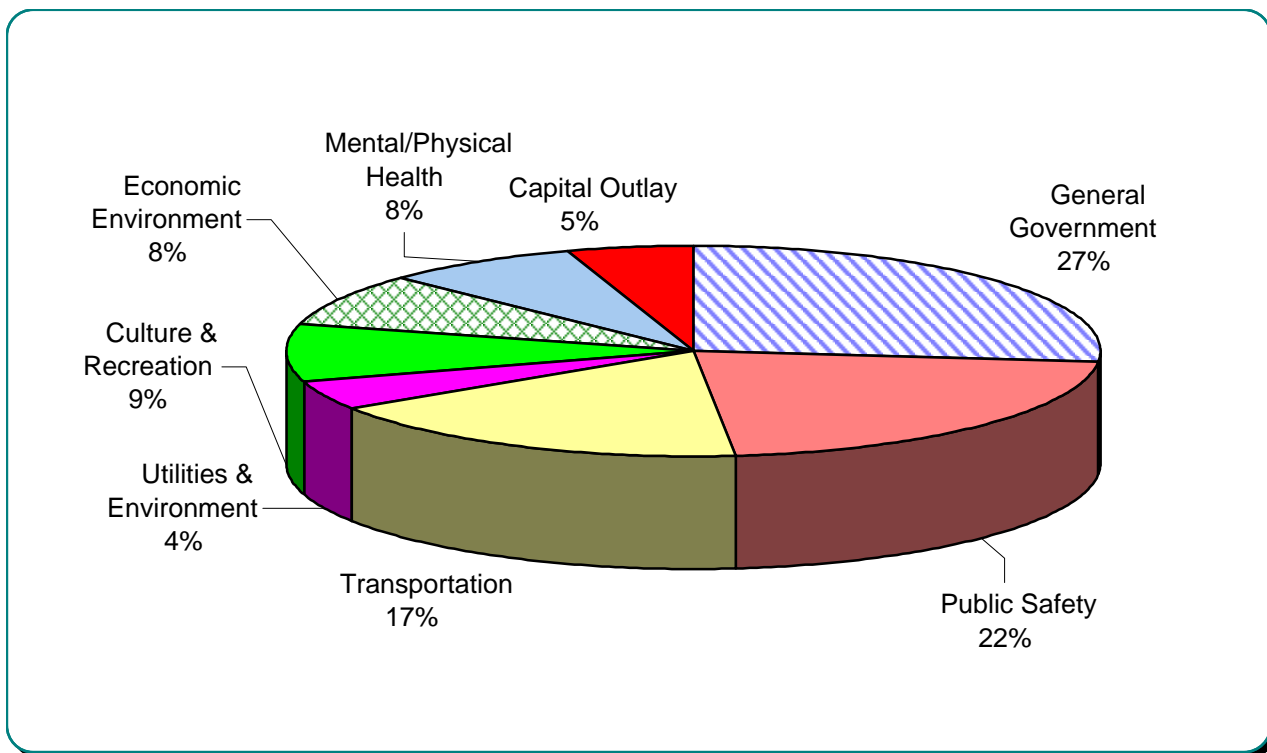
The largest source of income is again taxes.

The largest dollar increase is in Charges for Services. This is a combination of increases in the fees charged users of programs established by the 21st Century Learning Grant, road maintenance and repair fees and a new fee imposed on the recording of documents that funds housing for low income families.

The largest percent decrease is in Interest income earned.

The following schedule presents a summary of general, special revenue, debt service and capital projects fund expenditures for the fiscal year ended December 31, 2002 and the percentage of increases and decreases in relation to prior year amounts.

EXPENDITURES	AMOUNT	PERCENT OF TOTAL	\$ INCREASE (DECREASE) FROM 2001	% INCREASE (DECREASE) FROM 2001
General Government	\$19,247,743	26.73%	\$958,456	8.33%
Public Safety	15,519,549	21.55%	523,474	3.49%
Transportation	12,595,572	17.49%	(66,129)	(0.52%)
Utilities & Environment	3,200,542	4.44%	87,182	2.80%
Culture & Recreation	6,370,450	8.85%	(666,795)	(9.48%)
Economic Environment	5,941,627	8.25%	488,610	8.96%
Mental/Physical Health	5,597,164	7.77%	129,741	2.37%
Capital Outlay	3,536,259	4.91%	(495,559)	(12.29%)
<b>TOTAL</b>	<b>\$72,008,906</b>	<b>100.00%</b>	<b>\$958,980</b>	<b>1.35%</b>



The largest dollar increase is found in General Government expenses. This is due in part to increased election expenses and county roads contracted work that is reimbursable. The dollar decrease in Culture and Recreation is due to a decrease in costs incurred by programs established by the 21st Century Learning Grant. The adolescent program has been transferred to the local YMCA in an attempt to provide continuation of services beyond the end of the grant period.

The largest percentage decrease is in Capital Outlay due to cautionary spending due to the poor economic climate.

**GOVERNMENTAL FUND BALANCES.** Overall governmental fund balances, general fund, special revenue funds, and capital projects funds, increased by \$3,740,277. On the basis of governmental expenditures it cost approximately \$195,071 per day to operate those funds. With the current fund balances the governmental funds could operate for five months.

**ENTERPRISE OPERATIONS.** The enterprise operations for the government consist of solid waste services and drainage utility facilities. Solid waste is collected and transferred to landfills outside of the county. Solid waste also operates a hazardous waste collection site. Drainage Utility provides a long-term funding mechanism to manage, construct and maintain storm drainage and storm water control facilities in order to minimize flood related damages to public and private property.

**DEBT ADMINISTRATION.** At December 31, 2002, the government had four debt issues outstanding. Two issues relate to the Incineration Resource Recovery Project and are serviced from the proprietary fund. The third is for the funding of a Family Resource Center. The fourth is for funding grants to communities to construct projects that promote expansion of business opportunities in the county. Repayment of the fourth is through the imposition of a sales and use tax. These last two are serviced through the Debt Service fund. Under current state statutes, the government's general obligation bonded debt issuances are subject to a legal limitation of two and one-half percent on the total property value. As of December 31, 2002 the government's general obligation bonded debt of \$16,965,000 was well below the legal limit of \$ 227,729,681 and bonded general obligation debt per capita equaled \$ 161.

**CASH MANAGEMENT.** Cash temporarily idle during the year was invested in demand deposits, certificates of deposits or obligations of the U.S. Treasury. The average yield on investment was 3.27 percent. The government's investment performance ranks higher than the 3 month U.S. Treasury bills auction investment average of 1.641 percent at December 31, 2002. The government earned interest revenue on governmental funds of \$1,339,728 on all investments for the year ended December 31, 2002.

The government's investment policy is to minimize credit and market risks while maintaining a competitive yield on its portfolio. Accordingly, deposits were either insured by federal depository insurance or collateralized. All collateral on deposits was held either by the government, its agent or a financial institution's trust department in the government's name. Over three-quarters of the investments held by the government during the year and at December 31, 2002 are classified in the category of lowest credit risk as defined by the Governmental Accounting Standards Board. Remaining investments were held in the government's name by the counterpart financial institution's trust department.

**RISK MANAGEMENT.** The County has continued its policy of self-insurance for unemployment. Unemployment claims paid during 2002 totaled \$75,108. Other self-insurance that is in effect involves general liability losses. The government self-insures for liability losses up to five hundred thousand dollars per occurrence and for catastrophic losses over ten million dollars per occurrence. Third party coverage is maintained for all other potential losses. The county also self-insures for dental insurance

## OTHER INFORMATION

INDEPENDENT AUDIT. State statutes require an annual audit. The State of Washington Auditor's Office is the designated auditor. In addition to meeting the requirements set forth in state statutes, the audit also was designed to meet requirements of the federal Single Audit Act and related Circular A-133. The auditor's report on the general-purpose financial statements and individual fund statements and schedules is included in the financial section of this report. The auditor's reports on internal control and compliance with applicable laws and regulations are presented in a separate report and are available for review at the County or the Washington State Auditor's Office.

AWARDS. The Government Finance Officers Association of the United States and Canada (GFOA) awarded a certificate of Achievement for Excellence in Financial Reporting to Skagit County for its comprehensive annual financial report (CAFR) for the fiscal year ended December 31, 2001. The Certificate of Achievement is a prestigious national award, recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. The CAFR must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

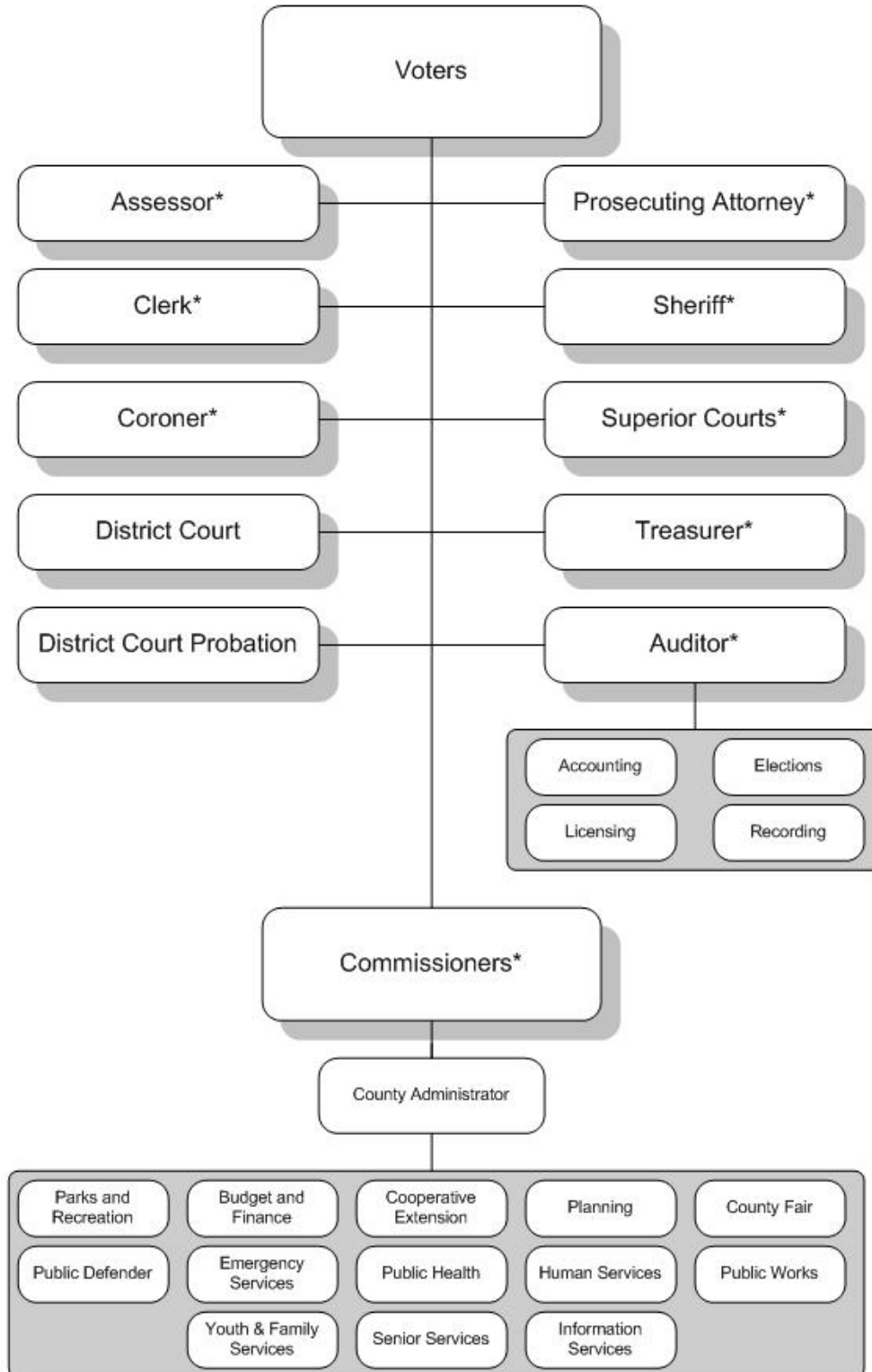
ACKNOWLEDGMENTS. The preparation of the Comprehensive Annual Financial Report on a timely basis was made possible by the dedicated personnel in the following offices: Auditor, Treasurer, Public Works, and Budget/Finance. Each member who contributed has our sincere appreciation for the efforts made in preparation of this report.

Respectfully submitted,

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Norma Brummett  
Skagit County Auditor

# Skagit County Organization Chart

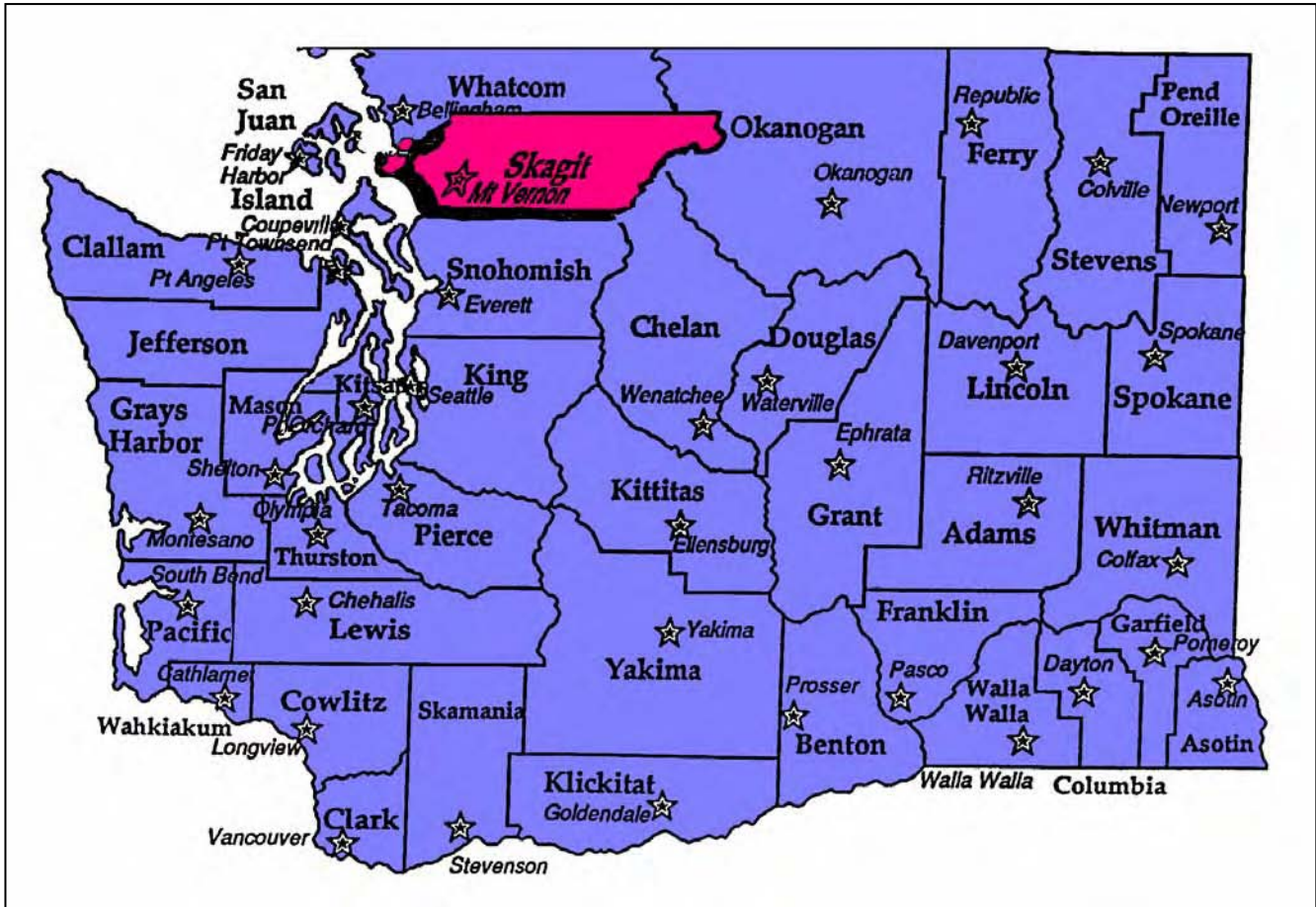


\* Elected official(s)

**SKAGIT COUNTY, WASHINGTON  
ELECTED OFFICIALS**

	TERM EXPIRES
COUNTY COMMISSIONERS	
DISTRICT NUMBER 1	DON MUNKS .....DECEMBER 2004
DISTRICT NUMBER 2	KENNETH DAHLSTEDT.....DECEMBER 2004
DISTRICT NUMBER 3	TED ANDERSON.....DECEMBER 2006
SUPERIOR COURT JUDGES	SUSAN COOK .....DECEMBER 2004
	MICHAEL RICKERT .....DECEMBER 2004
	JOHN MEYER.....DECEMBER 2004
DISTRICT COURT JUDGES	STEVE J. SKELTON.....DECEMBER 2006
	DAVID SVAREN.....DECEMBER 2006
ASSESSOR	MARK LEANDER.....DECEMBER 2006
AUDITOR	NORMA BRUMMETT .....DECEMBER 2006
CLERK	NANCY SCOTT .....DECEMBER 2006
CORONER	BRUCE BACON.....DECEMBER 2006
PROSECUTING ATTORNEY	THOMAS SEGUINE..... DECEMBER 2006
SHERIFF	RICK GRIMSTEAD .....DECEMBER 2006
TREASURER	KATIE JUNGQUIST .....DECEMBER 2006

# SKAGIT COUNTY, WASHINGTON



Skagit County was created in 1883 from Whatcom County and is named after a local Indian tribe. It is located in the northwestern part of the state and stretches from Puget Sound on the west to the crest of the Cascade Mountains on the east. The county has been settled since 1859; however, gold strikes in the 1870's brought in miners who later took up logging and farming after the gold gave out. In 1889, the introduction of a railroad in the county helped to increase its population. Today, Skagit County has a rich and diverse economic base. It is one of the state's most productive vegetable and berry growing regions. Dairying and poultry raising are important economic activities and the county is also a producer of cement, steel, and wood products.

AREA: 1,734.6 square miles  
 Ranking in State: 21st

PRINCIPAL ECONOMIC ACTIVITIES  
 Wood Products  
 Petroleum & Coal Processing  
 Food Processing  
 Agriculture

LEADING CITIES POPULATION  
 Anacortes 14,910  
 Burlington 7,190  
 Mount Vernon 26,670  
 (County seat)  
 Sedro Woolley 8,805

INSTITUTIONS OF HIGHER EDUCATION  
 Skagit Valley College, Mt. Vernon

## **SKAGIT COUNTY, WASHINGTON GENERAL PURPOSE FINANCIAL STATEMENTS**

General Purpose Financial Statements (GPFS) are those basic financial statements which comprise the minimum acceptable fair presentation in conformity with Generally Accepted Accounting Principles (GAAP). GPFS are designed to be "liftable" from the financial section of the Comprehensive Annual Financial Report (CAFR) for widespread distribution, along with the independent auditor's report, for users requiring less detailed information than is contained in the full CAFR. General Purpose Financial Statements include:

- 1) [\*\*Combined Balance Sheet - All Fund Types and Account Groups\*\*](#)
- 2) [\*\*Combined Statement of Revenues, Expenditures and Changes in Fund Balance - All Governmental Fund Types\*\*](#)
- 3) [\*\*Combined Statement of Revenues, Expenditures and Changes in Fund Balance - Budget \(GAAP Basis\) and Actual - General, Special, and Capital Projects Funds\*\*](#)
- 4) [\*\*Combined Statement of Revenues, Expenses, and Changes in Fund Equity - All Proprietary Fund Types\*\*](#)
- 5) [\*\*Combined Statement of Cash Flows - All Proprietary Fund Types\*\*](#)
- 6) [\*\*Notes to the Financial Statements\*\*](#)



**SKAGIT COUNTY, WASHINGTON**  
**COMBINED BALANCE SHEET**  
**ALL FUND TYPES AND ACCOUNT GROUPS**  
**DECEMBER 31, 2002**  
**With Comparative Totals for December 31, 2001**

	GOVERNMENTAL FUND TYPES			
	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND	CAPITAL PROJECTS FUNDS
<b>ASSETS AND OTHER DEBITS</b>				
Cash	\$8,492,292	\$14,668,650	\$729,056	\$2,838,664
Investments	0	2,159,288	0	5,696,355
Deposits - External Fiscal Agent	0	0	0	0
Receivables (Net of Allowances for Uncollectibles)				
Taxes	675,027	564,163	0	0
Accounts Receivable	1,021,631	92,908	0	0
Interest	88,488	0	0	0
Other	0	0	0	0
Due from Another Government Unit	619,189	2,910,264	0	457,500
Due from Other Funds	1,650,808	474,932	0	2,647
Interfund Loans Receivable	340,244	0	0	0
Inventories	0	94,178	0	0
Prepayments	212,677	124,631	0	0
Fixed Assets (Net, where applicable, of Accumulated Depreciation)	0	0	0	0
Other Debits:				
Amount Available for Retirement of Long-Term Debt	0	0	0	0
Amount to be Provided for Retirement of Long-Term Debt	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$13,100,356</b>	<b>\$21,089,014</b>	<b>\$729,056</b>	<b>\$8,995,166</b>
<b>LIABILITY, EQUITY AND OTHER CREDITS</b>				
Liabilities:				
Accounts/Vouchers Payable	\$921,740	\$1,789,292	\$0	\$229,983
Warrants Payable	0	0	0	0
Due to Other Funds	489,273	2,059,762	0	4,349
Claims Payable	0	0	0	0
Interfund Loans Payable	0	340,244	0	0
Interest Payable	0	0	0	0
Bonds Payable	0	0	0	0
Due to Other Government Units	230,509	103,825	0	0
Accrued Wages	839,600	463,217	0	0
Revenues Received in Advance	0	343,479	0	0
Custodial Accounts	66,626	47,373	0	0
Deferred Revenue	1,696,658	564,163	0	0
Accrued Employee Benefits	205,958	122,426	0	0
Total Liabilities	\$4,450,364	\$5,833,781	\$0	\$234,332
Equity and Other Credits:				
Investment in Fixed Assets	\$0	\$0	\$0	\$0
Contributed Capital	0	0	0	0
Retained Earnings:				
Unreserved	0	0	0	0
Fund Balances:				
Reserved for Interfund Loans	\$340,244	\$0	\$0	\$0
Reserved for Petty Cash	23,535	18,550	0	0
Reserved for Prepayments	91,608	51,419	0	0
Unreserved	8,194,604	15,185,265	729,056	8,760,834
Total Equity and Other Credits	\$8,649,991	\$15,255,229	\$729,056	\$8,760,834
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDITS</b>	<b>\$13,100,356</b>	<b>\$21,089,014</b>	<b>\$729,056</b>	<b>\$8,995,166</b>

The accompanying notes are an integral part of this statement.

**SKAGIT COUNTY, WASHINGTON**  
**COMBINED BALANCE SHEET**  
**ALL FUND TYPES AND ACCOUNT GROUPS**  
**DECEMBER 31, 2002**  
**With Comparative Totals for December 31, 2001**

	PROPRIETARY FUNDS		FIDUCIARY FUND TYPES
	ENTERPRISE FUND	INTERNAL SERVICE FUNDS	TRUST and AGENCY FUNDS
<b>ASSETS AND OTHER DEBITS</b>			
Cash	\$707,132	\$1,181,157	\$21,990,972
Investments	5,012,711	2,827,781	165,323,995
Deposits - External Fiscal Agent	0	35,000	40,000
Receivables (Net of Allowances for Uncollectibles)			
Taxes	31,746	0	3,252,016
Accounts Receivable	719,534	12,380	0
Interest	0	0	0
Other	0	0	0
Due from Another Government Unit	89,455	0	0
Due from Other Funds	541	982,906	0
Interfund Loans Receivable	0	0	0
Inventories	0	1,158,443	0
Prepayments	28,850	55,406	0
Fixed Assets (Net, where applicable, of Accumulated Depreciation)	3,609,639	5,506,227	0
Other Debits:			
Amount Available for Retirement of Long-Term Debt	0	0	0
Amount to be Provided for Retirement of Long-Term Debt	0	0	0
<b>TOTAL ASSETS</b>	<b>\$10,199,608</b>	<b>\$11,759,301</b>	<b>\$190,606,983</b>
<b>LIABILITY, EQUITY AND OTHER CREDITS</b>			
Liabilities:			
Accounts/Vouchers Payable	\$733,105	\$340,859	\$0
Warrants Payable		0	9,871,611
Due to Other Funds	338,262	220,188	0
Claims Payable	0	315,284	0
Interfund Loans Payable	0	0	0
Interest Payable	36,979	0	0
Bonds Payable	8,595,751	0	0
Due to Other Government Units	0	0	0
Accrued Wages	53,998	30,946	0
Revenues Received in Advance	0	3,668	0
Custodial Accounts	0	0	180,735,372
Deferred Revenue	0	0	0
Accrued Employee Benefits	15,014	7,617	0
Total Liabilities	\$9,773,108	\$918,560	\$190,606,983
Equity and Other Credits:			
Investment in Fixed Assets	\$0	\$0	\$0
Contributed Capital	226,060	1,470,657	0
Retained Earnings:			
Unreserved	200,438	9,370,083	0
Fund Balances:			
Reserved for Interfund Loans	\$0	\$0	\$0
Reserved for Petty Cash	0	0	0
Reserved for Prepayments	0	0	0
Unreserved	0	0	0
Total Equity and Other Credits	\$426,498	\$10,840,740	\$0
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDITS</b>	<b>\$10,199,608</b>	<b>\$11,759,301</b>	<b>\$190,606,983</b>

The accompanying notes are an integral part of this statement.

**SKAGIT COUNTY, WASHINGTON**  
**COMBINED BALANCE SHEET**  
**ALL FUND TYPES AND ACCOUNT GROUPS**  
**DECEMBER 31, 2002**  
**With Comparative Totals for December 31, 2001**

	ACCOUNT GROUPS	
	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT
<b>ASSETS AND OTHER DEBITS</b>		
Cash	\$0	\$0
Investments	0	0
Deposits - External Fiscal Agent	0	0
Receivables (Net of Allowances for Uncollectibles)		
Taxes	0	0
Accounts Receivable	0	0
Interest	0	0
Other	0	0
Due from Another Government Unit	0	0
Due from Other Funds	0	0
Interfund Loans Receivable	0	0
Inventories	0	0
Prepayments	0	0
Fixed Assets (Net, where applicable, of Accumulated Depreciation)	59,970,368	0
Other Debits:		
Amount Available for Retirement of Long-Term Debt	0	729,056
Amount to be Provided for Retirement of Long-Term Debt	0	11,233,801
<b>TOTAL ASSETS</b>	<b><u>\$59,970,368</u></b>	<b><u>\$11,962,857</u></b>
<b>LIABILITY, EQUITY AND OTHER CREDITS</b>		
Liabilities:		
Accounts/Vouchers Payable	\$0	\$0
Warrants Payable	0	0
Due to Other Funds	0	0
Claims Payable	0	0
Interfund Loans Payable	0	0
Interest Payable	0	0
Bonds Payable	0	8,280,000
Due to Other Government Units	0	2,325,762
Accrued Wages	0	0
Revenues Received in Advance	0	0
Custodial Accounts	0	0
Deferred Revenue	0	0
Accrued Employee Benefits	0	1,357,095
Total Liabilities	\$0	\$11,962,857
Equity and Other Credits:		
Investment in Fixed Assets	\$59,970,368	\$0
Contributed Capital	0	0
Retained Earnings:		
Unreserved	0	0
Fund Balances:		
Reserved for Interfund Loans	\$0	\$0
Reserved for Petty Cash	0	0
Reserved for Prepayments	0	0
Unreserved	0	0
Total Equity and Other Credits	\$59,970,368	\$0
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDITS</b>	<b><u>\$59,970,368</u></b>	<b><u>\$11,962,857</u></b>

The accompanying notes are an integral part of this statement.

**SKAGIT COUNTY, WASHINGTON**  
**COMBINED BALANCE SHEET**  
**ALL FUND TYPES AND ACCOUNT GROUPS**  
**DECEMBER 31, 2002**  
**With Comparative Totals for December 31, 2001**

<b>ASSETS AND OTHER DEBITS</b>	<b>TOTALS</b>	
	<b>(MEMORANDUM ONLY)</b>	
	<b>2002</b>	<b>2001</b>
Cash	\$50,607,923	\$52,537,729
Investments	181,020,130	165,040,081
Deposits - External Fiscal Agent	75,000	243,653
Receivables (Net of Allowances for Uncollectibles)		
Taxes	4,522,952	4,711,133
Accounts Receivable	1,846,453	1,731,964
Interest	88,488	174,822
Other	0	0
Due from Another Government Unit	4,076,408	3,431,435
Due from Other Funds	3,111,834	3,366,535
Interfund Loans Receivable	340,244	301,999
Inventories	1,252,621	1,013,800
Prepayments	421,564	315,558
Fixed Assets (Net, where applicable, of Accumulated Depreciation)	69,086,234	65,376,697
Other Debits:		
Amount Available for Retirement of Long-Term Debt	729,056	502,671
Amount to be Provided for Retirement of Long-Term Debt	11,233,801	11,241,906
<b>TOTAL ASSETS</b>	<b>\$328,412,708</b>	<b>\$309,989,983</b>
<b>LIABILITY, EQUITY AND OTHER CREDITS</b>		
Liabilities:		
Accounts/Vouchers Payable	\$4,014,979	\$2,667,944
Warrants Payable	9,871,611	10,491,156
Due to Other Funds	3,111,834	3,366,535
Claims Payable	315,284	487,851
Interfund Loans Payable	340,244	301,999
Interest Payable	36,979	\$37,377
Bonds Payable	16,875,751	17,754,140
Due to Other Government Units	2,660,095	2,155,157
Accrued Wages	1,387,761	1,279,637
Revenues Received in Advance	347,147	962,757
Custodial Accounts	180,849,371	171,382,630
Deferred Revenue	2,260,821	2,119,200
Accrued Employee Benefits	1,708,110	1,648,047
Total Liabilities	\$223,779,987	\$214,654,430
Equity and Other Credits:		
Investment in Fixed Assets	\$59,970,368	\$56,893,813
Contributed Capital	1,696,717	1,454,739
Retained Earnings:		
Unreserved	9,570,521	7,558,550
Fund Balances:		
Reserved for Interfund Loans	\$340,244	\$301,999
Reserved for Petty Cash	42,085	41,000
Reserved for Prepayments	\$143,027	122,494
Unreserved	32,869,759	28,962,966
Total Equity and Other Credits	\$104,632,721	\$95,335,561
<b>TOTAL LIABILITIES, EQUITY AND OTHER CREDITS</b>	<b>\$328,412,708</b>	<b>\$309,989,983</b>

The accompanying notes are an integral part of this statement.

# SKAGIT COUNTY, WASHINGTON COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

For the Year Ended December 31, 2002  
With Comparative Totals for December 31, 2001

	GOVERNMENTAL FUND TYPES				TOTALS	
	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUND	CAPITAL PROJECTS FUNDS	(MEMORANDUM ONLY)	
					2002	2001
<b>REVENUES:</b>						
Taxes	\$22,037,645	\$11,953,747	\$0	\$2,159,406	\$36,150,798	\$35,389,416
Licenses & Permits	943,692	225,932	0	0	1,169,624	1,146,817
Intergovernmental Revenue	7,312,255	16,116,236	0	875,966	24,304,457	23,573,320
Charges for Goods and Services	4,767,335	4,658,084	0	19,798	9,445,217	7,808,249
Fines and Forfeits	1,370,201	161,696	0	0	1,531,897	1,263,153
Interest Revenue	1,399,639	44,872	44,429	102,744	1,591,684	2,590,738
Miscellaneous Revenues	314,479	486,253	262,915	5,860	1,069,507	1,057,487
<b>TOTAL REVENUES</b>	<b>\$38,145,246</b>	<b>\$33,646,821</b>	<b>\$307,344</b>	<b>\$3,163,774</b>	<b>\$75,263,184</b>	<b>\$72,829,180</b>
<b>EXPENDITURES:</b>						
Current:						
General Government Services	\$16,252,211	\$2,991,307	\$0	\$4,225	\$19,247,743	\$18,289,287
Security of Persons and Property	12,275,156	3,244,393	0	0	15,519,549	14,996,075
Utilities and Environment	902,267	1,486,122	0	0	2,388,389	2,272,691
Economic Environment	2,497,710	1,250,299	0	2,193,618	5,941,627	5,453,017
Mental/Physical Health	203,653	5,393,511	0	0	5,597,164	5,467,423
Culture and Recreation	1,295,522	5,065,832	0	9,096	6,370,450	7,037,245
Roads & Street Construction	0	12,595,572	0	0	12,595,572	12,661,701
Uncapitalized Improvements and Facilities	0	0	0	28,184	28,184	687,480
Capitalized Expenditures	439,117	818,435	0	2,250,523	3,508,075	3,344,338
Debt Service:						
Redemption of Long-Term debt	0	0	337,329	0	337,329	356,052
Interest and Other Debt Service Costs	0	0	470,557	4,267	474,824	484,617
<b>TOTAL EXPENDITURES</b>	<b>\$33,865,636</b>	<b>\$32,845,471</b>	<b>\$807,886</b>	<b>\$4,489,913</b>	<b>\$72,008,906</b>	<b>\$71,049,926</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$4,279,610</b>	<b>\$801,350</b>	<b>(\$500,542)</b>	<b>(\$1,326,139)</b>	<b>\$3,254,278</b>	<b>\$1,779,254</b>
<b>OTHER FINANCING SOURCES (USES):</b>						
Proceeds of General Long-Term Debt	\$627,700	\$0	\$0	\$0	\$627,700	\$316,368
Fixed Asset Dispositions	1,025	1,200	0	186,000	188,225	31,352
Operating Transfers In	286,850	3,719,005	727,126	200,000	4,932,981	6,567,125
Operating Transfers Out	(3,790,066)	(501,363)	(199)	(625,929)	(4,917,557)	(6,533,396)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(\$2,874,491)</b>	<b>\$3,218,842</b>	<b>\$726,927</b>	<b>(\$239,929)</b>	<b>\$831,349</b>	<b>\$381,449</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$1,405,119</b>	<b>\$4,020,192</b>	<b>\$226,385</b>	<b>(\$1,566,069)</b>	<b>\$4,085,627</b>	<b>\$2,160,703</b>
<b>FUND BALANCES:</b>						
Fund Balance, January 1	\$7,244,871	\$11,354,010	\$502,671	\$10,326,902	\$29,428,454	\$27,531,148
Prior Period Adjustment	0	(118,972)	0	0	(118,972)	(263,404)
Residual Equity Transfer In	0	7,541	0	0	7,541	0
Residual Equity Transfer Out	0	(7,541)	0	0	(7,541)	0
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$8,649,991</b>	<b>\$15,255,229</b>	<b>\$729,056</b>	<b>\$8,760,834</b>	<b>\$33,395,109</b>	<b>\$29,428,447</b>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT

**SKAGIT COUNTY, WASHINGTON**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**- BUDGET AND ACTUAL -**  
**ALL GOVERNMENTAL FUND TYPES**  
For the Year Ended December 31, 2002

	GENERAL FUND		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES:</b>			
Taxes	\$21,104,000	\$22,037,645	\$933,645
Licenses & Permits	934,000	943,692	9,692
Intergovernmental Revenue	7,741,975	7,312,255	(429,720)
Charges for Goods and Services	4,529,445	4,767,335	237,890
Fines and Forfeits	1,109,800	1,370,201	260,401
Interest Revenue	1,958,600	1,399,639	(558,961)
Miscellaneous Revenues	407,031	314,479	(92,552)
<b>TOTAL REVENUES</b>	<b>\$37,784,851</b>	<b>\$38,145,246</b>	<b>\$360,395</b>
<b>EXPENDITURES:</b>			
General Government Services	\$16,664,646	\$16,252,211	\$412,435
Security of Persons and Property	12,334,637	12,275,156	59,481
Utilities and Environment	874,480	902,267	(27,787)
Economic Environment	2,503,252	2,497,710	5,542
Mental/Physical Health	209,297	203,653	5,644
Culture and Recreation	1,361,768	1,295,522	66,246
Capitalized Expenditures	638,600	439,117	199,483
<b>TOTAL EXPENDITURES</b>	<b>\$34,586,680</b>	<b>\$33,865,636</b>	<b>\$721,044</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$3,198,171</b>	<b>\$4,279,610</b>	<b>\$1,081,439</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Proceeds of General Long-Term Debt	\$300,000	\$627,700	\$327,700
Fixed Asset Dispositions	0	1,025	1,025
Operating Transfers In	0	286,850	286,850
Operating Transfers Out	(3,790,066)	(3,790,066)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(\$3,490,066)</b>	<b>(\$2,874,491)</b>	<b>\$615,575</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>(\$291,895)</b>	<b>\$1,405,119</b>	<b>\$1,697,014</b>
<b>FUND BALANCES:</b>			
Fund Balance, January 1	\$5,916,094	\$7,244,871	\$1,328,777
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$5,624,199</b>	<b>\$8,649,991</b>	<b>\$3,025,791</b>

**SKAGIT COUNTY, WASHINGTON**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**- BUDGET AND ACTUAL -**  
**ALL GOVERNMENTAL FUND TYPES**

For the Year Ended December 31, 2002

	<b>BUDGETED SPECIAL REVENUE FUNDS</b>		
	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<b>REVENUES:</b>			
Taxes	\$11,808,186	\$11,953,747	\$145,561
Licenses & Permits	194,000	225,932	31,932
Intergovernmental Revenue	23,367,786	16,116,236	(7,251,550)
Charges for Goods and Services	8,204,143	4,632,221	(3,571,922)
Fines and Forfeits	88,500	161,696	73,196
Interest Revenue	89,277	41,427	(47,850)
Miscellaneous Revenues	896,162	486,253	(409,909)
<b>TOTAL REVENUES</b>	<b>\$44,648,054</b>	<b>\$33,617,513</b>	<b>(\$11,030,542)</b>
<b>EXPENDITURES:</b>			
General Government Services	\$11,327,768	\$2,985,444	\$8,342,324
Security of Persons and Property	3,292,997	3,244,393	48,604
Utilities and Environment	2,816,734	1,486,122	1,330,612
Transportation	10,805,215	10,591,699	213,516
Economic Environment	1,288,398	1,250,299	38,099
Mental/Physical Health	5,779,253	5,393,511	385,742
Culture and Recreation	7,018,991	5,065,832	1,953,159
Capitalized Expenditures	2,700,341	818,435	1,881,906
Roads & Street Construction	4,368,391	2,003,873	2,364,518
<b>TOTAL EXPENDITURES</b>	<b>\$49,398,088</b>	<b>\$32,839,608</b>	<b>\$16,558,480</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(\$4,750,034)</b>	<b>\$777,905</b>	<b>\$5,527,939</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Fixed Asset Dispositions	\$297,500	\$1,200	(\$296,300)
Operating Transfers In	4,404,808	3,719,005	(685,803)
Operating Transfers Out	(899,927)	(501,363)	398,564
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$3,802,381</b>	<b>\$3,218,842</b>	<b>(\$583,539)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>(\$947,653)</b>	<b>\$3,996,747</b>	<b>\$4,944,400</b>
<b>FUND BALANCES:</b>			
Fund Balance, January 1	\$9,682,262	\$11,158,308	\$1,476,046
Residual Equity Transfer In	0	7,541	7,541
Residual Equity Transfer Out	0	(7,541)	(7,541)
Prior Period Adjustment	0	(118,972)	(118,972)
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$8,734,609</b>	<b>\$15,036,080</b>	<b>\$6,301,474</b>

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THIS STATEMENT.

**SKAGIT COUNTY, WASHINGTON**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**- BUDGET AND ACTUAL -**  
**ALL GOVERNMENTAL FUND TYPES**  
For the Year Ended December 31, 2002

	<b>DEBT SERVICE FUND</b>		
	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<b>REVENUES:</b>			
Interest Revenue	\$27,000	\$44,429	\$17,429
Miscellaneous Revenues	139,026	262,914	123,888
<b>TOTAL REVENUES</b>	<b>\$166,026</b>	<b>\$307,343</b>	<b>\$141,317</b>
<b>EXPENDITURES:</b>			
Redemption of Long-Term Debt	\$383,195	\$337,329	\$45,866
Interest and Other Debt Service Costs	470,558	470,557	1
<b>TOTAL EXPENDITURES</b>	<b>\$853,753</b>	<b>\$807,886</b>	<b>\$45,867</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(\$687,727)</b>	<b>(\$500,543)</b>	<b>\$187,184</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating Transfers In	\$706,114	\$727,126	\$21,012
Operating Transfers Out	0	199	199
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$706,114</b>	<b>\$726,927</b>	<b>\$20,813</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>\$18,387</b>	<b>\$226,384</b>	<b>\$207,997</b>
<b>FUND BALANCES:</b>			
Fund Balance, January 1	\$444,684	\$502,671	\$57,987
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$463,071</b>	<b>\$729,056</b>	<b>\$265,984</b>



**SKAGIT COUNTY, WASHINGTON**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES**  
**- BUDGET AND ACTUAL -**  
**ALL GOVERNMENTAL FUND TYPES**  
For the Year Ended December 31, 2002

	<b>CAPITAL PROJECTS FUNDS</b>		
	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE FAVORABLE (UNFAVORABLE)</b>
<b>REVENUES:</b>			
Taxes	\$2,180,000	\$2,159,406	(\$20,594)
Intergovernmental Revenue	822,800	875,966	53,166
Charges for Goods and Services	17,600	19,798	2,198
Interest Revenue	8,000	102,744	94,744
Miscellaneous Revenues	576,000	5,860	(570,140)
<b>TOTAL REVENUES</b>	<b>\$3,604,400</b>	<b>\$3,163,774</b>	<b>(\$440,626)</b>
<b>EXPENDITURES:</b>			
General Government Services	\$0	\$4,225	(\$4,225)
Economic Environment	5,339,669	2,193,618	3,146,051
Culture and Recreation	31,000	13,613	17,387
Capitalized Expenditures	3,361,250	2,250,273	1,110,977
Uncapitalized Improvements and Facilities	98,500	28,184	70,316
<b>TOTAL EXPENDITURES</b>	<b>\$8,830,419</b>	<b>\$4,489,913</b>	<b>\$4,340,506</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(\$5,226,019)</b>	<b>(\$1,326,139)</b>	<b>\$3,899,880</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Fixed Asset Disposition	\$0	\$186,000	\$186,000
Operating Transfers In	325,000	200,000	(125,000)
Operating Transfers Out	(750,929)	(625,929)	125,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(\$425,929)</b>	<b>(\$239,929)</b>	<b>\$186,000</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>(\$5,651,948)</b>	<b>(\$1,566,069)</b>	<b>\$4,085,880</b>
<b>FUND BALANCES:</b>			
Fund Balance, January 1	\$9,189,067	\$10,326,902	\$1,137,835
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$3,537,119</b>	<b>\$8,760,834</b>	<b>\$5,223,715</b>

**SKAGIT COUNTY, WASHINGTON**  
**COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN**  
**FUND EQUITY**  
**ALL PROPRIETARY FUND TYPES**  
**Fiscal Years Ended December 31, 2002 and December 31, 2001**

	ENTERPRISE FUND	INTERNAL SERVICE FUND	TOTALS (MEMORANDUM ONLY)	
			2002	2001
Operating revenues				
Charges for services/taxes	\$8,530,593	\$4,503,246	\$13,033,839	\$13,423,772
Miscellaneous revenue	0	914,656	914,656	665,396
<b>Total operating revenues</b>	<b>\$8,530,593</b>	<b>\$5,417,902</b>	<b>\$13,948,495</b>	<b>\$14,089,168</b>
Operating expense				
General operations	\$1,651,190	\$4,320,337	\$5,971,527	\$6,402,415
Contracted Operations	4,122,855	0	4,122,855	3,920,380
Administration				
General administration	692,172	262,170	954,342	1,019,081
Planning/conservation	32,142	0	32,142	43,070
Depreciation/amortization	113,100	672,721	785,821	843,765
<b>Total operating expense</b>	<b>\$6,611,459</b>	<b>\$5,255,228</b>	<b>\$11,866,687</b>	<b>\$12,228,711</b>
<b>Operating income (loss)</b>	<b>\$1,919,134</b>	<b>\$162,674</b>	<b>\$2,081,808</b>	<b>\$1,860,457</b>
Non-operating revenues (expenses)				
Intergovernmental revenue	\$178,741	\$0	\$178,741	\$184,388
Gains (losses) on fixed asset dispositions	0	(62,722)	(62,722)	(77,448)
Interest revenue	96,140	80,109	176,249	252,531
Interfund interest	0	0	0	0
Miscellaneous revenue/(expense)	0	106,344	106,344	52,387
Interest expense	(470,300)	0	(470,300)	(494,464)
<b>Total non-operating revenues (expenses)</b>	<b>(\$195,419)</b>	<b>\$123,731</b>	<b>(\$71,688)</b>	<b>(\$82,606)</b>
<b>Net income (loss) Before Transfers</b>	<b>\$1,723,715</b>	<b>\$286,405</b>	<b>\$2,010,120</b>	<b>\$1,777,851</b>
Operating Transfers	(\$2,100)	\$0	(\$2,100)	\$0
<b>Net Income (Loss) After Operating Transfers</b>	<b>\$1,721,615</b>	<b>\$286,405</b>	<b>\$2,008,020</b>	<b>\$1,777,851</b>
Amortization of capital grants	\$3,951	\$0	\$3,951	\$3,951
<b>Net increase (decrease) in retained earnings</b>	<b>\$1,725,566</b>	<b>\$286,405</b>	<b>\$2,011,971</b>	<b>\$1,781,802</b>
Retained Earnings, January 1	(\$1,525,128)	\$9,083,679	\$7,558,551	\$5,849,618
Residual Equity Transfer	0	0	0	(72,866)
<b>Retained earnings, December 31</b>	<b>\$200,438</b>	<b>\$9,370,083</b>	<b>\$9,570,522</b>	<b>\$7,558,554</b>
Contributed capital, January 1	\$230,011	\$1,224,728	\$1,454,739	\$1,114,573
Amortization of capital grants	(3,951)	0	(3,951)	(3,951)
Residual Equity/Decrease in Contributed Capital	0	0	0	0
Residual Equity/Contribution of assets transfers	0	245,928	245,928	344,117
<b>Contributed capital, December 31</b>	<b>\$226,060</b>	<b>\$1,470,657</b>	<b>\$1,696,716</b>	<b>\$1,454,739</b>
<b>Fund equity, December 31</b>	<b>\$426,498</b>	<b>\$10,840,740</b>	<b>\$11,267,239</b>	<b>\$9,013,294</b>

The accompanying notes are an integral part of this statement.

**SKAGIT COUNTY, WASHINGTON**  
**COMBINED STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS**  
**Fiscal years ended December 31, 2002 and December 31, 2001**

	ENTERPRISE	INTERNAL	TOTALS	
	FUNDS	SERVICE FUNDS	(MEMORANDUM ONLY) 2002	2001
<b>Net income (loss) from operations:</b>	<b>\$1,919,134</b>	<b>\$162,674</b>	<b>\$2,081,808</b>	<b>\$1,860,456</b>
Adjustments to reconcile net income to net cash provided by operating activities:				
(Increase) decrease in taxes receivable	\$1,720	\$0	\$1,720	\$59,258
(Increase) decrease in accounts receivable	(38,566)	(12,326)	(50,892)	(26,349)
(Increase) decrease in due from other funds	496	160,189	160,685	(44,423)
(Increase) decrease in due from other governments	(6,187)	0	(6,187)	(19,230)
(Increase) decrease in other prepayments	(5,416)	(49,960)	(55,376)	(1,949)
Increase (decrease) in accounts/vouchers payable	310,678	91,637	402,315	(285,221)
Increase (decrease) in due to other funds	(62,451)	1,152	(61,299)	297,359
Increase (decrease) in claims payable	0	(172,567)	(172,567)	(28,888)
Increase (decrease) in wages payable	10,238	1,113	11,351	13,417
Increase (decrease) in accrued employee benefits	4,105	728	4,833	1,947
Increase (decrease) in revenue collected in advance	0	3,668	3,668	0
Increase (decrease) in state sales tax	0	14	14	0
(Increase) decrease in inventory	0	(208,070)	(208,070)	321,340
Amortization of bonds	11,611	0	11,611	11,611
Depreciation expense	113,100	672,721	785,821	843,765
Miscellaneous revenue/expense	10,580	106,344	116,924	26,915
<b>Total Adjustments:</b>	<b>\$349,908</b>	<b>\$594,643</b>	<b>\$944,551</b>	<b>\$1,169,552</b>
<b>Net cash provided by operating activities</b>	<b>\$2,269,042</b>	<b>\$757,317</b>	<b>\$3,026,359</b>	<b>\$3,030,008</b>
Cash flow from non-capital financing activities:				
Operating grants received	\$178,741	\$0	\$178,741	\$184,388
Increase (decrease) in interest payable	(399)	0	(399)	(4,297)
Operating transfers out	(2,100)	0	(2,100)	0
<b>Net cash flow from non-capital financing activities:</b>	<b>\$176,242</b>	<b>\$0</b>	<b>\$176,242</b>	<b>\$180,091</b>
Cash flows from capital and related financing activities:				
Payments to retire bonds	(\$630,000)	\$0	(\$630,000)	(\$615,000)
Bond interest expense	(470,300)	0	(470,300)	(494,464)
Payment for fixed assets	(581,254)	(752,296)	(1,333,550)	(1,854,332)
Sale of assets	0	97,955	97,955	117,175
(Increase) decrease in deposits with external agents	0	0	0	15,000
Residual Equity Transfer Out	0	0	0	(72,866)
<b>Net cash flows from capital and related financing activities:</b>	<b>(\$1,681,554)</b>	<b>(\$654,341)</b>	<b>(\$2,335,895)</b>	<b>(\$2,904,487)</b>
Cash flows from investing activities:				
Purchase of investments	(\$1,985,560)	(\$4,740,464)	(\$6,726,024)	(\$4,285,927)
Sale of investments	1,500,000	4,400,000	5,900,000	3,039,584
Interest income	85,560	80,109	165,669	278,003
<b>Net cash flows from investing activities:</b>	<b>(\$400,000)</b>	<b>(\$260,355)</b>	<b>(\$660,355)</b>	<b>(\$968,340)</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>\$363,729</b>	<b>(\$157,379)</b>	<b>\$206,351</b>	<b>(\$662,728)</b>
Cash and cash equivalents, January 1	\$343,403	\$1,338,535	\$1,681,938	\$2,344,667
<b>Cash and cash equivalents, December 31</b>	<b>\$707,132</b>	<b>\$1,181,157</b>	<b>\$1,888,289</b>	<b>\$1,681,941</b>
<b>Noncash Investing, Capital and Financing Activities:</b>				
Increase ( Decrease) in Contributed Capital-Fixed Assets	(\$3,951)	\$245,928	\$241,977	\$340,166
<b>Net Noncash, Investing, Capital and Financing Activities</b>	<b>(\$3,951)</b>	<b>\$245,928</b>	<b>\$241,977</b>	<b>\$340,166</b>

The accompanying notes are an integral part of this statement.

# SKAGIT COUNTY, WASHINGTON

## NOTES TO FINANCIAL STATEMENTS

January 1, 2002 through December 31, 2002

### NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Skagit County was incorporated on November 28, 1883, and operates under the laws of the State of Washington applicable to a third-class County with a commissioner form of government.

The County provides the following services to its constituents: general government, public safety, judicial and record administration, economic environment, physical environment, road, and street maintenance and construction, mental and physical health, culture and recreation.

The financial statements of Skagit County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Government Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The chart of accounts conforms to the Budgeting, Accounting and Reporting System (BARS) prescribed by the Auditor's Office of the State of Washington. The purpose of BARS is to promote uniformity among the cities and counties of the State of Washington resulting in better comparability in financial reporting. The more significant of the government's accounting policies are described below.

#### A. The Scope of the Annual Financial Report

The Comprehensive Annual Financial Report of Skagit County includes all separately administered funds, departments, and organizations, which are controlled by or dependent on the County. In evaluating how to define the government, for financial reporting purposes, management has considered all potential component units. Criteria such as separate legal status, fiscal dependency and a majority of joint board members between the primary government and the potential component units have been reviewed. Skagit County has no component units.

However, Skagit County participates in several jointly governed organizations. These multi-governmental arrangements are not joint ventures because Skagit County does not retain an ongoing financial interest or responsibility. These jointly governed organizations include the following:

Skagit Council of Governments – The Council manages a revolving loan fund for industries and businesses that otherwise have difficulty obtaining funding, contributes to decisions affecting county-wide transportation, as well as addressing other regional issues. There are 16 total members on the Council's Board, with three members representing Skagit County.

Northwest Regional Council – A multi-county Council that facilitates funding for senior projects. Of 22 total members, Skagit County has six members on the Board.

Northwest Air Pollution Authority – Preserves, protects and enhances air quality for the benefit of current and future residents of Skagit, Island, and San Juan counties. The Authority works closely with the Department of Natural Resources investigating complaints of outdoor burning, regulating wood stove usage, and overseeing other emissions-related matters. There are 7 members on the Authority's Board, with the county representing one position.

Skagit County Community Action Agency – Provides services specifically for low-income households. Programs include Women, Infants & Children (WIC), legal counsel, energy assistance, chore volunteers, day care, and maternal support. The County has three members on the Agency's Board of eighteen.

North Sound Regional Support Network – Funds distribution administrator for Title 19 Federal and State grant monies for mental health provider agencies in five counties (Skagit, Whatcom, Snohomish, Island, and San Juan). There are 9 total members on the Network's Board, with one member representing Skagit County.

Skagit Emergency Communications Center – The center provides consolidated emergency and public safety communications and records services in order to maximize immediate availability and effectiveness of emergency services to the public at minimum costs. The center's management council is composed of eight local municipal elected mayors and the Board of Skagit County Commissioners.

Skagit Housing Authority – The Authority is a municipal non-profit corporation established under state law to provide low income, elderly, and families with safe, decent, and affordable housing. Skagit County appoints the Housing Commissioners by resolution.

Various Other Districts – Sewer Districts, School Districts, Fire Districts, Hospital Districts, Cemetery Districts, Drainage Districts, Port Districts, Recreation Districts, Cities and Towns. Each of these entities represents a separate political subdivision with elected representation and individual taxing powers.

## B. Fund Accounting

Skagit County uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types".

Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked moneys (special revenue funds), the acquisition or construction of general fixed assets (capital projects funds). The general fund is used to account for all activities of the general government not accounted for in some other fund.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within the government (internal service funds).

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. Agency funds generally are used to account for assets that the government holds on behalf of others as their agent.

Skagit County uses two self-balancing account groups to distinguish between fixed assets and general long-term debt related to specific funds and those related to the general government. These two account groups are not "funds." They are not involved with measurement of results of operations. The General Fixed Assets account group establishes accounting control over the recorded fixed assets used in general government operations. Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group.

## C. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures, and other financing uses) in net current assets.

All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings

components. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

The modified accrual basis of accounting is used by all governmental fund types and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Property taxes are considered measurable at the time the levy is established and are recorded as a current receivable. Recognition of revenue is deferred until the time that said taxes and related interest and penalties become available. Available in the context of property tax recognition means collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. Revenue and sales based taxes, licenses, charges for services, and fines/forfeits are generally not measurable until received in cash. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. The exceptions to the general rule include principal and interest on general long-term debt which is recognized when due.

Within governmental funds, intergovernmental revenues (grants), wherein the expenditures are the prime factor for determining eligibility, are susceptible to accrual and are recognized at the time the corresponding expenditures are incurred. Such revenues represent contractual commitments, which are typically realized within thirty days of the original cash outlay.

The government reports deferred revenue on its combined balance sheet. Deferred revenues arise when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when the government receives resources before it has a legal claim to them, as when grant moneys are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

The accrual basis of accounting is utilized by proprietary fund types. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. GASB Statement Number 20 provides governments with two options for reporting their proprietary activities. Skagit County applies all applicable GASB pronouncements, all FASB statements and interpretations, Accounting Principles Board (APB) opinions, and Accounting Research Bulletins (ARB) issued on or before November 30, 1989, unless they conflict with or contradict GASB pronouncements.

#### D. Budgets and Budgetary Accounting

##### 1. Scope of Budget

Annual appropriated budgets are adopted for general, special revenue, debt service, capital project, enterprise and internal service funds. The financial statements include budgetary comparisons for these funds. Budgetary comparisons for general, special revenue, debt service and capital projects funds are reported on the modified accrual basis. Budgetary comparisons for enterprise and internal service funds are reported on the accrual basis with one exception; depreciation is not a budgeted item. Following is a reconciliation of actual expenses between the budget basis and full accrual basis:

	<b>INTERNAL SERVICE FUNDS</b>	<b>ENTERPRISE FUNDS</b>
Expenses, GAAP basis	\$5,299,275	\$7,081,759
Depreciation/Amortization Expense 2001	672,721	113,100
	<hr/>	<hr/>
Budgetary Basis	<u>\$4,626,554</u>	<u>\$6,968,659</u>

Skagit County does not budget the Treasurer's Operation and Maintenance Fund, which is a special revenue fund. This fund is excluded from the budgetary process by the Revised Code of Washington (RCW) 84.56.20. Accordingly the applicable columns of the Combined Statement of Revenues, Expenditures and changes in Fund Balances - Budget to Actual excludes amounts related to non-budgeted funds. A reconciliation of actual results for budgeted and unbudgeted special revenue funds follows:

**SPECIAL REVENUE FUNDS**

	<u>Revenues</u>	<u>Expenditures</u>	<u>Other Financing Sources (Uses)</u>	<u>Prior Period Adjustment</u>	<u>Fund Balance Dec 31, 2001</u>
Budgeted Funds	\$33,617,513	\$32,839,608	\$3,218,842	(\$118,972)	\$15,036,080
Treasurer's O& M Fund	29,308	5,863	0	0	219,148
Total	<u>\$33,646,821</u>	<u>\$32,845,471</u>	<u>\$3,218,842</u>	<u>(\$118,972)</u>	<u>\$15,255,229</u>

The annual appropriated budget is adopted at the department level within each fund. For management purposes, expenditures are further segregated by "object class" of expenditure. "Object class" refers to a segmentation of expenditures into five categories. These categories are salaries and wages, personnel benefits, supplies, other services and charges, and capital expenditures.

The capital expenditures category covers items of equipment and other capital expenditures. For County inventory control, equipment items are those purchases which are over \$500 per unit, \$300 for "high risk" items, with a life duration of over one year. High risk items are those defined as easily susceptible to loss and attractive. Equipment and other capital expenditures greater than \$5,000, with an estimated life of more than one year are recorded in the General Fixed Assets Account group or appropriate Enterprise or Intergovernmental Service Fund.

All appropriations lapse thirty days after the close of each fiscal year. All expenditures incurred prior to year-end, but not paid until this thirty-day, period are considered expenditures against the budget for the prior year and are reported as accounts payable.

Budget status reports are used to compare the budgeted amounts with actual revenues and expenditures. As a management control device, revenues and expenditures can be monitored at fund, department, division, activity, or object class level.

2. Procedures for Adopting the Original Budget

Skagit County adheres to the statutory provisions established by Revised Code of Washington (RCW) 36.40. The County uses the alternate budget hearing date of the first Monday in December, instead of the first Monday in October. Significant procedures in the budget process include the following:

- a) On or before the second Monday in July, County officials are requested to prepare estimates of revenues and expenditures for the next fiscal year.
- b) On or before the second Monday in August, each County official submits detailed estimates of probable revenues and expenditures to the County Auditor for the ensuing year.
- c) On or before the first Tuesday in September, the County Auditor submits the County's compiled Preliminary Annual Budget to the Board of County Commissioners.
- d) The Commissioners conduct public meetings/hearings on the proposed budget from September through October.

- e) The Commissioners make adjustments to the proposed budget and adopt by resolution a final balanced budget no later than five (5) business days after initiating the public hearing on the final budget. The budget for 2002 was adopted at the department level within each Fund.
- f) Upon adoption, the final budget is available to the public.

3. Amending the Budget

The following processes are the only methods by which a budget can be modified.

Budget revisions in the form of supplemental appropriation resolutions are approved by the Board of County Commissioners in the legally prescribed manner during public meetings throughout the year. Any proposed revisions which alter the total appropriation of any fund are published in the County's legal newspaper once per week for two consecutive weeks before the public hearing to enable taxpayer input. Supplemental appropriations are required because of several factors. These include the awarding of State and Federal grants during the year, the release of contingency funds for expenditure in specific programs, and enhanced revenues, which provide funding for, expanded program requirements. After conducting the aforementioned public hearing, the County Commissioners may amend the budgeted appropriations by adoption of a Supplemental Budget resolution. Management has no authority to amend the budget in any other manner. Following is a schedule of supplemental expenditure budget amendments.

**Schedule of Supplemental Expenditure Budget Amendments  
For the Year Ended December 31, 2002**

Date	Fund	Amount
January 1	Original Budget	<u>\$112,392,400</u>
April 02	Parks Acquisition	\$305,000
April 02	Convention Center	1,000
April 02	Land / Facilities Acquisition	310,250
July 02	General Fund	40,000
July 02	Parks and Recreation	18,144
July 02	Senior Services	10,000
July 02	Conservation Futures	990,900
July 02	Flood Control Zones	18,387
July 02	Capital Improvements	198,500
July 02	Park Acquisition	100,000
August 26	Convention Center	200
September 09	General Fund	300,000
September 09	Lake Management District #3	144,000
September 09	Capital Improvements	(555,000)
September 09	Parks Acquisition	100,000
December 23	General Fund	247,900
December 23	Public Health	794,574
December 23	County Fair	9,000
December 23	Veteran's Relief	12,000
December 23	Auditor's O & M	280,000
December 23	Election Services	93,500
December 23	Parks and Recreation	9,000
December 23	Human Services	25,000
December 23	Senior Services	12,559
January 21, 2003	General Fund	200,171
January 21, 2003	Convention Center	1,000
January 21, 2003	Lake Management District #1	<u>534</u>
	Total Supplemental Amendments	<u>\$3,666,619</u>
	Revised Budget	<u><u>\$116,059,019</u></u>



Following is a schedule of supplemental budget appropriations by fund:

**Total Supplemental Budgets by Fund  
For the Year Ended December 31, 2002**

General Fund	\$788,071
Public Health	794,574
County Fair	9,000
Veteran's relief	12,000
Auditor's O & M	280,000
Election Services	93,500
Parks and Recreation	27,144
Human Services	25,000
Senior Services	22,559
Convention center	2,200
Conservation Futures	990,900
Flood Control Zones	18,387
Lake Management District #1	534
Lake Management District #3	144,000
Land/Facilities Acquisition	310,250
Capital Improvements	(356,500)
Parks Acquisition	505,000
	<hr/>
TOTAL	<u><u>\$3,666,619</u></u>

When the County Commissioners determine that it is in the best interest of the County to increase or decrease the appropriation for a particular object class without altering the total budget of any fund, it may do so by resolution approved by a simple majority during a public meeting. These budget modifications are called budget line item changes. The budget amounts shown in the financial statements are the final authorized amounts as revised during the year, including budget amendments and budget line item changes.

E. Cash, Cash Equivalents and Investments

Cash and cash equivalents include cash on hand, depository bank accounts, and those funds in the County Treasurer's cash pool. Per Washington State law, the County Treasurer is the treasurer for other county political subdivisions such as cities, ports, school, hospital, cemetery, fire, sewer, and dike and drainage districts. Any funds on deposit with the County Treasurer that are not required to pay warrants for current expenses or that the subdivisions have not directed to be invested comprise this cash pool. The cash pool may be invested on a short-term basis, but retains the general characteristics of a demand deposit account and is included as a cash equivalent. On the balance sheet, these cash and cash equivalents are reflected in cash and petty cash accounts.

Deposits with agents represent funds on deposit with bond agents to pay current principal and interest payments. These deposits are not considered a cash equivalent for purposes of the statement of cash flows.

F. Investments-See Investment Note 3

G. Receivables

Taxes receivable consists of property taxes. These taxes represent the current year's levy and delinquent taxes accumulated for the previous five years. All real property taxes are secured by liens on corresponding property.

Other receivables occur in both governmental and proprietary funds. The receivables in the proprietary funds reflect amounts billed for services but not yet paid. Receivables in the governmental area reflect charges, fines, and penalties that have not been paid by year-end. Allowances for collections rates have not changed from prior years allowances, based on actual collections and remittance rates.

Due from other governments reflects receivables due from other governmental units for grants issued for specific programs, capital projects and for charges for services rendered for other governmental units. Program grants are recorded as receivable and revenues at the time the reimbursable expenditures are incurred.

#### H. Interfund Receivables/Payables

During the course of operations numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet.

Interfund loans relate to those moneys loaned from one fund to another. A reserve of the fund balance occurs for these loans indicating that they do not constitute "available spendable resources."

#### I. Inventories

The costs of governmental fund type inventories consist of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are purchased. Within the Public Health Fund, inventories are recorded at year-end for vaccine that is received from the state in-lieu-of-cash. Within the Road Fund, inventories were recorded at year-end for logs purchased for use in fish passage construction projects. Inventories in proprietary funds utilize an average weighted cost method.

#### J. Prepayments

The costs of governmental fund type prepayments consist of certain payroll benefits which are to be consumed beginning January 1, 2003.

#### K. Fixed Assets & Depreciation

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated fixed assets are valued at their estimated fair market value on the date received.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related fixed assets, as applicable.

Public domain ("infrastructure") general fixed assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems are not capitalized, as these assets are immovable and of value only to the government.

Assets in the general fixed assets account group are not depreciated. Depreciation of buildings, equipment and vehicles in the proprietary fund types is computed using the straight-line method.

#### L. Revenues Received In Advance

This account reflects receipts that will become revenues in the next fiscal year.

#### M. Custodial Accounts

This account reflects the liability for net monetary assets being held by the County in its trustee or agency capacity.

## N. Compensated Absences

The contracts with employees call for accumulation of vacation and sick leave. At termination of employment, employees with required length of service may receive cash payment for all accumulated vacation leave, in general, up to a maximum of 240 hours. Sick leave may accumulate up to 1,200 hours. The payment is based on current wages at termination. Governmental funds recognize the expenditures for annual and sick leave when it is paid. Sick leave is not vested, i.e.; the County does not pay employees for unused sick leave upon termination. Since use of accumulated sick leave cannot be reasonably estimated, it is not included in the general long-term debt account group. A long-term liability of \$1,357,095 for accumulated leave and associated Social Security and retirement costs has been reported in the general long-term debt account group on December 31, 2002.

In addition, each January, employees in certain departments who have expended no more than two days sick leave in the prior calendar year may convert pre-determined increments of unused accrued sick leave for annual leave for a maximum of three days annual leave per year.

## O. Long-term Obligations

Long-term debt consisting of compensated balances and contract for land purchases is reported in the general long-term debt account group. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

## P. Fund Equity

Contributed capital is recorded in proprietary funds that have received capital grants or contributions from developers, customers or other funds. Reserves represent those portions of fund equity not appropriate for expenditure or legally segregated for a specific future use. Designated fund balances represent tentative plans for future use of financial resources.

## Q. Interfund Transactions

Quasi-external transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

## R. Memorandum Only - Total Columns

Total columns on the general purpose financial statements are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or cash flows in conformity with generally accepted accounting principles. Neither are such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

## S. Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the government's financial position and operations. However, comparative data have not been presented in all statements because their inclusion would make certain statements unduly complex and difficult to understand.

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

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

NOTE 3 - DEPOSITS AND INVESTMENTS

A. Deposits

It is the County's policy to invest all temporary cash surpluses. At the end of the year, the carrying amount of the government and agency deposits was \$49,509,937 and the bank balance was \$4,341,418 all of which was covered by federal depository insurance or collateralized with securities which are either held by the County or by the County's agent in the County's name. This amount is classified on the balance sheet as cash, cash equivalents, and deposits in various funds.

B. Investments

As required by Washington State law, all investments of Skagit County and applicable Agency's funds are obligations of the United States Government, the State Treasurer's Investment Pool, commercial paper or deposits with Washington State banks and savings and loans institutions.

Skagit County's and applicable Agency's investments are categorized to give an indication of the risk assumed at year-end. Descriptions of the categories are:

- 1) Insured or registered in the name of the governmental entity or held by the entity or by its agent in the entity's name;
- 2) Uninsured and unregistered, with securities held by the counter-party's trust department or by its agent in the entity's name.
- 3) Uninsured and unregistered, with securities held by the counter-party, its trust department, or its agent, but not held in the entity's name.

	<u>1</u>	<u>CATEGORIES 2</u>	<u>FAIR VALUE</u>
U.S. Gov't Securities	\$36,152,071	\$202,042	\$37,243,166
Bankers' Acceptances	2,943,579	-0-	2,949,703
Commercial Paper	1,997,851	3,341,293	5,340,085
Registered Warrants	28,537	-0-	28,537
Subtotal	<u>\$41,122,038</u>	<u>\$3,543,335</u>	<u>\$45,561,491</u>
Investment in State Treasurer's Investment Pool			\$133,045,599
<b>TOTAL INVESTMENTS</b>	<u><u>\$41,122,038</u></u>	<u><u>\$3,543,335</u></u>	<u><u>\$178,607,090</u></u>

U.S. Government securities and commercial paper are stated at fair value. All other investments are stated at amortized cost which approximates fair value. The fair value of the County's position in the State Treasurer's Investment Pool is the same as the value of the pool shares. Authority to manage the Skagit County Investment Program derives from RCW 36.29.020. Regulatory oversight is provided by the County Finance Committee comprised of the Treasurer as Chair, the Auditor as Secretary, and the County Commissioners Chair. The State Treasurer's Investment Pool was created by the Washington State Legislature in 1986 and is overseen by the State Treasurer. The State Finance Committee administers the pool and is advised by the local Government Investment Pool Advisory committee comprised of twelve members selected from the active pool participants. The pool is operated in a manner consistent with the SEC Rule 2a7. Management intends to hold the time deposits and securities until maturity.

Gains or losses on investments sold or exchanged are recognized at the time the transactions are completed.

## NOTE 4 - PROPERTY TAXES

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

### PROPERTY TAX CALENDAR

- January 1** Taxes are levied and become an enforceable lien against properties.
- February 15** Collection of current year's taxes authorized
- April 30** First of two installment payments is due.
- May 31** Assessed value of property established for next year's levy at 100 percent of market value.
- October 31** Second installment is due.

Property taxes are recorded as a receivable when levied, offset by deferred revenue. During the year, property tax revenues are recognized when cash is collected. Collections are distributed at the end of each month. Property taxes are levied and attach as a lien on property as of January 1. Anticipated refunds of taxes are recorded as reductions of revenue when they are measurable and their validity seems certain. No allowance for uncollectible taxes is established because delinquent taxes are considered fully collectible.

The County may levy up to \$1.80 per \$1,000 of assessed valuation for general governmental services, subject to the following limitations.

- A) Washington State law in RCW 84.55.010 limits the growth of regular property taxes to 6 percent per year, after adjustments for new construction. If the assessed valuation increases by more than 6 percent due to re-valuation, the levy rate will be decreased.
- B) The Washington State Constitution limits the total regular property taxes to 1 percent of assessed valuation or \$10 per \$1,000 of value. If the taxes of all districts exceed this amount, each is proportionately reduced until the total is at or below the 1 percent limit.
- C) The County may voluntarily levy taxes below the legal limit. Special levies approved by the voters are not subject to the above limitations.

The following identifies the tax rates levied in 2001 for collection in 2002:

	LEVY IN DOLLARS ASSESSED PER THOUSAND	TOTAL VALUE	LEVY
County	\$1.8409	\$8,600,516,207	\$15,832,689
Roads	1.9845	4,420,537,713	8,772,557
Conservation Futures	.0597	8,600,516,207	513,451

The County tax rate reported is comprised of a levy for general governmental services and special revenue assessments.

The Conservation Futures tax rate is a non-voter approved excess levy for the purpose of acquiring future development rights for preservation purposes.

## NOTE 5 - FIXED ASSETS AND DEPRECIATION

### A. General Policies

Major expenditures for fixed assets, including capital leases and major repairs that increase useful lives, are capitalized. Maintenance, repairs, and minor renewals are accounted for as expenditures or expenses when incurred.

All fixed assets are valued at estimated historical cost if actual historical cost is not available, estimated fair value on the date donated, or at the lower of cost or fair market value if transferred from the general fixed asset account group to the enterprise fund or internal service fund. The County's policy is to capitalize assets costing in excess of \$5,000 or more per unit. The County has acquired certain assets with funding provided by Federal financial assistance programs. Depending on the terms of the agreement involved, the federal government could retain an equity interest in these assets. However, the County has sufficient legal interest to accomplish the purposes for which the assets were acquired, and has included such assets within the applicable account group or fund.

### B. General Fixed Assets

General fixed assets are long-lived assets of the County as a whole. When purchased, leased, or constructed, such assets are recorded as expenditures in the governmental funds and capitalized in the general fixed assets account group. No depreciation has been provided on general fixed assets, nor has interest been capitalized.

Infrastructure assets such as roads, bridges, curbs, and sidewalks are considered public property and are not accounted for in the general fixed assets account group.

Development rights are included as a category. Washington state law (RCW 84.34.230) has declared that it is in the best interest of the state to maintain, preserve and otherwise continue in existence adequate open space lands for agricultural production and to assure the use and enjoyment of natural resources. Therefore, Skagit County is acquiring interest or rights in real property for the preservation of farm, agricultural land, and critical areas.

A summary of changes in general fixed assets follows:

	<b>BALANCE JANUARY 1, 2002</b>	<b>ADDITIONS</b>	<b>DELETIONS</b>	<b>BALANCE DECEMBER 31, 2002</b>
<i>Land</i>	\$ 13,253,197	39,777	80,400	13,212,574
<i>Buildings &amp; Structures</i>	\$ 33,735,642	1,596,749	0	35,332,390
<i>Other Improvements</i>	\$ 3,363,421	329,616	0	3,693,037
<i>Machinery &amp; Equipment</i>	\$ 4,726,335	509,824	395,444	4,840,716
<i>Development Rights</i>	\$ 1,815,217	1,076,433	0	2,891,651
<b>totals</b>	<b>\$56,893,813</b>	<b>\$3,552,398</b>	<b>\$475,844</b>	<b>\$59,970,368</b>

### C. Proprietary Fund Fixed Assets

Fixed assets of proprietary funds are capitalized in their respective balance sheets. Depreciation expense is charged to operations of proprietary funds to allocate the cost of fixed assets over their estimated useful lives, using the straight-line method with useful lives:

Solid Waste, Mechanical Shop, Central Stores Site Improvements: 12 to 20 years

Road Construction and Maintenance Equipment: 7 to 20 years

Passenger Vehicles: 4 to 10 years

The following is a summary of proprietary fund-type fixed assets, accumulated depreciation (amortization and depletion) on proprietary fund assets at December 31, 2002:

CATEGORY	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTALS
Land	\$457,527	\$0	\$457,527
Building & Structures	1,825,299	180,888	2,006,187
Other Improvements	2,488,530	0	2,488,530
Machinery & Equipment	592,147	11,839,164	12,431,311
Construction In Progress	508,921	0	508,921
Less: Accumulated Depreciation	(2,262,785)	(6,513,825)	(8,776,610)
<b>Totals</b>	<b>\$3,609,639</b>	<b>\$5,506,227</b>	<b>\$9,115,866</b>

### NOTE 6 - PENSION PLANS

Substantially all Skagit County's full-time and qualifying part-time employees participate in one of the following statewide retirement systems administered by the Washington State Department of Retirement Systems, under cost-sharing multiple-employer public employee defined benefit and defined contribution retirement plans. The Department of Retirement Systems (DRS), a department within the primary government of the State of Washington, issues a publicly available comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for each plan. The DRS CAFR may be obtained by writing to: Department of Retirement Systems, Communications Unit, P. O. Box 48380, Olympia, WA 98504-8380. The following disclosures are made pursuant to GASB Statement No. 27, *Accounting for Pensions by State and Local Government Employers*.

#### Public Employees' Retirement System (PERS) Plans 1 and 2

##### Plan Description

PERS is a cost-sharing multiple-employer retirement system comprised of three separate plans for membership purposes: Plans 1 and 2 are defined benefit plans and Plan 3 is a combination defined benefit/defined contribution plan. Membership in the system includes: elected officials; state employees; employees of the Supreme, Appeals, and Superior courts (other than judges in a judicial retirement system); employees of legislative committees; community and technical colleges, college and university employees (not in national higher education retirement programs); judges of district and municipal courts; and employees of local governments. PERS participants who joined the system by September 30, 1977, are Plan 1 members. Those who joined on or after October 1, 1977 and by either, February 28, 2002 for state and higher education employees, or August 31, 2002 for local government employees, are Plan 2 members unless they exercise an option to transfer their membership to Plan 3. PERS participants joining the system on or after March 1, 2002 for state and higher education employees, or September 1, 2002 for local government employees have the option of choosing membership in either PERS Plan 2 or PERS Plan 3. The option must be exercised within 90 days of employment. An employee is reported in Plan 2 until a choice is made. Employees who fail to choose within 90 days default to PERS Plan 3. PERS defined benefit retirement benefits are financed from a

combination of investment earnings and employer and employee contributions. PERS retirement benefit provisions are established in state statute and may be amended only by the State Legislature.

Plan 1 retirement benefits are vested after an employee completes five years of eligible service. Plan 1 members are eligible for retirement at any age after 30 years of service, or at the age of 60 with five years of service, or at the age of 55 with 25 years of service. The annual pension is 2 percent of the average final compensation per year of service, capped at 60 percent. The average final compensation is based on the greatest compensation during any 24 eligible consecutive compensation months. If qualified, after reaching the age of 66 a cost-of-living allowance is granted based on years of service credit and is capped at 3 percent annually.

Plan 2 retirement benefits are vested after an employee completes five years of eligible service. Plan 2 members may retire at the age of 65 with five years of service, or at the age of 55 with 20 years of service, with an allowance of 2 percent of the average final compensation per year of service. The average final compensation is based on the greatest compensation during any eligible consecutive 60-month period. Plan 2 retirements prior to the age of 65 receive reduced benefits. If retirement is at age 55 or older with at least 30 years of service, a 3 percent per year reduction applies; otherwise an actuarial reduction will apply. There is no cap on years of service credit; and a cost-of-living allowance is granted (indexed to the Seattle Consumer Price Index), capped at 3 percent annually.

Plan 3 has a dual benefit structure. Employer contributions finance a defined benefit component, and member contributions finance a defined contribution component. The defined benefit portion provides a benefit calculated at 1 percent of the average final compensation per year of service. The average final compensation is based on the greatest compensation during any eligible consecutive 60-month period. Plan 3 members become eligible for retirement if they have: at least ten years of service; or five years including twelve months that were earned after age 54; or five service credit years earned in PERS Plan 2 prior to June 1, 2003. Plan 3 retirements prior to the age of 65 receive reduced benefits. If retirement is at age 55 or older with at least 30 years of service, a 3 percent per year reduction applies; otherwise an actuarial reduction will apply. There is no cap on years of service credit; and Plan 3 provides the same cost-of-living allowance as Plan 2. The defined contribution portion can be distributed in accordance with an option selected by the member, either as a lump sum or pursuant to other options authorized by the Employee Retirement Benefits Board.

There are 1,155 participating employers in PERS. Membership in PERS consisted of the following as of the latest actuarial valuation date for the plans of September 30, 2001:

Retirees and Beneficiaries Receiving Benefits	62,189
Terminated Plan Members Entitled to But Not Yet Receiving Benefits	18,412
Active Plan Members Vested	97,777
Active Plan Members Nonvested	55,159
<b>Total</b>	<b>233,537</b>

#### Funding Policy

Each biennium, the state Pension Funding Council adopts Plan 1 employer contribution rates, Plan 2 employer and employee contribution rates, and Plan 3 employer contribution rates. Employee contribution rates for Plan 1 are established by statute at 6 percent and do not vary from year to year. The employer and employee contribution rates for Plan 2 and the employer contribution rate for Plan 3 are developed by the Office of the State Actuary to fully fund Plan 2 and the defined benefit portion of Plan 3. All employers are required to contribute at the level established by the legislature. PERS Plan 3 defined contribution is a non-contributing plan for employers. Employees who participate in the defined contribution portion of PERS Plan 3 do not contribute to the defined benefit portion of PERS Plan 3. The Employee Retirement Benefits Board sets Plan 3 employee contribution rates. Six rate options are available ranging from 5 to 15 percent; two of the options are graduated rates dependent on the employee's age. The methods used to determine the contribution requirements are established under state statute in accordance with chapters 41.40 and 41.45 RCW.



The required contribution rates expressed as a percentage of current-year covered payroll, as of December 31, 2002, were as follows:

	PERS Plan 1	PERS Plan 2	PERS Plan 3
Employer*	1.32%	1.32%	1.32%**
Employee	6.00%	0.65%	***

\*The employer rates include the employer administrative expense fee currently set at 0.22%.

\*\*Plan 3 defined benefit portion only.

\*\*\*Variable from 5.0% minimum to 15.0% maximum based on rate selected by the PERS 3 member.

Both Skagit County and the employees made the required contributions. The County's required contributions for the years ending December 31 were as follows:

	PERS Plan 1	PERS Plan 2	PERS Plan 3
2002	\$ 39,514	\$340,745	1,515
2001	\$ 89,684	\$723,688	N/A
2000	\$137,739	\$935,493	N/A

### Law Enforcement Officers' And Fire Fighters' Retirement System (LEOFF) Plans 1 and 2

#### Plan Description

LEOFF is a cost-sharing multiple-employer retirement system comprised of two separate defined benefit plans. Membership in the system includes all full-time, fully compensated, local law enforcement officers and firefighters. LEOFF is comprised primarily of non-state employees. LEOFF participants who joined the system by September 30, 1977 are Plan 1 members. Those who joined on or after October 1, 1977 are Plan 2 members. LEOFF retirement benefits are financed from a combination of investment earnings, employer and employee contributions, and a special funding situation in which the state pays the remainder through state legislative appropriations. LEOFF retirement benefit provisions are established in state statute and may be amended only by the State Legislature.

Plan 1 retirement benefits are vested after an employee completes five years of eligible service. Plan 1 members are eligible for retirement with five years of service at the age of 50. The benefit per year of service calculated as a percent of final average salary is as follows:

Term of Service	Percent of Final Average Salary
20 or more years	2.0%
10 but less than 20 years	1.5%
5 but less than 10 years	1.0%

The final average salary is the basic monthly salary received at the time of retirement, provided a member has held the same position or rank for 12 months preceding the date of retirement. Otherwise, it is the average of the highest consecutive 24 months' salary within the last 10 years of service. If membership was established in LEOFF after February 18, 1974, the service retirement benefit is capped at 60 percent of final average salary. A cost-of-living allowance is granted (indexed to the Seattle Consumer Price Index).

Plan 2 retirement benefits are vested after an employee completes five years of eligible service. Plan 2 members may retire at the age of 50 with 20 years of service, or at the age of 53 with five years of service, with an allowance of 2 percent of the final average salary per year of service. The final average salary is based on the highest consecutive 60 months. Plan 2 retirements prior to the age of 53 are reduced 3 percent for each year that the benefit commences prior to age 53. There is no cap on years of service credit; and a cost-of-living allowance is granted (indexed to the Seattle Consumer Price Index), capped at 3 percent annually.

There are 359 participating employers in LEOFF. Membership in LEOFF consisted of the following as of the latest actuarial valuation date for the plans of September 30, 2001:

Retirees and Beneficiaries Receiving Benefits	8,078
Terminated Plan Members Entitled To But Not Yet Receiving Benefits	332
Active Plan Members Vested	10,894
Active Plan Members Nonvested	4,006
<b>Total</b>	<b>23,310</b>

### Funding Policy

Starting on July 1, 2000, Plan 1 employers and employees will contribute zero percent as long as the plan remains fully funded. Employer and employee contribution rates are developed by the Office of the State Actuary to fully fund the plan. Plan 2 employers and employees are required to pay at the level adopted by the Department of Retirement Systems in accordance with 41.45 RCW. All employers are required to contribute at the level required by state law. The Legislature, by means of a special funding arrangement, appropriated money from the state General Fund to supplement the current service liability and fund the prior service costs of Plan 1 in accordance with the requirements of the Pension Funding Council. However, this special funding situation is not mandated by the state constitution and this funding requirement could be returned to the employers by a change of statute. The methods used to determine the contribution rates are established under state statute in accordance with chapters 41.26 and 41.45 RCW.

The required contribution rates expressed as a percentage of current-year covered payroll, as of December 31, 2002, were as follows:

	LEOFF Plan 1	LEOFF Plan 2
Employer*	0.22%	2.86%**
Employee	0.00%	4.39%
State	n/a	1.75%

\*The employer rates include the employer administrative expense fee currently set at 0.23%

\*\*The employer rate for ports and universities is 4.61%

Both Skagit County and the employees made the required contributions. The County's required contributions for the years ending December 31 were as follows:

	LEOFF Plan 1	LEOFF Plan 2
2002	\$283	\$ 84,898
2001	\$268	\$102,512
2000	\$293	\$110,253

### NOTE 7 – RISK MANAGEMENT

Skagit County is exposed to risk stemming from torts, property loss, errors and omissions, employee injury and natural disasters.

On December 19, 1978, Skagit County created the Insurance Reserve Fund (a special revenue fund) to provide the funding for a \$100,000 deductible on both general/auto liability coverage and property coverage. Due to escalating coverage costs, the Risk Management Advisory Committee recommended a change in the liability coverage to a pure excess coverage over a \$1,000,000 self-insured retention. The change went into effect in 1990 and remained the same through 2001.

In order to comply with Government Accounting Standards Board Statement #10, Skagit County transferred the assets and fund equity of the Insurance Reserve Fund to the Insurance Services Fund (an internal service fund) effective January 1, 1992.

During 1993, the costs of insurance coverage moderated, enabling Skagit County to reduce the self-insured retention for general/auto liability coverage and property coverage to \$500,000, while retaining the \$10,000,000 upper policy limit.

Employee on-the job injuries are covered by industrial insurance through Labor & Industries (L&I). All employees and some volunteers, except LEOFF-I members and ferry crewmembers, are covered to statutory limits. Industrial insurance (L&I) rates are occupation and experience based, with base premiums adjusted for individual entity claims experience (modification multiplier).

The experience modification multiplier for 1990 was .9998, for 1991 was .7424, for 1992 was .6180, and for 1993 was .7725. In 1994 it increased to .8603, 1995 to .9238, 1996 to .7981, 1997 to .9322; 1998 to 1.0237, and in 1999 to .7137. In 2000 the modifier decreased to .6357. In 2001 the modifier increased to .6896 and in 2002 the modifier increased to 1.000. As of July 1997 the County joined the Washington Counties Retrospective Rating group, which could lead to future dividends, based on group and individual experience.

Unemployment claims are processed by the Washington State Department of Employment Security. Skagit County is self-insured for unemployment claims, meaning the County reimburses Washington State for actual claims paid. Historically, unemployment claims have been \$50,000 - \$100,000 per year. This sum is not paid from the Insurance Services Funds, but from the General Fund, County Road Fund, and Solid Waste Operating Funds. As unemployment claims represent a maximum of .10 % (one-tenth of one percent) of these County funds, this exposure is not considered material.

In 1994, Skagit County decided to eliminate its dental indemnity plan for eligible County employees and create a self-funded plan which would be administered through a claims processing firm. The coverage offered employees was enhanced based upon the experience of one County employee bargaining group, which had operated under the self-insured dental plan format for approximately three years.

Instead of paying monthly premiums to an indemnity plan provider, a sum equal to a monthly premium is transferred to the Insurance Services Fund on a monthly basis. Payments are then made to the claims processing firm as service provider invoices are submitted. From January 1, 1996 through April 30, 1996 the claims processing firm was Northwest Administrators of Seattle. In early 1996, Skagit County accepted bids for a new claims processing firm. From May 1, 1996 through December 31, 2002 the claims processing firm has been Washington Dental Service.

As of the date of this report, paid claims for 2002 totaled \$722,259. The County's Health Benefit Consultant estimates that 1.8 months of claim charges are incurred but not reported. Administrative fees and charges totaled \$63,679. Claims and changes in estimates for 2002 were \$730,209, and included claims incurred but not reported (IBNR), leaving an estimated year-end outstanding balance of \$108,339.

	<u>Beginning Balance</u>	<u>Current Year Charges &amp; Changes In Estimates</u>	<u>Claim Payments</u>	<u>Balance At Year End</u>
1995	\$ 0	\$ 543,849	\$ 472,912	\$ 70,937
1996	70,937	544,741	535,372	80,306
1997	80,306	412,576	428,593	64,289
1998	64,289	450,221	447,400	67,110
1999	67,110	494,759	488,582	73,287
2000	73,287	613,073	596,835	89,525
2001	89,525	680,123	669,259	100,389
2002	100,389	730,209(a)	722,259(b)	108,339(c)

Table Footnote:

- a.  $(b) + ((b / 12 \times 1.8) - 100,389)$
- b. Claims paid
- c.  $(b) / 12 \times 1.8 =$  Skagit County's estimated IBNR for 1.8 months of claims

Revenues of the Insurance Services fund are derived from intergovernmental transfers for insurance premiums, actual claims incurred, defense costs and risk management activities. Funds that pay for either insurance or claims include the Current Expense Fund, County Road Funds, County Fair Fund, Solid Waste Operating Fund, and the Public Health Fund. In addition, money is sometimes recouped from insurance companies when a claim coverage dispute is resolved in favor of Skagit County.

2002 claims and changes in estimates amounted to \$14,236 including claims incurred but not reported (IBNR) in the amount of \$28,228 (10 percent of open total reserves). Claim payments for this period were \$194,753, leaving an estimated year-end outstanding balance of \$206,945.

<b>Fiscal Year</b>	<b>Beginning Balance</b>	<b>Current Year Claims &amp; Changes In Estimates</b>	<b>Claim Payments</b>	<b>Balance at End of Year</b>
1991	\$162,000	\$423,250	\$374,678	\$210,572
1992	210,572	612,867	412,114	411,325
1993	411,325	693,136	744,293	360,168
1994	360,168	1,091,131	472,937	978,362
1995	978,362	689,048	352,067	1,315,343
1996	1,315,343	178,349	-78,786	1,572,478
1997	1,572,478	294,231	322,611	1,544,098
1998	1,544,098	-145,958	351,270	1,046,870
1999	1,046,870	604,984	297,845	1,354,009
2000	1,354,009	-663,531	263,264	427,214
2001	427,214	96,729	136,481	387,462
2002	387,462	14,236	194,753	206,945

Skagit County's insurance coverage has remained unchanged during the last five fiscal years. The County's general liability coverage is \$10 million, and settlements over the last five fiscal years did not exceed the covered amount.

#### NOTE 8 - LONG-TERM DEBT

Skagit County's long-term debt consists of general obligation bonds, liability for compensated absences and loans.

The government issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. These bonds are reported in the proprietary fund if re-payment is expected to occur from proprietary revenues. General obligation bonds are direct obligations and pledge the full faith and credit of the government. These bonds are issued as 20-23 year serial bonds with equal or increasing amounts of principal maturing each year.

The accompanying schedule provides a listing of outstanding debt of Skagit County as of December 31, 2002.

<b>SCHEDULE OF LONG-TERM DEBT</b>	
1993 General Obligation Bond – Proprietary	\$3,445,000
1996 General Obligation Bond – Proprietary	5,240,000
1997 General Obligation Bond – Family Resource Center	700,000
2000 General Obligation Bond – Public Facility Projects	7,580,000
<i>Total General Obligation Bonded Debt</i>	<u>\$16,965,000</u>
Liability for Compensated Absences	\$1,357,095
1994 State Revolving Fund Loan	349,270
1997 State Revolving Fund Loans:	
-Water Quality Improvement	304,321
-Clean Water District	293,175
2000 State Revolving Fund Loan:	
-Water Quality Improvement	1,330,321
-Subsurface Effluent Disposal	48,676
<i>Total General Obligation Other Debt</i>	<u>\$3,682,858</u>
<b>TOTAL LONG-TERM DEBT</b>	<b><u>\$20,647,858</u></b>

The Schedule of Changes in General Obligation Long-term Bonded Debt summarizes the County's activities in bonded general obligation debt. The accompanying Limitation of Indebtedness computation discloses the County's legal debt margin as of December 31, 2002.

**SCHEDULE OF CHANGES IN GENERAL OBLIGATION LONG-TERM BONDED DEBT  
FOR THE YEAR ENDED DECEMBER 31, 2002**

Original Amount of Debt Issue	Date of Issue	Balance January 1	Principal Issues	Payment	Balance December 31
\$6,685,000	May 1, 1993	\$4,045,000	\$0	\$600,000	\$3,445,000
5,365,000	Feb. 15, 1996	5,270,000	0	30,000	5,240,000
875,000	Oct. 1, 1997	745,000	0	45,000	700,000
8,000,000	Apr. 15, 2000	7,795,000	0	215,000	7,580,000
<b><u>\$20,925,000</u></b>		<b><u>\$17,855,000</u></b>	<b><u>\$0</u></b>	<b><u>\$890,000</u></b>	<b><u>\$16,965,000</u></b>

The 1993 Bonds were issued to refund the callable portion of the County's Limited Tax General Obligation Bonds, 1987 (the "1987 Bonds"). The 1987 Bonds were issued to pay a part of the costs of construction of a solid waste incinerator for the Solid Waste Division of the Public Works Department. The Bonds were called and redeemed in 1998.

The Refunded Bonds were sold at rates of interest, which averaged 8.57%, and yielded from 7.8% in 1998 to 8.75% in 2007. The 1993 Bonds were sold at rates of interest, which averaged 4.994%, and yielded from 2.65% in 1994 through 5.65% in 2007.

The debt service savings from the refunding average \$66,000 per year, and total \$1,018,557 over the remaining issue life. When present valued to the date of bond settlement, at the average bond interest rate, the savings total \$726,693.

The \$5,365,000 1996 Bonds were issued to provide funds for general County purposes, and are scheduled to mature December 1, 2015. The Bonds maturing on or after December 1, 2007 are subject to redemption at the option of the County in whole or in part at any time on or after December 1, 2006.

The 1997 Bonds were issued for the purpose of acquiring an office building and renovating an adjacent building owned by the County, for use by non-profit agencies as a family resource center. The County has entered into lease purchase agreements with non-profit social service agencies that have the mission of serving families in Skagit County. Repayment will be made from these lease purchase agreements. The bonds are scheduled to mature on June 1, 2013.

In 2000, Limited Tax General Obligation Bonds in the amount of \$8,000,000 were issued for the purpose of funding grants to communities within the County to construct economic development public facility projects that further the goals of promoting ongoing operations of business, expansion of existing businesses, attracting and assisting new businesses. Repayment will be made from the imposition of a Distressed County Sales and Use Tax deducted from the tax otherwise required to be collected by the State. The Bonds are scheduled to mature from December 1, 2001 through December 1, 2022. The Bonds sold at interest rates yielding 4.80% in 2001 to 5.625% in 2022.

The bonds of this issue, maturing on and prior to December 1, 2009, are not subject to redemption prior to their stated maturities. The Bonds maturing on or after December 1, 2010 are subject to redemption at the County's option.

The County's limitation on external long-term debt is set by State law as follows:

**SCHEDULE OF LEGAL LIMIT OF DEBT MARGIN  
FOR THE YEAR ENDED DECEMBER 31, 2002**

<u>Purpose of Indebtedness</u>	<u>Remaining Capacity</u>
General Government (no vote required)	\$136,637,809
General Government (vote required)	\$227,729,681

The General Obligation Bonded Debt is serviced through the Solid Waste Proprietary Fund except for the 1997 Limited Tax General Obligation Bond for \$875,000 and the 2000 Limited Tax General Obligation Bond for \$8,000,000 which will be serviced through the County's Debt Service Fund.

The annual requirement to amortize outstanding debt is as follows:

**SCHEDULE OF DEBT SERVICE REQUIREMENTS TO MATURITY**

<u>Year</u>	<u>General Obligation Bonded Debt</u>	<u>State Revolving Fund Loans</u>	<u>Total</u>
2003	\$935,000	\$139,338	\$1,074,338
2004	980,000	142,383	1,122,383
2005	1,030,000	145,518	1,175,518
2006-2010	4,995,000	777,979	5,772,979
2011-2015	5,465,000	529,740	5,994,740
2016-2020	2,405,000	434,258	2,839,258
2021-2022	1,155,000	156,547	1,311,547
<b>TOTAL</b>	<b>\$16,965,000</b>	<b>\$2,325,763</b>	<b>\$19,290,763</b>

The general long-term debt account group consists of compensated absences, loans and several GO Bonds. During the year ended December 31, 2002 the following changes occurred in liabilities reported in the general long-term debt account group.

**SCHEDULE OF CHANGES IN GENERAL LONG-TERM DEBT**

	<u>Balance January 1</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31</u>
1994 State Revolving Fund Loan	\$386,500	\$0	\$37,230	\$349,270
1997 State Revolving Fund Loan:				
-Water Quality Improvement	326,652	0	22,331	304,321
-Clean Water District	310,943	0	17,768	293,175
1997 GO Bond Family Resource Center	745,000	0	45,000	700,000
2000 State Revolving Fund Loan:				
-Water Quality Improvement	807,997	522,324	0	1,330,321
-Subsurface Effluent Disposal	33,362	15,314	0	48,676
2000 GO Bond Public Facilities Projects	7,795,000	0	215,000	7,580,000
Compensated Absences	1,339,123	17,972	0	1,357,095
	<u>\$11,744,577</u>	<u>\$555,610</u>	<u>\$337,329</u>	<u>\$11,962,858</u>

The County's 1994 State Revolving Fund Loan with the State of Washington Department of Ecology was closed in 1998 in the total amount of \$546,440. Principal payments of \$37,230 and interest payments of \$13,205 were made in 2002.

The County entered into a loan agreement in 1997 with the State of Washington, Water Pollution Control Revolving Fund, Department of Ecology. The project title is Skagit County Water Quality Improvement Fund Project, Local Loan Fund. The loan closed in early 2000 in the total amount of \$354,615. Principal payments of \$22,331 and interest payments of \$11,239 were made in 2002.

The County entered into an additional loan agreement in 1997 with the State of Washington, Water Pollution Control Revolving Fund, Department of Ecology. The project title is Skagit County Clean Water District – Edison Subarea. As of year-end, the Department of Ecology has reconciled all costs of various State and Federal grant and loan funds and reduced the loan amount to \$346,479. Principal payments of \$17,768 were made in 2002. The loan is interest free.

The County entered into a loan agreement in 2000 with the State of Washington Water Pollution Control Revolving Fund, Department of Ecology. The project title is Water Quality Improvement Fund Project. The total loan amount is \$1,500,000, the interest rate is 1.5%, and the term is 20 years. As of year end, the County is liable on the agreement in the amount of \$1,330,321 with loan repayment to commence no later than December 31, 2003. There have been no payments made in 2002.

The County entered into a second loan agreement in 2000 with the State of Washington Water Pollution Control Revolving Fund, Department of Ecology. The project title is Edison Subsurface Effluent Disposal Field. The original loan amount was revised from \$40,000 to \$56,100 in 2002 with loan repayment to commence no later than December 31, 2003, with a zero interest rate and a twenty year term. As of year end, the County is liable on the agreement in the amount of \$48,676. There have been no payments made in 2002.

The loans were acquired for the purposes of creating local loan fund programs to provide loans to landowners to make improvements to their personal property in order to correct on-site sewage and poor farm practice problems impacting water quality in Skagit County. Repayment of these loans will be made from the proceeds of the local loan fund programs.

The following schedule illustrates the amounts available and to be provided for payment of debt service, and general long-term debt obligations, for the period ending December 31, 2002.

**SCHEDULE OF GENERAL LONG-TERM DEBT**

Amount available and to be provided for payment of general long-term debt:		
Amount available in debt service:		
1997 G.O. Bond-Family Resource Center	\$ 0	
2000 G.O. Bond-Public Facility Projects	0	
1994 State Revolving Fund Loan	250,208	
1997 State Revolving Fund Loans:		
-Water Quality Improvement	164,925	
-Clean Water District	47,429	
2000-State Revolving Fund Loans:		
-Water Quality Improvement	266,494	
-Subsurface Effluent Disposal	0	
Total amount available for repayment of debt		\$729,056
Amount to be provided for debt service repayment:		
1997 G. O. Bond-Family Resource Center	\$ 700,000	
2000 G.O. Bond-Public Facility Projects	7,580,000	
1994 State Revolving Fund Loan	99,062	
1997 State Revolving Fund Loans:		
-Water Quality Improvement	139,396	
-Clean Water District	245,746	
2000-State Revolving Fund Loans:		
-Water Quality Improvement	1,063,827	
-Subsurface Effluent Disposal	48,676	
Total to be provided for repayment of debt service		9,876,707
Estimated liabilities for compensated absences		1,357,095
Amount to be provided		1,357,095
Total available and to be provided for payment		<b>\$11,962,858</b>
General long-term debt obligations:		
1997 G. O. Bonds Payable		\$ 700,000
2000 G.O. Bonds Payable		7,580,000
Due to Other Governmental Units		
1994 State Revolving Fund Loan		349,270
1997 State Revolving Fund Loans:		
-Water Quality Improvement		304,321
-Clean Water District		293,175
2000-State Revolving Fund Loans:		
-Water Quality Improvement		1,330,321
-Subsurface Effluent Disposal		48,676
Estimated liabilities for compensated absences		1,357,095
Total general long-term debt obligations		<b>\$11,962,858</b>



## NOTE 9 - CONTINGENCIES AND LITIGATION

Amounts received or receivable from grantor agencies are subject to audit and adjustment by the grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the government expects such amounts, if any, to be immaterial.

Post retirement benefits are applicable for those individuals retiring from the County who are part of pension system for law officers (Plan I only). The County covers Medicare supplemental insurance coverage, and the residual on care and prescriptions beyond insurance. The total expended for this benefit during 2002 was \$104,220. The costs are treated as expenditures at the time of occurrence.

In August, 2001, the Board of County Commissioners of Skagit County entered into a contingent loan agreement with the Housing Authority of Skagit County, a public body corporate and politic of the State of Washington. The Housing Authority had authorized the issuance of a line of credit revenue bond in the amount not to exceed \$350,000 at any one time, and being due May 31, 2004. The County and the Housing Authority have agreed that the County commits to make loans to the Authority to the extent necessary to make payments of the principal and interest on the bond when due, if the Authority is unable to do so. As of December 31, 2002, there have been no loans made by the County to the Housing Authority.

## NOTE 10 - INTERFUND TRANSACTIONS AND BALANCES

Interfund transactions are classified as follows:

1. Transactions that would be treated as revenues, expenditures or expenses if they involved external organizations, such as buying goods and services or payments in lieu of taxes, are similarly treated when they involve other funds of the County.
2. Transfers to support the operations of other funds are recorded as "Operating Transfers" and classified with "Other Financing Sources or Uses."

### **2002 SCHEDULE OF OPERATING TRANSFERS**

<u>Fund</u>	<u>Transfers Out</u>	<u>Transfers In</u>
General Fund	\$3,790,066	
Auditor's O & M	275,103	
County Roads	226,260	
Debt Service	199	
Distressed County Public Facilities	625,929	
Solid Waste	2,100	
Drainage Utility	13,324	
General Fund		\$ 286,850
Public Health		1,084,252
Emergency Management		261,912
County Fair		112,100
Law Library		41,969
River Improvement		219,817
Election Services		246,197
Parks & Recreation		1,042,284
Senior Services		303,259
Salmon Recovery		366,015
Mental Health		41,200
Land Acquisition		200,000
Debt Service		727,126
	<u>\$4,932,981</u>	<u>\$4,932,981</u>

**2002 SCHEDULE OF RESIDUAL EQUITY TRANSFERS**

<u>Receiving Fund</u>	<u>Amount</u>	<u>Remitting Fund</u>	<u>Amount</u>
Public Health	\$7,541	Tuberculosis Hospital	\$7,541

The Tuberculosis Hospital Fund was closed in 2002 and its remaining assets were transferred to the Public Health Fund.

Loans between funds are classified as interfund loans receivable and payable.

**2002 SCHEDULE OF INTERFUND LOANS RECEIVABLE AND PAYABLE**

<u>BORROWING FUND</u>	<u>LENDING FUND</u>	<u>BALANCE JAN. 1</u>	<u>NEW LOANS</u>	<u>REPAYMENTS</u>	<u>BALANCE DEC. 31</u>
Lake Management No. 2	General Fund	\$ 65,459	\$ 0	\$ 13,600	\$ 51,859
Best Place	General Fund	236,540	535,154	572,250	199,444
Lake Management No. 3	General Fund	0	89,307	366	88,941
	<b>TOTAL</b>	<b>\$301,999</b>	<b>\$624,461</b>	<b>\$586,216</b>	<b>\$340,244</b>

**2002 SCHEDULE OF DUE FROM / DUE TO FUNDS YEAR END BALANCES**

<u>Fund</u>	<u>Amount Due From Other Funds</u>	<u>Amount Due To Other Funds</u>
General Fund	\$1,650,808	\$489,273
Public Health	26,594	11,939
Emergency Management	26,170	17,955
Special Paths	0	348
Skagit County Fair	0	10,675
Veteran's Relief	0	2,501
River Improvement	0	26,495
Parks and Recreation	0	1,095
Substance Abuse	0	7,740
Mental Health	0	14,467
County Roads	350,864	1,836,119
Convention Center	0	284
Salmon Recovery	9,124	33,147
Conservation Futures	0	15,377
Crime Victims	0	402
Communication System	0	34,867
Best Place	0	35,775
Lake Management District	0	1,448
Drug Enforcement	0	8,042
Boating Safety	62,180	447
Interlocal Investigation	0	639
Capital Improvements	2,647	1,102
Distressed County	0	2,647
Park Acquisition	0	599
Solid Waste	541	300,112
Drainage Utility	0	38,151
Equipment Rental	11,034	184,745
Insurance Services	971,872	35,443
<b>TOTAL</b>	<b>\$3,111,834</b>	<b>\$3,111,834</b>

## NOTE 11 - FUND EQUITIES

### A. Governmental Fund Types - Reservations of Fund Balance

The reservations of fund balances indicates a portion of fund balance segregated for a specific future use. Fund balance in governmental fund types is reserved for the following purposes: (1) interfund loans, (2) petty cash and (3) the amount of prepaid expenditures which are not offset by an accounts payable. The offset by a payable is a result of reporting timing differences. The prepaid amount and the reserve amount will therefore not necessarily be equal.

These reservations indicate assets which do not represent available spendable resources even though a component of assets.

### B. Proprietary Fund Types

#### 1. Contributed Capital

Contributed capital in internal service funds records the amounts of working capital and fixed assets received from other funds. Contributed capital in enterprise funds consists of contributed fixed assets or contributions for fixed-asset acquisition from other funds, governments, customers, developers and other sources. The Solid Waste fund (enterprise fund) amortizes contributed capital by amounts equal to the annual depreciation on assets acquired with that capital. This amount for the year ending December 31, 2002 was \$3,951.

The following are changes in contributed capital for proprietary funds during the year-ending December 31, 2002:

	<u>Enterprise</u>	<u>Internal Service</u>	<u>Total</u>
Balance January 1	\$230,011	\$1,224,728	\$1,454,739
Less: Depreciation on assets acquired with Contributed capital	(3,951)	0	(3,951)
Add: Contribution of assets from other funds	0	245,928	245,928
Balance, December 31	<u>\$226,060</u>	<u>\$1,470,656</u>	<u>\$1,696,716</u>

#### 2. Reservations of Retained Earnings

Retained earnings have not been reserved for the year ended December 31, 2002.

## NOTE 12 – SEGMENT INFORMATION

The County operates two utilities which are primarily financed by user charges and tax levies. The key financial data for the year ended December 31, 2002 for these utilities are as follows:

	Solid Waste	Drainage Utility	Total
NET WORKING CAPITAL (DEFICIT)	\$2,832,206	1,920,405	4,752,611
CHANGES IN FIXED ASSETS:			
Additions	0	770,417	770,417
Deletions	0	189,163	189,163
TOTAL ASSETS	5,434,138	4,765,469	10,199,607
LONG-TERM LIABILITIES:			
Bonds Payable	8,595,751	0	8,595,751
Contributed Capital	226,060	0	226,060
Retained Earnings	(4,490,093)	4,690,531	200,438
TOTAL FUND EQUITY	(4,264,033)	4,690,531	426,498
Total Operating Revenues	7,575,496	955,097	8,530,593
Operating Expenses Before Depreciation, Etc.	(6,180,588)	(317,771)	(6,498,359)
Depreciation, Amortization, Expenses	(63,350)	(49,750)	(113,100)
Operating Income	1,331,559	587,575	1,919,134
Amortization of Capital Grants	3,951	0	3,951
Gains (losses) on Sale of Fixed Assets	0	0	0
Other Nonoperating Revenues	63,918	32,222	96,140
Other Nonoperating Expenses	(470,300)	0	(470,300)
Grants and Subsidies	178,741	0	178,741
NET INCOME (LOSS)	\$1,103,918	\$619,797	\$1,723,715

## NOTE 13 - FUNDS

### **Fund Deficits:**

The **County Fair Fund** deficit was \$11,806 at December 31, 2002. The County is continuing the process of an operational assessment of the Fair and expects the deficit to be resolved by Fair revenues and operating transfers from the Current Expense Fund by December 31, 2003

The **Substance Abuse Services Fund** deficit was \$488 at December 31, 2002. The deficit was a result of the County's internal cost allocation assessment and will be resolved by December 31, 2003.

The **Lake Management District No. 2 Fund** deficit was \$54,279 at December 31, 2002. Operating assessments being collected from property owners in the District will resolve this deficit over the next seven years.

The **Lake Management District No. 3 Fund** deficit was \$51,088 at December 31, 2002. Operating assessments being collected from property owners in the District will resolve deficit issues the District will experience over the next three to five years.

The **Solid Waste Fund** deficit is \$4,264,033 at December 31, 2002, and is a result of the closure of the incinerator and its demolition in the previous fiscal year. The Resource Recovery Facility changed its

operations from incinerating to long-hauling solid waste in May of 1994. The Solid Waste Fund's long-hauling of solid waste realized net operating income of \$1,331,559 for the fiscal year ended December 31, 2002.

**Fund Additions:**

Fund 162, Low-Income Housing Fund became active in November 2002. The fund was established to collect certain recording fees and to utilize the funds for low-income housing projects pursuant to RCW 36.22.178.

Fund 163, Title III Projects Fund became active in November 2002. The fund was established to collect revenue and pay expenditures in accordance with Title III Public Law 106-393. This law provides for county projects/services in search, rescue, emergency services, work camp staffing, purchase of easements, forestry education, and fire prevention.

**Fund Closures:**

The Tuberculosis Hospital Fund, a special revenue fund, was closed in September 2002. The remaining assets of the fund were transferred to the Public Health Fund, a special revenue fund.

**NOTE 14 – PRIOR PERIOD ADJUSTMENT**

The River Improvement Fund, a special revenue fund, had over accrued grant revenues in the amount of \$118,972 for the fiscal year ended December 31, 2001. An adjustment is made to the beginning fund balance at January 1, 2002 for the over accrued amount.

**NOTE 15 – SUBSEQUENT EVENTS**

- A. On April 15, 2003, the Board of County Commissioners of Skagit County authorized the issuance of limited tax general obligation and refunding bonds in the aggregate principal amount of up to \$6,000,000. The bonds were issued on April 24, 2003 in the principal amount of \$5,340,000. The bond proceeds are to be used for the acquisition and renovation of a building for County use (\$2,520,000) and to provide for the refunding and redemption of outstanding bonds of the County Solid Waste Fund (\$2,820,000). The principal and interest payments related to the bonds will be made from the tax levy permitted to counties upon the property subject to taxation and from the user fees collected by the County for the provision of solid waste services.
- B. On March 24, 2003, the Board of County Commissioners of Skagit County entered into a contingent loan agreement with the Skagit Regional Public Facilities District, formed pursuant to RCW 36.100. The District has authorized the issuance and sale of limited sales tax obligation bonds in the aggregate principal amount of \$9,685,000. The County and the District entered into an interlocal agreement whereby the County agreed to lend to the District amounts sufficient, together with the sales tax and net operating revenues of the District, to pay all debt service on the bonds and any additional bonds. The aggregate principal amount of outstanding loans by the County is not to exceed \$10,000,000. The first bond payment date is December 1, 2003.
- C. On January 21, 2003, the Board of County Commissioners of Skagit County passed an ordinance creating the Skagit County Emergency Medical Service Commissions under the authority of RCW 35.21.730. The public body was formed to provide emergency medical and related services throughout the County in compliance with State law. The Commission is partially funded by the 2000 voter-approved Emergency Medical Services levy. The Commission assumes management of the emergency medical services previously provided by the Emergency Medical Services Council, a non-profit organization, on April 1, 2003.

## **SKAGIT COUNTY, WASHINGTON GENERAL FUND**

The General Fund is the general operating fund of the County. It is used to account for all financial transactions involving legislative, judicial, protective, and administrative functions of the County government. Both revenues and expenditures are budgeted in compliance with procedures established in the Revised Code of Washington 36.40.

[Comparative Balance Sheet](#)

[Schedule of Revenues and Other Financing Sources](#)

[Schedule of Expenditures and Other Financing Uses](#)

**SKAGIT COUNTY, WASHINGTON**  
**GENERAL FUND**  
**2002 COMPARATIVE BALANCE SHEET**  
**As Of December 31, 2002 and December 31, 2001**

<b>ASSETS AND OTHER DEBITS:</b>	<b>2002 TOTALS</b>	<b>2001 TOTALS</b>
<b>ASSETS:</b>		
Cash	\$8,492,292	\$6,490,761
Receivables (net of allowances for uncollectibles)		
Taxes	675,027	698,569
Accounts	1,021,631	852,622
Interest	88,488	174,822
Due from another government unit	619,189	874,504
Due from other funds	1,650,808	1,733,370
Interfund loans receivable	340,244	301,999
Prepayments	212,677	178,177
<b>TOTAL ASSETS</b>	<b>\$13,100,356</b>	<b>\$11,304,824</b>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>LIABILITIES:</b>		
Accounts/vouchers payable	\$921,740	\$728,887
Due to other funds	489,273	651,695
Due to Other Government Units	230,509	169,794
Accrued wages	839,600	740,160
Custodial accounts	66,626	40,967
Deferred revenue	1,696,658	1,551,191
Accrued Employee Benefits	205,958	177,258
<b>TOTAL LIABILITIES</b>	<b>\$4,450,364</b>	<b>\$4,059,952</b>
<b>FUND BALANCES</b>		
Fund balances:		
Reserved for interfund loans	\$340,244	\$301,999
Reserved for Petty Cash	23,535	23,450
Reserved for Prepayments	91,608	77,472
Unreserved	8,194,604	6,841,950
<b>TOTAL FUND BALANCES</b>	<b>\$8,649,991</b>	<b>\$7,244,871</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$13,100,356</b>	<b>\$11,304,824</b>

**SKAGIT COUNTY, WASHINGTON**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES**  
**BUDGET AND ACTUAL**

Fiscal Years Ended December 31, 2002 and December 31, 2001

<b>REVENUES</b>	<b>2002</b>		<b>Variance</b>	<b>2001</b>
	<b>Budget</b>	<b>Actual</b>	<b>Favorable</b>	<b>Actual</b>
			<b>(Unfavorable)</b>	
<b><u>Taxes</u></b>				
General Property Taxes	\$13,878,000	\$14,243,430	\$365,430	\$13,590,051
Timber Harvest Taxes	255,000	179,392	(75,608)	301,691
Retail Sales and Use Taxes	5,810,000	6,254,960	444,960	6,647,226
Business Taxes	90,000	85,487	(4,513)	89,525
Excise Taxes	181,000	205,684	24,684	190,571
Penalties and Interest on Delinquent Taxes	890,000	1,068,692	178,692	901,193
<b>Total Taxes</b>	<b>\$21,104,000</b>	<b>\$22,037,645</b>	<b>\$933,645</b>	<b>\$21,720,257</b>
<b><u>Licenses and Permits</u></b>				
Business Licenses and Permits	\$0	\$142	\$142	\$50
Non-Business Licenses and Permits	934,000	943,551	9,551	943,062
<b>Total Licenses and Permits</b>	<b>\$934,000</b>	<b>\$943,692</b>	<b>\$9,693</b>	<b>\$943,112</b>
<b><u>Intergovernmental Revenues</u></b>				
Federal Entitlements, Impact Payments and in-Lieu Taxes	\$375,000	\$419,145	\$44,145	\$382,064
Federal Grants	1,183,434	1,551,597	368,163	1,002,681
State Grants	1,954,445	1,432,744	(521,701)	1,695,160
State Shared Revenues	1,202,000	1,796,922	594,922	777,687
State Entitlements, Impact Payments and in-Lieu Taxes	1,646,500	730,223	(916,277)	1,643,761
Intergovernmental Service Revenues	1,380,596	1,381,624	1,028	1,392,309
<b>Total Intergovernmental Revenues</b>	<b>\$7,741,975</b>	<b>\$7,312,255</b>	<b>(\$429,720)</b>	<b>\$6,893,661</b>
<b><u>Charges for Goods and Services</u></b>				
General Government	\$1,631,962	\$1,775,785	\$143,823	\$1,644,017
Security of Persons and Property	386,200	443,248	57,048	341,961
Utilities and Environment	0	0	0	362
Economic Environment	725,500	604,134	(121,366)	616,855
Mental and Physical Health	39,250	32,900	(6,350)	30,674
Culture and Recreation	179,700	147,843	(31,857)	195,751
Interfund/Interdepartmental-Sales and Service Charges	1,566,833	1,763,426	196,593	1,810,519
<b>Total Charges for Goods and Services</b>	<b>\$4,529,445</b>	<b>\$4,767,335</b>	<b>\$237,891</b>	<b>\$4,640,138</b>
<b><u>Fines and Forfeits</u></b>				
Superior Court-Felony/Misdemeanor Penalties	\$55,000	\$84,619	\$29,619	\$56,975
Civil Penalties	3,500	8,961	5,461	3,728
Civil Infraction Penalties	662,000	878,851	216,851	666,490
Civil Parking Infraction Penalties	5,000	5,490	490	6,714
Criminal Traffic Misdemeanor Fines	280,000	288,878	8,878	264,877
Criminal Non-Traffic Fines	70,500	72,002	1,502	76,805
Criminal Costs	33,800	19,242	(14,558)	37,162
Non-Court Fines/Forfeits	0	12,158	12,158	0
<b>Total Fines and Forfeits</b>	<b>\$1,109,800</b>	<b>\$1,370,201</b>	<b>\$260,400</b>	<b>\$1,112,751</b>



**SKAGIT COUNTY, WASHINGTON**  
**GENERAL FUND**  
**SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES**  
**BUDGET AND ACTUAL**

Fiscal Years Ended December 31, 2002 and December 31, 2001

<b>REVENUES</b>	<b>2002</b>	<b>Variance</b>	<b>2001</b>
	<b>Budget</b>	<b>Favorable</b>	<b>Actual</b>
		<b>(Unfavorable)</b>	
<b><u>Interest Revenues</u></b>			
Interest Earnings	\$1,958,600	\$1,399,639	(\$558,961)
<b>Total Interest Revenues</b>	<b>\$1,958,600</b>	<b>\$1,399,639</b>	<b>(\$558,961)</b>
<b><u>Miscellaneous Revenues</u></b>			
Rents, Leases and Concessions	\$197,660	\$159,763	(\$37,897)
Insurance, Premiums and Recovery	0	0	0
Contributions and Donations from Private Sources	67,433	66,794	(639)
Agency Type Deposits	45,750	0	(45,750)
Other	96,188	87,922	(8,266)
<b>Total Miscellaneous Revenues</b>	<b>\$407,031</b>	<b>\$314,479</b>	<b>(\$92,552)</b>
<b><u>Other Financing Sources</u></b>			
Proceeds of General Long-Term Debt	\$300,000	\$627,700	\$327,700
Disposition of Fixed Assets	0	1,025	1,025
Operating Transfer In	0	286,850	286,850
<b>Total Other Financing Sources</b>	<b>\$300,000</b>	<b>\$915,575</b>	<b>\$615,575</b>
<b><u>Grand Total</u></b>	<b><u>\$38,084,851</u></b>	<b><u>\$39,060,821</u></b>	<b><u>\$975,970</u></b>
	<b><u>\$38,218,301</u></b>		

**SKAGIT COUNTY, WASHINGTON**  
**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES**  
**BUDGET AND ACTUAL**

Fiscal Years Ended December 31, 2002 and December 31, 2001

<b>EXPENDITURES</b>	----- 2002 -----		Variance Favorable (Unfavorable)	2001 Actual
	Budget	Actual		
<b>General Governmental Services</b>				
<b>Assessor</b>				
Salaries and Wages	\$946,599	\$943,077	\$3,522	\$911,792
Personnel Benefits	239,031	246,438	(7,407)	233,264
Supplies	23,800	20,444	3,356	21,002
Other Services and Charges	47,900	47,015	885	42,465
Interfund Payments for Services	15,693	15,693	0	13,393
<b>Total Assessor</b>	<b>\$1,273,023</b>	<b>\$1,272,667</b>	<b>\$356</b>	<b>\$1,221,916</b>
<b>Auditor</b>				
Salaries and Wages	\$630,948	\$630,228	\$720	\$609,190
Personnel Benefits	170,718	168,357	2,361	158,822
Supplies	26,600	27,139	(539)	24,700
Other Services and Charges	55,024	48,256	6,768	52,680
<b>Total Auditor</b>	<b>\$883,290</b>	<b>\$873,980</b>	<b>\$9,310</b>	<b>\$845,392</b>
<b>Board of Equalization</b>				
Salaries and Wages	\$32,000	\$19,379	\$12,621	\$21,387
Personnel Benefits	2,448	1,671	777	3,245
Supplies	500	687	(187)	273
Other Services and Charges	1,100	451	649	450
<b>Total Board of Equalization</b>	<b>\$36,048</b>	<b>\$22,188</b>	<b>\$13,860</b>	<b>\$25,355</b>
<b>Clerk of Courts</b>				
Salaries and Wages	\$520,848	\$512,782	\$8,066	\$499,691
Personnel Benefits	156,893	149,886	7,007	136,156
Supplies	14,000	13,164	836	14,456
Other Services and Charges	20,404	17,833	2,571	16,051
Capital Outlays	2,056	2,056	0	3,889
<b>Total Clerk of Courts</b>	<b>\$714,201</b>	<b>\$695,721</b>	<b>\$18,480</b>	<b>\$670,243</b>
<b>Commissioners</b>				
Salaries and Wages	\$282,075	\$282,890	(\$815)	\$247,415
Personnel Benefits	56,778	55,524	1,254	51,457
Supplies	4,250	4,322	(72)	3,767
Other Services and Charges	45,500	36,502	8,998	45,934
<b>Total Commissioners</b>	<b>\$388,603</b>	<b>\$379,238</b>	<b>\$9,365</b>	<b>\$348,574</b>
<b>Administrative Services</b>				
Salaries and Wages	\$1,589,667	\$1,478,132	\$111,535	\$1,570,705
Personnel Benefits	344,152	321,996	22,156	333,624
Supplies	544,318	844,912	(300,594)	426,695
Other Services and Charges	1,111,759	782,271	329,488	867,236
Capital Outlays	0	0	0	279,055
Interfund Payments for Service	4,006	3,523	483	3,348
<b>Total Administrative Services</b>	<b>\$3,593,902</b>	<b>\$3,430,834</b>	<b>\$163,068</b>	<b>\$3,480,664</b>

**SKAGIT COUNTY, WASHINGTON**  
**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES**  
**BUDGET AND ACTUAL**

Fiscal Years Ended December 31, 2002 and December 31, 2001

EXPENDITURES	2002		Variance Favorable (Unfavorable)	2001 Actual
	Budget	Actual		
<b>District Court</b>				
Salaries and Wages	\$770,337	\$771,791	(\$1,454)	\$738,784
Personnel Benefits	185,417	180,440	4,977	166,704
Supplies	17,100	17,267	(167)	14,976
Other Services and Charges	65,800	52,906	12,894	56,908
Capital Outlays	1,750	1,745	5	2,320
<b>Total District Court</b>	<b>\$1,040,404</b>	<b>\$1,024,149</b>	<b>\$16,255</b>	<b>\$979,691</b>
<b>Indigent Defense Services</b>				
Salaries and Wages	\$797,647	\$789,143	\$8,504	\$772,671
Personnel Benefits	180,935	179,138	1,797	176,922
Supplies	13,350	14,000	(650)	14,344
Other Services and Charges	131,600	136,085	(4,485)	109,124
Capital Outlays	0	0	0	4,023
<b>Indigent Defense Services Total</b>	<b>\$1,123,532</b>	<b>\$1,118,366</b>	<b>\$5,166</b>	<b>\$1,077,083</b>
<b>General Maintenance</b>				
Salaries and Wages	\$352,135	\$338,782	\$13,353	\$317,473
Personnel Benefits	120,772	117,664	3,108	98,867
Supplies	52,850	69,802	(16,952)	74,227
Other Services and Charges	803,671	691,250	112,421	700,985
Capital Outlays	5,000	0	5,000	213
Interfund Payments for Services	4,337	2,428	1,909	2,637
<b>Total General Maintenance</b>	<b>\$1,338,765</b>	<b>\$1,219,927</b>	<b>\$118,838</b>	<b>\$1,194,403</b>
<b>Prosecuting Attorney</b>				
Salaries and Wages	\$1,518,035	\$1,512,043	\$5,992	\$1,445,606
Personnel Benefits	383,573	371,996	11,577	350,288
Supplies	60,200	71,397	(11,197)	45,765
Other Services and Charges	210,950	206,126	4,824	149,841
Interfund Payments for Services	2,483	2,483	0	3,207
<b>Total Prosecuting Attorney</b>	<b>\$2,175,241</b>	<b>\$2,164,045</b>	<b>\$11,196</b>	<b>\$1,994,706</b>
<b>Superior Courts</b>				
Salaries and Wages	\$660,392	\$661,246	(\$854)	\$629,743
Personnel Benefits	118,525	123,849	(5,324)	127,082
Supplies	14,550	12,228	2,322	12,166
Other Services and Charges	356,500	330,017	26,483	322,119
<b>Total Superior Courts</b>	<b>\$1,149,967</b>	<b>\$1,127,340</b>	<b>\$22,627</b>	<b>\$1,091,109</b>
<b>Treasurer</b>				
Salaries and Wages	\$413,124	\$409,068	\$4,056	\$393,265
Personnel Benefits	106,693	104,185	2,508	98,540
Supplies	16,750	16,601	149	15,017
Other Services and Charges	71,700	69,211	2,489	61,425
Capital Outlays	3,000	1,221	1,779	3,642
<b>Total Treasurer</b>	<b>\$611,267</b>	<b>\$600,286</b>	<b>\$10,981</b>	<b>\$571,889</b>

**SKAGIT COUNTY, WASHINGTON**  
**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES**  
**BUDGET AND ACTUAL**

Fiscal Years Ended December 31, 2002 and December 31, 2001

EXPENDITURES	2002		Variance Favorable (Unfavorable)	2001 Actual
	Budget	Actual		
<b>Non Departmental</b>				
Salaries and Wages	\$156,220	\$143,942	\$12,278	\$170,103
Personnel Benefits	63,615	32,085	31,530	78,421
Supplies	24,000	20,100	3,900	19,053
Other Services and Charges	941,601	954,655	(13,054)	868,720
Intergovernmental/Interfund Services and Taxes	366,190	315,710	50,480	172,854
Interfund Payments for Services	371,041	474,798	(103,757)	698,309
<b>Total Non Departmental</b>	<b>\$1,922,667</b>	<b>\$1,941,290</b>	<b>(\$18,623)</b>	<b>\$2,007,460</b>
<b>Records Management</b>				
Salaries and Wages	\$102,524	\$103,325	(\$801)	\$101,320
Personnel Benefits	25,063	25,554	(491)	25,097
Supplies	4,400	3,467	933	7,665
Other Services and Charges	26,400	23,185	3,215	19,599
Capital Outlays	0	0	0	7,800
<b>Total Records Management</b>	<b>\$158,387</b>	<b>\$155,531</b>	<b>\$2,856</b>	<b>\$161,482</b>
<b>Water Quality Relief Program</b>				
Other Services and Charges	\$8,000	\$3,936	\$4,064	\$4,377
<b>Total Water Quality Relief Program</b>	<b>\$8,000</b>	<b>\$3,936</b>	<b>\$4,064</b>	<b>\$4,377</b>
<b>Assigned Council</b>				
Salaries and Wages	\$69,227	\$69,329	(\$102)	\$66,334
Personnel Benefits	24,402	22,084	2,318	20,424
Supplies	2,700	1,701	999	1,466
Other Services and Charges	80,950	73,798	7,152	170,821
<b>Total Assigned Council</b>	<b>\$177,279</b>	<b>\$166,912</b>	<b>\$10,367</b>	<b>\$259,045</b>
<b>Mediation Services</b>				
Salaries and Wages	\$54,033	\$45,010	\$9,023	\$43,835
Personnel Benefits	8,221	7,524	697	7,346
Supplies	1,500	1,157	343	1,604
Other Services and Charges	6,316	2,111	4,205	3,655
<b>Total Mediation Services</b>	<b>\$70,070</b>	<b>\$55,802</b>	<b>\$14,268</b>	<b>\$56,440</b>
<b>Total General Governmental Services</b>	<b>\$16,664,646</b>	<b>\$16,252,211</b>	<b>\$412,435</b>	<b>\$15,989,828</b>
<b>Security of Persons and Property</b>				
<b>Civil Service Commission</b>				
Salaries and Wages	\$21,650	\$21,626	\$24	\$16,022
Personnel Benefits	1,838	1,773	65	1,296
Supplies	1,650	1,223	427	56
Other Services and Charges	0	370	(370)	807
<b>Civil Service Commission Total</b>	<b>\$25,138</b>	<b>\$24,992</b>	<b>\$146</b>	<b>\$18,181</b>
<b>Jail Maintenance</b>				
Salaries and Wages	\$48,457	\$47,944	\$513	\$48,232
Personnel Benefits	12,958	13,615	(657)	12,686
Supplies	22,500	20,256	2,244	14,451
Other Services and Charges	197,950	184,155	13,795	184,525
<b>Total Jail Maintenance</b>	<b>\$281,865</b>	<b>\$265,970</b>	<b>\$15,895</b>	<b>\$259,894</b>

**SKAGIT COUNTY, WASHINGTON**  
**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES**  
**BUDGET AND ACTUAL**

Fiscal Years Ended December 31, 2002 and December 31, 2001

EXPENDITURES	2002		Variance Favorable (Unfavorable)	2001 Actual
	Budget	Actual		
<b>District Court Probation</b>				
Salaries and Wages	\$173,265	\$157,037	\$16,228	\$146,631
Personnel Benefits	46,369	43,225	3,144	34,190
Supplies	1,500	1,420	80	1,606
Other Services and Charges	6,050	4,088	1,962	3,453
Capital Outlays	0	0	0	458
<b>Total District Court Probation</b>	<b>\$227,184</b>	<b>\$205,770</b>	<b>\$21,414</b>	<b>\$186,338</b>
<b>Juvenile Probation</b>				
Salaries and Wages	\$2,075,108	\$2,040,491	\$34,617	\$1,984,882
Personnel Benefits	490,077	508,783	(18,706)	485,705
Supplies	73,994	74,723	(729)	102,534
Other Services and Charges	591,917	582,083	9,834	574,730
Capital Outlays	15,131	0	15,131	28,892
Interfund Payments for Services	16,721	16,181	540	16,721
<b>Total Juvenile Probation</b>	<b>\$3,262,948</b>	<b>\$3,222,261</b>	<b>\$40,687</b>	<b>\$3,193,465</b>
<b>Sheriff</b>				
Salaries and Wages	\$5,440,077	\$5,305,966	\$134,111	\$5,164,666
Personnel Benefits	1,461,562	1,492,176	(30,614)	1,382,560
Supplies	288,974	384,683	(95,709)	452,835
Other Services and Charges	371,500	378,557	(7,057)	327,708
Intergovernmental/Interfund Services and Taxes	394,964	385,814	9,150	323,098
Capital Outlays	24,500	7,558	16,942	62,594
Interfund Payments for Services	502,047	542,433	(40,386)	459,968
<b>Total Sheriff</b>	<b>\$8,483,624</b>	<b>\$8,497,187</b>	<b>(\$13,563)</b>	<b>\$8,173,429</b>
<b>Intervention Specialist Program</b>				
Salaries and Wages	\$43,106	\$46,132	(\$3,026)	\$103,743
Personnel Benefits	10,772	12,842	(2,070)	12,025
Supplies	0	0	0	1,728
Other Services and Charges	0	0	0	210
<b>Total Intervention Specialist</b>	<b>\$53,878</b>	<b>\$58,974</b>	<b>(\$5,096)</b>	<b>\$117,706</b>
<b>Total Security of Persons and Property</b>	<b>\$12,334,637</b>	<b>\$12,275,156</b>	<b>\$59,483</b>	<b>\$11,949,014</b>
<b>Utilities and Environment</b>				
<b>Sheriff</b>				
Salaries and Wages	\$18,720	\$13,534	\$5,186	\$0
Personnel Benefits	4,724	3,589	1,135	0
Supplies	4,250	6,946	(2,696)	0
Other Services and Charges	72,000	67,311	4,689	0
Interfund Payments for Services	2,000	2,135	(135)	0
<b>Total Sheriff</b>	<b>\$101,694</b>	<b>\$93,515</b>	<b>\$8,179</b>	<b>\$0</b>
<b>Noxious Weed Control</b>				
Salaries and Wages	\$71,297	\$63,551	\$7,746	\$49,284
Personnel Benefits	12,131	13,805	(1,674)	9,756
Supplies	44,085	9,335	34,750	6,010
Other Services and Charges	8,910	6,128	2,782	8,906
Interfund Payments for Service	4,277	6,215	(1,938)	4,582
<b>Total Noxious Weed Control</b>	<b>\$140,700</b>	<b>\$99,033</b>	<b>\$41,667</b>	<b>\$78,537</b>

**SKAGIT COUNTY, WASHINGTON**  
**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES**  
**BUDGET AND ACTUAL**

Fiscal Years Ended December 31, 2002 and December 31, 2001

EXPENDITURES	2002		Variance Favorable (Unfavorable)	2001 Actual
	Budget	Actual		
<b>Water Quality Relief Program</b>				
Salaries and Wages	\$55,524	\$54,291	\$1,233	\$23,510
Personnel Benefits	11,594	10,984	610	4,684
Supplies	2,500	2,928	(428)	137
Other Services and Charges	533,239	617,397	(84,158)	555,420
Interfund Payments for Services	12,000	10,062	1,938	0
<b>Total Water Quality Relief Program</b>	<b>\$614,857</b>	<b>\$695,662</b>	<b>(\$80,805)</b>	<b>\$583,751</b>
<b>Pest/Nuisance Control Services</b>				
Salaries and Wages	\$10,102	\$10,749	(\$647)	\$8,292
Personnel Benefits	1,161	1,440	(279)	982
Supplies	1,100	525	575	1,577
Other Services and Charges	4,044	1,162	2,882	1,046
Interfund Payments for Services	822	180	642	171
<b>Total Pest/Nuisance Control Services</b>	<b>\$17,229</b>	<b>\$14,056</b>	<b>\$3,173</b>	<b>\$12,068</b>
<b>Total Utilities and Environment</b>	<b>\$874,480</b>	<b>\$902,267</b>	<b>(\$27,787)</b>	<b>\$674,356</b>
<b>Economic Environment</b>				
<b>Boundary Review Board</b>				
Salaries and Wages	\$41,249	\$38,364	\$2,885	\$33,105
Personnel Benefits	7,228	7,185	43	6,546
Supplies	150	122	28	211
Other Services and Charges	8,000	7,026	974	5,559
<b>Total Boundary Review Board</b>	<b>\$56,627</b>	<b>\$52,697</b>	<b>\$3,930</b>	<b>\$45,421</b>
<b>Hearing Examiner</b>				
Salaries and Wages	\$17,219	\$17,105	\$114	\$16,717
Personnel Benefits	3,148	3,052	96	3,164
Supplies	400	334	66	217
Other Services and Charges	49,300	48,295	1,005	46,148
<b>Total Hearing Examiner</b>	<b>\$70,067</b>	<b>\$68,786</b>	<b>\$1,281</b>	<b>\$66,246</b>
<b>Planning and Community Development</b>				
Salaries and Wages	\$1,566,809	\$1,446,725	\$120,084	\$1,419,654
Personnel Benefits	376,638	350,940	25,698	337,950
Supplies	20,500	19,501	999	23,102
Other Services and Charges	374,300	521,394	(147,094)	408,483
Interfund Payments for Services	38,311	37,667	644	32,367
<b>Total Planning and Community Development</b>	<b>\$2,376,558</b>	<b>\$2,376,227</b>	<b>\$331</b>	<b>\$2,221,555</b>
<b>WATER QUALITY PROGRAMS</b>				
Salaries and Wages	\$0	\$0	\$0	\$34,720
Personnel Benefits	0	0	0	6822
Supplies	0	0	0	5400
Other Services and Charges	0	0	0	65736
Interfund Payment for Services	0	0	0	8508
<b>Total Water Quality Programs</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$121,185</b>
<b>Total Economic Environment</b>	<b>\$2,503,252</b>	<b>\$2,497,710</b>	<b>\$5,542</b>	<b>\$2,454,408</b>

**SKAGIT COUNTY, WASHINGTON**  
**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES**  
**BUDGET AND ACTUAL**

Fiscal Years Ended December 31, 2002 and December 31, 2001

<b>EXPENDITURES</b>	----- 2002 -----		Variance Favorable (Unfavorable)	2001 Actual
	Budget	Actual		
<b><u>Mental and Physical Health</u></b>				
<b>Coroner</b>				
Salaries and Wages	\$72,088	\$70,523	\$1,565	\$59,031
Personnel Benefits	18,596	18,011	585	16,117
Supplies	1,600	1,527	73	1,534
Other Services and Charges	96,550	95,779	771	81,191
Interfund Payments for Services	6,463	6,462	1	7,737
<b>Total Coroner</b>	<b>\$195,297</b>	<b>\$192,302</b>	<b>\$2,995</b>	<b>\$165,610</b>
<b>District Court</b>				
Other Services and Charges	\$14,000	\$11,350	\$2,650	\$13,800
<b>Total District Court</b>	<b>\$14,000</b>	<b>\$11,350</b>	<b>\$2,650</b>	<b>\$13,800</b>
<b>Total Mental and Physical Health</b>	<b>\$209,297</b>	<b>\$203,653</b>	<b>\$5,644</b>	<b>\$179,410</b>
<b><u>Culture and Recreation</u></b>				
<b>Cooperative Extension</b>				
Salaries and Wages	\$152,422	\$156,769	(\$4,347)	\$135,176
Personnel Benefits	39,361	36,502	2,859	34,023
Supplies	2,250	4,164	(1,914)	4,169
Other Services and Charges	109,041	100,106	8,935	70,235
Capital Outlays	0	321	(321)	698
<b>Total Cooperative Extension</b>	<b>\$303,074</b>	<b>\$297,862</b>	<b>\$5,212</b>	<b>\$244,301</b>
<b>Historical Museum</b>				
Salaries and Wages	\$138,019	\$138,596	(\$577)	\$140,445
Personnel Benefits	35,211	31,632	3,579	32,623
Supplies	0	0	0	5,000
Interfund Payments for Services	1,298	1,298	0	1,148
<b>Total Historical Museum</b>	<b>\$174,528</b>	<b>\$171,526</b>	<b>\$3,002</b>	<b>\$179,216</b>
<b>Best Self Program</b>				
Salaries and Wages	\$725,960	\$671,390	\$54,570	\$679,699
Personnel Benefits	74,806	69,523	5,283	70,310
Supplies	50,000	42,082	7,918	62,578
Other Services and Charges	33,400	43,139	(9,739)	36,893
<b>Total Intervention Specialist Program</b>	<b>\$884,166</b>	<b>\$826,134</b>	<b>\$58,032</b>	<b>\$849,480</b>
<b>Total Culture and Recreation</b>	<b>\$1,361,768</b>	<b>\$1,295,522</b>	<b>\$66,246</b>	<b>\$1,272,998</b>
<b><u>Other Expenditures/Expenses</u></b>				
<b>Administrative Services</b>				
Supplies	\$23,000	\$83,652	(\$60,652)	\$9,471
Other Services and Charges	57,600	62,110	(4,510)	56,501
Capital Outlays	232,500	246,578	(14,078)	126,443
<b>Total Administrative Services</b>	<b>\$313,100</b>	<b>\$392,340</b>	<b>(\$79,240)</b>	<b>\$192,414</b>
<b>Noxious Weeds</b>				
Capital Outlays	\$17,000	\$0	\$17,000	\$0
<b>Total Noxious Weeds</b>	<b>\$17,000</b>	<b>\$0</b>	<b>\$17,000</b>	<b>\$0</b>

**SKAGIT COUNTY, WASHINGTON**  
**GENERAL FUND**  
**SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES**  
**BUDGET AND ACTUAL**

Fiscal Years Ended December 31, 2002 and December 31, 2001

EXPENDITURES	2002		Variance Favorable (Unfavorable)	2001 Actual
	Budget	Actual		
<b>Sheriff</b>				
Capital Outlays	\$38,500	\$32,888	\$5,612	\$203,052
<b>Total Sheriff</b>	<b>\$38,500</b>	<b>\$32,888</b>	<b>\$5,612</b>	<b>\$203,052</b>
<b>Non Departmental</b>				
Capital Outlays	\$50,000	\$13,889	\$36,111	\$91,416
<b>Total Non Departmental</b>	<b>\$50,000</b>	<b>\$13,889</b>	<b>\$36,111</b>	<b>\$91,416</b>
<b><u>Total Other Expenditures</u></b>	<b><u>\$418,600</u></b>	<b><u>\$439,117</u></b>	<b><u>(\$20,517)</u></b>	<b><u>\$486,882</u></b>
<b><u>Other Financing Uses</u></b>				
<b>General Maintenance</b>				
Intergovernmental/Interfund Services and Taxes	\$80,185	\$80,185	\$0	\$80,523
<b>Total General Maintenance</b>	<b>\$80,185</b>	<b>\$80,185</b>	<b>\$0</b>	<b>\$80,523</b>
<b>Contributions to Active Funds</b>				
Intergovernmental/Interfund Services and Taxes	\$3,709,881	\$3,709,881	\$0	\$5,390,328
<b>Total Contributions to Active Funds</b>	<b>\$3,709,881</b>	<b>\$3,709,881</b>	<b>\$0</b>	<b>\$5,390,328</b>
<b>Water Quality Programs</b>				
Intergovernmental/Interfund Services and Taxes	\$0	\$0	\$0	\$9,940
Capital Outlays	220,000	0	220,000	0
<b>Total Water Quality Programs</b>	<b>\$220,000</b>	<b>\$0</b>	<b>\$220,000</b>	<b>\$9,940</b>
<b><u>Total Other Financing Uses</u></b>	<b><u>\$4,010,066</u></b>	<b><u>\$3,790,066</u></b>	<b><u>\$220,000</u></b>	<b><u>\$5,480,791</u></b>
<b>GRAND TOTAL EXPENDITURES</b>	<b><u>\$38,376,746</u></b>	<b><u>\$37,655,702</u></b>	<b><u>\$721,046</u></b>	<b><u>\$38,487,688</u></b>



## SPECIAL REVENUE FUNDS

Special Revenue Funds are utilized to account for the proceeds from specific revenue sources other than expendable trusts or major capital project that are legally restricted for the purposes so designated. Both revenues and expenditures are budgeted in compliance with the Revised Code of Washington 36.40. The modified accrual basis of accounting is applied. A description of each fund follows:

[Combining Balance Sheet](#)

[Combining Statement of Revenues, Expenditures and Changes in Fund Balance-\(GAAP basis\)](#)

**Public Health** – A fund to account for the financial operations of County health programs.

[Comparative Balance Sheet](#)

[Statement of Revenues and Expenditures](#)

**Special Paths Fund** – A fund established in accordance with RCW 46.68.100. The specific purpose of the fund is to set aside monies for establishing and maintaining paths and trails within the right-of-way of County roads for pedestrians, equestrians or bicyclists.

[Comparative Balance Sheet](#)

[Statement of Revenues and Expenditures](#)

**Tuberculosis Hospitalization Fund** – A fund established to pay for hospitalization for active tuberculosis cases.

[Comparative Balance Sheet](#)

[Statement of Revenues and Expenditures](#)

**Emergency Management Fund** – A fund established to account for emergency services within the County.

[Comparative Balance Sheet](#)

[Statement of Revenues and Expenditures](#)

**Skagit County Fair Fund** – A fund to finance the promotion of the Skagit County Fair as established by Skagit County Code. Partial funding for the Fair is derived from the State Department of Agriculture, so the Fair must conform to RCW 15.76, which states that the Fair's main purpose is to promote agriculture and be of an educational nature.

[Comparative Balance Sheet](#)

[Statement of Revenues and Expenditures](#)

**Veterans Relief Fund** – This is a fund to finance emergency financial assistance to veterans and their surviving spouses.

[Comparative Balance Sheet](#)

[Statement of Revenues and Expenditures](#)

**Law Library Fund** – A fund to finance the purchase of legal publications and maintenance of a law library used by judges, attorneys, and the general public.

[Comparative Balance Sheet](#)

[Statement of Revenues and Expenditures](#)

## SPECIAL REVENUE FUNDS

**River Improvement Fund** – A fund established to account for river improvements.

[Comparative Balance Sheet](#)

[Statement of Revenues and Expenditures](#)

**Treasurer's O & M Fund** – A fund to account for extraordinary costs incurred collecting delinquent real and personal taxes.

[Comparative Balance Sheet](#)

[Statement of Revenues and Expenditures](#)

**Auditor's O & M Fund** – A fund to finance the acquisition, installation, operation and maintenance of equipment to copy, preserve, and index documents recorded in the county.

[Comparative Balance Sheet](#)

[Statement of Revenues and Expenditures](#)

**Election Reserve Fund** – A fund to finance election services and equipment.

[Comparative Balance Sheet](#)

[Statement of Revenues and Expenditures](#)

**Parks and Recreation Fund** – A fund to finance the maintenance of parks and the needs of the County through recreational facilities and programs.

[Comparative Balance Sheet](#)

[Statement of Revenues and Expenditures](#)

**Substance Abuse Services Fund** – A fund established to coordinate alcohol/substance abuse rehabilitation within the County.

[Comparative Balance Sheet](#)

[Statement of Revenues and Expenditures](#)

**Mental Health/Developmental Disabilities Fund** – A fund established to coordinate assistance in conformance with State and Federal standards in the areas of mental health and developmental disabilities.

[Comparative Balance Sheet](#)

[Statement of Revenues and Expenditures](#)

**County Roads Fund** – A fund to finance the engineering design, construction, and maintenance of County roads.

[Comparative Balance Sheet](#)

[Statement of Revenues and Expenditures](#)

**Senior Services Fund** – A fund established to assist senior citizens.

[Comparative Balance Sheet](#)

[Statement of Revenues and Expenditures](#)

## SPECIAL REVENUE FUNDS

**Convention Center Fund** – A fund to account for the programs funded through the accommodations excise tax.

[Comparative Balance Sheet](#)  
[Statement of Revenues and Expenditures](#)

**Salmon Recovery Fund** – A fund established to account for salmon recovery projects.

[Comparative Balance Sheet](#)  
[Statement of Revenues and Expenditures](#)

**Conservation Futures Fund** – A fund created for the purpose of preserving farmland and critical areas in the County.

[Comparative Balance Sheet](#)  
[Statement of Revenues and Expenditures](#)

**Medic I Services Fund** – A fund to finance the overall coordination of basic and advanced life support services within the County.

[Comparative Balance Sheet](#)  
[Statement of Revenues and Expenditures](#)

**Crime Victim Fund** – A fund established for the administration of the Victim/Witness Program.

[Comparative Balance Sheet](#)  
[Statement of Revenues and Expenditures](#)

**Communications System Fund** – A fund established to administer the emergency services communication system.

[Comparative Balance Sheet](#)  
[Statement of Revenues and Expenditures](#)

**Best Place Fund** – A fund established to account for the implementation and operation of literacy programs.

[Comparative Balance Sheet](#)  
[Statement of Revenues and Expenditures](#)

## SPECIAL REVENUE FUNDS

**Special Assessment Funds** – Special Assessment Funds in Skagit County are established to account for the financing for the on-going flood and drainage problems. Each property owner in the selective areas is apportioned an assessment on a per acre basis for construction of capital projects to control the flooding and maintenance of it. Skagit County has eleven distinct Sub-Flood Control Zones (SFCZ). The modified accrual basis of accounting is applied. The funds are as follows:

**Bryson Road Sub-Flood Control Zone Fund**

[Comparative Balance Sheet](#)

[Statement of Revenues and Expenditures](#)

**Sedro Woolley Flood Control Maintenance Fund**

[Comparative Balance Sheet](#)

[Statement of Revenues and Expenditures](#)

**Britt Slough Flood Control Fund**

[Comparative Balance Sheet](#)

[Statement of Revenues and Expenditures](#)

**Sedro Woolley Lateral Sub Flood Control Zone Fund**

[Comparative Balance Sheet](#)

[Statement of Revenues and Expenditures](#)

**Mount Vernon South Sub Flood Control Zone Fund**

[Comparative Balance Sheet](#)

[Statement of Revenues and Expenditures](#)

**Dunbar Sub Flood Control Zone Fund**

[Comparative Balance Sheet](#)

[Statement of Revenues and Expenditures](#)

**Similk Beach Pumping Station Fund**

[Comparative Balance Sheet](#)

[Statement of Revenues and Expenditures](#)

**Blanchard Sub Flood Control Zone Fund**

[Comparative Balance Sheet](#)

[Statement of Revenues and Expenditures](#)

**Shangrila Sub Flood Control Zone Fund**

[Comparative Balance Sheet](#)

[Statement of Revenues and Expenditures](#)

**Hansen Creek Sub Flood Control Zone Fund**

[Comparative Balance Sheet](#)

[Statement of Revenues and Expenditures](#)

**Warner Prairie Sub Flood Fund**

[Comparative Balance Sheet](#)

[Statement of Revenues and Expenditures](#)

**Lake Management District No. 1** – A fund established to collect assessments and to pay for costs related to lake improvements and maintenance activities on Big Lake.

[Comparative Balance Sheet](#)

[Statement of Revenues and Expenditures](#)

**Lake Management District No. 2** – A fund established to collect assessments and to pay for costs related to lake improvements and maintenance activities on Lake McMurray.

[Comparative Balance Sheet](#)

[Statement of Revenues and Expenditures](#)

**Lake Management District No. 3** – A fund established to collect assessments and to pay for costs related to lake improvements and maintenance activities on Lakes Erie and Campbell.

[Comparative Balance Sheet](#)

[Statement of Revenues and Expenditures](#)

**Edison Clean Water District Sub-Area Fund** – A fund established to collect operating assessments and to pay for the operations and maintenance of the Edison wastewater collection and treatment system.

[Comparative Balance Sheet](#)

[Statement of Revenues and Expenditures](#)

## SPECIAL REVENUE FUNDS

**Drug Enforcement Cumulative Reserve Fund** – A fund established for drug enforcement activities.

[Comparative Balance Sheet](#)

[Statement of Revenues and Expenditures](#)

**Boating Safety Fund** – A fund established to receive state funding to be used exclusively for safety costs related to boating safety programs within the County.

[Comparative Balance Sheet](#)

[Statement of Revenues and Expenditures](#)

**Low Income Housing** – A fund established to collect recording fees and to spend those fees on low-income housing projects.

[Comparative Balance Sheet](#)

[Statement of Revenues and Expenditures](#)

**Title III Projects** – A fund established to collect revenues and to expend on projects in accordance with Public Law 106-393.

[Comparative Balance Sheet](#)

[Statement of Revenues and Expenditures](#)

**Interlocal Investigation Cumulative Reserve Fund** – A fund established for use by participating law enforcement agencies for investigative activities.

[Comparative Balance Sheet](#)

[Statement of Revenues and Expenditures](#)

# SKAGIT COUNTY, WASHINGTON

## SPECIAL REVENUE FUNDS COMBINING BALANCE SHEET

As Of December 31, 2002 and December 31, 2001

<b>ASSETS:</b>	PUBLIC HEALTH	SPECIAL PATHS	T.B. HOSPITAL	EMERGENCY MANAGEMENT
Cash	\$712,292	\$371,601	\$0	\$48,137
Investments	110,883	45,328	0	0
Receivables (net of allowances for uncollectibles)				
Taxes	0	0	0	0
Accounts	0	0	0	0
Due from another government unit	185,211	0	0	11,162
Due from other funds	26,594	0	0	26,170
Inventory	84,574	0	0	0
Prepayments	22,110	185	0	3,717
<b>TOTAL ASSETS:</b>	<b>\$1,141,665</b>	<b>\$417,114</b>	<b>\$0</b>	<b>\$89,186</b>
<b>LIABILITIES AND FUND BALANCES:</b>				
<b>LIABILITIES:</b>				
Accounts/vouchers payable	\$37,285	\$57	\$0	\$1,879
Due to other funds	11,939	348	0	17,955
Interfund loans payable	0	0	0	0
Due to other government units	0	0	0	0
Accrued wages	77,711	770	0	14,450
Revenues Collected in Advance	0	0	0	0
Custodial accounts	0	0	0	0
Deferred revenue	0	0	0	0
Accrued Employee Benefits	21,878	252	0	3,817
<b>TOTAL LIABILITIES</b>	<b>\$148,813</b>	<b>\$1,427</b>	<b>\$0</b>	<b>\$38,101</b>
<b>FUND BALANCES:</b>				
Fund balances:				
Reserved for Petty Cash	\$650	\$0	\$0	\$0
Reserved for Prepayments	8,742	28	0	1,504
Unreserved	983,459	415,660	0	49,581
<b>TOTAL FUND BALANCES</b>	<b>\$992,851</b>	<b>\$415,688</b>	<b>\$0</b>	<b>\$51,085</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$1,141,665</b>	<b>\$417,114</b>	<b>\$0</b>	<b>\$89,186</b>

# SKAGIT COUNTY, WASHINGTON

## SPECIAL REVENUE FUNDS COMBINING BALANCE SHEET

As Of December 31, 2002 and December 31, 2001

<b>ASSETS:</b>	COUNTY FAIR	VETERANS RELIEF	LAW LIBRARY	RIVER IMPROVEMENT
Cash	\$4,156	\$34,808	\$12,946	\$140,971
Investments	0	0	0	0
Receivables (net of allowances for uncollectibles)				
Taxes	0	4,539		0
Accounts	0	0	0	0
Due from another government unit	0	0	0	107,365
Due from other funds	0	0	0	0
Inventory	0	0	0	0
Prepayments	1,157	0	110	1,115
<b>TOTAL ASSETS:</b>	<b>\$5,313</b>	<b>\$39,347</b>	<b>\$13,056</b>	<b>\$249,450</b>
<b>LIABILITIES AND FUND BALANCES:</b>				
<b>LIABILITIES:</b>				
Accounts/vouchers payable	\$1,992	\$8,906	\$1,324	\$12,825
Due to other funds	10,675	2,501	0	26,495
Interfund loans payable	0	0	0	0
Due to other government units	0	0	0	0
Accrued wages	3,435	0	1,172	3,426
Revenues Collected in Advance	0	0	0	0
Custodial accounts	0	0	0	0
Deferred revenue	0	4,539	0	0
Accrued Employee Benefits	1,017	0	170	801
<b>TOTAL LIABILITIES</b>	<b>\$17,119</b>	<b>\$15,946</b>	<b>\$2,666</b>	<b>\$43,547</b>
<b>FUND BALANCES:</b>				
Fund balances:				
Reserved for Petty Cash	\$1,150	\$7,500	\$0	\$0
Reserved for Prepayments	1,023	0	55	646
Unreserved	(13,979)	15,901	10,336	205,256
<b>TOTAL FUND BALANCES</b>	<b>(\$11,806)</b>	<b>\$23,401</b>	<b>\$10,391</b>	<b>\$205,902</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$5,313</b>	<b>\$39,347</b>	<b>\$13,056</b>	<b>\$249,450</b>

# SKAGIT COUNTY, WASHINGTON

## SPECIAL REVENUE FUNDS COMBINING BALANCE SHEET

As Of December 31, 2002 and December 31, 2001

<b>ASSETS:</b>	TREASURER'S O&M	AUDITOR'S O&M	ELECTION SERVICES	PARKS & RECREATION
Cash	\$24,148	\$0	\$78,466	\$263,589
Investments	195,000	123,077	0	0
Receivables (net of allowances for uncollectibles)				
Taxes	0	0	0	0
Accounts	0	0	0	0
Due from another government unit	0	0	0	16,197
Due from other funds	0	0	0	0
Inventory	0	0	0	0
Prepayments	0	0	1,627	10,223
<b>TOTAL ASSETS:</b>	<b>\$219,148</b>	<b>\$123,077</b>	<b>\$80,093</b>	<b>\$290,009</b>
<b>LIABILITIES AND FUND BALANCES:</b>				
<b>LIABILITIES:</b>				
Accounts/vouchers payable	\$0	\$0	\$5,646	\$30,997
Due to other funds	0	0	0	1,095
Interfund loans payable	0	0	0	0
Due to other government units	0	0	0	0
Accrued wages	0	0	4,900	29,931
Revenues Collected in Advance	0	0	0	0
Custodial accounts	0	0	0	0
Deferred revenue	0	0	0	0
Accrued Employee Benefits	0	0	1,379	8,995
<b>TOTAL LIABILITIES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,925</b>	<b>\$71,018</b>
<b>FUND BALANCES:</b>				
Fund balances:				
Reserved for Petty Cash	\$0	\$0	\$0	\$2,500
Reserved for Prepayments	0	0	739	4,566
Unreserved	219,148	123,077	67,428	211,926
<b>TOTAL FUND BALANCES</b>	<b>\$219,148</b>	<b>\$123,077</b>	<b>\$68,167</b>	<b>\$218,992</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$219,148</b>	<b>\$123,077</b>	<b>\$80,093</b>	<b>\$290,009</b>



# SKAGIT COUNTY, WASHINGTON

## SPECIAL REVENUE FUNDS COMBINING BALANCE SHEET

As Of December 31, 2002 and December 31, 2001

<b>ASSETS:</b>	SUBSTANCE ABUSE SERVICES	MENTAL HEALTH ABUSE DISABILITY	COUNTY ROADS	SENIOR SERVICES
Cash	\$42,147	\$346,732	\$10,058,965	\$207,086
Investments	0	0	0	0
Receivables (net of allowances for uncollectibles)				
Taxes	0	9,488	427,763	0
Accounts	0	0	13,293	0
Due from another government unit	78,160	144,014	1,827,928	27,580
Due from other funds	0	0	350,864	0
Inventory	0	0	9,604	0
Prepayments	296	1,025	46,922	8,315
<b>TOTAL ASSETS:</b>	<b>\$120,603</b>	<b>\$501,260</b>	<b>\$12,735,338</b>	<b>\$242,981</b>
<b>LIABILITIES AND FUND BALANCES:</b>				
<b>LIABILITIES:</b>				
Accounts/vouchers payable	\$65,244	\$87,960	\$1,206,230	\$84,080
Due to other funds	7,740	14,467	1,836,119	0
Interfund loans payable	0	0	0	0
Due to other government units	46,868	56,957	0	0
Accrued wages	1,043	3,666	188,936	24,852
Revenues Collected in Advance	0	0	0	0
Custodial accounts	0	2,000	39,012	0
Deferred revenue	0	9,488	427,763	0
Accrued Employee Benefits	196	1,035	47,838	7,605
<b>TOTAL LIABILITIES</b>	<b>\$121,091</b>	<b>\$175,573</b>	<b>\$3,745,898</b>	<b>\$116,537</b>
<b>FUND BALANCES:</b>				
Fund balances:				
Reserved for Petty Cash	\$0	\$1,500	\$1,450	\$3,800
Reserved for Prepayments	203	339	18,590	3,728
Unreserved	(691)	323,847	8,969,401	118,915
<b>TOTAL FUND BALANCES</b>	<b>(\$488)</b>	<b>\$325,686</b>	<b>\$8,989,441</b>	<b>\$126,443</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$120,603</b>	<b>\$501,260</b>	<b>\$12,735,338</b>	<b>\$242,981</b>

# SKAGIT COUNTY, WASHINGTON

## SPECIAL REVENUE FUNDS COMBINING BALANCE SHEET

As Of December 31, 2002 and December 31, 2001

<b>ASSETS:</b>	CONVENTION CENTER	SALMON RECOVERY	CONSERVATION FUTURES	MEDIC I SERVICES
Cash	\$25,627	\$98,905	\$709,266	\$346,812
Investments	40,000	1,213,373	0	0
Receivables (net of allowances for uncollectibles)				
Taxes	0	0	15,084	99,529
Accounts	0	0	0	0
Due from another government unit	0	67,466	299,434	0
Due from other funds	0	9,124	0	0
Inventory	0	0	0	0
Prepayments	0	3,468	515	
<b>TOTAL ASSETS:</b>	<b>\$65,627</b>	<b>\$1,392,336</b>	<b>\$1,024,299</b>	<b>\$446,341</b>
<b>LIABILITIES AND FUND BALANCES:</b>				
<b>LIABILITIES:</b>				
Accounts/vouchers payable	\$5,249	\$85,389	\$45	\$143,170
Due to other funds	284	33,147	15,377	0
Interfund loans payable	0	0	0	0
Due to other government units	0	0	0	0
Accrued wages	0	15,899	2,172	0
Revenues Collected in Advance	0	343,479	0	0
Custodial accounts	0	6,361	0	0
Deferred revenue	0	0	15,084	99,529
Accrued Employee Benefits	0	3,648	535	0
<b>TOTAL LIABILITIES</b>	<b>\$5,533</b>	<b>\$487,923</b>	<b>\$33,213</b>	<b>\$242,699</b>
<b>FUND BALANCES:</b>				
Fund balances:				
Reserved for Petty Cash	\$0	\$0	\$0	\$0
Reserved for Prepayments	0	1,312	183	0
Unreserved	60,094	903,101	990,903	203,641
<b>TOTAL FUND BALANCES</b>	<b>\$60,094</b>	<b>\$904,413</b>	<b>\$991,086</b>	<b>\$203,641</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$65,627</b>	<b>\$1,392,336</b>	<b>\$1,024,299</b>	<b>\$446,341</b>

# SKAGIT COUNTY, WASHINGTON

## SPECIAL REVENUE FUNDS COMBINING BALANCE SHEET

As Of December 31, 2002 and December 31, 2001

<b>ASSETS:</b>	CRIME/VICTIM SERVICES	COMMUNICATION SYSTEM	BEST PLACE	BRYSON ROAD SUB-FLOOD CONTROL
Cash	\$110,889	\$159,245	\$147,044	\$1,420
Investments	0	0	0	10,778
Receivables (net of allowances for uncollectibles)				
Taxes	0	0	0	2,302
Accounts	0	0	79,615	0
Due from another government unit	0	0	105,870	0
Due from other funds	0	0	0	0
Inventory	0	0	0	0
Prepayments	0	0	23,846	0
<b>TOTAL ASSETS:</b>	<b>\$110,889</b>	<b>\$159,245</b>	<b>\$356,375</b>	<b>\$14,500</b>
<b>LIABILITIES AND FUND BALANCES:</b>				
<b>LIABILITIES:</b>				
Accounts/vouchers payable	\$2,093	\$0	\$510	\$0
Due to other funds	402	34,867	35,775	0
Interfund loans payable	0	0	199,444	0
Due to other government units	0	0	0	0
Accrued wages	0	0	90,110	89
Revenues Collected in Advance	0	0	0	0
Custodial accounts	0	0	0	0
Deferred revenue	0	0	0	2,302
Accrued Employee Benefits	0	0	23,260	0
<b>TOTAL LIABILITIES</b>	<b>\$2,495</b>	<b>\$34,867</b>	<b>\$349,099</b>	<b>\$2,391</b>
<b>FUND BALANCES:</b>				
Fund balances:				
Reserved for Petty Cash	\$0	\$0	\$0	\$0
Reserved for Prepayments	0	0	9,760	0
Unreserved	108,394	124,378	(2,484)	12,108
<b>TOTAL FUND BALANCES</b>	<b>\$108,394</b>	<b>\$124,378</b>	<b>\$7,276</b>	<b>\$12,108</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$110,889</b>	<b>\$159,245</b>	<b>\$356,375</b>	<b>\$14,500</b>

# SKAGIT COUNTY, WASHINGTON

## SPECIAL REVENUE FUNDS COMBINING BALANCE SHEET

As Of December 31, 2002 and December 31, 2001

<b>ASSETS:</b>	SEDRO WOOLLEY FLOOD CONTROL	BRITT SLOUGH FLOOD CONTROL	SEDRO WOOLLEY LATERAL SFCZ	MOUNT VERNON SOUTH SFCZ
Cash	\$1,602	\$951	\$326	\$89
Investments	196,589	73,470	1,571	62,130
Receivables (net of allowances for uncollectibles)				
Taxes	1,934	566	0	0
Accounts	0	0	0	0
Due from another government unit	0	0	0	0
Due from other funds	0	0	0	0
Inventory	0	0	0	0
Prepayments	0	0	0	0
<b>TOTAL ASSETS:</b>	<b>\$200,125</b>	<b>\$74,987</b>	<b>\$1,897</b>	<b>\$62,219</b>
<b>LIABILITIES AND FUND BALANCES:</b>				
<b>LIABILITIES:</b>				
Accounts/vouchers payable	\$2,136	\$191	\$0	\$0
Due to other funds	0	0	0	0
Interfund loans payable	0	0	0	0
Due to other government units	0	0	0	0
Accrued wages	69	82	0	0
Revenues Collected in Advance	0	0	0	0
Custodial accounts	0	0	0	0
Deferred revenue	1,934	566	0	0
Accrued Employee Benefits	0	0	0	0
<b>TOTAL LIABILITIES</b>	<b>\$4,139</b>	<b>\$839</b>	<b>\$0</b>	<b>\$0</b>
<b>FUND BALANCES:</b>				
Fund balances:				
Reserved for Petty Cash	\$0	\$0	\$0	\$0
Reserved for Prepayments	0	0	0	0
Unreserved	195,986	74,149	1,897	62,218
<b>TOTAL FUND BALANCES</b>	<b>\$195,986</b>	<b>\$74,149</b>	<b>\$1,897</b>	<b>\$62,218</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$200,125</b>	<b>\$74,987</b>	<b>\$1,897</b>	<b>\$62,219</b>

# SKAGIT COUNTY, WASHINGTON

## SPECIAL REVENUE FUNDS COMBINING BALANCE SHEET

As Of December 31, 2002 and December 31, 2001

<b>ASSETS:</b>	DUNBAR SFCZ MAINTENANCE	SIMILK BEACH PUMPING STATION	BLANCHARD SUB FLOOD CONTROL MT	SHANGRILA SUB FLOOD CONTROL
Cash	\$1,444	\$0	\$1,789	\$132
Investments	4,538	0	18,966	3,928
Receivables (net of allowances for uncollectibles)				
Taxes	0	0	223	0
Accounts	0	0	0	0
Due from another government unit	0	0	0	0
Due from other funds	0	0	0	0
Inventory	0	0	0	0
Prepayments	0	0	0	0
<b>TOTAL ASSETS:</b>	<b>\$5,982</b>	<b>\$0</b>	<b>\$20,978</b>	<b>\$4,060</b>
<b>LIABILITIES AND FUND BALANCES:</b>				
<b>LIABILITIES:</b>				
Accounts/vouchers payable	\$0	\$0	\$0	\$0
Due to other funds	0	0	0	0
Interfund loans payable	0	0	0	0
Due to other government units	0	0	0	0
Accrued wages	0	0	45	0
Revenues Collected in Advance	0	0	0	0
Custodial accounts	0	0	0	0
Deferred revenue	0	0	223	0
Accrued Employee Benefits	0	0	0	0
<b>TOTAL LIABILITIES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$268</b>	<b>\$0</b>
<b>FUND BALANCES:</b>				
Fund balances:				
Reserved for Petty Cash	\$0	\$0	\$0	\$0
Reserved for Prepayments	0	0	0	0
Unreserved	5,982	0	20,710	4,060
<b>TOTAL FUND BALANCES</b>	<b>\$5,982</b>	<b>\$0</b>	<b>\$20,710</b>	<b>\$4,060</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$5,982</b>	<b>\$0</b>	<b>\$20,978</b>	<b>\$4,060</b>

# SKAGIT COUNTY, WASHINGTON

## SPECIAL REVENUE FUNDS COMBINING BALANCE SHEET

As Of December 31, 2002 and December 31, 2001

<b>ASSETS:</b>	HANSEN CREEK SFCZ	WARNER PRAIRIE SFCZ	LAKE MGMNT DISTRICT NO. 1	LAKE MGMNT DISTRICT NO. 2
Cash	\$3,894	\$1,434	\$1,753	\$80
Investments	12,305	8,210	39,142	0
Receivables (net of allowances for uncollectibles)				
Taxes	180	300	1,484	124
Accounts	0	0	0	0
Due from another government unit	0	0	0	0
Due from other funds	0	0	0	0
Inventory	0	0	0	0
Prepayments	0	0	0	0
<b>TOTAL ASSETS:</b>	<b>\$16,379</b>	<b>\$9,944</b>	<b>\$42,379</b>	<b>\$204</b>
<b>LIABILITIES AND FUND BALANCES:</b>				
<b>LIABILITIES:</b>				
Accounts/vouchers payable	\$1,260	\$0	\$0	\$2,500
Due to other funds	0	0	1,448	0
Interfund loans payable	0	0	0	51,859
Due to other government units	0	0	0	0
Accrued wages	461	0	0	0
Revenues Collected in Advance	0	0	0	0
Custodial accounts	0	0	0	0
Deferred revenue	180	300	1,484	124
Accrued Employee Benefits	0	0	0	0
<b>TOTAL LIABILITIES</b>	<b>\$1,901</b>	<b>\$300</b>	<b>\$2,932</b>	<b>\$54,483</b>
<b>FUND BALANCES:</b>				
Fund balances:				
Reserved for Petty Cash	\$0	\$0	\$0	\$0
Reserved for Prepayments	0	0	0	0
Unreserved	14,478	9,644	39,447	(54,279)
<b>TOTAL FUND BALANCES</b>	<b>\$14,478</b>	<b>\$9,644</b>	<b>\$39,447</b>	<b>(\$54,279)</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$16,379</b>	<b>\$9,944</b>	<b>\$42,379</b>	<b>\$204</b>

# SKAGIT COUNTY, WASHINGTON

## SPECIAL REVENUE FUNDS COMBINING BALANCE SHEET

As Of December 31, 2002 and December 31, 2001

<b>ASSETS:</b>	LAKE MGMNT DISTRICT NO. 3	EDISON CLEAN WATER SUB-AREA	DRUG ENFORCEMENT CUM. RESERVE	BOATING SAFETY
Cash	\$0	\$16,302	\$17,093	\$47,821
Investments	0	0	0	0
Receivables (net of allowances for uncollectibles)				
Taxes	0	648	0	0
Accounts	0	0	0	0
Due from another government unit	37,853	0	2,024	0
Due from other funds	0	0	0	62,180
Inventory	0	0	0	0
Prepayments	0	0	0	0
<b>TOTAL ASSETS:</b>	<b>\$37,853</b>	<b>\$16,950</b>	<b>\$19,117</b>	<b>\$110,001</b>
<b>LIABILITIES AND FUND BALANCES:</b>				
<b>LIABILITIES:</b>				
Accounts/vouchers payable	\$0	\$2,010	\$0	\$0
Due to other funds	0	0	8,042	447
Interfund loans payable	88,941	0	0	0
Due to other government units	0	0	0	0
Accrued wages	0	0	0	0
Revenues Collected in Advance	0	0	0	0
Custodial accounts	0	0	0	0
Deferred revenue	0	648	0	0
Accrued Employee Benefits	0	0	0	0
<b>TOTAL LIABILITIES</b>	<b>\$88,941</b>	<b>\$2,658</b>	<b>\$8,042</b>	<b>\$447</b>
<b>FUND BALANCES:</b>				
Fund balances:				
Reserved for Petty Cash	\$0	\$0	\$0	\$0
Reserved for Prepayments	0	0	0	0
Unreserved	(51,088)	14,292	11,075	109,554
<b>TOTAL FUND BALANCES</b>	<b>(\$51,088)</b>	<b>\$14,292</b>	<b>\$11,075</b>	<b>\$109,554</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$37,853</b>	<b>\$16,950</b>	<b>\$19,117</b>	<b>\$110,001</b>

# SKAGIT COUNTY, WASHINGTON

## SPECIAL REVENUE FUNDS COMBINING BALANCE SHEET

As Of December 31, 2002 and December 31, 2001

<b>ASSETS:</b>	LOW INCOME HOUSING	TITLE III PROJECTS	INTERLOCAL INVESTIGATION CUM. RESERVE
Cash	\$108,106	\$64,498	\$456,083
Investments	0	0	0
Receivables (net of allowances for uncollectibles)			
Taxes	0	0	0
Accounts	0	0	0
Due from another government unit	0	0	0
Due from other funds	0	0	0
Inventory	0	0	0
Prepayments	0	0	0
<b>TOTAL ASSETS:</b>	<b>\$108,106</b>	<b>\$64,498</b>	<b>\$456,083</b>
<b>LIABILITIES AND FUND BALANCES:</b>			
<b>LIABILITIES:</b>			
Accounts/vouchers payable	\$0	\$0	\$311
Due to other funds	0	0	639
Interfund loans payable	0	0	0
Due to other government units	0	0	0
Accrued wages	0	0	0
Revenues Collected in Advance	0	0	0
Custodial accounts	0	0	0
Deferred revenue	0	0	0
Accrued Employee Benefits	0	0	0
<b>TOTAL LIABILITIES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$950</b>
<b>FUND BALANCES:</b>			
Fund balances:			
Reserved for Petty Cash	\$0	\$0	\$0
Reserved for Prepayments	0	0	0
Unreserved	108,106	64,498	455,133
<b>TOTAL FUND BALANCES</b>	<b>\$108,106</b>	<b>\$64,498</b>	<b>\$455,133</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$108,106</b>	<b>\$64,498</b>	<b>\$456,083</b>



# SKAGIT COUNTY, WASHINGTON

## SPECIAL REVENUE FUNDS COMBINING BALANCE SHEET

As Of December 31, 2002 and December 31, 2001

	2002 TOTALS	2001 TOTALS
<b>ASSETS:</b>		
Cash	\$14,668,650	\$11,036,501
Investments	2,159,288	2,174,013
Receivables (net of allowances for uncollectibles)		
Taxes	564,163	568,009
Accounts	92,908	198,321
Due from another government unit	2,910,264	2,366,388
Due from other funds	474,932	402,508
Inventory	94,178	63,427
Prepayments	124,631	108,498
<b>TOTAL ASSETS:</b>	<b>\$21,089,014</b>	<b>\$16,917,666</b>
<b>LIABILITIES AND FUND BALANCES:</b>		
<b>LIABILITIES:</b>		
Accounts/vouchers payable	\$1,789,292	\$1,038,858
Due to other funds	2,059,762	1,966,929
Interfund loans payable	340,244	301,999
Due to other government units	103,825	119,911
Accrued wages	463,217	465,884
Revenues Collected in Advance	343,479	962,757
Custodial accounts	47,373	25,441
Deferred revenue	564,163	568,009
Accrued Employee Benefits	122,426	113,868
<b>TOTAL LIABILITIES</b>	<b>\$5,833,781</b>	<b>\$5,563,656</b>
<b>FUND BALANCES:</b>		
Fund balances:		
Reserved for Petty Cash	\$18,550	\$17,550
Reserved for Prepayments	51,419	45,022
Unreserved	15,185,265	11,291,443
<b>TOTAL FUND BALANCES</b>	<b>\$15,255,229</b>	<b>\$11,354,010</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$21,089,014</b>	<b>\$16,917,666</b>

**SKAGIT COUNTY, WASHINGTON**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE**

For Fiscal Years Ended December 31, 2002 and 2001

<b>REVENUES:</b>	PUBLIC HEALTH	SPECIAL PATHS	T.B. HOSPITAL	EMERGENCY MANAGEMENT
Taxes	\$0	\$0	\$0	\$0
Licenses & Permits	212,447	0	0	13,310
Intergovernmental Revenue	1,859,127	135,692	0	154,059
Charges for Goods and Services	470,061	0	0	65,029
Fines and Forfeits	2,861	0	0	0
Interest Revenue	1,995	816	0	0
Miscellaneous Revenues	77,457	0	0	0
<b>TOTAL REVENUES</b>	<b>\$2,623,948</b>	<b>\$136,508</b>	<b>\$0</b>	<b>\$232,398</b>
<b>EXPENDITURES:</b>				
General Government Services	\$0	\$0	\$0	\$0
Security of Persons and Property	0	0	0	447,694
Utilities and Environment	0	0	0	0
Economic Environment	0	0	0	0
Mental/Physical Health	3,404,080	0	0	0
Culture and Recreation	0	0	0	0
Capitalized Expenditures	0	9,420	0	0
Roads & Street Construction	0	18,074	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$3,404,080</b>	<b>\$27,494</b>	<b>\$0</b>	<b>\$447,694</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(\$780,132)</b>	<b>\$109,014</b>	<b>\$0</b>	<b>(\$215,296)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Fixed Asset Dispositions	\$0	\$0	\$0	\$0
Operating Transfers In	1,084,252	0	0	261,912
Operating Transfers Out	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$1,084,252</b>	<b>\$0</b>	<b>\$0</b>	<b>\$261,912</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES:</b>	<b>\$304,120</b>	<b>\$109,014</b>	<b>\$0</b>	<b>\$46,616</b>
<b>FUND BALANCES:</b>				
Fund Balance, January 1	\$681,190	\$306,674	\$7,541	\$4,469
Prior Period Adjustment	0	0	0	0
Residual Equity Transfer In	7,541	0	0	0
Residual Equity Transfer Out	0	0	(7,541)	0
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$992,851</b>	<b>\$415,688</b>	<b>\$0</b>	<b>\$51,085</b>

**SKAGIT COUNTY, WASHINGTON**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE**

For Fiscal Years Ended December 31, 2002 and 2001

<b>REVENUES:</b>	COUNTY FAIR	VETERANS RELIEF	LAW LIBRARY	RIVER IMPROVEMENT
Taxes	\$0	\$89,202	\$0	\$0
Licenses & Permits	0	0	0	0
Intergovernmental Revenue	36,875	11,546	0	167,459
Charges for Goods and Services	180,259	0	39,361	0
Fines and Forfeits	0	0	0	0
Interest Revenue	822	8	0	639
Miscellaneous Revenues	31,487	5	280	0
<b>TOTAL REVENUES</b>	<b>\$249,443</b>	<b>\$100,761</b>	<b>\$39,641</b>	<b>\$168,098</b>
<b>EXPENDITURES:</b>				
General Government Services	\$0	\$0	\$82,342	\$0
Security of Persons and Property	0	0	0	0
Utilities and Environment	0	0	0	332,361
Economic Environment	0	115,618	0	0
Mental/Physical Health	0	0	0	0
Culture and Recreation	361,764	0	0	0
Capitalized Expenditures	0	0	0	0
Roads & Street Construction	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$361,764</b>	<b>\$115,618</b>	<b>\$82,342</b>	<b>\$332,361</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(\$112,321)</b>	<b>(\$14,857)</b>	<b>(\$42,701)</b>	<b>(\$164,263)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Fixed Asset Dispositions	\$1,200	\$0	\$0	\$0
Operating Transfers In	112,100	0	41,969	219,817
Operating Transfers Out	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$113,300</b>	<b>\$0</b>	<b>\$41,969</b>	<b>\$219,817</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USE</b>	<b>\$979</b>	<b>(\$14,857)</b>	<b>(\$732)</b>	<b>\$55,554</b>
<b>FUND BALANCES:</b>				
Fund Balance, January 1	(\$12,784)	\$38,259	\$11,122	\$269,321
Prior Period Adjustment	0	0	0	(118,972)
Residual Equity Transfer In	0	0	0	0
Residual Equity Transfer Out	0	0	0	0
<b>FUND BALANCE, DECEMBER 31</b>	<b>(\$11,806)</b>	<b>\$23,401</b>	<b>\$10,391</b>	<b>\$205,902</b>

**SKAGIT COUNTY, WASHINGTON**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE**

For Fiscal Years Ended December 31, 2002 and 2001

<b>REVENUES:</b>	TREASURER'S O&M	AUDITOR'S O&M	ELECTION SERVICES	PARKS & RECREATION
Taxes	\$0	\$0	\$0	\$0
Licenses & Permits	0	0	0	0
Intergovernmental Revenue	0	48,416	0	45,634
Charges for Goods and Services	25,863	43,439	329,105	280,892
Fines and Forfeits	0	0	0	0
Interest Revenue	3,445	5,410	0	0
Miscellaneous Revenues	0	0	325	122,049
<b>TOTAL REVENUES</b>	<b>\$29,308</b>	<b>\$97,265</b>	<b>\$329,430</b>	<b>\$448,575</b>
<b>EXPENDITURES:</b>				
General Government Services	\$5,863	\$7,539	\$488,655	\$0
Security of Persons and Property	0	0	0	0
Utilities and Environment	0	0	0	0
Economic Environment	0	0	0	0
Mental/Physical Health	0	0	0	0
Culture and Recreation	0	0	0	1,506,825
Capitalized Expenditures	0	0	0	2,606
Roads & Street Construction	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$5,863</b>	<b>\$7,539</b>	<b>\$488,655</b>	<b>\$1,509,431</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$23,445</b>	<b>\$89,726</b>	<b>(\$159,225)</b>	<b>(\$1,060,856)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Fixed Asset Dispositions	\$0	\$0	\$0	\$0
Operating Transfers In	0	0	246,197	1,042,284
Operating Transfers Out	0	(275,103)	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$0</b>	<b>(\$275,103)</b>	<b>\$246,197</b>	<b>\$1,042,284</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USE</b>	<b>\$23,445</b>	<b>(\$185,377)</b>	<b>\$86,972</b>	<b>(\$18,572)</b>
<b>FUND BALANCES:</b>				
Fund Balance, January 1	\$195,702	\$308,454	(\$18,804)	\$237,564
Prior Period Adjustment	0	0	0	0
Residual Equity Transfer In	0	0	0	0
Residual Equity Transfer Out	0	0	0	0
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$219,148</b>	<b>\$123,077</b>	<b>\$68,167</b>	<b>\$218,992</b>

**SKAGIT COUNTY, WASHINGTON**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE**

For Fiscal Years Ended December 31, 2002 and 2001

<b>REVENUES:</b>	ABUSE SERVICES	DEVELOPMENTAL DISABILITY	COUNTY ROADS	SENIOR SERVICES
Taxes	\$0	\$191,051	\$8,310,518	\$0
Licenses & Permits	0	0	175	0
Intergovernmental Revenue	803,490	975,366	8,229,077	527,054
Charges for Goods and Services	0	0	1,496,637	17,087
Fines and Forfeits	0	0	0	0
Interest Revenue	0	16	1,488	0
Miscellaneous Revenues	0	10	50,301	200,778
<b>TOTAL REVENUES</b>	<b>\$803,490</b>	<b>\$1,166,443</b>	<b>\$18,088,196</b>	<b>\$744,919</b>
<b>EXPENDITURES:</b>				
General Government Services	\$0	\$0	\$2,341,514	\$0
Security of Persons and Property	0	0	0	0
Utilities and Environment	0	0	0	0
Economic Environment	0	0	0	1,134,681
Mental/Physical Health	805,973	1,183,458	0	0
Culture and Recreation	0	0	0	0
Capitalized Expenditures	0	0	241,252	22,751
Roads & Street Construction	0	0	12,577,496	0
<b>TOTAL EXPENDITURES</b>	<b>\$805,973</b>	<b>\$1,183,458</b>	<b>\$15,160,262</b>	<b>\$1,157,432</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(\$2,483)</b>	<b>(\$17,015)</b>	<b>\$2,927,934</b>	<b>(\$412,513)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Fixed Asset Dispositions	\$0	\$0	\$0	\$0
Operating Transfers In	0	41,200	0	303,259
Operating Transfers Out	0	0	(226,260)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$0</b>	<b>\$41,200</b>	<b>(\$226,260)</b>	<b>\$303,259</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USE</b>	<b>(\$2,483)</b>	<b>\$24,185</b>	<b>\$2,701,674</b>	<b>(\$109,254)</b>
<b>FUND BALANCES:</b>				
Fund Balance, January 1	\$1,996	\$301,500	\$6,287,767	\$235,697
Prior Period Adjustment	0	0	0	0
Residual Equity Transfer In	0	0	0	0
Residual Equity Transfer Out	0	0	0	0
<b>FUND BALANCE, DECEMBER 31</b>	<b>(\$488)</b>	<b>\$325,686</b>	<b>\$8,989,441</b>	<b>\$126,443</b>

**SKAGIT COUNTY, WASHINGTON**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE**

For Fiscal Years Ended December 31, 2002 and 2001

<b>REVENUES:</b>	CONVENTION CENTER	SALMON RECOVERY	CONSERVATION FUTURES	MEDIC I SERVICES
Taxes	\$61,955	\$0	\$524,614	\$2,100,523
Licenses & Permits	0	0	0	0
Intergovernmental Revenue	0	698,123	339,859	273,284
Charges for Goods and Services	0	0	0	0
Fines and Forfeits	0	0	0	0
Interest Revenue	0	21,335	45	179
Miscellaneous Revenues	0	0	29	115
<b>TOTAL REVENUES</b>	<b>\$61,955</b>	<b>\$719,458</b>	<b>\$864,547</b>	<b>\$2,374,101</b>
<b>EXPENDITURES:</b>				
General Government Services	\$0	\$0	\$0	\$0
Security of Persons and Property	0	0	0	2,194,500
Utilities and Environment	0	802,791	79,865	0
Economic Environment	0	0	0	0
Mental/Physical Health	0	0	0	0
Culture and Recreation	54,532	0	0	0
Capitalized Expenditures	0	0	542,406	0
Roads & Street Construction	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$54,532</b>	<b>\$802,791</b>	<b>\$622,271</b>	<b>\$2,194,500</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$7,423</b>	<b>(\$83,333)</b>	<b>\$242,276</b>	<b>\$179,601</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Fixed Asset Dispositions	\$0	\$0	\$0	\$0
Operating Transfers In	0	366,015	0	0
Operating Transfers Out	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$0</b>	<b>\$366,015</b>	<b>\$0</b>	<b>\$0</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USE</b>	<b>\$7,423</b>	<b>\$282,682</b>	<b>\$242,276</b>	<b>\$179,601</b>
<b>FUND BALANCES:</b>				
Fund Balance, January 1	\$52,671	\$621,732	\$748,812	\$24,040
Prior Period Adjustment	0	0	0	0
Residual Equity Transfer In	0	0	0	0
Residual Equity Transfer Out	0	0	0	0
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$60,094</b>	<b>\$904,413</b>	<b>\$991,086</b>	<b>\$203,641</b>

**SKAGIT COUNTY, WASHINGTON**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE**

For Fiscal Years Ended December 31, 2002 and 2001

<b>REVENUES:</b>	CRIME/VICTIM SERVICES	COMMUNICATION SYSTEM	BEST PLACE PROGRAM	BRYSON ROAD SUB-FLOOD CONTROL
Taxes	\$0	\$506,678	\$0	\$3,645
Licenses & Permits	0	0	0	0
Intergovernmental Revenue	0	0	1,610,357	0
Charges for Goods and Services	63,015	0	1,533,597	0
Fines and Forfeits	0	0	0	0
Interest Revenue	0	0	0	160
Miscellaneous Revenues	0	0	1,150	0
<b>TOTAL REVENUES</b>	<b>\$63,015</b>	<b>\$506,678</b>	<b>\$3,145,103</b>	<b>\$3,805</b>
<b>EXPENDITURES:</b>				
General Government Services	\$65,394	\$0	\$0	\$0
Security of Persons and Property	0	449,997	0	0
Utilities and Environment	0	0	0	321
Economic Environment	0	0	0	0
Mental/Physical Health	0	0	0	0
Culture and Recreation	0	0	3,142,710	0
Capitalized Expenditures	0	0	0	0
Roads & Street Construction	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$65,394</b>	<b>\$449,997</b>	<b>\$3,142,710</b>	<b>\$321</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(\$2,379)</b>	<b>\$56,681</b>	<b>\$2,393</b>	<b>\$3,484</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Fixed Asset Dispositions	\$0	\$0	\$0	\$0
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USE</b>	<b>(\$2,379)</b>	<b>\$56,681</b>	<b>\$2,393</b>	<b>\$3,484</b>
<b>FUND BALANCES:</b>				
Fund Balance, January 1	\$110,774	\$67,698	\$4,882	\$8,624
Prior Period Adjustment	0	0	0	0
Residual Equity Transfer In	0	0	0	0
Residual Equity Transfer Out	0	0	0	0
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$108,394</b>	<b>\$124,378</b>	<b>\$7,276</b>	<b>\$12,108</b>

**SKAGIT COUNTY, WASHINGTON**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE**

For Fiscal Years Ended December 31, 2002 and 2001

	SEDRO WOOLLEY FLOOD CONTROL	BRITT SLOUGH FLOOD CONTROL	SEDRO WOOLLEY LATERAL SFCZ	MT. VERNON SOUTH SFCZ
<b>REVENUES:</b>				
Taxes	\$36,371	\$15,505	\$0	\$0
Licenses & Permits	0	0	0	0
Intergovernmental Revenue	0	0	0	0
Charges for Goods and Services	0	0	0	0
Fines and Forfeits	0	0	0	0
Interest Revenue	3,141	1,232	28	1,118
Miscellaneous Revenues	0	0	0	0
<b>TOTAL REVENUES</b>	<b>\$39,512</b>	<b>\$16,737</b>	<b>\$28</b>	<b>\$1,118</b>
<b>EXPENDITURES:</b>				
General Government Services	\$0	\$0	\$0	\$0
Security of Persons and Property	0	0	0	0
Utilities and Environment	10,233	8,738	0	93
Economic Environment	0	0	0	0
Mental/Physical Health	0	0	0	0
Culture and Recreation	0	0	0	0
Capitalized Expenditures	0	0	0	0
Roads & Street Construction	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$10,233</b>	<b>\$8,738</b>	<b>\$0</b>	<b>\$93</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$29,279</b>	<b>\$7,999</b>	<b>\$28</b>	<b>\$1,025</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Fixed Asset Dispositions	\$0	\$0	\$0	\$0
Operating Transfers In	0	0	0	0
Operating Transfers Out	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USE</b>	<b>\$29,279</b>	<b>\$7,999</b>	<b>\$28</b>	<b>\$1,025</b>
<b>FUND BALANCES:</b>				
Fund Balance, January 1	\$166,707	\$66,150	\$1,869	\$61,193
Prior Period Adjustment	0	0	0	0
Residual Equity Transfer In	0	0	0	0
Residual Equity Transfer Out	0	0	0	0
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$195,986</b>	<b>\$74,149</b>	<b>\$1,897</b>	<b>\$62,218</b>



**SKAGIT COUNTY, WASHINGTON**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE**

For Fiscal Years Ended December 31, 2002 and 2001

<b>REVENUES:</b>	DUNBAR SFCZ MAINTENANCE	SIMILK PUMPING STATION	BLANCHARD SUB FLOOD CONTROL MT
Taxes	\$3,700	\$0	\$6,512
Licenses & Permits	0	0	0
Intergovernmental Revenue	0	0	0
Charges for Goods and Services	0	0	0
Fines and Forfeits	0	0	0
Interest Revenue	67	0	386
Miscellaneous Revenues	0	0	0
<b>TOTAL REVENUES</b>	<b>\$3,767</b>	<b>\$0</b>	<b>\$6,898</b>
<b>EXPENDITURES:</b>			
General Government Services	\$0	\$0	\$0
Security of Persons and Property	0	0	0
Utilities and Environment	2,921	0	7,639
Economic Environment	0	0	0
Mental/Physical Health	0	0	0
Culture and Recreation	0	0	0
Capitalized Expenditures	0	0	0
Roads & Street Construction	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$2,921</b>	<b>\$0</b>	<b>\$7,639</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$846</b>	<b>\$0</b>	<b>(\$741)</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Fixed Asset Dispositions	\$0	\$0	\$0
Operating Transfers In	0	0	0
Operating Transfers Out	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USE</b>	<b>\$846</b>	<b>\$0</b>	<b>(\$741)</b>
<b>FUND BALANCES:</b>			
Fund Balance, January 1	\$5,136	\$0	\$21,451
Prior Period Adjustment	0	0	0
Residual Equity Transfer In	0	0	0
Residual Equity Transfer Out	0	0	0
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$5,982</b>	<b>\$0</b>	<b>\$20,710</b>

**SKAGIT COUNTY, WASHINGTON**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE**

For Fiscal Years Ended December 31, 2002 and 2001

<b>REVENUES:</b>	SHANGRILA SUB FLOOD CONTROL	HANSEN CREEK SFCZ	WARNER PRAIRIE SFCZ
Taxes	\$0	\$10,397	\$800
Licenses & Permits	0	0	0
Intergovernmental Revenue	0	0	0
Charges for Goods and Services	0	0	0
Fines and Forfeits	0	0	0
Interest Revenue	71	201	148
Miscellaneous Revenues	0	0	0
<b>TOTAL REVENUES</b>	<b>\$71</b>	<b>\$10,598</b>	<b>\$948</b>
<b>EXPENDITURES:</b>			
General Government Services	\$0	\$0	\$0
Security of Persons and Property	0	0	0
Utilities and Environment	0	8,158	111
Economic Environment	0	0	0
Mental/Physical Health	0	0	0
Culture and Recreation	0	0	0
Capitalized Expenditures	0	0	0
Roads & Street Construction	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$8,158</b>	<b>\$111</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$71</b>	<b>\$2,440</b>	<b>\$837</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Fixed Asset Dispositions	\$0	\$0	\$0
Operating Transfers In	0	0	0
Operating Transfers Out	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USE</b>	<b>\$71</b>	<b>\$2,440</b>	<b>\$837</b>
<b>FUND BALANCES:</b>			
Fund Balance, January 1	\$3,989	\$12,038	\$8,807
Prior Period Adjustment	0	0	0
Residual Equity Transfer In	0	0	0
Residual Equity Transfer Out	0	0	0
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$4,060</b>	<b>\$14,478</b>	<b>\$9,644</b>

**SKAGIT COUNTY, WASHINGTON**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE**

For Fiscal Years Ended December 31, 2002 and 2001

<b>REVENUES:</b>	LAKE MGMNT DISTRICT NO.1	LAKE MGMNT DISTRICT NO.2	LAKE MGMNT DISTRICT NO.3
Taxes	\$48,456	\$14,092	\$0
Licenses & Permits	0	0	0
Intergovernmental Revenue	0	0	72,933
Charges for Goods and Services	0	0	0
Fines and Forfeits	0	0	0
Interest Revenue	1,105	0	0
Miscellaneous Revenues	0	0	0
<b>TOTAL REVENUES</b>	<b>\$49,561</b>	<b>\$14,092</b>	<b>\$72,933</b>
<b>EXPENDITURES:</b>			
General Government Services	\$0	\$0	\$0
Security of Persons and Property	0	0	0
Utilities and Environment	80,534	2,912	123,929
Economic Environment	0	0	0
Mental/Physical Health	0	0	0
Culture and Recreation	0	0	0
Capitalized Expenditures	0	0	0
Roads & Street Construction	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$80,534</b>	<b>\$2,912</b>	<b>\$123,929</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(\$30,973)</b>	<b>\$11,180</b>	<b>(\$50,995)</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Fixed Asset Dispositions	\$0	\$0	\$0
Operating Transfers In	0	0	0
Operating Transfers Out	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USE</b>	<b>(\$30,973)</b>	<b>\$11,180</b>	<b>(\$50,995)</b>
<b>FUND BALANCES:</b>			
Fund Balance, January 1	\$70,420	(\$65,459)	(\$91)
Prior Period Adjustment	0	0	0
Residual Equity Transfer In	0	0	0
Residual Equity Transfer Out	0	0	0
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$39,447</b>	<b>(\$54,279)</b>	<b>(\$51,088)</b>

**SKAGIT COUNTY, WASHINGTON**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE**

For Fiscal Years Ended December 31, 2002 and 2001

<b>REVENUES:</b>	EDISON CLEAN WATER DISTRICT SUB-AREA	DRUG ENFORCEMENT CUM. RESERVE	BOATING SAFETY
Taxes	\$29,730	\$0	\$0
Licenses & Permits	0	0	0
Intergovernmental Revenue	0	2,024	62,381
Charges for Goods and Services	0	0	0
Fines and Forfeits	0	4,850	0
Interest Revenue	0	0	0
Miscellaneous Revenues	0	0	0
<b>TOTAL REVENUES</b>	<b>\$29,730</b>	<b>\$6,874</b>	<b>\$62,381</b>
<b>EXPENDITURES:</b>			
General Government Services	\$0	\$0	\$0
Security of Persons and Property	0	2,066	44,486
Utilities and Environment	25,515	0	0
Economic Environment	0	0	0
Mental/Physical Health	0	0	0
Culture and Recreation	0	0	0
Capitalized Expenditures	0	0	0
Roads & Street Construction	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$25,515</b>	<b>\$2,066</b>	<b>\$44,486</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$4,215</b>	<b>\$4,808</b>	<b>\$17,895</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Fixed Asset Dispositions	\$0	\$0	\$0
Operating Transfers In	0	0	0
Operating Transfers Out	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USE</b>	<b>\$4,215</b>	<b>\$4,808</b>	<b>\$17,895</b>
<b>FUND BALANCES:</b>			
Fund Balance, January 1	\$10,077	\$6,267	\$91,659
Prior Period Adjustment	0	0	0
Residual Equity Transfer In	0	0	0
Residual Equity Transfer Out	0	0	0
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$14,292</b>	<b>\$11,075</b>	<b>\$109,554</b>

**SKAGIT COUNTY, WASHINGTON**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE**

For Fiscal Years Ended December 31, 2002 and 2001

<b>REVENUES:</b>	LOW-INCOME HOUSING	TITLE III PROJECTS	INVESTIGATION CUM. RESERVE
Taxes	\$0	\$0	\$0
Licenses & Permits	0	0	0
Intergovernmental Revenue	0	63,480	0
Charges for Goods and Services	108,106	0	5,633
Fines and Forfeits	0	0	153,985
Interest Revenue	0	1,019	0
Miscellaneous Revenues	0	0	2,266
<b>TOTAL REVENUES</b>	<b>\$108,106</b>	<b>\$64,499</b>	<b>\$161,884</b>
<b>EXPENDITURES:</b>			
General Government Services	\$0	\$0	\$0
Security of Persons and Property	0	0	105,649
Utilities and Environment	0	0	0
Economic Environment	0	0	0
Mental/Physical Health	0	0	0
Culture and Recreation	0	0	0
Capitalized Expenditures	0	0	0
Roads & Street Construction	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$105,649</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$108,106</b>	<b>\$64,499</b>	<b>\$56,235</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Fixed Asset Dispositions	\$0	\$0	\$0
Operating Transfers In	0	0	0
Operating Transfers Out	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USE</b>	<b>\$108,106</b>	<b>\$64,499</b>	<b>\$56,235</b>
<b>FUND BALANCES:</b>			
Fund Balance, January 1	\$0	\$0	\$398,898
Prior Period Adjustment	0	0	0
Residual Equity Transfer In	0	0	0
Residual Equity Transfer Out	0	0	0
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$108,106</b>	<b>\$64,498</b>	<b>\$455,133</b>

**SKAGIT COUNTY, WASHINGTON**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCE**  
For Fiscal Years Ended December 31, 2002 and 2001

<b>REVENUES:</b>	2002 Totals	2001 Totals
Taxes	\$11,953,747	\$11,649,454
Licenses & Permits	225,932	203,705
Intergovernmental Revenue	16,116,236	16,001,149
Charges for Goods and Services	4,658,084	3,149,861
Fines and Forfeits	161,696	150,402
Interest Revenue	44,872	84,228
Miscellaneous Revenues	486,253	410,568
<b>TOTAL REVENUES</b>	<b>\$33,646,821</b>	<b>\$31,649,368</b>
<b>EXPENDITURES:</b>		
General Government Services	\$2,991,307	\$2,276,130
Security of Persons and Property	3,244,393	3,047,061
Utilities and Environment	1,486,122	1,598,335
Economic Environment	1,250,299	1,178,039
Mental/Physical Health	5,393,511	5,288,013
Culture and Recreation	5,065,832	5,757,230
Capitalized Expenditures	818,435	1,274,555
Roads & Street Construction	12,595,572	12,661,701
<b>TOTAL EXPENDITURES</b>	<b>\$32,845,471</b>	<b>\$33,081,064</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$801,350</b>	<b>(\$1,431,696)</b>
<b>OTHER FINANCING SOURCES (USES):</b>		
Fixed Asset Dispositions	\$1,200	\$23,019
Operating Transfers In	3,719,005	4,050,893
Operating Transfers Out	(501,363)	(426,836)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$3,218,842</b>	<b>\$3,647,076</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USE</b>	<b>\$4,020,192</b>	<b>\$2,215,380</b>
<b>FUND BALANCES:</b>		
Fund Balance, January 1	\$11,354,010	\$9,402,030
Prior Period Adjustment	(118,972)	(263,404)
Residual Equity Transfer In	7,541	0
Residual Equity Transfer Out	(7,541)	0
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$15,255,229</b>	<b>\$11,354,010</b>

**SKAGIT COUNTY, WASHINGTON**  
**PUBLIC HEALTH FUND**  
**COMPARATIVE BALANCE SHEET**  
**DECEMBER 31, 2002**  
**With Comparative Totals for December 31, 2001**

<b>ASSETS</b>	<b>2002</b>	<b>2001</b>
Cash	\$712,292	\$450,446
Investments	110,883	108,888
Due from Another Government Unit	185,211	164,205
Due from Other Funds	26,594	26,735
Inventories	84,574	53,823
Prepayments	22,110	17,594
<b>TOTAL ASSETS</b>	<b>\$1,141,665</b>	<b>\$821,692</b>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts/Vouchers Payable	\$37,285	\$36,649
Due to Other Funds	11,939	6,250
Accrued Wages	77,711	78,808
Accrued Employee Benefits	21,878	18,795
Total Liabilities	\$148,813	\$140,502
Fund Balances:		
Reserved for Petty Cash	\$650	\$650
Reserved for Prepayments	8,742	7,305
Unreserved	983,459	673,235
Total Fund Balances	\$992,851	\$681,190
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$1,141,665</b>	<b>\$821,692</b>

**SKAGIT COUNTY, WASHINGTON**  
**PUBLIC HEALTH FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
For the Fiscal Years Ended December 31, 2002 and 2001

	2002		Variance Favorable (Unfavorable)	2001
	Budget	Actual		Actual
<b>REVENUES:</b>				
Licenses & Permits	\$188,000	\$212,447	\$24,447	\$198,505
Intergovernmental	1,935,007	1,859,127	(75,880)	1,766,160
Charges for Goods and Services	423,825	470,061	46,236	463,132
Fines and Forfeits	3,500	2,861	(639)	4,406
Interest Revenue	10,000	1,995	(8,005)	4,822
Miscellaneous Revenues	6,170	77,457	71,287	11,176
<b>TOTAL REVENUES</b>	<b>\$2,566,502</b>	<b>\$2,623,948</b>	<b>\$57,446</b>	<b>\$2,448,201</b>
<b>EXPENDITURES:</b>				
Salaries and Wages	\$1,978,051	\$1,914,044	\$64,007	\$1,928,635
Personnel Benefits	461,360	476,247	(14,887)	442,005
Supplies	940,393	778,712	161,681	767,645
Other Services and Charges	302,590	197,811	104,779	281,625
Interfund Payments for Services	37,300	37,266	34	29,250
<b>TOTAL EXPENDITURES</b>	<b>\$3,719,694</b>	<b>\$3,404,080</b>	<b>\$315,614</b>	<b>\$3,449,160</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$1,153,192)	(\$780,132)	\$373,060	(\$1,000,959)
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfers In	\$1,084,252	\$1,084,252	\$0	\$1,080,007
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$1,084,252</b>	<b>\$1,084,252</b>	<b>\$0</b>	<b>\$1,080,007</b>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING U	(\$68,940)	\$304,120	\$373,060	\$79,048
<b>FUND BALANCES:</b>				
Fund Balance, January 1	\$455,750	\$681,190	225,440	\$602,143
Residual Equity Transfer In	0	7,541	7,541	0
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$386,810</b>	<b>\$992,851</b>	<b>\$606,041</b>	<b>\$681,190</b>



**SKAGIT COUNTY, WASHINGTON**  
**SPECIAL PATHS FUND**  
**COMPARATIVE BALANCE SHEET**  
**DECEMBER 31, 2002**  
**With Comparative Totals for December 31, 2001**

<b>ASSETS</b>	<b>2002</b>	<b>2001</b>
Cash	\$371,601	\$263,566
Investments	45,328	44,512
Prepayments	185	0
<b>TOTAL ASSETS</b>	<b>\$417,114</b>	<b>\$308,078</b>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts/Vouchers Payable	\$57	\$35
Due to Other Funds	348	1,370
Accrued Wages	770	0
Accrued Employee Benefits	252	0
Total Liabilities	\$1,427	\$1,405
Fund Balances:		
Reserved for Prepayments	\$28	\$0
Unreserved	415,660	306,674
Total Fund Balances	\$415,688	\$306,674
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$417,114</b>	<b>\$308,078</b>

**SKAGIT COUNTY, WASHINGTON**  
**SPECIAL PATHS FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
For the Fiscal Years Ended December 31, 2002 and 2001

	2002		Variance Favorable (Unfavorable)	2001
	Budget	Actual		Actual
<b>REVENUES:</b>				
Intergovernmental	\$136,655	\$135,692	(\$963)	\$139,733
Interest Revenue	2,000	816	(1,184)	1,905
<b>TOTAL REVENUES</b>	<b>\$138,655</b>	<b>\$136,508</b>	<b>(\$2,147)</b>	<b>\$141,638</b>
<b>EXPENDITURES:</b>				
Salaries and Wages	\$0	\$5,988	(\$5,988)	\$2,752
Personnel Benefits	0	1,673	(1,673)	834
Supplies	50,000	10,028	39,972	8,868
Other Services and Charges	0	38	(38)	2,389
Capital Outlays	50,000	9,420	40,580	0
Interfund Payments for Services	0	348	(348)	192
<b>TOTAL EXPENDITURES</b>	<b>\$100,000</b>	<b>\$27,494</b>	<b>\$72,505</b>	<b>\$15,036</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$38,655</b>	<b>\$109,014</b>	<b>\$70,359</b>	<b>\$126,602</b>
<b>FUND BALANCES:</b>				
Fund Balance, January 1	\$298,048	\$306,674	\$8,626	\$180,071
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$336,703</b>	<b>\$415,688</b>	<b>\$78,985</b>	<b>\$306,674</b>

**SKAGIT COUNTY, WASHINGTON**  
**TUBERCULOSIS HOSPITAL FUND**  
**COMPARATIVE BALANCE SHEET**  
**DECEMBER 31, 2002**  
**With Comparative Totals for December 31, 2001**

<u>ASSETS</u>	<u>2002</u>	<u>2001</u>
Cash	\$0	\$7,541
<b>TOTAL ASSETS</b>	<b>\$0</b>	<b>\$7,541</b>
<u>LIABILITIES AND FUND BALANCES</u>		
Total Liabilities	\$0	\$0
Fund Balances:		
Unreserved	\$0	\$7,541
Total Fund Balances	\$0	\$7,541
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$0</b>	<b>\$7,541</b>

**SKAGIT COUNTY, WASHINGTON**  
**TUBERCULOSIS HOSPITAL FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
For the Fiscal Years Ended December 31, 2002 and 2001

	2002			2001
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
<b>REVENUES:</b>				
TOTAL REVENUES	\$0	\$0	\$0	\$0
<b>EXPENDITURES:</b>				
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>FUND BALANCES:</b>				
FUND BALANCE, January 1	\$0	\$7,541	\$7,541	\$7,541
Residual Equity Transfer Out	0	(7,541)	(7,541)	0
FUND BALANCE, DECEMBER 31	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$7,541</u>

**SKAGIT COUNTY, WASHINGTON**  
**EMERGENCY MANAGEMENT FUND**  
**COMPARATIVE BALANCE SHEET**  
**DECEMBER 31, 2002**  
**With Comparative Totals for December 31, 2001**

<b>ASSETS</b>	<b>2002</b>	<b>2001</b>
Cash	\$48,137	\$0
Due from Another Government Unit	11,162	39,721
Due from Other Funds	26,170	0
Prepayments	3,717	2,665
<b>TOTAL ASSETS</b>	<b>\$89,186</b>	<b>\$42,386</b>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts/Vouchers Payable	\$1,879	\$14,232
Due to Other Funds	17,955	10,403
Accrued Wages	14,450	10,761
Accrued Employee Benefits	3,817	2,521
Total Liabilities	\$38,101	\$37,917
Fund Balances:		
Reserved for Prepayments	\$1,504	\$1,363
Unreserved	49,581	3,106
Total Fund Balances	\$51,085	\$4,469
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$89,186</b>	<b>\$42,386</b>

**SKAGIT COUNTY, WASHINGTON**  
**EMERGENCY MANAGEMENT FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
For the Fiscal Years Ended December 31, 2002 and 2001

	2001		Variance	2001
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>REVENUES:</b>				
Licenses & Permits	\$6,000	\$13,310	\$7,310	\$4,500
Intergovernmental	158,669	154,059	(4,610)	153,903
Charges for Goods and Services	25,895	65,029	39,134	0
Miscellaneous Revenues	0	0	0	191
<b>TOTAL REVENUES</b>	<b>\$190,564</b>	<b>\$232,398</b>	<b>\$41,834</b>	<b>\$158,594</b>
<b>EXPENDITURES:</b>				
Salaries and Wages	\$285,125	\$298,858	(\$13,733)	\$254,946
Personnel Benefits	72,895	74,687	(1,792)	62,479
Supplies	16,850	15,410	1,440	11,872
Other Services and Charges	22,944	15,862	7,082	23,759
Capital Outlays	600	0	600	44,957
Interfund Payments for Services	58,479	42,877	15,602	35,147
<b>TOTAL EXPENDITURES</b>	<b>\$456,893</b>	<b>\$447,694</b>	<b>\$9,199</b>	<b>\$433,160</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$266,329)	(\$215,296)	\$51,033	(\$274,566)
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfers In	\$261,912	\$261,912	\$0	\$229,731
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$261,912</b>	<b>\$261,912</b>	<b>\$0</b>	<b>\$229,731</b>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING U	(\$4,417)	\$46,616	\$51,033	(\$44,835)
<b>FUND BALANCES:</b>				
Fund Balance, January 1	\$46,651	\$4,469	(\$42,182)	\$49,304
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$42,234</b>	<b>\$51,085</b>	<b>\$8,851</b>	<b>\$4,469</b>

**SKAGIT COUNTY, WASHINGTON**  
**COUNTY FAIR FUND**  
**COMPARATIVE BALANCE SHEET**  
**DECEMBER 31, 2002**  
**With Comparative Totals for December 31, 2001**

<b>ASSETS</b>	<b>2002</b>	<b>2001</b>
Cash	\$4,156	\$150
Prepayments	1,157	949
<b>TOTAL ASSETS</b>	<b>\$5,313</b>	<b>\$1,099</b>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts/Vouchers Payable	\$1,992	\$5,687
Due to Other Funds	10,675	4,755
Accrued Wages	3,435	2,515
Accrued Employee Benefits	1,017	926
Total Liabilities	\$17,119	\$13,883
Fund Balances:		
Reserved for Petty Cash	\$1,150	\$150
Reserved for Prepayments	1,023	307
Unreserved	(13,979)	(13,241)
Total Fund Balances	(\$11,806)	(\$12,784)
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$5,313</b>	<b>\$1,099</b>

**SKAGIT COUNTY, WASHINGTON**  
**COUNTY FAIR FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
For the Fiscal Years Ended December 31, 2002 and 2001

	2002		Variance Favorable (Unfavorable)	2001
	Budget	Actual		Actual
<b>REVENUES:</b>				
Intergovernmental	\$36,000	\$36,875	\$875	\$36,439
Charges for Goods and Services	181,400	180,259	(1,141)	162,581
Interest Revenue	0	822	822	0
Miscellaneous Revenues	35,700	31,487	(4,213)	38,040
<b>TOTAL REVENUES</b>	<b>\$253,100</b>	<b>\$249,443</b>	<b>(\$3,657)</b>	<b>\$237,060</b>
<b>EXPENDITURES:</b>				
Salaries and Wages	\$102,688	\$91,191	\$11,497	\$93,552
Personnel Benefits	24,676	25,082	(406)	23,373
Supplies	32,750	37,792	(5,042)	37,552
Other Services and Charges	186,300	181,621	4,679	192,964
Interfund Payments for Services	15,351	26,079	(10,728)	15,222
<b>TOTAL EXPENDITURES</b>	<b>\$361,765</b>	<b>\$361,764</b>	<b>\$0</b>	<b>\$362,663</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$108,665)	(\$112,321)	(\$3,656)	(\$125,603)
<b>OTHER FINANCING SOURCES (USES):</b>				
Fixed Asset Dispositions	\$0	\$1,200	\$1,200	\$1,350
Operating Transfers In	121,100	112,100	(9,000)	87,850
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$121,100</b>	<b>\$113,300</b>	<b>(\$7,800)</b>	<b>\$89,200</b>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	\$12,435	\$979	(\$11,456)	(\$36,403)
<b>FUND BALANCES:</b>				
Fund Balance, January 1	\$23,026	(\$12,784)	(\$35,810)	\$23,619
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$35,461</b>	<b>(\$11,806)</b>	<b>(\$47,266)</b>	<b>(\$12,784)</b>



**SKAGIT COUNTY, WASHINGTON**  
**VETERANS RELIEF FUND**  
**COMPARATIVE BALANCE SHEET**  
**DECEMBER 31, 2002**  
**With Comparative Totals for December 31, 2001**

<b>ASSETS</b>	<b>2002</b>	<b>2001</b>
Cash	\$34,808	\$44,272
Taxes-Receiveable	4,539	4,986
<b>TOTAL ASSETS</b>	<b>\$39,347</b>	<b>\$49,258</b>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts/Vouchers Payable	\$8,906	\$3,520
Due to Other Funds	2,501	2,493
Deferred Revenue	4,539	4,986
Total Liabilities	\$15,946	\$10,999
Fund Balances:		
Reserved for Petty Cash	\$7,500	\$7,500
Reserved for Prepayments	0	0
Unreserved	15,901	30,759
Total Fund Balances	\$23,401	\$38,259
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$39,347</b>	<b>\$49,258</b>

**SKAGIT COUNTY, WASHINGTON**  
**VETERANS' RELIEF FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
For the Fiscal Years Ended December 31, 2002 and 2001

	2002		Variance Favorable (Unfavorable)	2001
	Budget	Actual		Actual
<b>REVENUES:</b>				
Taxes	\$91,200	\$89,202	(\$1,998)	\$89,545
Intergovernmental Revenues	10,000	11,546	1,546	5,194
Interest Revenue	0	8	8	5
Miscellaneous Revenues	0	5	5	31
<b>TOTAL REVENUES</b>	<b>\$101,200</b>	<b>\$100,761</b>	<b>(\$439)</b>	<b>\$94,775</b>
<b>EXPENDITURES:</b>				
Other Services and Charges	\$113,736	\$113,117	\$619	\$103,625
Interfund Payments for Services	2,666	2,501	165	2,493
<b>TOTAL EXPENDITURES</b>	<b>\$116,402</b>	<b>\$115,618</b>	<b>\$784</b>	<b>\$106,118</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(\$15,202)</b>	<b>(\$14,857)</b>	<b>\$345</b>	<b>(\$11,343)</b>
<b>FUND BALANCES:</b>				
Fund Balance, January 1	\$24,383	\$38,259	\$13,876	\$49,602
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$9,181</b>	<b>\$23,401</b>	<b>\$14,221</b>	<b>\$38,259</b>

# SKAGIT COUNTY, WASHINGTON

## LAW LIBRARY FUND

### COMPARATIVE BALANCE SHEET

DECEMBER 31, 2002

With Comparative Totals for December 31, 2001

<b>ASSETS</b>	<b>2002</b>	<b>2001</b>
Cash	\$12,946	\$16,173
Prepayments	110	98
<b>TOTAL ASSETS</b>	<b>\$13,056</b>	<b>\$16,271</b>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts/Vouchers Payable	\$1,324	\$4,103
Accrued Wages	1,172	899
Accrued Employee Benefits	170	147
Total Liabilities	\$2,666	\$5,149
Fund Balances:		
Reserved for Prepayments	\$55	\$45
Unreserved	10,336	11,077
Total Fund Balances	\$10,391	\$11,122
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$13,056</b>	<b>\$16,271</b>

**SKAGIT COUNTY, WASHINGTON**  
**LAW LIBRARY FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
For the Fiscal Years Ended December 31, 2002 and 2001

	<u>2002</u>		<b>Variance Favorable (Unfavorable)</b>	<u>2001</u>
	<b>Budget</b>	<b>Actual</b>		<b>Actual</b>
<b>REVENUES:</b>				
Charges for Goods and Services	\$40,500	\$39,361	(\$1,139)	\$37,318
Miscellaneous Revenues	500	280	(220)	267
<b>TOTAL REVENUES</b>	<b>\$41,000</b>	<b>\$39,641</b>	<b>(\$1,359)</b>	<b>\$37,585</b>
<b>EXPENDITURES:</b>				
Salaries and Wages	\$25,932	\$25,238	\$694	\$25,926
Personnel Benefits	4,037	3,905	132	4,309
Supplies	11,000	8,577	2,423	11,463
Other Services and Charges	1,000	1,102	(102)	0
Capital Outlays	41,000	43,520	(2,520)	41,580
<b>TOTAL EXPENDITURES</b>	<b>\$82,969</b>	<b>\$82,342</b>	<b>\$627</b>	<b>\$83,277</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(\$41,969)</u>	<u>(\$42,701)</u>	<u>(\$732)</u>	<u>(\$45,692)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfers In	\$41,969	\$41,969	\$0	\$42,828
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$41,969</b>	<b>\$41,969</b>	<b>\$0</b>	<b>\$42,828</b>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING U	<u>\$0</u>	<u>(\$732)</u>	<u>(\$732)</u>	<u>(\$2,864)</u>
<b>FUND BALANCES:</b>				
Fund Balance, January 1	\$13,086	\$11,122	(\$1,964)	\$13,986
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$13,086</b>	<b>\$10,391</b>	<b>(\$2,696)</b>	<b>\$11,122</b>

# SKAGIT COUNTY, WASHINGTON

## RIVER IMPROVEMENT FUND

### COMPARATIVE BALANCE SHEET

DECEMBER 31, 2002

With Comparative Totals for December 31, 2001

<b>ASSETS</b>	<b>2002</b>	<b>2001</b>
Cash	\$140,971	\$25,789
Investments	0	102,473
Due from Another Government Unit	107,365	166,839
Prepayments	1,115	2,149
<b>TOTAL ASSETS</b>	<b>\$249,450</b>	<b>\$297,250</b>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts/Vouchers Payable	\$12,825	\$15,460
Due to Other Funds	26,495	6,117
Accrued Wages	3,426	5,320
Accrued Employee Benefits	801	1,033
Total Liabilities	\$43,547	\$27,930
Fund Balances:		
Reserved for Prepayments	\$646	\$1,655
Unreserved	205,256	267,666
Total Fund Balances	\$205,902	\$269,321
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$249,450</b>	<b>\$297,250</b>

**SKAGIT COUNTY, WASHINGTON**  
**RIVER IMPROVEMENT FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
For the Fiscal Years Ended December 31, 2002 and 2001

	2002		Variance	2001
	Budget	Actual	Favorable	
<b>REVENUES:</b>			(Unfavorable)	Actual
Intergovernmental	\$200,000	\$167,459	(\$32,541)	\$322,242
Interest Revenue	0	639	639	2,732
<b>TOTAL REVENUES</b>	<b>\$200,000</b>	<b>\$168,098</b>	<b>(\$31,902)</b>	<b>\$324,974</b>
<b>EXPENDITURES:</b>				
Salaries and Wages	\$220,401	\$129,319	\$91,082	\$84,088
Personnel Benefits	54,518	32,304	22,214	18,079
Supplies	4,500	10,135	(5,635)	3,376
Other Services and Charges	138,430	122,353	16,077	127,975
Intergovernmental/Interfund Services and Taxe	400,000	23,868	376,132	450,000
Capital Outlays	250,000	0	250,000	0
Interfund Payments for Services	12,895	14,383	(1,488)	7,638
<b>TOTAL EXPENDITURES</b>	<b>\$1,080,744</b>	<b>\$332,361</b>	<b>\$748,382</b>	<b>\$691,157</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$880,744)	(\$164,263)	\$716,481	(\$366,183)
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfers In	\$880,744	\$219,817	(\$660,927)	\$444,228
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$880,744</b>	<b>\$219,817</b>	<b>(\$660,927)</b>	<b>\$444,228</b>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING U	\$0	\$55,554	\$55,554	\$78,045
<b>FUND BALANCES:</b>				
Fund Balance, January 1	\$190,575	\$269,321	78,746	\$191,276
Prior Period Adjustment	0	(118,972)	(118,972)	0
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$190,575</b>	<b>\$205,902</b>	<b>\$15,328</b>	<b>\$269,321</b>

**SKAGIT COUNTY, WASHINGTON**  
**TREASURER'S OPERATIONS AND MAINTENANCE FUND**  
**COMPARATIVE BALANCE SHEET**

DECEMBER 31, 2002

With Comparative Totals for December 31, 2001

<b>ASSETS</b>	<b>2002</b>	<b>2001</b>
Cash	\$24,148	\$10,729
Investments	195,000	185,000
<b>TOTAL ASSETS</b>	<b>\$219,148</b>	<b>\$195,729</b>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts/Vouchers Payable	\$0	\$27
Total Liabilities	\$0	\$27
Fund Balances:		
Unreserved	\$219,148	\$195,702
Total Fund Balances	\$219,148	\$195,702
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$219,148</b>	<b>\$195,729</b>

**SKAGIT COUNTY, WASHINGTON**  
**TREASURER'S OPERATIONS & MAINTENANCE FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
For the Fiscal Years Ended December 31, 2002 and 2001

	2002		Variance Favorable (Unfavorable)	2001
	Budget	Actual		Actual
<b>REVENUES:</b>				
Charges for Goods and Services	\$0	\$25,863	\$25,863	\$9,520
Interest Revenue	0	3,445	3,445	9,252
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$29,308</b>	<b>\$29,308</b>	<b>\$18,772</b>
<b>EXPENDITURES:</b>				
Other Services and Charges	\$0	\$5,863	(\$5,863)	\$10,077
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$5,863</b>	<b>(\$5,863)</b>	<b>\$10,077</b>
 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	 \$0	 \$23,445	 \$23,445	 \$8,695
<b>FUND BALANCES:</b>				
Fund Balance, January 1	\$0	\$195,702	\$195,702	\$187,007
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$0</b>	<b>\$219,148</b>	<b>\$219,147</b>	<b>\$195,702</b>



**SKAGIT COUNTY, WASHINGTON**  
**AUDITOR'S OPERATIONS AND MAINTENANCE FUND**  
**COMPARATIVE BALANCE SHEET**

DECEMBER 31, 2002

With Comparative Totals for December 31, 2001

<b>ASSETS</b>	<b>2002</b>	<b>2001</b>
Cash	\$0	\$13,220
Investments	123,077	295,234
<b>TOTAL ASSETS</b>	<b>\$123,077</b>	<b>\$308,454</b>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts/Vouchers Payable	\$0	\$0
Due to Other Funds	0	0
Total Liabilities	\$0	\$0
Fund Balances:		
Unreserved	\$123,077	\$308,454
Total Fund Balances	\$123,077	\$308,454
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$123,077</b>	<b>\$308,454</b>

**SKAGIT COUNTY, WASHINGTON**  
**AUDITOR'S OPERATIONS & MAINTENANCE FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
For the Fiscal Years Ended December 31, 2002 and 2001

	<u>2002</u>		<b>Variance Favorable (Unfavorable)</b>	<u>2001</u>
	<b>Budget</b>	<b>Actual</b>		<b>Actual</b>
<b>REVENUES:</b>				
Intergovernmental	\$36,600	\$48,416	\$11,816	\$35,519
Charges for Goods and Services	33,000	43,439	10,439	37,930
Interest Revenue	9,000	5,410	(3,590)	9,251
<b>TOTAL REVENUES</b>	<b>\$78,600</b>	<b>\$97,265</b>	<b>\$18,665</b>	<b>\$82,700</b>
<b>EXPENDITURES:</b>				
Supplies	\$3,000	\$957	\$2,043	\$4,982
Other Services and Charges	20,000	6,582	13,418	6,919
Intergovtmnt/ interfund Services and Taxes	280,000	275,103	4,897	0
<b>TOTAL EXPENDITURES</b>	<b>\$303,000</b>	<b>\$282,642</b>	<b>\$20,358</b>	<b>\$11,901</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(\$224,400)</b>	<b>(\$185,378)</b>	<b>\$39,023</b>	<b>\$70,799</b>
<b>FUND BALANCES:</b>				
Fund Balance, January 1	\$285,873	\$308,454	\$22,581	\$237,654
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$61,473</b>	<b>\$123,077</b>	<b>\$61,604</b>	<b>\$308,454</b>

# SKAGIT COUNTY, WASHINGTON

## ELECTION SERVICES FUND

### COMPARATIVE BALANCE SHEET

DECEMBER 31, 2002

With Comparative Totals for December 31, 2001

<b>ASSETS</b>	<b>2002</b>	<b>2001</b>
Cash	\$78,466	\$0
Prepayments	1,627	1,630
<b>TOTAL ASSETS</b>	<b>\$80,093</b>	<b>\$1,630</b>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts/Vouchers Payable	\$5,646	\$14,271
Accrued Wages	4,900	4,801
Accrued Employee Benefits	1,379	1,361
Total Liabilities	\$11,925	\$20,433
Fund Balances:		
Reserved for Prepayments	\$739	\$1,013
Unreserved	67,428	(19,817)
Total Fund Balances	\$68,167	(\$18,804)
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$80,093</b>	<b>\$1,630</b>

**SKAGIT COUNTY, WASHINGTON**  
**ELECTION SERVICES FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
For the Fiscal Years Ended December 31, 2002 and 2001

	2002		Variance Favorable (Unfavorable)	2001
	Budget	Actual		Actual
<b>REVENUES:</b>				
Charges for Goods and Services	\$207,745	\$329,105	\$121,360	\$136,474
Miscellaneous Revenues	750	325	(425)	1,013
<b>TOTAL REVENUES</b>	<b>\$208,495</b>	<b>\$329,430</b>	<b>\$120,935</b>	<b>\$137,487</b>
<b>EXPENDITURES:</b>				
Salaries and Wages	\$247,162	\$231,470	\$15,692	\$176,271
Personnel Benefits	38,388	35,188	3,200	33,116
Supplies	56,200	45,178	11,022	121,974
Other Services and Charges	184,103	176,015	8,088	37,212
Interfund Payments for Services	2,723	804	1,919	2,862
<b>TOTAL EXPENDITURES</b>	<b>\$528,576</b>	<b>\$488,655</b>	<b>\$39,921</b>	<b>\$371,435</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(\$320,081)</u>	<u>(\$159,225)</u>	<u>\$160,856</u>	<u>(\$233,948)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfers In	\$246,197	\$246,197	\$0	\$111,467
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$246,197</b>	<b>\$246,197</b>	<b>\$0</b>	<b>\$111,467</b>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING U	<u>(\$73,884)</u>	<u>\$86,972</u>	<u>\$160,856</u>	<u>(\$122,481)</u>
<b>FUND BALANCES:</b>				
Fund Balance, January 1	\$103,138	(\$18,804)	(\$121,942)	\$103,675
<b>FUND BALANCE, DECEMBER 31</b>	<b><u>\$29,254</u></b>	<b><u>\$68,167</u></b>	<b><u>\$38,914</u></b>	<b><u>(\$18,804)</u></b>

# SKAGIT COUNTY, WASHINGTON

## PARKS AND RECREATION FUND

### COMPARATIVE BALANCE SHEET

DECEMBER 31, 2002

With Comparative Totals for December 31, 2001

<u>ASSETS</u>	<u>2002</u>	<u>2001</u>
Cash	\$263,589	\$269,717
Due from Another Government Unit	16,197	7,920
Due from other Funds	0	14,137
Prepayments	10,223	9,285
<b>TOTAL ASSETS</b>	<b><u>\$290,009</u></b>	<b><u>\$301,059</u></b>
<u>LIABILITIES AND FUND BALANCES</u>		
Liabilities:		
Accounts/Vouchers Payable	\$30,997	\$20,269
Due to Other Funds	1,095	4,023
Accrued Wages	29,931	31,234
Accrued Employee Benefits	8,995	7,969
Total Liabilities	<u>\$71,018</u>	<u>\$63,495</u>
Fund Balances:		
Reserved for Petty Cash	\$2,500	\$2,500
Reserved for Prepayments	4,566	4,814
Unreserved	211,926	230,250
Total Fund Balances	<u>\$218,992</u>	<u>\$237,564</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$290,009</u></b>	<b><u>\$301,059</u></b>

**SKAGIT COUNTY, WASHINGTON**  
**PARKS AND RECREATION FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
For the Fiscal Years Ended December 31, 2002 and 2001

	2002		Variance Favorable (Unfavorable)	2001
	Budget	Actual		Actual
<b>REVENUES:</b>				
Intergovernmental	\$33,000	\$45,634	\$12,634	\$34,548
Charges for Goods and Services	268,759	280,892	12,133	258,148
Miscellaneous Revenues	98,644	122,049	23,405	87,516
<b>TOTAL REVENUES</b>	<b>\$400,403</b>	<b>\$448,575</b>	<b>\$48,172</b>	<b>\$380,212</b>
<b>EXPENDITURES:</b>				
Salaries and Wages	\$826,180	\$776,100	\$50,080	\$724,272
Personnel Benefits	199,177	205,034	(5,857)	172,160
Supplies	144,955	137,887	7,068	125,510
Other Services and Charges	262,195	261,403	792	255,189
Capital Outlays	27,000	18,328	8,672	14,092
Interfund Payments for Services	102,954	110,680	(7,726)	87,255
<b>TOTAL EXPENDITURES</b>	<b>\$1,562,461</b>	<b>\$1,509,431</b>	<b>\$53,029</b>	<b>\$1,378,478</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(\$1,162,058)</b>	<b>(\$1,060,856)</b>	<b>\$101,202</b>	<b>(\$998,266)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfers In	\$1,042,284	\$1,042,284	\$0	\$968,819
Operating Transfers Out	(9,000)	0	(9,000)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$1,033,284</b>	<b>\$1,042,284</b>	<b>(\$9,000)</b>	<b>\$968,819</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING U</b>	<b>(\$128,774)</b>	<b>(\$18,572)</b>	<b>\$92,202</b>	<b>(\$29,447)</b>
<b>FUND BALANCES:</b>				
Fund Balance, January 1	\$335,374	\$237,564	(\$97,810)	\$267,011
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$206,600</b>	<b>\$218,992</b>	<b>(\$5,608)</b>	<b>\$237,564</b>

**SKAGIT COUNTY, WASHINGTON**  
**SUBSTANCE ABUSE SERVICES FUND**  
**COMPARATIVE BALANCE SHEET**

DECEMBER 31, 2002

With Comparative Totals for December 31, 2001

<b>ASSETS</b>	<b>2002</b>	<b>2001</b>
Cash	\$42,147	\$52,694
Due from Another Government Unit	78,160	40,326
Prepayments	296	269
<b>TOTAL ASSETS</b>	<b>\$120,603</b>	<b>\$93,289</b>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts/Vouchers Payable	\$65,244	\$35,637
Due to Other Funds	7,740	6,809
Due to Other Government Units	46,868	46,868
Accrued Wages	1,043	1,665
Accrued Employee Benefits	196	314
Total Liabilities	\$121,091	\$91,293
Fund Balances:		
Reserved for Prepayments	\$203	\$120
Unreserved	(691)	1,876
Total Fund Balances	(\$488)	\$1,996
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$120,603</b>	<b>\$93,289</b>

**SKAGIT COUNTY, WASHINGTON**  
**SUBSTANCE ABUSE SERVICES FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
For the Fiscal Years Ended December 31, 2002 and 2001

	<u>2002</u>		<b>Variance Favorable (Unfavorable)</b>	<u>2001</u>
	<b>Budget</b>	<b>Actual</b>		<b>Actual</b>
<b>REVENUES:</b>				
Intergovernmental	\$843,932	\$803,490	(\$40,442)	\$744,594
<b>TOTAL REVENUES</b>	<b>\$843,932</b>	<b>\$803,490</b>	<b>(\$40,442)</b>	<b>\$744,594</b>
<b>EXPENDITURES:</b>				
Salaries and Wages	\$40,829	\$34,346	\$6,483	\$39,730
Personnel Benefits	7,843	6,565	1,278	7,851
Supplies	500	58	442	1,024
Other Services and Charges	786,975	757,264	29,711	694,438
Interfund Payments for Services	6,900	7,740	(840)	6,809
<b>TOTAL EXPENDITURES</b>	<b>\$843,047</b>	<b>\$805,973</b>	<b>\$37,074</b>	<b>\$749,851</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$885</b>	<b>(\$2,483)</b>	<b>(\$3,368)</b>	<b>(\$5,257)</b>
<b>FUND BALANCES:</b>				
Fund Balance, January 1	\$6,929	\$1,996	(\$4,933)	\$7,252
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$7,814</b>	<b>(\$488)</b>	<b>(\$8,301)</b>	<b>\$1,996</b>



**SKAGIT COUNTY, WASHINGTON**  
**MENTAL HEALTH/DEVELOPMENTAL DISABILITY FUND**  
**COMPARATIVE BALANCE SHEET**

**DECEMBER 31, 2002**

**With Comparative Totals for December 31, 2001**

<b>ASSETS</b>	<b>2002</b>	<b>2001</b>
Cash	\$346,732	\$336,316
Receivables (Net of Allowances for Uncollectibles)		
Taxes	9,488	9,841
Due from Another Government Unit	144,014	136,651
Prepayments	1,025	566
<b>TOTAL ASSETS</b>	<b>\$501,260</b>	<b>\$483,374</b>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts/Vouchers Payable	\$87,960	\$83,104
Due to other Funds	14,467	12,623
Due to Other Government Units	56,957	73,042
Accrued Wages	3,666	2,691
	2,000	0
Deferred Revenue	9,488	9,841
Accrued Employee Benefits	1,035	572
Total Liabilities	\$175,573	\$181,873
Fund Balances:		
Reserved for Petty Cash	\$1,500	\$1,500
Reserved for Prepayments	339	260
Unreserved	323,847	299,740
Total Fund Balances	\$325,686	\$301,500
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$501,260</b>	<b>\$483,374</b>

**SKAGIT COUNTY, WASHINGTON**  
**MENTAL HEALTH/DEVELOPMENTAL DISABILITY FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
For the Fiscal Years Ended December 31, 2002 and 2001

	2002		Variance	2001
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>REVENUES:</b>				
Taxes	\$192,900	\$191,051	(\$1,849)	\$190,203
Intergovernmental	901,500	975,366	73,866	858,058
Interest Revenue	25	16	(9)	10
Miscellaneous Revenues	50	10	(40)	66
<b>TOTAL REVENUES</b>	<b>\$1,094,475</b>	<b>\$1,166,443</b>	<b>\$71,968</b>	<b>\$1,048,337</b>
<b>EXPENDITURES:</b>				
Salaries and Wages	\$64,742	\$74,772	(\$10,030)	\$64,221
Personnel Benefits	14,223	18,371	(4,148)	14,171
Supplies	2,912	2,748	164	1,624
Other Services and Charges	1,122,445	1,073,101	49,344	996,363
Capital Outlays	5,000	0	5,000	0
Interfund Payments for Services	12,200	14,467	(2,267)	12,623
<b>TOTAL EXPENDITURES</b>	<b>\$1,221,522</b>	<b>\$1,183,458</b>	<b>\$38,063</b>	<b>\$1,089,002</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(\$127,047)</b>	<b>(\$17,015)</b>	<b>\$110,032</b>	<b>(\$40,665)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Fixed Asset Dispositions	\$7,500	\$0	(\$7,500)	\$0
Operating Transfer In	41,200	41,200	0	40,000
Operating Transfer Out	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$48,700</b>	<b>\$41,200</b>	<b>(\$7,500)</b>	<b>\$40,000</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING U</b>	<b>(\$78,347)</b>	<b>\$24,185</b>	<b>\$102,532</b>	<b>(\$665)</b>
<b>FUND BALANCES:</b>				
Fund Balance, January 1	\$224,425	\$301,500	\$77,075	\$302,165
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$146,078</b>	<b>\$325,686</b>	<b>\$179,607</b>	<b>\$301,500</b>

**SKAGIT COUNTY, WASHINGTON**  
**COUNTY ROADS FUND**  
**COMPARATIVE BALANCE SHEET**  
**DECEMBER 31, 2002**  
**With Comparative Totals for December 31, 2001**

<b>ASSETS</b>	<b>2002</b>	<b>2001</b>
Cash	\$10,058,965	\$6,985,167
Receivables (Net of Allowances for Uncollectibles)		
Taxes	427,763	426,716
Accounts Receivable	13,293	116,692
Due from Another Government Unit	1,827,928	1,330,356
Due from Other Funds	350,864	326,070
Inventory	9,604	9,604
Prepayments	46,922	42,520
<b>TOTAL ASSETS</b>	<b>\$12,735,338</b>	<b>\$9,237,125</b>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts/Vouchers Payable	\$1,206,230	\$441,679
Due to Other Funds	1,836,119	1,828,968
Accrued Wages	188,936	182,507
Custodial Accounts	39,012	24,099
Deferred Revenue	427,763	426,716
Accrued Employee Benefits	47,838	45,390
Total Liabilities	\$3,745,898	\$2,949,359
Fund Balances:		
Reserved for Petty Cash	\$1,450	\$1,450
Reserved for Prepayments	18,590	16,572
Unreserved	8,969,401	6,269,745
Total Fund Balances	\$8,989,441	\$6,287,767
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$12,735,338</b>	<b>\$9,237,125</b>

**SKAGIT COUNTY, WASHINGTON**  
**COUNTY ROADS FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
For the Fiscal Years Ended December 31, 2002 and 2001

	2002		Variance Favorable (Unfavorable)	2001
	Budget	Actual		Actual
<b>REVENUES:</b>				
Taxes	\$8,289,000	\$8,310,518	\$21,518	\$8,160,078
Licenses & Permits	0	175	175	700
Intergovernmental	12,505,776	8,229,077	(4,276,699)	6,804,811
Charges for Goods and Services	5,575,519	1,496,637	(4,078,882)	915,949
Interest Revenue	500	1,488	988	896
Miscellaneous Revenues	498,338	50,301	(448,037)	57,764
<b>TOTAL REVENUES</b>	<b>\$26,869,133</b>	<b>\$18,088,196</b>	<b>(\$8,780,937)</b>	<b>\$15,940,198</b>
<b>EXPENDITURES:</b>				
Salaries and Wages	4,435,420	4,328,198	107,222	4,267,567
Personnel Benefits	1,111,998	1,114,783	(2,785)	1,100,356
Supplies	1,049,199	1,287,901	(238,702)	1,159,375
Other Services and Charges	1,893,013	1,781,484	111,529	1,789,500
Intergovernmental/Interfund Services and Taxe	500,200	447,373	52,827	448,955
Capital Outlays	13,057,750	2,633,133	10,424,617	1,626,015
Interfund Payments for Services	3,862,499	3,567,390	295,109	4,046,158
<b>TOTAL EXPENDITURES</b>	<b>\$25,910,079</b>	<b>\$15,160,262</b>	<b>\$10,749,817</b>	<b>\$14,437,927</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$959,054</b>	<b>\$2,927,934</b>	<b>\$1,968,880</b>	<b>\$1,502,271</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Fixed Asset Dispositions	\$0	\$0	\$0	\$12,400
Operating Transfer Out	(610,927)	(226,260)	384,667	(351,836)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(\$610,927)</b>	<b>(\$226,260)</b>	<b>\$384,667</b>	<b>(\$339,436)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING U</b>	<b>\$348,127</b>	<b>\$2,701,674</b>	<b>\$2,353,547</b>	<b>\$1,162,835</b>
<b>FUND BALANCES:</b>				
Fund Balance, January 1	\$5,202,949	\$6,287,767	\$1,084,818	\$5,388,335
Prior Period Adjustment	0	0	0	(263,404)
Fund Balance, January 1 ( Restated )	5,202,949	6,287,767	1,084,818	5,124,931
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$5,551,076</b>	<b>\$8,989,441</b>	<b>\$3,438,365</b>	<b>\$6,287,767</b>

# SKAGIT COUNTY, WASHINGTON

## SENIOR SERVICES FUND

### COMPARATIVE BALANCE SHEET

DECEMBER 31, 2002

With Comparative Totals for December 31, 2001

<b>ASSETS</b>	<b>2002</b>	<b>2001</b>
Cash	\$207,086	\$241,673
Due from Another Government Unit	27,580	43,552
Prepayments	8,315	6,641
<b>TOTAL ASSETS</b>	<b>\$242,981</b>	<b>\$291,866</b>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts/Vouchers Payable	\$84,080	\$27,196
Accrued Wages	24,852	22,529
Accrued Employee Benefits	7,605	6,444
Total Liabilities	\$116,537	\$56,169
Fund Balances:		
Reserved for Petty Cash	\$3,800	\$3,800
Reserved for Prepayments	3,728	2,852
Unreserved	118,915	229,045
Total Fund Balances	\$126,443	\$235,697
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$242,981</b>	<b>\$291,866</b>

**SKAGIT COUNTY, WASHINGTON**  
**SENIOR SERVICES FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
For the Fiscal Years Ended December 31, 2002 and 2001

	<u>2002</u>		<u>Variance</u>	<u>2001</u>
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u>	
<b>REVENUES:</b>			<u>(Unfavorable)</u>	<u>Actual</u>
Intergovernmental	\$531,509	\$527,054	(\$4,455)	\$502,578
Charges for Goods and Services	25,500	17,087	(8,413)	16,314
Miscellaneous Revenues	245,210	200,778	(44,432)	212,012
<b>TOTAL REVENUES</b>	<b>\$802,219</b>	<b>\$744,919</b>	<b>(\$57,300)</b>	<b>\$730,904</b>
<b>EXPENDITURES:</b>				
Salaries and Wages	\$554,828	\$556,289	(\$1,461)	\$543,124
Personnel Benefits	168,829	161,704	7,125	153,672
Supplies	230,325	216,614	13,711	194,804
Other Services and Charges	217,196	190,715	26,481	173,193
Capital Outlays	30,900	22,751	8,149	30,417
Interfund Payments for Services	9,359	9,359	0	7,129
<b>TOTAL EXPENDITURES</b>	<b>\$1,211,437</b>	<b>\$1,157,431</b>	<b>\$54,005</b>	<b>\$1,102,338</b>
<b>EXCESS (DEFICIENCY) OF REVENUES</b>				
<b>OVER EXPENDITURES</b>	<b>(\$409,218)</b>	<b>(\$412,512)</b>	<b>(\$3,294)</b>	<b>(\$371,434)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfers In	\$303,259	\$303,259	\$0	\$388,398
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$303,259</b>	<b>\$303,259</b>	<b>\$0</b>	<b>\$388,398</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND</b>				
<b>OTHER FINANCING SOURCES OVER</b>				
<b>EXPENDITURES AND OTHER FINANCING U</b>	<b>(\$105,959)</b>	<b>(\$109,253)</b>	<b>(\$3,294)</b>	<b>\$16,964</b>
<b>FUND BALANCES:</b>				
Fund Balance, January 1	\$212,257	\$235,697	\$23,440	\$218,733
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$106,298</b>	<b>\$126,443</b>	<b>\$20,146</b>	<b>\$235,697</b>

# SKAGIT COUNTY, WASHINGTON

## CONVENTION CENTER FUND

### COMPARATIVE BALANCE SHEET

DECEMBER 31, 2002

With Comparative Totals for December 31, 2001

<b>ASSETS</b>	<b>2002</b>	<b>2001</b>
Cash	\$25,627	\$59,607
Investments	40,000	0
<b>TOTAL ASSETS</b>	<b>\$65,627</b>	<b>\$59,607</b>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts/Vouchers Payable	\$5,249	\$6,615
Due to other Funds	284	321
Total Liabilities	\$5,533	\$6,936
Fund Balances:		
Unreserved	\$60,094	\$52,671
Total Fund Balances	\$60,094	\$52,671
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$65,627</b>	<b>\$59,607</b>

**SKAGIT COUNTY, WASHINGTON**  
**CONVENTION CENTER FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
For the Fiscal Years Ended December 31, 2002 and 2001

	2002		Variance Favorable (Unfavorable)	2001
	Budget	Actual		Actual
<b>REVENUES:</b>				
Taxes	\$42,000	\$61,955	\$19,955	\$52,865
Interest Revenue	2,000	0	(2,000)	1,752
<b>TOTAL REVENUES</b>	<b>\$44,000</b>	<b>\$61,955</b>	<b>\$17,955</b>	<b>\$54,617</b>
<b>EXPENDITURES:</b>				
Other Services and Charges	\$54,370	\$54,248	\$122	\$48,377
Interfund Payments for Services	230	284	(54)	321
<b>TOTAL EXPENDITURES</b>	<b>\$54,600</b>	<b>\$54,532</b>	<b>\$68</b>	<b>\$48,698</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(\$10,600)</b>	<b>\$7,423</b>	<b>\$18,023</b>	<b>\$5,919</b>
<b>FUND BALANCES:</b>				
Fund Balance, January 1	\$40,652	\$52,671	\$12,019	\$46,752
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$30,052</b>	<b>\$60,094</b>	<b>\$30,042</b>	<b>\$52,671</b>



# SKAGIT COUNTY, WASHINGTON

## SALMON RECOVERY FUND

### COMPARATIVE BALANCE SHEET

DECEMBER 31, 2002

With Comparative Totals for December 31, 2001

<b>ASSETS</b>	<b>2002</b>	<b>2001</b>
Cash	\$98,905	\$373,316
Investments	1,213,373	1,022,038
Due from Another Government Unit	67,466	236,164
Due from Other Funds	9,124	35,565
Prepayments	3,468	3,351
<b>TOTAL ASSETS</b>	<b>\$1,392,336</b>	<b>\$1,670,434</b>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts/Vouchers Payable	\$85,389	\$34,020
Due to Other Funds	33,147	32,867
Accrued Wages	15,899	14,297
Revenues Collected in Advance	343,479	962,757
Custodial Accounts	6,361	1,344
Accrued Employee Benefits	3,648	3,417
Total Liabilities	\$487,923	\$1,048,702
Fund Balances:		
Reserved for Prepayments	\$1,312	\$1,342
Unreserved	903,101	620,390
Total Fund Balances	\$904,413	\$621,732
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$1,392,336</b>	<b>\$1,670,434</b>

**SKAGIT COUNTY, WASHINGTON**  
**SALMON RECOVERY FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
For the Fiscal Years Ended December 31, 2002 and 2001

	2002		Variance	2001
	Budget	Actual	Favorable	
<b>REVENUES:</b>			(Unfavorable)	Actual
Intergovernmental	\$50,000	\$698,123	\$648,123	\$1,276,461
Interest Revenue	50,000	21,335	(28,665)	24,534
<b>TOTAL REVENUES</b>	<b>\$100,000</b>	<b>\$719,458</b>	<b>\$619,458</b>	<b>\$1,300,995</b>
<b>EXPENDITURES:</b>				
Salaries and Wages	\$378,736	\$272,387	\$106,349	\$264,941
Personnel Benefits	84,232	65,236	18,996	60,439
Supplies	161,622	22,383	139,239	37,914
Other Services and Charges	753,975	400,513	353,462	334,551
Intergovernmental/Interfund Services and Taxe	0	0	0	0
Capital Outlays	0	0	0	519,691
Interfund Payments for Services	57,700	42,272	15,428	35,512
<b>TOTAL EXPENDITURES</b>	<b>\$1,436,265</b>	<b>\$802,791</b>	<b>\$633,474</b>	<b>\$1,253,047</b>
<b>EXCESS (DEFICIENCY) OF REVENUES</b>				
<b>OVER EXPENDITURES</b>	<b>(\$1,336,265)</b>	<b>(\$83,333)</b>	<b>\$1,252,932</b>	<b>\$47,948</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Fixed Asset Dispositions	\$0	\$0	\$0	\$9,269
Operating Transfers In	381,891	366,015	(15,876)	385,565
Operating Transfer Out	0	0	0	(75,000)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$381,891</b>	<b>\$366,015</b>	<b>(\$15,876)</b>	<b>\$319,834</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND</b>				
<b>OTHER FINANCING SOURCES OVER</b>				
<b>EXPENDITURES AND OTHER FINANCING U</b>	<b>(\$954,374)</b>	<b>\$282,682</b>	<b>\$1,237,056</b>	<b>\$367,782</b>
<b>FUND BALANCES:</b>				
Fund Balance, January 1	\$1,071,292	\$621,732	(\$449,560)	\$253,951
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$116,918</b>	<b>\$904,413</b>	<b>\$787,496</b>	<b>\$621,732</b>

# SKAGIT COUNTY, WASHINGTON

## CONSERVATION FUTURES FUND

### COMPARATIVE BALANCE SHEET

DECEMBER 31, 2002

With Comparative Totals for December 31, 2001

<b>ASSETS</b>	<b>2002</b>	<b>2001</b>
Cash	\$709,266	\$736,762
Receivables (Net of Allowances for Uncollectibles)		
Taxes	15,084	15,781
Due from Another Government Unit	299,434	27,810
Prepayments	515	415
<b>TOTAL ASSETS</b>	<b>\$1,024,299</b>	<b>\$780,768</b>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts/Vouchers Payable	\$45	\$54
Due to other Funds	15,377	13,732
Accrued Wages	2,172	1,948
Deferred Revenue	15,084	15,781
Accrued Employee Benefits	535	441
Total Liabilities	\$33,213	\$31,956
Fund Balances:		
Reserved for Prepayments	\$183	\$303
Unreserved	990,903	748,509
Total Fund Balances	\$991,086	\$748,812
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$1,024,299</b>	<b>\$780,768</b>

**SKAGIT COUNTY, WASHINGTON**  
**CONSERVATION FUTURES FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES**  
**DECEMBER 31, 2002**  
With Comparative Totals for December 31, 2001

	2002		Variance Favorable (Unfavorable)	2001
	Budget	Actual		Actual
<b>REVENUES:</b>				
Taxes	\$503,476	\$524,614	\$21,138	\$492,502
Intergovernmental	1,235,533	339,859	(895,674)	192,202
Interest Revenue	5,000	45	(4,955)	15,743
Miscellaneous Revenues	0	29	29	177
<b>TOTAL REVENUES</b>	<b>\$1,744,009</b>	<b>\$864,547</b>	<b>(\$879,462)</b>	<b>\$700,624</b>
<b>EXPENDITURES</b>				
Salaries and Wages	\$55,291	\$49,214	\$6,077	\$48,735
Personnel Benefits	12,649	11,492	1,157	11,378
Supplies	2,000	137	1,863	57
Other Services and Charges	14,750	3,645	11,105	45,819
Capital Outlays	2,090,900	542,406	1,548,494	621,609
Interfund Payments for Services	7,000	15,377	(8,377)	13,732
<b>TOTAL EXPENDITURES</b>	<b>\$2,182,590</b>	<b>\$622,271</b>	<b>\$1,560,319</b>	<b>\$741,329</b>
 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	 (\$438,581)	 \$242,276	 \$680,857	 (\$40,705)
<b>OTHER FINANCING SOURCES (USES):</b>				
Fixed Asset Dispositions	\$40,000	\$0	(\$40,000)	\$0
Operating Transfers In	0	0	0	115,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$40,000</b>	<b>\$0</b>	<b>(\$40,000)</b>	<b>\$115,000</b>
 EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES & OTHER FINANCING USES	 (\$398,581)	 \$242,276	 \$640,857	 \$74,295
<b>FUND BALANCES:</b>				
Fund Balance, January 1	\$492,977	\$748,812	\$255,835	\$674,518
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$94,396</b>	<b>\$991,086</b>	<b>\$896,692</b>	<b>\$748,812</b>

# SKAGIT COUNTY, WASHINGTON

## MEDIC I SERVICES FUND

### COMPARATIVE BALANCE SHEET

DECEMBER 31, 2002

With Comparative Totals for December 31, 2001

<b>ASSETS</b>	<b>2002</b>	<b>2001</b>
Cash	\$346,812	\$305,894
Receivables (Net of Allowances for Uncollectibles)		
Taxes	99,529	102,223
<b>TOTAL ASSETS</b>	<b>\$446,341</b>	<b>\$408,117</b>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts/Vouchers Payable	\$143,170	\$281,853
Deferred Revenue	99,529	102,223
Total Liabilities	\$242,699	\$384,076
Fund Balances:		
Unreserved	\$203,641	\$24,040
Total Fund Balances	\$203,641	\$24,040
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$446,341</b>	<b>\$408,117</b>

**SKAGIT COUNTY, WASHINGTON**  
**MEDIC I SERVICES FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
For the Fiscal Years Ended December 31, 2002 and 2001

	<u>2002</u>		<b>Variance</b>	<u>2001</u>
	<b>Budget</b>	<b>Actual</b>	<b>Favorable</b>	
<b>REVENUES:</b>			<b>(Unfavorable)</b>	<b>Actual</b>
Taxes	\$2,068,000	\$2,100,523	\$32,523	\$2,024,362
Intergovernmental Revenues	0	273,284	273,284	118,623
Interest Revenue	200	179	(21)	109
Miscellaneous Revenues	300	115	(185)	706
<b>TOTAL REVENUES</b>	<b>\$2,068,500</b>	<b>\$2,374,101</b>	<b>\$305,601</b>	<b>\$2,143,800</b>
<b>EXPENDITURES:</b>				
Other Services and Charges	\$2,194,500	\$2,194,500	\$0	\$2,109,497
Interfund Payments for Services	30,000	0	30,000	0
<b>TOTAL EXPENDITURES</b>	<b>\$2,224,500</b>	<b>\$2,194,500</b>	<b>\$30,000</b>	<b>\$2,109,497</b>
<b>EXCESS (DEFICIENCY) OF REVENUES</b>				
<b>OVER EXPENDITURES</b>	<b>(\$156,000)</b>	<b>\$179,601</b>	<b>\$335,601</b>	<b>\$34,303</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Fixed Asset Dispositions	\$250,000	\$0	(\$250,000)	\$0
Operating transfer In	0	0	0	5,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$250,000</b>	<b>\$0</b>	<b>(\$250,000)</b>	<b>\$5,000</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND</b>				
<b>OTHER FINANCING SOURCES OVER</b>				
<b>EXPENDITURES AND OTHER FINANCING U</b>	<b>\$94,000</b>	<b>\$179,601</b>	<b>\$85,601</b>	<b>\$39,303</b>
<b>FUND BALANCES:</b>				
Fund Balance, January 1	(\$15,263)	\$24,040	\$39,303	(\$15,263)
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$78,737</b>	<b>\$203,641</b>	<b>\$124,904</b>	<b>\$24,040</b>

# SKAGIT COUNTY, WASHINGTON

## CRIME VICTIM SERVICES FUND COMPARATIVE BALANCE SHEET

DECEMBER 31, 2002

With Comparative Totals for December 31, 2001

<b>ASSETS</b>	<b>2002</b>	<b>2001</b>
Cash	\$110,889	\$136,614
<b>TOTAL ASSETS</b>	<b>\$110,889</b>	<b>\$136,614</b>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts/Vouchers Payable	\$2,093	\$287
Due to other Funds	402	25,554
Total Liabilities	\$2,495	\$25,841
Fund Balances:		
Unreserved	\$108,394	\$110,774
Total Fund Balances	\$108,394	\$110,774
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$110,889</b>	<b>\$136,614</b>

**SKAGIT COUNTY, WASHINGTON**  
**CRIME/VICTIM SERVICES FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
For the Fiscal Years Ended December 31, 2002 and 2001

	2002		Variance Favorable	2001
<b>REVENUES:</b>	<b>Budget</b>	<b>Actual</b>	<b>(Unfavorable)</b>	<b>Actual</b>
Charges for Goods and Services	\$60,000	\$63,015	\$3,015	\$58,717
<b>TOTAL REVENUES</b>	<b>\$60,000</b>	<b>\$63,015</b>	<b>\$3,015</b>	<b>\$58,717</b>
<b>EXPENDITURES:</b>				
Supplies	\$4,000	\$2,245	\$1,755	\$4,786
Other Services and Charges	11,750	12,747	(997)	6,778
Interfund Payments for Services	50,000	50,402	(402)	30,554
<b>TOTAL EXPENDITURES</b>	<b>\$65,750</b>	<b>\$65,394</b>	<b>\$356</b>	<b>\$42,118</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(\$5,750)</b>	<b>(\$2,379)</b>	<b>\$3,371</b>	<b>\$16,599</b>
<b>FUND BALANCES:</b>				
Fund Balance, January 1	\$89,874	\$110,774	\$20,900	\$94,174
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$84,124</b>	<b>\$108,394</b>	<b>\$24,271</b>	<b>\$110,774</b>



**SKAGIT COUNTY, WASHINGTON**  
**COMMUNICATION SYSTEMS FUND**  
**COMPARATIVE BALANCE SHEET**  
**DECEMBER 31, 2002**  
**With Comparative Totals for December 31, 2001**

<b>ASSETS</b>	<b>2002</b>	<b>2001</b>
Cash	\$159,245	\$67,714
<b>TOTAL ASSETS</b>	<b>\$159,245</b>	<b>\$67,714</b>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Due to Other funds	\$34,867	\$17
Total Liabilities	\$34,867	\$17
Fund Balances:		
Unreserved	\$124,378	\$67,698
Total Fund Balances	\$124,378	\$67,698
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$159,245</b>	<b>\$67,714</b>

**SKAGIT COUNTY, WASHINGTON**  
**COMMUNICATION SYSTEM FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
For the Fiscal Years Ended December 31, 2002 and 2001

	2002		Variance Favorable (Unfavorable)	2001
	Budget	Actual		Actual
<b>REVENUES:</b>				
Taxes	\$450,000	\$506,678	\$56,678	\$479,000
Intergovernmental	0	0	0	68,899
<b>TOTAL REVENUES</b>	<b>\$450,000</b>	<b>\$506,678</b>	<b>\$56,678</b>	<b>\$547,899</b>
<b>EXPENDITURES:</b>				
Other Services and Charges	\$450,000	\$449,807	\$193	\$378,207
Capital Outlays	0	0	0	68,899
Interfund Payments for Services	0	190	(190)	17
<b>TOTAL EXPENDITURES</b>	<b>\$450,000</b>	<b>\$449,997</b>	<b>\$3</b>	<b>\$447,123</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	\$0	\$56,681	\$56,681	\$100,776
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfers In	\$0	\$0	\$0	\$152,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$152,000</b>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING U				
	\$0	\$56,681	\$56,681	\$252,776
<b>FUND BALANCES:</b>				
Fund Balance, January 1	(\$135,079)	\$67,698	\$202,777	(\$185,079)
<b>FUND BALANCE, DECEMBER 31</b>	<b>(\$135,079)</b>	<b>\$124,378</b>	<b>\$259,458</b>	<b>\$67,698</b>

# SKAGIT COUNTY, WASHINGTON

## BEST PLACE

### COMPARATIVE BALANCE SHEET

DECEMBER 31, 2002

With Comparative Totals for December 31, 2001

<b>ASSETS</b>	<b>2002</b>	<b>2001</b>
Cash	\$147,044	\$105,909
Receivables (Net of Allowances for Uncollectibles)	79,615	81,629
Due from Another Government Unit	105,870	166,235
Prepayments	23,846	20,368
<b>TOTAL ASSETS</b>	<b>\$356,375</b>	<b>\$374,141</b>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts/Vouchers Payable	\$510	\$506
Due to other Funds	35,775	1,762
Interfund Loans Payable	199,444	236,540
Accrued Wages	90,110	105,909
Accrued Employee Benefits	23,260	24,542
Total Liabilities	\$349,099	\$369,259
Fund Balances:		
Reserved for Prepayments	\$9,760	\$7,071
Unreserved	(2,484)	(2,189)
Total Fund Balances	\$7,276	\$4,882
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$356,375</b>	<b>\$374,141</b>

**SKAGIT COUNTY, WASHINGTON**  
**BEST PLACE**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
For the Fiscal Years Ended December 31, 2002 and 2001

	<u>2002</u>		<b>Variance Favorable (Unfavorable)</b>	<u>2001</u>
	<b>Budget</b>	<b>Actual</b>		<b>Actual</b>
<b>REVENUES:</b>				
Intergovernmental	\$4,605,350	\$1,610,357	(\$2,994,993)	\$2,926,576
Charges for Goods and Services	1,352,000	1,533,597	181,597	1,045,698
Miscellaneous Revenue	0	1,150	1,150	0
<b>TOTAL REVENUES</b>	<b>\$5,957,350</b>	<b>\$3,145,103</b>	<b>(\$2,812,246)</b>	<b>\$3,972,273</b>
<b>EXPENDITURES:</b>				
Salaries and Wages	\$3,244,800	\$2,486,198	\$758,602	\$2,642,157
Personnel Benefits	789,965	593,974	195,991	535,954
Supplies	0	5,070	(5,070)	283,688
Other Services and Charges	1,011,200	21,693	989,507	505,592
Interfund Payments for Services	0	35,775	(35,775)	0
<b>TOTAL EXPENDITURES</b>	<b>\$5,045,965</b>	<b>\$3,142,710</b>	<b>\$1,903,255</b>	<b>\$3,967,391</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$911,385</b>	<b>\$2,393</b>	<b>(\$908,992)</b>	<b>\$4,882</b>
<b>FUND BALANCES:</b>				
Fund Balance, January 1	\$0	\$4,882	\$4,882	\$0
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$911,385</b>	<b>\$7,276</b>	<b>(\$904,110)</b>	<b>\$4,882</b>

**SKAGIT COUNTY, WASHINGTON**  
**BRYSON ROAD SUB-FLOOD CONTROL ZONE FUND**  
**COMPARATIVE BALANCE SHEET**

DECEMBER 31, 2002

With Comparative Totals for December 31, 2001

<b>ASSETS</b>	<b>2002</b>	<b>2001</b>
Cash	\$1,420	\$1,006
Investments	10,778	7,618
Receivables(Net of Allowances for Uncollectibles)		
Taxes	2,302	1,847
<b>TOTAL ASSETS</b>	<b>\$14,500</b>	<b>\$10,471</b>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accrued Wages	\$89	\$0
Deferred Revenue	2,302	1,847
Total Liabilities	\$2,391	\$1,847
Fund Balances:		
Unreserved	\$12,108	\$8,624
Total Fund Balances	\$12,108	\$8,624
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$14,500</b>	<b>\$10,471</b>

**SKAGIT COUNTY, WASHINGTON**  
**BRYSON ROAD SUB-FLOOD CONTROL ZONE FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
For the Fiscal Years Ended December 31, 2002 and 2001

	2002		Variance Favorable (Unfavorable)	2001
	Budget	Actual		Actual
<b>REVENUES:</b>				
Taxes	\$4,100	\$3,645	(\$455)	\$5,300
Interest	0	160	160	118
<b>TOTAL REVENUES</b>	<b>\$4,100</b>	<b>\$3,805</b>	<b>(\$295)</b>	<b>\$5,418</b>
<b>EXPENDITURES:</b>				
Salaries and Wages	\$380	\$265	\$115	\$76
Personnel Benefits	110	56	54	14
<b>TOTAL EXPENDITURES</b>	<b>\$490</b>	<b>\$321</b>	<b>\$169</b>	<b>\$90</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$3,610</b>	<b>\$3,484</b>	<b>(\$126)</b>	<b>\$5,328</b>
<b>FUND BALANCES:</b>				
Fund Balance, January 1	\$3,296	\$8,624	\$5,328	\$3,296
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$6,906</b>	<b>\$12,108</b>	<b>\$5,202</b>	<b>\$8,624</b>

**SKAGIT COUNTY, WASHINGTON**  
**SEDRO WOOLLEY FLOOD CONTROL FUND**  
**COMPARATIVE BALANCE SHEET**

**DECEMBER 31, 2002**

**With Comparative Totals for December 31, 2001**

<b>ASSETS</b>	<b>2002</b>	<b>2001</b>
Cash	\$1,602	\$3,259
Investments	196,589	163,448
Receivables (Net of Allowances for Uncollectibles)		
Taxes	1,934	1,664
<b>TOTAL ASSETS</b>	<b>\$200,125</b>	<b>\$168,371</b>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts/Vouchers Payable	\$2,136	\$0
Accrued Wages	69	0
Deferred Revenue	1,934	1,664
Total Liabilities	\$4,139	\$1,664
Fund Balances:		
Unreserved	\$195,986	\$166,707
Total Fund Balances	\$195,986	\$166,707
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$200,125</b>	<b>\$168,371</b>

**SKAGIT COUNTY, WASHINGTON**  
**SEDRO WOOLLEY FLOOD CONTROL MAINTENANCE FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
For the Fiscal Years Ended December 31, 2002 and 2001

	2002		Variance Favorable (Unfavorable)	2001
	Budget	Actual		Actual
<b>REVENUES:</b>				
Taxes	\$36,656	\$36,371	(\$285)	\$36,860
Interest Revenue	5,208	3,141	(2,067)	5,528
<b>TOTAL REVENUES</b>	<b>\$41,864</b>	<b>\$39,512</b>	<b>(\$2,352)</b>	<b>\$42,388</b>
<b>EXPENDITURES:</b>				
Salaries and Wages	\$880	\$1,236	(\$356)	\$466
Personnel Benefits	260	250	10	113
Supplies	1,000	0	1,000	80
Other Services and Charges	14,150	8,065	6,085	239
Interfund Payments for Services	1,500	683	817	195
<b>TOTAL EXPENDITURES</b>	<b>\$17,790</b>	<b>\$10,233</b>	<b>\$7,556</b>	<b>\$1,093</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$24,074</b>	<b>\$29,279</b>	<b>\$5,205</b>	<b>\$41,295</b>
<b>FUND BALANCES:</b>				
Fund Balance, January 1	\$125,412	\$166,707	\$41,295	\$125,412
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$149,486</b>	<b>\$195,986</b>	<b>\$46,500</b>	<b>\$166,707</b>



**SKAGIT COUNTY, WASHINGTON**  
**BRITT SLOUGH FLOOD CONTROL FUND**  
**COMPARATIVE BALANCE SHEET**

DECEMBER 31, 2002

With Comparative Totals for December 31, 2001

<b>ASSETS</b>	<b>2002</b>	<b>2001</b>
Cash	\$951	\$786
Investments	73,470	65,439
Receivables (Net of Allowances for Uncollectibles)		
Taxes	566	502
<b>TOTAL ASSETS</b>	<b>\$74,987</b>	<b>\$66,727</b>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts/Vouchers Payable	\$191	\$76
Accrued Wages	82	0
Deferred Revenue	566	502
Total Liabilities	\$839	\$578
Fund Balances:		
Unreserved	74,149	66,150
Total Fund Balances	\$74,149	\$66,150
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$74,987</b>	<b>\$66,727</b>

**SKAGIT COUNTY, WASHINGTON**  
**BRITT SLOUGH FLOOD CONTROL FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
For the Fiscal Years Ended December 31, 2002 and 2001

	<u>2002</u>		<u>Variance</u>	<u>2001</u>
	<u>Budget</u>	<u>Actual</u>	<u>Favorable</u>	
<b>REVENUES:</b>			<u>(Unfavorable)</u>	<u>Actual</u>
Taxes	\$15,568	\$15,505	(\$63)	\$15,405
Interest Revenue	1,500	1,232	(268)	2,390
<b>TOTAL REVENUES</b>	<b>\$17,068</b>	<b>\$16,737</b>	<b>(\$331)</b>	<b>\$17,795</b>
<b>EXPENDITURES:</b>				
Salaries and Wages	\$9,955	\$2,576	\$7,379	\$626
Personnel Benefits	2,893	589	2,304	161
Supplies	0	186	(186)	0
Other Services and Charges	12,250	3,033	9,217	4,633
Interfund Payments for Services	27,396	2,355	25,041	351
<b>TOTAL EXPENDITURES</b>	<b>\$52,494</b>	<b>\$8,738</b>	<b>\$43,755</b>	<b>\$5,771</b>
<b>EXCESS (DEFICIENCY) OF REVENUES</b>				
<b>OVER EXPENDITURES</b>	<b>(\$35,426)</b>	<b>\$7,999</b>	<b>\$43,425</b>	<b>\$12,024</b>
<b>FUND BALANCES:</b>				
Fund Balance, January 1	\$54,125	\$66,150	\$12,025	\$54,125
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$18,699</b>	<b>\$74,149</b>	<b>\$55,450</b>	<b>\$66,150</b>

**SKAGIT COUNTY, WASHINGTON**  
**SEDRO WOOLLEY LATERAL SUB-FLOOD CONTROL ZONE FUND**  
**COMPARATIVE BALANCE SHEET**  
**DECEMBER 31, 2002**  
**With Comparative Totals for December 31, 2001**

<b>ASSETS</b>	<b>2002</b>	<b>2001</b>
Cash	\$326	\$326
Investments	1,571	1,543
<b>TOTAL ASSETS</b>	<b>\$1,897</b>	<b>\$1,869</b>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Total Liabilities	\$0	\$0
Fund Balances:		
Unreserved	1,897	1,869
Total Fund Balances	\$1,897	\$1,869
 <b>TOTAL LIABILITIES AND FUND BALANCES</b>	 <b>\$1,897</b>	 <b>\$1,869</b>

**SKAGIT COUNTY, WASHINGTON**  
**SEDRO WOOLLEY LATERAL SUB FLOOD CONTROL ZONE FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
For the Fiscal Years Ended December 31, 2002 and 2001

	2002		Variance Favorable (Unfavorable)	2001
	Budget	Actual		Actual
<b>REVENUES:</b>				
Interest Revenue	\$70	\$28	(\$42)	\$66
TOTAL REVENUES	\$70	\$28	(\$42)	\$66
<b>EXPENDITURES:</b>	\$0	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$70	\$28	(\$42)	\$66
<b>FUND BALANCES:</b>				
Fund Balance, January 1	\$1,804	\$1,869	\$65	\$1,804
FUND BALANCE, DECEMBER 31	\$1,874	\$1,897	\$23	\$1,869

**SKAGIT COUNTY, WASHINGTON**  
**MOUNT VERNON SOUTH SUB-FLOOD CONTROL ZONE FUND**  
**COMPARATIVE BALANCE SHEET**  
**DECEMBER 31, 2002**  
**With Comparative Totals for December 31, 2001**

<b>ASSETS</b>	<b>2002</b>	<b>2001</b>
Cash	\$89	\$82
Investments	62,130	61,111
<b>TOTAL ASSETS</b>	<b>\$62,219</b>	<b>\$61,193</b>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Total Liabilities	\$0	\$0
Fund Balances:		
Unreserved	62,218	61,193
Total Fund Balances	\$62,218	\$61,193
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$62,219</b>	<b>\$61,193</b>

**SKAGIT COUNTY, WASHINGTON**  
**MOUNT VERNON SOUTH SUB FLOOD CONTROL ZONE FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
For the Fiscal Years Ended December 31, 2002 and 2001

	2002		Variance Favorable (Unfavorable)	2001
	Budget	Actual		Actual
<b>REVENUES:</b>				
Interest Revenue	\$2,500	\$1,118	(\$1,382)	\$2,546
TOTAL REVENUES	\$2,500	\$1,118	(\$1,382)	\$2,546
<b>EXPENDITURES:</b>				
Salaries and Wages	\$3,380	\$78	\$3,302	\$439
Personnel Benefits	1,010	15	995	104
Supplies	1,000	0	1,000	0
Other Services and Charges	500	0	500	63
Interfund Payments for Services	2,000	0	2,000	140
TOTAL EXPENDITURES	\$7,890	\$93	\$7,797	\$745
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$5,390)	\$1,025	\$6,415	\$1,801
<b>FUND BALANCES:</b>				
Fund Balance, January 1	\$59,393	\$61,193	\$1,800	\$59,393
FUND BALANCE, DECEMBER 31	\$54,003	\$62,218	\$8,215	\$61,193

**SKAGIT COUNTY, WASHINGTON**  
**DUNBAR SUB-FLOOD CONTROL ZONE FUND**  
**COMPARATIVE BALANCE SHEET**

DECEMBER 31, 2002

With Comparative Totals for December 31, 2001

<b>ASSETS</b>	<b>2002</b>	<b>2001</b>
Cash	\$1,444	\$188
Investments	4,538	5,071
<b>TOTAL ASSETS</b>	<b>\$5,982</b>	<b>\$5,259</b>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts/Vouchers Payable	\$0	\$123
Total Liabilities	\$0	\$123
Fund Balances:		
Unreserved	\$5,982	\$5,136
Total Fund Balances	5,982	5,136
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$5,982</b>	<b>\$5,259</b>

**SKAGIT COUNTY, WASHINGTON**  
**DUNBAR SUB FLOOD CONTROL ZONE FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
For the Fiscal Years Ended December 31, 2002 and 2001

	2002		Variance Favorable (Unfavorable)	2001
	Budget	Actual		Actual
<b>REVENUES:</b>				
Taxes	\$3,700	\$3,700	\$0	\$2,879
Interest	0	67	67	71
<b>TOTAL REVENUES</b>	<b>\$3,700</b>	<b>\$3,767</b>	<b>\$67</b>	<b>\$2,950</b>
<b>EXPENDITURES:</b>				
Salaries and Wages	\$1,380	\$478	\$902	\$103
Personnel Benefits	410	134	276	19
Supplies	100	0	100	0
Other Services and Charges	1,550	235	1,315	622
Interfund Payments for Services	1,750	2,074	(324)	156
<b>TOTAL EXPENDITURES</b>	<b>\$5,190</b>	<b>\$2,921</b>	<b>\$2,269</b>	<b>\$900</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(\$1,490)</b>	<b>\$846</b>	<b>\$2,336</b>	<b>\$2,050</b>
<b>FUND BALANCES:</b>				
Fund Balance, January 1	\$3,085	\$5,136	\$2,051	\$3,085
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$1,595</b>	<b>\$5,982</b>	<b>\$4,387</b>	<b>\$5,136</b>



**SKAGIT COUNTY, WASHINGTON**  
**SIMILK BEACH PUMPING STATION FUND**  
**COMPARATIVE BALANCE SHEET**

DECEMBER 31, 2002

With Comparative Totals for December 31, 2001

<u>ASSETS</u>	<u>2002</u>	<u>2001</u>
<b>TOTAL ASSETS</b>	<b>\$0</b>	<b>\$0</b>
<u>LIABILITIES AND FUND BALANCES</u>		
Total Liabilities	\$0	\$0
Total Fund Balances	\$0	\$0
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$0</b>	<b>\$0</b>

**SKAGIT COUNTY, WASHINGTON**  
**SIMILK BEACH PUMPING STATION FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
For the Fiscal Years Ended December 31, 2002 and 2001

	2002			2001
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
<b>REVENUES:</b>				
TOTAL REVENUES	\$0	\$0	\$0	\$0
<b>EXPENDITURES:</b>				
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$0	\$0	\$0	\$0
<b>FUND BALANCES:</b>				
Fund Balance, January 1	\$0	\$0	\$0	\$0
FUND BALANCE, DECEMBER 31	\$0	\$0	\$0	\$0

**SKAGIT COUNTY, WASHINGTON**  
**BLANCHARD SUB-FLOOD CONTROL ZONE FUND**  
**COMPARATIVE BALANCE SHEET**  
**DECEMBER 31, 2002**  
**With Comparative Totals for December 31, 2001**

<b>ASSETS</b>	<b>2002</b>	<b>2001</b>
Cash	\$1,789	\$872
Investments	18,966	20,579
Receivables (Net of Allowances for Uncollectibles)		
Taxes	223	426
<b>TOTAL ASSETS</b>	<b>\$20,978</b>	<b>\$21,877</b>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accrued Wages	\$45	\$0
Deferred Revenue	223	426
Total Liabilities	\$268	\$426
Fund Balances:		
Unreserved	\$20,710	\$21,451
Total Fund Balances	\$20,710	\$21,451
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$20,978</b>	<b>\$21,877</b>

**SKAGIT COUNTY, WASHINGTON**  
**BLANCHARD SUB FLOOD CONTROL ZONE FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**

For the Fiscal Years Ended December 31, 2002 and 2001

	2002		Variance Favorable (Unfavorable)	2001
	Budget	Actual		Actual
<b>REVENUES:</b>				
Taxes	\$6,300	\$6,512	\$212	\$6,115
Interest Revenue	800	386	(414)	870
<b>TOTAL REVENUES</b>	<b>\$7,100</b>	<b>\$6,898</b>	<b>(\$202)</b>	<b>\$6,985</b>
<b>EXPENDITURES:</b>				
Salaries and Wages	\$880	\$2,961	(\$2,081)	\$1,239
Personnel Benefits	260	694	(434)	242
Supplies	50	0	50	0
Other Services and Charges	11,000	3,228	7,772	4,781
Interfund Payments for Services	500	756	(256)	455
<b>TOTAL EXPENDITURES</b>	<b>\$12,690</b>	<b>\$7,639</b>	<b>\$5,051</b>	<b>\$6,718</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(\$5,590)</b>	<b>(\$741)</b>	<b>\$4,849</b>	<b>\$267</b>
<b>FUND BALANCES:</b>				
Fund Balance, January 1	\$21,184	\$21,451	\$267	\$21,184
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$15,594</b>	<b>\$20,710</b>	<b>\$5,116</b>	<b>\$21,451</b>

**SKAGIT COUNTY, WASHINGTON**  
**SHANGRILA SUB-FLOOD CONTROL ZONE FUND**  
**COMPARATIVE BALANCE SHEET**

DECEMBER 31, 2002

With Comparative Totals for December 31, 2001

<u>ASSETS</u>	<u>2002</u>	<u>2001</u>
Cash	\$132	\$132
Investments	3,928	3,857
<b>TOTAL ASSETS</b>	<b><u>\$4,060</u></b>	<b><u>\$3,989</u></b>
<u>LIABILITIES AND FUND BALANCES</u>		
Liabilities:		
Total Liabilities	\$0	\$0
Fund Balances:		
Unreserved	4,060	3,989
Total Fund Balances	<u>\$4,060</u>	<u>\$3,989</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$4,060</u></b>	<b><u>\$3,989</u></b>

**SKAGIT COUNTY, WASHINGTON**  
**SHANGRILA SUB FLOOD CONTROL ZONE FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
For the Fiscal Years Ended December 31, 2002 and 2001

	2002		Variance Favorable (Unfavorable)	2001
	Budget	Actual		Actual
<b>REVENUES:</b>				
Interest Revenue	\$200	\$71	(\$129)	\$165
TOTAL REVENUES	\$200	\$71	(\$129)	\$165
<b>EXPENDITURES:</b>				
	\$0	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$200	\$71	(\$129)	\$165
<b>FUND BALANCES:</b>				
Fund Balance, January 1	\$3,824	\$3,989	\$165	\$3,824
FUND BALANCE, DECEMBER 31	\$4,024	\$4,060	\$36	\$3,989

**SKAGIT COUNTY, WASHINGTON**  
**HANSEN CREEK SUB-FLOOD CONTROL ZONE FUND**  
**COMPARATIVE BALANCE SHEET**

DECEMBER 31, 2002

With Comparative Totals for December 31, 2001

<b>ASSETS</b>	<b>2002</b>	<b>2001</b>
Cash	\$3,894	\$934
Investments	12,305	11,104
Receivables (Net of Allowances for Uncollectibles)		
Taxes	180	291
<b>TOTAL ASSETS</b>	<b>\$16,379</b>	<b>\$12,329</b>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts/vouchers payable	\$1,260	\$0
Accrued Wages	461	0
Deferred Revenue	180	291
Total Liabilities	\$1,901	\$291
Fund Balances:		
Unreserved	\$14,478	\$12,038
Total Fund Balances	\$14,478	\$12,038
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$16,379</b>	<b>\$12,329</b>

**SKAGIT COUNTY, WASHINGTON**  
**HANSEN CREEK SUB FLOOD CONTROL ZONE FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
For the Fiscal Years Ended December 31, 2002 and 2001

	<u>2002</u>		<b>Variance Favorable (Unfavorable)</b>	<u>2001</u>
	<b>Budget</b>	<b>Actual</b>		<b>Actual</b>
<b>REVENUES:</b>				
Taxes	\$10,286	\$10,397	\$111	\$10,209
Interest Revenue	0	201	201	104
<b>TOTAL REVENUES</b>	<b>\$10,286</b>	<b>\$10,598</b>	<b>\$312</b>	<b>\$10,313</b>
<b>EXPENDITURES:</b>				
Salaries and Wages	\$10,815	\$5,434	\$5,381	\$668
Personnel Benefits	3,062	1,302	1,760	153
Supplies	0	22	(22)	0
Other Services and Charges	5,000	1,260	3,740	0
Interfund Payments for Services	0	140	(140)	0
<b>TOTAL EXPENDITURES</b>	<b>\$18,877</b>	<b>\$8,158</b>	<b>\$10,719</b>	<b>\$821</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(\$8,591)</b>	<b>\$2,440</b>	<b>\$11,031</b>	<b>\$9,492</b>
<b>FUND BALANCES:</b>				
Fund Balance, January 1	\$2,546	\$12,038	\$9,492	\$2,546
<b>FUND BALANCE, DECEMBER 31</b>	<b>(\$6,045)</b>	<b>\$14,478</b>	<b>\$20,523</b>	<b>\$12,038</b>



**SKAGIT COUNTY, WASHINGTON**  
**WARNER PRARIE SUB-FLOOD CONTROL ZONE FUND**  
**COMPARATIVE BALANCE SHEET**  
**DECEMBER 31, 2002**  
**With Comparative Totals for December 31, 2001**

<b>ASSETS</b>	<b>2002</b>	<b>2001</b>
Cash	\$1,434	\$745
Investments	8,210	8,062
Receivables (Net of Allowances for Uncollectibles)		
Taxes	300	100
<b>TOTAL ASSETS</b>	<b>\$9,944</b>	<b>\$8,907</b>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Deferred Revenue	\$300	\$100
Total Liabilities	\$300	\$100
Fund Balances:		
Unreserved	\$9,644	\$8,807
Total Fund Balances	\$9,644	\$8,807
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$9,944</b>	<b>\$8,907</b>

**SKAGIT COUNTY, WASHINGTON**  
**WARNER PRAIRIE SUB FLOOD CONTROL ZONE FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
For the Fiscal Years Ended December 31, 2002 and 2001

	2002		Variance Favorable (Unfavorable)	2001
	Budget	Actual		Actual
<b>REVENUES:</b>				
Taxes	\$1,000	\$800	(\$200)	\$900
Interest Revenue	274	148	(126)	275
<b>TOTAL REVENUES</b>	<b>\$1,274</b>	<b>\$948</b>	<b>(\$326)</b>	<b>\$1,175</b>
<b>EXPENDITURES:</b>				
Salaries and Wages	\$380	\$91	\$289	\$187
Personnel Benefits	110	20	90	48
<b>TOTAL EXPENDITURES</b>	<b>\$490</b>	<b>\$111</b>	<b>\$379</b>	<b>\$235</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$784</b>	<b>\$837</b>	<b>\$53</b>	<b>\$940</b>
<b>FUND BALANCES:</b>				
Fund Balance, January 1	\$7,867	\$8,807	\$940	\$7,867
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$8,651</b>	<b>\$9,644</b>	<b>\$993</b>	<b>\$8,807</b>

**SKAGIT COUNTY, WASHINGTON**  
**LAKE MANAGEMENT DISTRICT NO. 1 FUND**  
**COMPARATIVE BALANCE SHEET**

**DECEMBER 31, 2002**

**With Comparative Totals for December 31, 2001**

<b>ASSETS</b>	<b>2002</b>	<b>2001</b>
Cash	\$1,753	\$570
Investments	39,142	68,036
Receivables (Net of Allowances for Uncollectibles)		
Taxes	1,484	2,069
Due from Another Government Unit	0	1,814
<b>TOTAL ASSETS</b>	<b>\$42,379</b>	<b>\$72,489</b>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Due To Other Funds	\$1,448	\$0
Deferred Revenue	1,484	2,069
Total Liabilities	\$2,932	\$2,069
Fund Balances:		
Unreserved	\$39,447	\$70,420
Total Fund Balances	\$39,447	\$70,420
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$42,379</b>	<b>\$72,489</b>

**SKAGIT COUNTY, WASHINGTON**  
**LAKE MANAGEMENT DISTRICT NO. 1 FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
For the Fiscal Years Ended December 31, 2002 and 2001

	2002		Variance Favorable (Unfavorable)	2001
	Budget	Actual		Actual
<b>REVENUES:</b>				
Taxes	\$47,000	\$48,456	\$1,456	\$47,182
Intergovernmental	0	0	0	1,814
Interest Revenue	0	1,105	1,105	1,036
<b>TOTAL REVENUES</b>	<b>\$47,000</b>	<b>\$49,561</b>	<b>\$2,561</b>	<b>\$50,032</b>
<b>EXPENDITURES:</b>				
Other Services and Charges	\$80,534	\$79,086	\$1,448	\$2,500
Interfund Payments for Services	0	1,448	(1,448)	1,448
<b>TOTAL EXPENDITURES</b>	<b>\$80,534</b>	<b>\$80,534</b>	<b>\$0</b>	<b>\$3,948</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(\$33,534)</b>	<b>(\$30,973)</b>	<b>\$2,561</b>	<b>\$46,084</b>
<b>FUND BALANCES:</b>				
Fund Balance, January 1	\$50,486	\$70,420	\$19,934	\$24,336
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$16,952</b>	<b>\$39,447</b>	<b>\$22,495</b>	<b>\$70,420</b>

**SKAGIT COUNTY, WASHINGTON**  
**LAKE MANAGEMENT DISTRICT NO. 2 FUND**  
**COMPARATIVE BALANCE SHEET**

DECEMBER 31, 2002

With Comparative Totals for December 31, 2001

<b>ASSETS</b>	<b>2002</b>	<b>2001</b>
Cash	\$80	\$0
Receivables ( Net of Allowances for Uncollectibles )		
Taxes	124	124
<b>TOTAL ASSETS</b>	<b>\$204</b>	<b>\$124</b>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts/vouchers payable	\$2,500	\$0
Interfund Loans Payable	51,859	65,459
Deferred revenue	124	124
Total Liabilities	\$54,483	\$65,583
Fund Balances:		
Unreserved	(\$54,279)	(\$65,459)
Total Fund Balances	(\$54,279)	(\$65,459)
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$204</b>	<b>\$124</b>

**SKAGIT COUNTY, WASHINGTON**  
**LAKE MANAGEMENT DISTRICT NO. 2 FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
For the Fiscal Years Ended December 31, 2002 and 2001

	2002		Variance Favorable (Unfavorable)	2001
	Budget	Actual		Actual
<b>REVENUES:</b>				
Taxes	\$14,000	\$14,092	\$92	\$13,968
Interest Revenue	0	0	0	48
<b>TOTAL REVENUES</b>	<b>\$14,000</b>	<b>\$14,092</b>	<b>\$92</b>	<b>\$14,016</b>
<b>EXPENDITURES:</b>				
Other Services and Charges	\$8,000	\$2,500	\$5,500	\$5,000
Interfund payment for Services	0	412	(412)	412
<b>TOTAL EXPENDITURES</b>	<b>\$8,000</b>	<b>\$2,912</b>	<b>\$5,088</b>	<b>\$5,412</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$6,000</b>	<b>\$11,180</b>	<b>\$5,180</b>	<b>\$8,604</b>
<b>FUND BALANCES:</b>				
Fund Balance, January 1	(\$69,977)	(\$65,459)	\$4,518	(\$74,063)
<b>FUND BALANCE, DECEMBER 31</b>	<b>(\$63,977)</b>	<b>(\$54,279)</b>	<b>\$9,698</b>	<b>(\$65,459)</b>

**SKAGIT COUNTY, WASHINGTON**  
**LAKE MANAGEMENT DISTRICT NO.3 FUND**  
**COMPARATIVE BALANCE SHEET**

DECEMBER 31, 2002

With Comparative Totals for December 31, 2001

<b>ASSETS</b>	<b>2002</b>	<b>2001</b>
Cash	\$0	\$8,000
Due from another Governmental Unit	37,853	274
<b>TOTAL ASSETS</b>	<b>\$37,853</b>	<b>\$8,274</b>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts/vouchers payable	\$0	\$8,366
Interfund Loans Payable	88,941	0
Total Liabilities	\$88,941	\$8,366
Fund Balances:		
Unreserved	(\$51,088)	(\$91)
Total Fund Balances	(\$51,088)	(\$91)
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$37,853</b>	<b>\$8,274</b>

**SKAGIT COUNTY, WASHINGTON**  
**LAKE MANAGEMENT DISTRICT NO. 3 FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
For the Fiscal Years Ended December 31, 2002 and 2001

	2002		Variance	2001
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>REVENUES:</b>				
Intergovernmental	\$82,245	\$72,933	(\$9,312)	\$8,274
TOTAL REVENUES	\$82,245	\$72,933	(\$9,312)	\$8,274
<b>EXPENDITURES:</b>				
Supplies	\$3,000	\$2,000	\$1,000	\$29
Other Services and Charges	217,000	121,930	95,070	8,336
TOTAL EXPENDITURES	\$220,000	\$123,929	\$96,070	\$8,366
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$137,755)	(\$50,995)	\$86,760	(\$91)
<b>FUND BALANCES:</b>				
Fund Balance, January 1	(\$101,000)	(\$91)	\$100,909	\$0
FUND BALANCE, DECEMBER 31	(\$238,755)	(\$51,088)	\$187,669	(\$91)



**SKAGIT COUNTY, WASHINGTON**  
**EDISON CLEAN WATER DISTRICT SUBAREA FUND**  
**COMPARATIVE BALANCE SHEET**

DECEMBER 31, 2002

With Comparative Totals for December 31, 2001

<b>ASSETS</b>	<b>2002</b>	<b>2001</b>
Cash	\$16,302	\$10,077
Receivables (Net of Allowances for Uncollectibles)		
Taxes	648	1,440
<b>TOTAL ASSETS</b>	<b>\$16,950</b>	<b>\$11,517</b>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts/vouchers payable	\$2,010	\$0
Deferred Revenue	648	1,440
Total Liabilities	\$2,658	\$1,440
Fund Balances:		
Unreserved	\$14,292	\$10,077
Total Fund Balances	\$14,292	\$10,077
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$16,950</b>	<b>\$11,517</b>

**SKAGIT COUNTY, WASHINGTON**  
**EDISON CLEAN WATER DISTRICT SUBAREA FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
For the Fiscal Years Ended December 31, 2002 and 2001

	2002		Variance Favorable (Unfavorable)	2001
	Budget	Actual		Actual
<b>REVENUES:</b>				
Taxes	\$33,000	\$29,730	(\$3,270)	\$22,080
Miscellaneous Revenues	500	0	(500)	58
<b>TOTAL REVENUES</b>	<b>\$33,500</b>	<b>\$29,730</b>	<b>(\$3,770)</b>	<b>\$22,138</b>
<b>EXPENDITURES:</b>				
Supplies	\$5,500	\$0	\$5,500	\$0
Other Services and Charges	28,000	25,515	2,485	20,001
<b>TOTAL EXPENDITURES</b>	<b>\$33,500</b>	<b>\$25,515</b>	<b>\$7,985</b>	<b>\$20,001</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$0</b>	<b>\$4,215</b>	<b>\$4,215</b>	<b>\$2,137</b>
<b>FUND BALANCES:</b>				
Fund Balance, January 1	\$1,940	\$10,077	\$8,137	\$7,940
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$1,940</b>	<b>\$14,292</b>	<b>\$12,352</b>	<b>\$10,077</b>

**SKAGIT COUNTY, WASHINGTON**  
**DRUG ENFORCEMENT CUMULATIVE RESERVE FUND**  
**COMPARATIVE BALANCE SHEET**

DECEMBER 31, 2002

With Comparative Totals for December 31, 2001

<b>ASSETS</b>	<b>2002</b>	<b>2001</b>
Cash	\$17,093	\$9,759
Receivables (Net of Allowances for Uncollectibles)		
Due from Another Government Unit	2,024	4,522
<b>TOTAL ASSETS</b>	<b>\$19,117</b>	<b>\$14,281</b>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Due to Other Funds	\$8,042	\$8,014
Total Liabilities	\$8,042	\$8,014
Fund Balances:		
Unreserved	\$11,075	\$6,267
Total Fund Balances	\$11,075	\$6,267
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$19,117</b>	<b>\$14,281</b>

**SKAGIT COUNTY, WASHINGTON**  
**DRUG ENFORCEMENT CUMULATIVE RESERVE FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
For the Fiscal Years Ended December 31, 2002 and 2001

	<u>2002</u>		<b>Variance Favorable (Unfavorable)</b>	<u>2001</u>
	<b>Budget</b>	<b>Actual</b>		<b>Actual</b>
<b>REVENUES:</b>				
Intergovernmental	\$8,000	\$2,024	(\$5,976)	\$4,522
Fines and Forfeits	0	4,850	4,850	1,370
<b>TOTAL REVENUES</b>	<b>\$8,000</b>	<b>\$6,874</b>	<b>(\$1,126)</b>	<b>\$5,892</b>
<b>EXPENDITURES:</b>				
Salaries and Wages	\$3,000	\$562	\$2,438	\$3,015
Personnel Benefits	919	128	791	646
Supplies	3,000	150	2,850	157
Other Services and Charges	2,600	1,184	1,416	704
Interfund Payments for Services	650	42	608	14
<b>TOTAL EXPENDITURES</b>	<b>\$10,169</b>	<b>\$2,066</b>	<b>\$8,103</b>	<b>\$4,536</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(\$2,169)</b>	<b>\$4,808</b>	<b>\$6,977</b>	<b>\$1,356</b>
<b>FUND BALANCES:</b>				
Fund Balance, January 1	\$4,242	\$6,267	\$2,025	\$4,911
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$2,073</b>	<b>\$11,075</b>	<b>\$9,002</b>	<b>\$6,267</b>

# SKAGIT COUNTY, WASHINGTON

## BOATING SAFETY FUND

### COMPARATIVE BALANCE SHEET

DECEMBER 31, 2002

With Comparative Totals for December 31, 2001

<b>ASSETS</b>	<b>2002</b>	<b>2001</b>
Cash	\$47,821	\$91,956
Due from Other Funds	62,180	0
<b>TOTAL ASSETS</b>	<b>\$110,001</b>	<b>\$91,956</b>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Due to Other Funds	\$447	\$297
Total Liabilities	\$447	\$297
Fund Balances:		
Unreserved	\$109,554	\$91,659
Total Fund Balances	\$109,554	\$91,659
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$110,001</b>	<b>\$91,956</b>

**SKAGIT COUNTY, WASHINGTON**  
**BOATING SAFETY FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
For the Fiscal Years Ended December 31, 2002 and 2001

	<u>2002</u>		Variance Favorable (Unfavorable)	<u>2001</u>
	Budget	Actual		Actual
<b>REVENUES:</b>				
Intergovernmental	\$58,000	\$62,381	\$4,381	\$0
TOTAL REVENUES	\$58,000	\$62,381	\$4,381	\$0
<b>EXPENDITURES:</b>				
Salaries and Wages	\$15,000	\$12,207	\$2,793	\$10,670
Personnel Benefits	3,435	2,745	690	2,260
Supplies	3,000	6,048	(3,048)	3,281
Other Services and Charges	6,000	4,385	1,615	5,048
Capital Outlays	100,000	0	100,000	0
Interfund Payments for services	18,000	19,101	(1,101)	172
TOTAL EXPENDITURES	\$145,435	\$44,486	\$100,949	\$21,430
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$87,435)	\$17,895	\$105,330	(\$21,430)
<b>FUND BALANCES:</b>				
Fund Balance, January 1	\$133,387	\$91,659	(\$41,728)	\$113,090
FUND BALANCE, DECEMBER 31	\$45,951	\$109,554	\$63,601	\$91,659

**SKAGIT COUNTY, WASHINGTON**  
**LOW INCOME HOUSING FUND**  
**COMPARATIVE BALANCE SHEET**  
**DECEMBER 31, 2002**  
**With Comparative Totals for December 31, 2001**

<b>ASSETS</b>	<b>2002</b>	<b>2001</b>
Cash	\$108,106	\$0
<b>TOTAL ASSETS</b>	<b>\$108,106</b>	<b>\$0</b>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Total Liabilities	\$0	\$0
Fund Balances:		
Unreserved	\$108,106	\$0
Total Fund Balances	\$108,106	\$0
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$108,106</b>	<b>\$0</b>

**SKAGIT COUNTY, WASHINGTON**  
**LOW INCOME HOUSING FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
For the Fiscal Years Ended December 31, 2002 and 2001

	2002		Variance Favorable (Unfavorable)	2001
	Budget	Actual		Actual
<b>REVENUES:</b>				
Charges for Goods and Services	\$0	\$108,106	\$108,106	\$0
TOTAL REVENUES	\$0	\$108,106	\$108,106	\$0
<b>EXPENDITURES:</b>	\$0	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$0	\$108,106	\$108,106	\$0
<b>FUND BALANCES:</b>				
Fund Balance, January 1	\$0	\$0	\$0	\$0
FUND BALANCE, DECEMBER 31	\$0	\$108,106	\$108,106	\$0



# SKAGIT COUNTY, WASHINGTON

## TITLE III PROJECTS FUND

### COMPARATIVE BALANCE SHEET

DECEMBER 31, 2002

With Comparative Totals for December 31, 2001

<b>ASSETS</b>	<b>2002</b>	<b>2001</b>
Cash	\$64,498	\$0
<b>TOTAL ASSETS</b>	<b>\$64,498</b>	<b>\$0</b>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Total Liabilities	\$0	\$0
Fund Balances:		
Unreserved	\$64,498	\$0
Total Fund Balances	\$64,498	\$0
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$64,498</b>	<b>\$0</b>

**SKAGIT COUNTY, WASHINGTON**  
**TITLE III PROJECTS FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
For the Fiscal Years Ended December 31, 2002 and 2001

	<u>2002</u>		<b>Variance Favorable (Unfavorable)</b>	<u>2001</u>
	<b>Budget</b>	<b>Actual</b>		<b>Actual</b>
<b>REVENUES:</b>				
Intergovernmental	\$0	\$63,480	\$63,480	\$0
Interest Revenue	0	1,019	1,019	0
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$64,499</b>	<b>\$64,499</b>	<b>\$0</b>
<b>EXPENDITURES:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$0</b>	<b>\$64,499</b>	<b>\$64,499</b>	<b>\$0</b>
<b>FUND BALANCES:</b>				
Fund Balance, January 1	\$0	\$0	\$0	\$0
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$0</b>	<b>\$64,498</b>	<b>\$64,498</b>	<b>\$0</b>

**SKAGIT COUNTY, WASHINGTON**  
**INTERLOCAL INVESTIGATION CUMULATIVE RESERVE FUND**  
**COMPARATIVE BALANCE SHEET**  
**DECEMBER 31, 2002**  
**With Comparative Totals for December 31, 2001**

<b>ASSETS</b>	<b>2002</b>	<b>2001</b>
Cash	\$456,083	\$404,541
<b>TOTAL ASSETS</b>	<b>\$456,083</b>	<b>\$404,541</b>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts/Vouchers Payable	\$311	\$5,089
Due to other Funds	639	554
Total Liabilities	\$950	\$5,643
Fund Balances:		
Unreserved	\$455,133	\$398,898
Total Fund Balances	\$455,133	\$398,898
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$456,083</b>	<b>\$404,541</b>

**SKAGIT COUNTY, WASHINGTON**  
**INTERLOCAL INVESTIGATION CUMULATIVE RESERVE FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
For the Fiscal Years Ended December 31, 2002 and 2001

	<u>2002</u>		<b>Variance Favorable (Unfavorable)</b>	<u>2001</u>
	<b>Budget</b>	<b>Actual</b>		<b>Actual</b>
<b>REVENUES:</b>				
Charges for Goods and Services	\$10,000	\$5,633	(\$4,367)	\$8,081
Fines and Forfeits	85,000	153,985	68,985	144,626
Miscellaneous Revenues	10,000	2,266	(7,734)	1,551
<b>TOTAL REVENUES</b>	<b>\$105,000</b>	<b>\$161,884</b>	<b>\$56,884</b>	<b>\$154,258</b>
<b>EXPENDITURES:</b>				
Other Services and Charges	\$106,000	\$105,010	\$990	\$99,660
Interfund Payments for Services	0	639	(639)	554
<b>TOTAL EXPENDITURES</b>	<b>\$106,000</b>	<b>\$105,649</b>	<b>\$351</b>	<b>\$100,214</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(\$1,000)</b>	<b>\$56,235</b>	<b>\$57,235</b>	<b>\$54,044</b>
<b>FUND BALANCES:</b>				
Fund Balance, January 1	\$379,355	\$398,898	\$19,543	\$344,855
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$378,355</b>	<b>\$455,133</b>	<b>\$76,778</b>	<b>\$398,898</b>

## **SKAGIT COUNTY, WASHINGTON DEBT SERVICE FUNDS**

Debt Service Funds are used by Skagit County to account for the accumulation of resources for, and payment of, general long-term principal, assessment debt, interest, and related costs for governmental funds. Expenditure limits are determined by the terms of each debt issue. The modified accrual basis of accounting is applied.

### **[Debt Service Fund](#)**

**SKAGIT COUNTY, WASHINGTON**  
**DEBT SERVICE FUND**  
**COMPARATIVE BALANCE SHEET**  
As of December 31, 2002 and December 31, 2001

<u>ASSETS AND OTHER DEBITS:</u>	<u>2002 TOTALS</u>	<u>2001 TOTALS</u>
ASSETS:		
Cash	\$729,056	\$502,671
Investments	0	20,814
<b>TOTAL ASSETS</b>	<u><u>\$729,056</u></u>	<u><u>\$523,485</u></u>
<u>LIABILITIES AND FUND BALANCES</u>		
LIABILITIES:		
Due to other funds	\$0	\$20,814
<b>TOTAL LIABILITIES</b>	<u>\$0</u>	<u>\$20,814</u>
FUND BALANCES		
Unreserved	729,056	502,671
<b>TOTAL FUND BALANCES</b>	<u>\$729,056</u>	<u>\$502,671</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u><u>\$729,056</u></u>	<u><u>\$523,485</u></u>

**SKAGIT COUNTY, WASHINGTON**  
**DEBT SERVICE FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
Fiscal Years Ended December 31, 2002 and 2001

	2002		Variance Favorable (Unfavorable)	2001
	Budget	Actual		Actual
<b>REVENUES:</b>				
Interest Revenue	\$27,000	\$44,429	\$17,429	\$34,708
Miscellaneous Revenues	139,026	262,915	123,889	204,135
<b>TOTAL REVENUES</b>	<b>\$166,026</b>	<b>\$307,344</b>	<b>\$141,318</b>	<b>\$238,843</b>
<b>EXPENDITURES:</b>				
Debt Service: Principal	\$360,611	\$337,329	\$23,282	\$356,052
Debt Service: Interest and Related Costs	493,142	470,557	22,585	484,617
<b>TOTAL EXPENDITURES</b>	<b>\$853,753</b>	<b>\$807,886</b>	<b>\$45,867</b>	<b>\$840,669</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(\$687,727)</u>	<u>(\$500,542)</u>	<u>\$187,185</u>	<u>(\$601,826)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfers In	\$706,114	\$727,126	\$21,012	\$716,232
Operating Transfers Out	0	(199)	(199)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$706,114</b>	<b>\$726,927</b>	<b>\$20,813</b>	<b>\$716,232</b>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING US	<u>\$18,387</u>	<u>\$226,385</u>	<u>\$207,998</u>	<u>\$114,406</u>
<b>FUND BALANCES:</b>				
Fund Balance, January 1	\$444,684	\$502,671	\$57,987	\$388,264
<b>FUND BALANCE, DECEMBER 31</b>	<b><u>\$463,071</u></b>	<b><u>\$729,056</u></b>	<b><u>\$265,985</u></b>	<b><u>\$502,671</u></b>

## SKAGIT COUNTY, WASHINGTON CAPITAL PROJECT FUNDS

Capital Project Funds are established in Skagit County to account for financial resources used for the acquisition or construction of major capital facilities. Both revenues and expenditures are budgeted in compliance with the procedures established in the Revised Code of Washington. The modified accrual basis of accounting is applied. A description of each fund follows:

### [Combining Statements](#)

[Land Acquisition Fund](#) - A fund to account for the purchase of land.

[Capital Improvements Fund](#) - A fund established in 1990 to account for the expenses incurred in improving and maintaining capital facilities.

[Distressed County Public Facilities Fund](#) - A fund established to collect the 0.04% distressed County sales and use tax as authorized by RCW 82.14.370 and authorized by the Board of County Commissioners. The fund will also be utilized for expending proceeds from the tax for financing and construction of public facilities.

[Park Acquisition & Development Fund](#) - A fund established to provide for accounting for the expenses incurred in investigation, planning, construction, improvement, replacement, repair, acquisition of property, property rights, facilities, and equipment for parks.

[Public Works Building Construction Fund](#) - A fund established to provide accounting for the expenses incurred in investigation, planning, construction, improvement, repair, acquisition, and equipping of public facilities for the Public Works Department.



**SKAGIT COUNTY, WASHINGTON**  
**CAPITAL PROJECTS FUNDS**  
**COMBINING BALANCE SHEET**  
**As of December 31,2002 and 2001**

<b>ASSETS:</b>	LAND AND FACILITIES ACQUISITION	CAPITAL IMPROVEMENTS	DISTRESSED COUNTY PUBLIC FACILITIES	PARKS ACQUISITION
<b>ASSETS:</b>				
Cash	\$735,104	\$418,821	\$1,604,590	\$80,149
Investments	0	500,000	5,016,355	180,000
Due from another government unit	447,890	0	0	9,610
Due from other funds	0	2,647	0	0
<b>TOTAL ASSETS</b>	<b>\$1,182,994</b>	<b>\$921,468</b>	<b>\$6,620,945</b>	<b>\$269,759</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES:</b>				
Accounts/vouchers payable	\$136,849	\$0	\$93,049	\$85
Due to other funds	0	1,102	2,647	599
<b>TOTAL LIABILITIES</b>	<b>\$136,849</b>	<b>\$1,102</b>	<b>\$95,696</b>	<b>\$684</b>
<b>FUND BALANCES</b>				
Fund balances:				
Unreserved	\$1,046,144	\$920,366	\$6,525,248	\$269,075
<b>TOTAL FUND BALANCES</b>	<b>\$1,046,144</b>	<b>\$920,366</b>	<b>\$6,525,248</b>	<b>\$269,075</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$1,182,994</b>	<b>\$921,468</b>	<b>\$6,620,945</b>	<b>\$269,759</b>

**SKAGIT COUNTY, WASHINGTON**  
**CAPITAL PROJECTS FUNDS**  
**COMBINING BALANCE SHEET**  
**As of December 31,2002 and 2001**

<b>ASSETS:</b>	PUBLIC WORKS BUILDING	2002 TOTALS	2001 TOTALS
<b>ASSETS:</b>			
Cash	\$0	\$2,838,664	\$8,469,015
Investments	0	5,696,355	2,000,000
Due from another government unit	0	457,500	107,275
Due from other funds	0	2,647	86,525
<b>TOTAL ASSETS</b>	<b>\$0</b>	<b>\$8,995,166</b>	<b>\$10,662,815</b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>LIABILITIES:</b>			
Accounts/vouchers payable	\$0	\$229,983	\$228,565
Due to other funds	0	4,349	107,348
<b>TOTAL LIABILITIES</b>	<b>\$0</b>	<b>\$234,332</b>	<b>\$335,913</b>
<b>FUND BALANCES</b>			
Fund balances:			
Unreserved	\$0	\$8,760,834	\$10,326,902
<b>TOTAL FUND BALANCES</b>	<b>\$0</b>	<b>\$8,760,834</b>	<b>\$10,326,902</b>
 <b>TOTAL LIABILITIES AND FUND BALANCES</b>	 <b>\$0</b>	 <b>\$8,995,166</b>	 <b>\$10,662,815</b>

**SKAGIT COUNTY, WASHINGTON**  
**CAPITAL PROJECTS FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN**  
**FUND BALANCES**

For the years ended December 31, 2002 and 2001

	LAND ACQUISITION/ FACILITIES	CAPITAL IMPROVEMENTS FUND	DISTRESSED COUNTY PUBLIC FACILITY	PARK ACQUISITION FUND
<b>REVENUES:</b>				
Taxes	\$0	\$640,518	\$1,518,888	\$0
Intergovernmental Revenue	725,175	0	0	150,791
Charges for Goods and Services	0	0	0	19,798
Interest Revenue	7,937	0	94,807	0
Contributions	0	0	0	1,900
Miscellaneous Revenues	0	0	2,112	1,848
<b>TOTAL REVENUES</b>	<b>\$733,112</b>	<b>\$640,518</b>	<b>\$1,615,807</b>	<b>\$174,337</b>
<b>EXPENDITURES:</b>				
General Government Services	\$0	\$4,225	\$0	\$0
Economic Environment	0	0	2,193,618	0
Culture and Recreation	0	0	0	9,096
Capitalized Expenditures	1,802,894	172,552	0	275,077
Uncapitalized Improvements and Facilities	0	8,560	0	19,624
Interest and other Debt Service	0	0	4,267	0
<b>TOTAL EXPENDITURES</b>	<b>\$1,802,894</b>	<b>\$185,337</b>	<b>\$2,197,885</b>	<b>\$303,797</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(\$1,069,782)	\$455,181	(\$582,078)	(\$129,460)
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds of General Long-Term Debt	\$0	\$0	\$0	\$0
Fixed Assets Dispositions	0	0	0	186,000
Operating Transfers In	200,000	0	0	0
Operating Transfers Out	0	0	(625,929)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$200,000</b>	<b>\$0</b>	<b>(\$625,929)</b>	<b>\$186,000</b>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(\$869,782)	\$455,181	(\$1,208,007)	\$56,540
<b>FUND BALANCES:</b>				
Fund Balance, January 1	\$1,915,926	\$465,186	\$7,733,255	\$212,535
Residual Equity Transfer out	0	0	0	0
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$1,046,144</b>	<b>\$920,366</b>	<b>\$6,525,248</b>	<b>\$269,075</b>

**SKAGIT COUNTY, WASHINGTON**  
**CAPITAL PROJECTS FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN**  
**FUND BALANCES**

For the years ended December 31, 2002 and 2001

<b>REVENUES:</b>	PUBLIC WORKS BUILDING FUND	2002 TOTALS	2001 TOTALS
Taxes	\$0	\$2,159,406	\$2,019,704
Intergovernmental Revenue	0	875,966	678,511
Charges for Goods and Services	0	19,798	18,250
Interest Revenue	0	102,744	278,640
Contributions	0	1,900	0
Miscellaneous Revenues	0	3,960	52,266
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$3,163,774</b>	<b>\$3,047,371</b>
<b>EXPENDITURES:</b>			
General Government Services	\$0	\$4,225	\$0
Economic Environment	0	2,193,618	1,820,570
Culture and Recreation	0	9,096	30,346
Capitalized Expenditures	0	2,250,523	1,582,900
Uncapitalized Improvements and Facilities	0	28,184	687,480
Interest and other Debt Service	0	4,267	0
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$4,489,913</b>	<b>\$4,121,296</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<b>\$0</b>	<b>(\$1,326,139)</b>	<b>(\$1,073,925)</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Proceeds of General Long-Term Debt	\$0	\$0	\$0
Fixed Assets Dispositions	0	186,000	0
Operating Transfers In	0	200,000	1,800,000
Operating Transfers Out	0	(625,929)	(625,769)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$0</b>	<b>(\$239,929)</b>	<b>\$1,174,231</b>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	<b>\$0</b>	<b>(\$1,566,069)</b>	<b>\$100,305</b>
<b>FUND BALANCES:</b>			
Fund Balance, January 1	\$0	\$10,326,902	\$10,226,598
Residual Equity Transfer out	0	0	0
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$0</b>	<b>\$8,760,834</b>	<b>\$10,326,902</b>

**SKAGIT COUNTY, WASHINGTON**  
**LAND ACQUISITION/FACILITIES IMPROVEMENTS FUND**  
**COMPARATIVE BALANCE SHEET**

DECEMBER 31, 2002

With Comparative Totals for December 31, 2001

<b>ASSETS:</b>	<b>2002</b>	<b>2001</b>
Cash	\$735,104	\$1,990,617
Due from Another Government Unit	447,890	0
<b>TOTAL ASSETS</b>	<b>\$1,182,994</b>	<b>\$1,990,617</b>
<b>LIABILITIES AND FUND BALANCES:</b>		
Liabilities:		
Accounts/Vouchers Payable	\$136,849	\$74,690
Total Liabilities	\$136,849	\$74,690
Fund Balances:		
Unreserved	\$1,046,144	\$1,915,926
Total Equity and Other Credits	\$1,046,144	\$1,915,926
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$1,182,994</b>	<b>\$1,990,617</b>

**SKAGIT COUNTY, WASHINGTON**  
**LAND AND FACILITIES ACQUISITION FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
Fiscal Years Ended December 31, 2002 and 2001

	2002		Variance Favorable (Unfavorable)	2001
	Budget	Actual		Actual
<b>REVENUES:</b>				
Intergovernmental	\$645,800	\$725,175	\$79,375	\$581,576
Interest Revenue	0	7,937	7,937	6,936
Miscellaneous	500,000	0	(500,000)	51,216
<b>TOTAL REVENUES</b>	<b>\$1,145,800</b>	<b>\$733,112</b>	<b>(\$412,688)</b>	<b>\$639,728</b>
<b>EXPENDITURES:</b>				
Supplies	\$0	\$0	\$0	\$8,173
Other Services and Charges	339,856	215,009	124,847	209,786
Capital Outlays	2,225,394	1,587,885	637,509	951,463
<b>TOTAL EXPENDITURES</b>	<b>\$2,565,250</b>	<b>\$1,802,894</b>	<b>\$762,356</b>	<b>\$1,169,423</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(\$1,419,450)</u>	<u>(\$1,069,782)</u>	<u>\$349,668</u>	<u>(\$529,695)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfers In	\$200,000	\$200,000	\$0	\$1,800,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$0</b>	<b>\$1,800,000</b>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING US	<u>(\$1,219,450)</u>	<u>(\$869,782)</u>	<u>\$349,668</u>	<u>\$1,270,305</u>
<b>FUND BALANCES:</b>				
Fund Balance, January 1	\$575,759	\$1,915,926	\$1,340,167	\$645,622
<b>FUND BALANCE, DECEMBER 31</b>	<b><u>(\$643,691)</u></b>	<b><u>\$1,046,144</u></b>	<b><u>\$1,689,835</u></b>	<b><u>\$1,915,926</u></b>

**SKAGIT COUNTY, WASHINGTON**  
**CAPITAL IMPROVEMENTS FUND**  
**COMPARATIVE BALANCE SHEET**  
**DECEMBER 31, 2002**  
**With Comparative Totals for December 31, 2001**

<b>ASSETS:</b>	<b>2002</b>	<b>2001</b>
Cash	\$418,821	\$456,633
Investments	500,000	0
Due from Other Funds	2,647	86,525
<b>TOTAL ASSETS</b>	<b>\$921,468</b>	<b>\$543,158</b>
<b>LIABILITIES AND FUND BALANCES</b>		
<b>Liabilities:</b>		
Accounts/Vouchers Payable	\$0	\$74,384
Due to Other Funds	1,102	3,588
Total Liabilities	\$1,102	\$77,972
<b>Fund Balances:</b>		
Unreserved	\$920,366	\$465,186
Total Fund Balances	\$920,366	\$465,186
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$921,468</b>	<b>\$543,158</b>

**SKAGIT COUNTY, WASHINGTON**  
**CAPITAL IMPROVEMENTS FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
Fiscal Years Ended December 31, 2002 and 2001

	2002		Variance Favorable (Unfavorable)	2001
	Budget	Actual		Actual
<b>REVENUES:</b>				
Taxes	\$500,000	\$640,518	\$140,518	\$528,718
Interest Revenue	5,000	0	(5,000)	11,963
<b>TOTAL REVENUES</b>	<b>\$505,000</b>	<b>\$640,518</b>	<b>\$135,518</b>	<b>\$540,681</b>
<b>EXPENDITURES:</b>				
Supplies	\$0	\$1,771	(\$1,771)	\$5,290
Other Services and Charges	50,000	20,527	29,473	148,132
Capital Outlays	323,500	163,040	160,460	479,053
Interfund Payment for Services	0	0	0	78
<b>TOTAL EXPENDITURES</b>	<b>\$373,500</b>	<b>\$185,337</b>	<b>\$188,162</b>	<b>\$632,553</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$131,500</b>	<b>\$455,181</b>	<b>\$323,681</b>	<b>(\$91,872)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfers Out	\$125,000	\$0	(\$125,000)	\$0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$125,000</b>	<b>\$0</b>	<b>(\$125,000)</b>	<b>\$0</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING US</b>	<b>\$256,500</b>	<b>\$455,181</b>	<b>\$198,681</b>	<b>(\$91,872)</b>
<b>FUND BALANCES:</b>				
Fund Balance, January 1	\$171,038	\$465,186	\$294,148	\$557,058
<b>FUND BALANCE, DECEMBER 31</b>	<b>\$427,538</b>	<b>\$920,366</b>	<b>\$492,829</b>	<b>\$465,186</b>



**SKAGIT COUNTY, WASHINGTON**  
**DISTRESSED COUNTY PUBLIC FACILITIES FUND**  
**COMPARATIVE BALANCE SHEET**

DECEMBER 31, 2002

With Comparative Totals for December 31, 2001

<b>ASSETS:</b>	<b>2002</b>	<b>2001</b>
Cash	\$1,604,590	\$5,733,255
Investments	5,016,355	2,000,000
<b>TOTAL ASSETS</b>	<b>\$6,620,945</b>	<b>\$7,733,255</b>
<b>LIABILITIES AND FUND BALANCES</b>		
Accounts/Vouchers Payable	\$93,049	\$0
Due to other funds	2,647	0
Total Liabilities	\$95,696	\$0
Fund Balances:		
Unreserved	\$6,525,248	\$7,733,255
Total Fund Balances	\$6,525,248	\$7,733,255
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$6,620,945</b>	<b>\$7,733,255</b>

**SKAGIT COUNTY, WASHINGTON**  
**DISTRESSED COUNTY PUBLIC FACILITIES FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
Fiscal Years Ended December 31, 2002 and 2001

	2002		Variance Favorable (Unfavorable)	2001
	Budget	Actual		Actual
<b>REVENUES:</b>				
Taxes	\$1,680,000	\$1,518,888	(\$161,112)	\$1,490,986
Interest Revenue	0	96,919	96,919	256,626
<b>TOTAL REVENUES</b>	<b>\$1,680,000</b>	<b>\$1,615,807</b>	<b>(\$64,193)</b>	<b>\$1,747,612</b>
<b>EXPENDITURES:</b>				
Intergovernmental Services	\$5,339,669	\$2,193,618	\$3,146,051	\$1,820,570
Uncapitalized Improvements and facilities	0	0	0	264,311
Interest and other Debt Service	0	4,267	(4,267)	0
<b>TOTAL EXPENDITURES</b>	<b>\$5,339,669</b>	<b>\$2,197,885</b>	<b>(\$4,267)</b>	<b>\$2,084,881</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(\$3,659,669)</u>	<u>(\$582,078)</u>	<u>\$3,077,591</u>	<u>(\$337,269)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Proceeds of General Long-Term Debt	\$0	\$0	\$0	\$0
Operating Transfer Out	(625,929)	(625,929)	0	(625,769)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(\$625,929)</u>	<u>(\$625,929)</u>	<u>\$0</u>	<u>(\$625,769)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FIN. USES	<u>(\$4,285,598)</u>	<u>(\$1,208,007)</u>	<u>\$3,077,591</u>	<u>(\$963,038)</u>
<b>FUND BALANCES:</b>				
Fund Balance, January 1	\$8,243,702	\$7,733,255	(\$510,447)	\$8,696,292
<b>FUND BALANCE, DECEMBER 31</b>	<u><u>\$3,958,105</u></u>	<u><u>\$6,525,248</u></u>	<u><u>\$2,567,144</u></u>	<u><u>\$7,733,255</u></u>

# SKAGIT COUNTY, WASHINGTON

## PARK ACQUISITION FUND

### COMPARATIVE BALANCE SHEET

DECEMBER 31, 2002

With Comparative Totals for December 31, 2001

<b>ASSETS:</b>	<b>2002</b>	<b>2001</b>
Cash	\$80,149	\$288,511
Investments	180,000	0
Due from Another Government Unit	9,610	107,275
<b>TOTAL ASSETS</b>	<b>\$269,759</b>	<b>\$395,786</b>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts/Vouchers Payable	\$85	\$79,491
Due to Other Funds	599	103,760
Total Liabilities	\$684	\$183,251
Fund Balances:		
Unreserved	\$269,075	\$212,535
Total Equity and Other Credits	\$269,075	\$212,535
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$269,759</b>	<b>\$395,786</b>

**SKAGIT COUNTY, WASHINGTON**  
**PARKS ACQUISITION FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
Fiscal Years Ended December 31, 2002 and 2001

	2002		Variance Favorable (Unfavorable)	2001
	Budget	Actual		Actual
<b>REVENUES:</b>				
Intergovernmental	\$177,000	\$150,791	(\$26,209)	\$96,934
Charges for Goods and Services	17,600	19,798	2,198	18,250
Interest Revenue	3,000	0	(3,000)	3,114
Contributions	75,000	1,900	(73,100)	0
Miscellaneous Revenues	1,000	1,848	848	1,050
<b>TOTAL REVENUES</b>	<b>\$273,600</b>	<b>\$174,337</b>	<b>(\$99,263)</b>	<b>\$119,349</b>
<b>EXPENDITURES:</b>				
Salaries and Wages	\$0	\$0	\$0	\$8,105
Personnel Benefits	0	0	0	2,444
Supplies	0	778	(778)	6,068
Other Services and Charges	361,000	296,658	64,342	181,374
Capital Outlays	191,000	6,361	184,639	36,447
<b>TOTAL EXPENDITURES</b>	<b>\$552,000</b>	<b>\$303,797</b>	<b>\$248,203</b>	<b>\$234,439</b>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(\$278,400)</u>	<u>(\$129,460)</u>	<u>\$148,940</u>	<u>(\$115,090)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Fixed Assets Dispositions	\$0	\$186,000	\$186,000	\$0
Operating Transfers In	125,000	0	(125,000)	0
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>\$125,000</b>	<b>\$186,000</b>	<b>(\$125,000)</b>	<b>\$0</b>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING US	<u>(\$153,400)</u>	<u>\$56,540</u>	<u>\$23,940</u>	<u>(\$115,090)</u>
<b>FUND BALANCES:</b>				
Fund Balance, January 1	\$198,568	\$212,535	\$13,967	\$327,626
<b>FUND BALANCE, DECEMBER 31</b>	<b><u>\$45,168</u></b>	<b><u>\$269,075</u></b>	<b><u>\$37,907</u></b>	<b><u>\$212,535</u></b>

**SKAGIT COUNTY, WASHINGTON**  
**PUBLIC WORKS BUILDING FUND**  
**COMPARATIVE BALANCE SHEET**  
**DECEMBER 31, 2002**  
**With Comparative Totals for December 31, 2001**

<b>ASSETS:</b>	<b>2002</b>	<b>2001</b>
Cash	\$0	\$0
<b>TOTAL ASSETS</b>	<b>\$0</b>	<b>\$0</b>
<b>LIABILITIES AND FUND BALANCES</b>		
Due to Other Funds	\$0	\$0
Total Liabilities	\$0	\$0
Fund Balances:		
Unreserved	\$0	\$0
Total Fund Balance	\$0	\$0
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$0</b>	<b>\$0</b>

**SKAGIT COUNTY, WASHINGTON**  
**PUBLIC WORKS BUILDING FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
Fiscal Years Ended December 31, 2002 and 2001

	2002			2001
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
<b>REVENUES:</b>				
TOTAL REVENUES	\$0	\$0	\$0	\$0
<b>EXPENDITURES:</b>				
TOTAL EXPENDITURES	\$0	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$0	\$0	\$0	\$0
<b>OTHER FINANCING SOURCES (USES):</b>				
TOTAL OTHER FINANCING SOURCES (USES)	\$0	\$0	\$0	\$0
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING US	\$0	\$0	\$0	\$0
<b>FUND BALANCES:</b>				
Fund Balance, January 1	\$0	\$0	\$0	\$0
Residual Equity Transfer Out	0	0	0	0
FUND BALANCE, DECEMBER 31	\$0	\$0	\$0	\$0

## **SKAGIT COUNTY, WASHINGTON ENTERPRISE FUNDS**

Enterprise Funds are used to account for operations that, 1) are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or; 2) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The accrual basis of accounting is applied. A description of each fund follows:

[Solid Waste Fund](#) – A fund to account for the costs of providing solid waste services to the residents of the county.

[Drainage Utility Fund](#) – A fund to account for the collection of fees, charges and related revenues and to pay for all costs related to drainage utility facilities.

**SKAGIT COUNTY, WASHINGTON**  
**ENTERPRISE FUNDS**  
**COMBINING BALANCE SHEET**  
**December 31, 2002**  
**With Comparative Totals for December 31,2001**

	<u>Solid Waste Fund</u>	<u>Drainage Utility Fund</u>	<u>2002 Totals</u>	<u>2001 Totals</u>
<b>ASSETS</b>				
Current Assets:				
Cash	\$642,053	\$65,079	\$707,132	\$343,403
Deposits - external fiscal agents	0	0	0	0
Temporary investments	3,120,426	1,892,285	5,012,711	4,527,151
Accounts receivable other	719,534	0	719,534	680,967
Taxes Receivable	0	31,746	31,746	33,466
Due from other funds	541	0	541	1,036
Due from another government unit	89,455	0	89,455	83,268
Other prepayment	22,617	6,233	28,850	23,434
Total Current Assets:	<u>\$4,594,626</u>	<u>\$1,995,343</u>	<u>\$6,589,969</u>	<u>\$5,692,725</u>
Fixed Assets:				
Land	\$446,252	\$11,275	\$457,527	\$457,527
Buildings	1,825,299	0	1,825,299	1,825,299
Accumulated depreciation - buildings	(1,661,292)	0	(1,661,292)	(1,642,328)
Other improvements	59,918	2,428,612	2,488,530	1,968,466
Accumulated depreciation-other imp.	(19,973)	(182,960)	(202,933)	(149,785)
Equipment	586,178	5,969	592,147	592,147
Accumulated depreciation - equipment	(396,869)	(1,691)	(398,560)	(357,572)
Construction-in-progress	0	508,921	508,921	447,731
Total Fixed Assets:	<u>\$839,513</u>	<u>\$2,770,125</u>	<u>\$3,609,639</u>	<u>\$3,141,484</u>
<b>TOTAL ASSETS</b>	<b><u>\$5,434,139</u></b>	<b><u>\$4,765,469</u></b>	<b><u>\$10,199,608</u></b>	<b><u>\$8,834,210</u></b>
<b>LIABILITIES AND FUND EQUITY:</b>				
Current Liabilities:				
Accounts/vouchers payable	\$714,730	\$18,375	\$733,105	\$422,427
Due to other funds	300,112	38,151	338,263	400,713
Interest payable	36,979	0	36,979	37,377
Current bonds payable	660,000	0	660,000	630,000
Accrued wages payable	39,327	14,671	53,998	43,760
Accrued employee benefits	11,272	3,741	15,013	10,909
Total Current Liabilities:	<u>\$1,762,420</u>	<u>\$74,938</u>	<u>\$1,837,358</u>	<u>\$1,545,186</u>
Non-Current Liabilities:				
Bonds payable	\$8,025,000	\$0	\$8,025,000	\$8,685,000
Bond discount	(89,249)	0	(89,249)	(100,860)
Total Non-Current Liabilities:	<u>\$7,935,751</u>	<u>\$0</u>	<u>\$7,935,751</u>	<u>\$8,584,140</u>
Fund Equity:				
Contributed capital	\$226,060	\$0	\$226,060	\$230,011
Retained earnings:				
Unreserved	(4,490,093)	4,690,531	\$200,438	(1,525,128)
Total Fund Equity:	<u>(\$4,264,033)</u>	<u>\$4,690,531</u>	<u>\$426,498</u>	<u>(\$1,295,117)</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$5,434,139</u></b>	<b><u>\$4,765,469</u></b>	<b><u>\$10,199,608</u></b>	<b><u>\$8,834,210</u></b>



**SKAGIT COUNTY, WASHINGTON**  
**ENTERPRISE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENSES, AND**  
**CHANGES IN RETAINED EARNINGS**  
**Fiscal Years Ended December 31, 2002 and 2001**

	Solid Waste Fund	Drainage Utility Fund	2002 Totals	2001 Totals
Operating Revenues:				
Charges for Services/taxes	\$7,575,496	\$955,097	\$8,530,593	\$8,218,149
<b>Total Operating Revenues</b>	<b>\$7,575,496</b>	<b>\$955,097</b>	<b>\$8,530,593</b>	<b>\$8,218,149</b>
Operating Expenses:				
General Operations	\$1,333,419	\$317,771	\$1,651,190	\$1,596,763
Contracted Operations	4,122,855	0	4,122,855	3,920,380
Administration				
General Administration	692,172	0	692,172	728,002
Planning/Conservation	32,142	0	32,142	43,070
Depreciation/Amortization	63,350	49,750	113,100	111,294
<b>Total Operating Expenses</b>	<b>\$6,243,938</b>	<b>\$367,521</b>	<b>\$6,611,459</b>	<b>\$6,399,509</b>
<b>Operating Income (Loss)</b>	<b>\$1,331,559</b>	<b>\$587,575</b>	<b>\$1,919,134</b>	<b>\$1,818,640</b>
Non-operating Revenues (Expenses):				
Gain (Loss) on Disposition of Fixed Assets	\$0	\$0	\$0	(\$31,688)
Intergovernmental Revenue	178,741	0	178,741	184,388
Interest and Miscellaneous Revenue	63,918	32,222	96,140	156,287
Interest Expense	(470,300)	0	(470,300)	(494,464)
<b>Non-operating Revenues Net of Expenses</b>	<b>(\$227,641)</b>	<b>\$32,222</b>	<b>(\$195,419)</b>	<b>(\$185,477)</b>
<b>Net Income (Loss) Before Transfers</b>	<b>\$1,103,918</b>	<b>\$619,797</b>	<b>\$1,723,715</b>	<b>\$1,633,163</b>
Operating Transfers	(\$2,100)	\$0	(\$2,100)	\$0
<b>Net Income (Loss) After Operating Transfers</b>	<b>\$1,101,818</b>	<b>\$619,797</b>	<b>\$1,721,615</b>	<b>\$1,633,163</b>
Amortization of Capital Grants	\$3,951	\$0	\$3,951	\$3,951
<b>Net Increase(Decrease) in Retained Earnings</b>	<b>\$1,105,769</b>	<b>\$619,797</b>	<b>\$1,725,566</b>	<b>\$1,637,114</b>
Retained Earnings, January 1	(\$5,595,862)	\$4,070,734	(\$1,525,128)	(\$3,089,373)
Residual Equity Transfer Out	0	0	\$0	(72,866)
<b>Retained Earnings, December 31</b>	<b>(\$4,490,093)</b>	<b>\$4,690,531</b>	<b>\$200,438</b>	<b>(\$1,525,128)</b>
Contributed Capital, January 1	\$230,011	\$0	\$230,011	\$233,962
Amortization of Capital Grants	(3,951)	0	(3,951)	(3,951)
<b>Contributed Capital, December 31</b>	<b>\$226,060</b>	<b>\$0</b>	<b>\$226,060</b>	<b>\$230,011</b>
<b>Fund Equity, December 31</b>	<b>(\$4,264,033)</b>	<b>\$4,690,531</b>	<b>\$426,498</b>	<b>(\$1,295,117)</b>

**SKAGIT COUNTY, WASHINGTON**  
**ENTERPRISE FUNDS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**Increase (decrease) in Cash and Cash Equivalents**  
**Fiscal Years Ended December 31, 2002 and 2001**

	Solid Waste Fund	Drainage Utility Fund	2002 Totals	2001 Totals
<b>Net income (loss) from operations:</b>	<b>\$1,331,559</b>	<b>\$587,575</b>	<b>\$1,919,134</b>	<b>\$1,818,640</b>
Adjustments to reconcile net income to net cash provided by operating activities:				
(Increase) decrease in taxes receivable	\$0	\$1,720	\$1,720	\$59,258
(Increase) decrease in accounts receivable	(38,566)	0	(38,566)	(26,999)
(Increase) decrease in due from other funds	496	0	496	7,147
(Increase) decrease in due from other governments	(6,187)	0	(6,187)	(19,230)
(Increase) decrease in other prepayments	(1,835)	(3,581)	(5,416)	(2,351)
Increase (decrease) in accounts/vouchers payable	300,948	9,730	310,678	(444,322)
Increase (decrease) in due to other funds	(40,652)	(21,799)	(62,451)	132,163
Increase (decrease) in wages payable	1,883	8,355	10,238	9,041
Increase (decrease) in accrued employee benefits	1,480	2,625	4,105	1,412
Amortization of bonds	11,611	0	11,611	11,611
Miscellaneous revenue	10,580	0	10,580	(25,472)
Depreciation expense	63,350	49,750	113,100	111,294
<b>Total Adjustments:</b>	<b>\$303,108</b>	<b>\$46,800</b>	<b>\$349,908</b>	<b>(\$186,448)</b>
<b>Net cash provided by operating activities</b>	<b>\$1,634,667</b>	<b>\$634,375</b>	<b>\$2,269,042</b>	<b>\$1,632,192</b>
Cash flow from non-capital financing activities:				
Operating grants received	\$178,741	\$0	\$178,741	\$184,388
Increase (decrease) in interest payable	(399)	0	(399)	(4,297)
Operating transfers Out	(2,100)	0	(2,100)	0
<b>Net cash flow from non-capital financing activities:</b>	<b>\$176,242</b>	<b>\$0</b>	<b>\$176,242</b>	<b>\$180,091</b>
Cash flows from capital and related financing activities:				
Payments to retire bonds	(\$630,000)	\$0	(\$630,000)	(\$615,000)
Bond interest expense	(470,300)	0	(470,300)	(494,464)
Payment for fixed assets	0	(581,254)	(581,254)	(462,620)
(Increase) decrease in deposits with external agents	0	0	0	15,000
Residual Equity Transfer Out	0	0	0	(72,866)
<b>Net cash flows from capital and related financing activities:</b>	<b>(\$1,100,300)</b>	<b>(\$581,254)</b>	<b>(\$1,681,554)</b>	<b>(\$1,629,950)</b>
Cash flows from investing activities:				
Purchase of investments	(\$1,303,338)	(\$682,222)	(\$1,985,560)	(\$3,056,759)
Sale of investments	900,000	600,000	1,500,000	2,275,000
Interest income	53,338	32,222	85,560	181,759
<b>Net cash flows from investing activities:</b>	<b>(\$350,000)</b>	<b>(\$50,000)</b>	<b>(\$400,000)</b>	<b>(\$600,000)</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>\$360,609</b>	<b>\$3,121</b>	<b>\$363,729</b>	<b>(\$417,667)</b>
Cash and cash equivalents, January 1	\$281,444	\$61,959	\$343,403	\$761,072
<b>Cash and cash equivalents, December 31</b>	<b>\$642,053</b>	<b>\$65,079</b>	<b>\$707,132</b>	<b>\$343,406</b>
<b>Noncash Investing, Capital and Financing Activities:</b>				
Increase ( Decrease) in Contributed Capital-Fixed Assets	(\$3,951)	\$0	(\$3,951)	(\$3,951)
<b>Net Noncash, Investing, Capital and Financing Activities</b>	<b>(\$3,951)</b>	<b>\$0</b>	<b>(\$3,951)</b>	<b>(\$3,951)</b>

**SKAGIT COUNTY, WASHINGTON**  
**SOLID WASTE ENTERPRISE FUND**  
**COMPARATIVE BALANCE SHEET**  
**As Of December 31, 2002 and December 31, 2001**

	<b>2002</b>	<b>2001</b>
<b>ASSETS</b>		
Current Assets:		
Cash	\$642,053	\$281,444
Temporary Investments	3,120,426	2,717,088
Accounts receivable other	719,535	680,967
Due from other funds	541	1,036
Due from another government unit	89,455	83,268
Other prepayment	22,617	20,782
Total Current Assets:	\$4,594,626	\$3,784,585
Fixed Assets:		
Land	\$446,252	\$446,252
Buildings	1,825,299	1,825,299
Accumulated depreciation - buildings	(1,661,292)	(1,642,328)
Other Improvements	59,918	59,918
Accumulated depreciation - other improvements	(19,973)	(15,978)
Equipment	586,178	586,178
Accumulated depreciation - equipment	(396,869)	(356,478)
Total Fixed Assets:	\$839,513	\$902,863
<b>TOTAL ASSETS</b>	<b>\$5,434,139</b>	<b>\$4,687,448</b>
<b>LIABILITIES AND FUND EQUITY:</b>		
Current Liabilities:		
Accounts/vouchers payable	\$714,730	\$413,782
Due to other funds	300,112	340,763
Interest payable	36,979	37,377
Current bonds payable	660,000	630,000
Accrued wages payable	39,327	37,444
Accrued employee benefits	11,272	9,792
Total Current Liabilities:	\$1,762,420	\$1,469,158
Non-Current Liabilities:		
Bonds payable	\$8,025,000	\$8,685,000
Bond discount	(89,249)	(100,860)
Total Non-Current Liabilities:	\$7,935,751	\$8,584,140
Fund Equity:		
Contributed capital	\$226,060	\$230,011
Retained earnings:		
Unreserved	(4,490,093)	(5,595,862)
Total Fund Equity:	(\$4,264,033)	(\$5,365,851)
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$5,434,139</b>	<b>\$4,687,448</b>

**SKAGIT COUNTY, WASHINGTON**  
**SOLID WASTE ENTERPRISE FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENSES, AND**  
**CHANGES IN RETAINED EARNINGS**  
Fiscal Years Ended December 31, 2002 and 2001

	<u>2002</u> <u>Actual</u>	<u>2001</u> <u>Actual</u>
Operating Revenues:		
Charges for Services	\$7,575,496	\$7,305,439
<b>Total Operating Revenues</b>	<b>\$7,575,496</b>	<b>\$7,305,439</b>
Operating Expenses:		
General Operations	\$1,333,419	\$1,475,070
Contracted Operations	4,122,855	3,920,380
Administration		
General Administration	692,172	728,002
Planning/Conservation	32,142	43,070
Depreciation/Amortization	63,350	63,447
<b>Total Operating Expenses</b>	<b>\$6,243,938</b>	<b>\$6,229,969</b>
<b>Operating Income (Loss)</b>	<b>\$1,331,559</b>	<b>\$1,075,470</b>
Non-operating Revenues (Expenses):		
Gain (Loss) on Disposition of Fixed Assets	\$0	(\$31,688)
Intergovernmental Revenue	178,741	184,388
Interest and Miscellaneous Revenue	63,918	93,267
Interest Expense	(470,300)	(494,464)
<b>Non-operating Revenues Net of Expenses</b>	<b>(\$227,641)</b>	<b>(\$248,497)</b>
<b>Net Income (Loss) Before Transfer</b>	<b>\$1,103,918</b>	<b>\$826,973</b>
Operating Transfer	(\$2,100)	\$0
<b>Net Income (Loss) After Transfer</b>	<b>\$1,101,818</b>	<b>\$826,973</b>
Amortization of Capital Grants	\$3,951	\$3,951
<b>Net increase (decrease) in retained earnings:</b>	<b>\$1,105,769</b>	<b>\$830,924</b>
Retained Earnings, January 1	(\$5,595,862)	(\$6,353,917)
Residual Equity Transfer Out	0	(72,866)
<b>Retained Earnings, December 31</b>	<b>(\$4,490,093)</b>	<b>(\$5,595,862)</b>
Contributed Capital, January 1	\$230,011	\$233,962
Amortization of Capital Grants	(3,951)	(3,951)
<b>Contributed Capital, December 31</b>	<b>\$226,060</b>	<b>\$230,011</b>
<b>Fund Equity, December 31</b>	<b>(\$4,264,033)</b>	<b>(\$5,365,851)</b>

**SKAGIT COUNTY, WASHINGTON**  
**SOLID WASTE ENTERPRISE FUND**  
**COMPARATIVE SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN**  
**RETAINED EARNINGS AND NON-GAAP-BUDGET AND ACTUAL**  
**Fiscal Years Ended December 31, 2002 and 2001**

	2002 Budget	2002 Actual	Variance Favorable/ (Unfavorable)	2001 Actual
Operating Revenues:				
Charges for Services	\$7,349,400	\$7,575,496	\$226,096	\$7,305,439
	<b>\$7,349,400</b>	<b>\$7,575,496</b>	<b>\$226,096</b>	<b>\$7,305,439</b>
Operating Expenses:				
General Operations	\$1,663,425	\$1,333,419	\$330,006	\$1,475,070
Contracted Operations	4,139,550	4,122,855	16,695	3,920,380
Administration				
General Administration	680,212	692,172	(11,960)	728,002
Planning/Conservation	31,873	32,142	(269)	43,070
Depreciation/Amortization	0	63,350	(63,350)	63,447
<b>Total Operating Expenses</b>	<b>\$6,515,060</b>	<b>\$6,243,938</b>	<b>\$271,122</b>	<b>\$6,229,969</b>
<b>Operating Income (Loss)</b>	<b>\$834,340</b>	<b>\$1,331,559</b>	<b>\$497,218</b>	<b>\$1,075,470</b>
Non-operating Revenues (Expenses):				
Gain (Loss) on Disposition of Fixed Assets	\$0	\$0	\$0	(\$31,688)
Intergovernmental Revenue	166,320	178,741	12,421	184,388
Interest and Miscellaneous Revenue	25,500	63,918	38,418	93,267
Miscellaneous Expense	(630,000)	0	630,000	0
Interest Expense	(459,088)	(470,300)	(11,212)	(494,464)
<b>Non-operating Revenues Net of Expenses</b>	<b>(\$897,268)</b>	<b>(\$227,641)</b>	<b>\$669,627</b>	<b>(\$248,497)</b>
<b>Net Income (Loss) Before Transfers</b>	<b>(\$62,928)</b>	<b>\$1,103,918</b>	<b>\$1,166,845</b>	<b>\$826,973</b>
Operating Transfers	\$0	(\$2,100)	(\$2,100)	\$0
<b>Net Income (Loss) After Transfers</b>	<b>(\$62,928)</b>	<b>\$1,101,818</b>	<b>\$1,164,745</b>	<b>\$826,973</b>
Amortization of Capital Grants	\$0	\$3,951	\$3,951	\$3,951
<b>Net Increase (Decrease) in Retained Earnings:</b>	<b>(\$62,928)</b>	<b>\$1,105,769</b>	<b>\$1,168,696</b>	<b>\$830,924</b>
Retained Earnings, January 1	(\$6,479,188)	(\$5,595,862)	\$883,326	(\$6,353,917)
Residual Equity Transfer Out	0	0	0	(72,866)
<b>Retained Earnings, December 31</b>	<b>(\$6,542,116)</b>	<b>(\$4,490,093)</b>	<b>\$2,052,022</b>	<b>(\$5,595,862)</b>
Contributed Capital, January 1	\$0	\$230,011	\$230,011	\$233,962
Amortization of Capital Grants	0	(3,951)	(3,951)	(3,951)
<b>Contributed Capital, December 31</b>	<b>\$0</b>	<b>\$226,060</b>	<b>\$226,060</b>	<b>\$230,011</b>
<b>Fund Equity, December 31</b>	<b>(\$6,542,116)</b>	<b>(\$4,264,033)</b>	<b>\$2,278,082</b>	<b>(\$5,365,851)</b>
Reconciliation of Budget and Actual				
Non-budgeted depreciation/amortization	\$0	\$63,350	\$63,350	\$63,447
Budgeted bond payment	630,000	0	(630,000)	0
<b>Adjusted Fund Equity</b>	<b>(\$5,912,116)</b>	<b>(\$4,200,683)</b>	<b>\$1,711,432</b>	<b>(\$5,302,404)</b>

**SKAGIT COUNTY, WASHINGTON**  
**DRAINAGE UTILITY FUND**  
**COMPARATIVE BALANCE SHEET**  
As Of December 31, 2002 and December 31, 2001

	<b>2002</b>	<b>2001</b>
<b>ASSETS</b>		
Current Assets:		
Cash	\$65,079	\$61,959
Temporary Investments	1,892,285	1,810,063
Taxes receivable	31,746	33,466
Other Prepayments	6,233	2,652
Total Current Assets:	\$1,995,343	\$1,908,140
Fixed Assets:		
Land	\$11,275	\$11,275
Other Improvements	2,428,612	1,908,548
Accumulated depreciation- other improvements	(182,960)	(133,807)
Equipment	5,969	5,969
Accumulated depreciation- Equipment	(1,691)	(1,094)
Construction-in-progress	508,921	447,731
Total Fixed Assets:	\$2,770,125	\$2,238,621
<b>TOTAL ASSETS</b>	<b>\$4,765,469</b>	<b>\$4,146,762</b>
<b>LIABILITIES AND FUND EQUITY:</b>		
Current Liabilities:		
Accounts/vouchers payable	\$18,375	\$8,645
Due to Other Funds	38,151	59,950
Accrued wages payable	14,671	6,316
Accrued employee benefits	3,741	1,117
Total Current Liabilities:	\$74,938	\$76,028
Fund Equity:		
Unreserved	\$4,690,531	\$4,070,734
Total Fund Equity:	\$4,690,531	\$4,070,734
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$4,765,469</b>	<b>\$4,146,762</b>

**SKAGIT COUNTY, WASHINGTON**  
**DRAINAGE UTILITY FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENSES, AND**  
**CHANGES IN RETAINED EARNINGS**  
**Fiscal Years Ended December 31, 2002 and 2001**

	<u>2002</u> <u>Actual</u>	<u>2001</u> <u>Actual</u>
Operating Revenues:		
Charges for Services\taxes	\$955,097	\$912,710
<b>Total Operating Revenues</b>	<b>\$955,097</b>	<b>\$912,710</b>
Operating Expenses:		
General Operations	\$317,771	\$121,693
Depreciation	49,750	47,847
<b>Total Operating Expenses</b>	<b>\$367,521</b>	<b>\$169,540</b>
<b>Operating Income (Loss)</b>	<b>\$587,575</b>	<b>\$743,171</b>
Non-operating Revenues (Expenses):		
Interest revenue	\$32,222	\$63,020
<b>Non-operating Revenues Net of Expenses</b>	<b>\$32,222</b>	<b>\$63,020</b>
<b>Net Income (Loss)</b>	<b>\$619,797</b>	<b>\$806,191</b>
Retained Earnings, January 1	\$4,070,734	\$3,264,544
<b>Retained Earnings, December 31</b>	<b>\$4,690,531</b>	<b>\$4,070,734</b>
<b>Fund Equity, December 31</b>	<b>\$4,690,531</b>	<b>\$4,070,734</b>

**SKAGIT COUNTY, WASHINGTON**  
**DRAINAGE UTILITY FUND**  
**COMPARATIVE SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN**  
**RETAINED EARNINGS AND NON-GAAP-BUDGET AND ACTUAL**  
Fiscal Years Ended December 31, 2002 and 2001

	2002 Budget	2002 Actual	Variance Favorable/ (Unfavorable)	2001 Actual
Operating Revenues:				
Charges for Services/taxes	\$982,662	\$955,097	(\$27,565)	\$912,710
<b>Total Operating Revenues</b>	<b>\$982,662</b>	<b>\$955,097</b>	<b>(\$27,565)</b>	<b>\$912,710</b>
Operating Expenses:				
General Operations	\$741,854	\$317,771	\$424,083	\$121,693
Contracted Operations	400,000	0	400,000	0
Depreciation	0	49,750	(49,750)	47,847
<b>Total Operating Expenses</b>	<b>\$1,141,854</b>	<b>\$367,521</b>	<b>\$774,333</b>	<b>\$169,540</b>
<b>Operating Income (Loss)</b>	<b>(\$159,192)</b>	<b>\$587,575</b>	<b>\$746,768</b>	<b>\$743,171</b>
Non-operating Revenues (Expenses):				
Interest revenue	\$60,000	\$32,222	(\$27,778)	\$63,020
Intergovernmental revenue	170,000	0	(170,000)	0
<b>Non-operating Revenues Net of Expenses</b>	<b>\$230,000</b>	<b>\$32,222</b>	<b>(\$197,778)</b>	<b>\$63,020</b>
<b>Net Income (Loss)</b>	<b>\$70,808</b>	<b>\$619,797</b>	<b>\$548,990</b>	<b>\$806,191</b>
Retained Earnings, January 1	\$3,279,151	\$4,070,734	\$791,583	\$3,264,544
<b>Retained Earnings, December 31</b>	<b>\$3,349,959</b>	<b>\$4,690,530</b>	<b>\$1,340,571</b>	<b>\$4,070,734</b>
<b>Fund Equity, December 31</b>	<b>\$3,349,959</b>	<b>\$4,690,531</b>	<b>\$1,340,572</b>	<b>\$4,070,734</b>
Reconciliation of Budget and Actual				
Non-budgeted depreciation	\$0	\$49,750	\$49,750	\$47,847
<b>Adjusted Fund Equity</b>	<b>\$3,349,959</b>	<b>\$4,740,281</b>	<b>\$1,390,322</b>	<b>\$4,118,581</b>



## SKAGIT COUNTY, WASHINGTON INTERNAL SERVICE FUNDS

Internal Service Funds are established to account for the financing of goods or services provided by one department, agency, or government to other departments or agencies of Skagit County, or to other governments, on a cost reimbursable basis. The accrual basis of accounting is used. A description of each fund follows:

**Equipment Rental Fund** - A fund to finance the maintenance, operations, and acquisition of goods used by the Public Works Department and other County Funds.

**Insurance Services Fund** - A fund established for risk management activities, including settlement and defense of lawsuits and third-party claims to all tortious conduct.

**SKAGIT COUNTY, WASHINGTON**  
**INTERNAL SERVICE FUNDS**  
**COMBINING BALANCE SHEET**  
**December 31 2002**  
**With Comparative Totals for December 31, 2001**

	<b>EQUIPMENT RENTAL FUND</b>	<b>INSURANCE SERVICES FUND</b>	<b>2002 Totals</b>	<b>2001 Totals</b>
<b>ASSETS</b>				
Current Assets:				
Cash	\$529,900	\$651,257	\$1,181,157	\$1,338,535
Deposits - external fiscal agents	0	35,000	35,000	35,000
Temporary investments	1,827,781	1,000,000	2,827,781	2,487,317
Accounts Receivable	12,380	0	12,380	54
Due from other funds	11,034	971,872	982,906	1,143,095
Inventory	1,158,443	0	1,158,443	950,373
Prepayments	5,521	49,885	55,406	5,449
Total Current Assets:	<u>\$3,545,059</u>	<u>\$2,708,016</u>	<u>\$6,253,073</u>	<u>\$5,959,823</u>
Fixed Assets:				
Buildings	\$180,888	\$0	\$180,888	\$180,888
Accumulated depreciation - buildings	(173,889)	0	(173,889)	(172,110)
Equipment	11,839,164	0	11,839,164	11,586,563
Accumulated depreciation - equipment	(6,339,936)	0	(6,339,936)	(6,253,941)
Total Fixed Assets:	<u>\$5,506,227</u>	<u>\$0</u>	<u>\$5,506,227</u>	<u>\$5,341,400</u>
<b>TOTAL ASSETS:</b>	<b><u>\$9,051,285</u></b>	<b><u>\$2,708,016</u></b>	<b><u>\$11,759,301</u></b>	<b><u>\$11,301,223</u></b>
<b>LIABILITIES AND FUND EQUITY:</b>				
Current Liabilities:				
Accounts/vouchers payable	\$308,697	\$32,147	\$340,844	\$249,207
Due to other funds	184,745	35,443	220,188	219,036
Claims payable	0	315,284	315,284	487,851
Accrued wages payable	21,455	9,491	30,946	29,833
Accrued Employee Benefits	5,543	2,074	7,617	6,889
Revenues collected in advance	3,668	0	3,668	0
Sales tax payable	13	0	13	0
Total Current Liabilities:	<u>\$524,122</u>	<u>\$394,439</u>	<u>\$918,560</u>	<u>\$992,816</u>
Fund Equity:				
Contributed capital	\$1,470,657	\$0	\$1,470,657	\$1,224,728
Retained earnings:				
Unreserved	7,056,506	2,313,577	9,370,083	9,083,678
Total Fund Equity:	<u>\$8,527,163</u>	<u>\$2,313,577</u>	<u>\$10,840,740</u>	<u>\$10,308,406</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b><u>\$9,051,285</u></b>	<b><u>\$2,708,016</u></b>	<b><u>\$11,759,301</u></b>	<b><u>\$11,301,223</u></b>

**SKAGIT COUNTY, WASHINGTON**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN**  
**RETAINED EARNINGS**

Fiscal Years Ended December 31, 2002 and December 31 2001

	<u>EQUIPMENT RENTAL FUND</u>	<u>INSURANCE SERVICES FUND</u>	<u>2002 TOTALS</u>	<u>2001 TOTALS</u>
<b>Operating revenues</b>				
Charges for services	\$3,529,782	\$973,464	\$4,503,246	\$5,205,623
Miscellaneous revenue	0	914,656	914,656	665,396
<b>Total operating revenues</b>	<b>\$3,529,782</b>	<b>\$1,888,120</b>	<b>\$5,417,902</b>	<b>\$5,871,019</b>
<b>Operating expense</b>				
General operations	\$2,795,393	\$1,524,944	\$4,320,337	\$4,805,652
Administration				
General administration	262,170	0	262,170	291,079
Depreciation	672,721	0	672,721	732,471
<b>Total operating expense</b>	<b>\$3,730,284</b>	<b>\$1,524,944</b>	<b>\$5,255,228</b>	<b>\$5,829,202</b>
<b>Operating income (loss)</b>	<b>(\$200,502)</b>	<b>\$363,176</b>	<b>\$162,674</b>	<b>\$41,817</b>
<b>Non-operating revenues (expenses)</b>				
Gains (losses) on fixed asset dispositions	(\$62,722)	\$0	(\$62,722)	(\$45,760)
Interest revenue	40,464	39,645	80,109	96,244
Miscellaneous revenue	150,391	0	150,391	99,391
Miscellaneous expense	(44,047)	0	(44,047)	(47,004)
<b>Non-operating revenues net of expenses</b>	<b>\$84,086</b>	<b>\$39,645</b>	<b>\$123,731</b>	<b>\$102,871</b>
<b>Net income (loss)</b>	<b>(\$116,416)</b>	<b>\$402,821</b>	<b>\$286,405</b>	<b>\$144,688</b>
Retained earnings, January 1	\$7,172,921	\$1,910,757	\$9,083,678	\$8,938,991
<b>Retained earnings, December 31</b>	<b>\$7,056,506</b>	<b>\$2,313,577</b>	<b>\$9,370,083</b>	<b>\$9,083,679</b>
Contributed capital, January 1	\$1,224,728	\$0	\$1,224,728	\$880,611
Contribution of Assets from Other Funds	245,928	0	245,928	344,117
<b>Contributed capital, December 31</b>	<b>\$1,470,657</b>	<b>\$0</b>	<b>\$1,470,657</b>	<b>\$1,224,728</b>
<b>Fund equity, December 31</b>	<b>\$8,527,163</b>	<b>\$2,313,577</b>	<b>\$10,840,740</b>	<b>\$10,308,407</b>

**SKAGIT COUNTY, WASHINGTON**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF CASH FLOWS**  
**Increase (decrease) in Cash and Cash Equivalents**  
**Fiscal years ended December 31, 2002 and December 31, 2001**

	EQUIPMENT RENTAL FUND	INSURANCE SERVICES FUND	2002 Totals	2001 Totals
<b>Net income (loss) from operations:</b>	<b>(\$200,502)</b>	<b>\$363,176</b>	<b>\$162,674</b>	<b>\$41,816</b>
Adjustments to reconcile net income to net cash provided by operating activities:				
(Increase) decrease in accounts receivable	(\$12,326)	\$0	(\$12,326)	\$650
(Increase) decrease in due from other funds	8,375	151,814	160,189	(51,570)
(Increase) decrease in prepayments	(1,384)	(48,576)	(49,960)	402
Increase (decrease) in accounts payable	248,499	(156,862)	91,637	159,101
Increase (decrease) in due to other funds	(11,762)	12,914	1,152	165,196
Increase (decrease) in claims payable	0	(172,567)	(172,567)	(28,888)
Increase (decrease) in wages payable	1,172	(59)	1,113	4,376
Increase (decrease) in accrued employee benefits	520	208	728	535
Increase (decrease) in revenue collected in advance	3,668	0	3,668	0
Increase (decrease) in state sales tax	14	0	14	0
(Increase) decrease in inventory	(208,070)	0	(208,070)	321,340
Miscellaneous revenue	150,391	0	150,391	99,391
Miscellaneous expense	(44,047)	0	(44,047)	(47,004)
Depreciation expense	672,721	0	672,721	732,471
<b>Total Adjustments:</b>	<b>\$807,771</b>	<b>(\$213,128)</b>	<b>\$594,643</b>	<b>\$1,356,000</b>
<b>Net cash provided by operating activities</b>	<b>\$607,269</b>	<b>\$150,048</b>	<b>\$757,317</b>	<b>\$1,397,816</b>
Cash flows from capital and related financing activities:				
Payment for fixed assets	(\$752,296)	\$0	(\$752,296)	(\$1,391,712)
Sale of assets	97,955	0	97,955	117,175
<b>Net cash flows, capital &amp; related financing activities:</b>	<b>(\$654,341)</b>	<b>\$0</b>	<b>(\$654,341)</b>	<b>(\$1,274,537)</b>
Cash flows from investing activities:				
Purchase of investments	(\$740,464)	(\$4,000,000)	(\$4,740,464)	(\$1,229,168)
Sale of investments	900,000	3,500,000	4,400,000	764,584
Interest income	40,464	39,645	80,109	96,244
<b>Net cash flows from investing activities:</b>	<b>\$200,000</b>	<b>(\$460,355)</b>	<b>(\$260,355)</b>	<b>(\$368,340)</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>\$152,928</b>	<b>(\$310,307)</b>	<b>(\$157,379)</b>	<b>(\$245,061)</b>
Cash and cash equivalents, January 1	\$376,971	\$961,564	\$1,338,535	\$1,583,595
<b>Cash and cash equivalents, December 31</b>	<b>\$529,900</b>	<b>\$651,257</b>	<b>\$1,181,157</b>	<b>\$1,338,535</b>
<b>Noncash Investing, Capital and Financing Activities:</b>				
Increase(Decrease) in Contributed Capital-Fixed Assets	\$245,928	\$0	\$245,928	\$344,117
<b>Net Noncash Investing, Capital and Financing Activities:</b>	<b>\$245,928</b>	<b>\$0</b>	<b>\$245,928</b>	<b>\$344,117</b>

**SKAGIT COUNTY, WASHINGTON**  
**EQUIPMENT RENTAL FUND**  
**COMPARATIVE BALANCE SHEET**  
As Of December 31, 2002 and December 31, 2001

	2002 Actual	2001 Actual
<b>ASSETS</b>		
Current Assets:		
Cash	\$529,900	\$376,971
Temporary investments	1,827,781	1,987,317
Accounts receivable	12,380	54
Due from other funds	11,034	19,409
Inventory	1,158,443	950,373
Prepayments	5,521	4,137
Total Current Assets:	\$3,545,059	\$3,338,261
Fixed Assets:		
Buildings	\$180,888	\$180,888
Accumulated depreciation - buildings	(173,889)	(172,110)
Equipment	11,839,164	11,586,563
Accumulated depreciation - equipment	(6,339,936)	(6,253,941)
Total Fixed Assets:	\$5,506,227	\$5,341,400
<b>TOTAL ASSETS:</b>	<b>\$9,051,285</b>	<b>\$8,679,661</b>
<b>LIABILITIES AND FUND EQUITY:</b>		
Current Liabilities:		
Accounts/vouchers payable	\$308,697	\$60,198
Due to other funds	\$184,745	\$196,507
Accrued wages payable	21,455	20,283
Accrued employee benefits	5,543	5,023
Revenues collected in advance	3,668	0
Sales tax payable	13	0
Total Current Liabilities:	\$524,122	\$282,012
Fund Equity:		
Contributed capital	\$1,470,657	\$1,224,728
Retained earnings:		
Unreserved	7,056,506	7,172,921
Total Fund Equity:	\$8,527,163	\$8,397,649
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$9,051,285</b>	<b>\$8,679,661</b>

**SKAGIT COUNTY, WASHINGTON**  
**EQUIPMENT RENTAL FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENSES,**  
**AND CHANGES IN RETAINED EARNINGS**  
**Fiscal Years Ended December 31, 2002 and 2001**

	<u>2002</u> <u>Actual</u>	<u>2001</u> <u>Actual</u>
Operating revenues		
Charges for services	\$3,529,782	\$4,079,416
<b>Total operating revenues</b>	<u>\$3,529,782</u>	<u>\$4,079,416</u>
Operating expense		
General operations	\$2,795,393	\$3,063,942
Administration	262,170	291,079
Depreciation	672,721	732,471
<b>Total operating expense</b>	<u>\$3,730,284</u>	<u>\$4,087,492</u>
<b>Operating income (loss)</b>	<u><b>(\$200,502)</b></u>	<u><b>(\$8,076)</b></u>
Non-operating revenues (expenses)		
Gains (losses) on fixed asset dispositions	(\$62,722)	(\$45,760)
Interest revenue	40,464	89,584
Miscellaneous revenue	150,391	99,391
Miscellaneous expense	(44,047)	(47,004)
<b>Non-operating revenues net of expenses</b>	<u>\$84,086</u>	<u>\$96,211</u>
<b>Net income (loss)</b>	<u><b>(\$116,416)</b></u>	<u><b>\$88,135</b></u>
Retained Earnings, January 1	\$7,172,921	\$7,084,787
<b>Retained earnings, December 31</b>	<u><b>\$7,056,506</b></u>	<u><b>\$7,172,921</b></u>
Contributed capital, January 1	\$1,224,728	\$880,611
Contribution of Assets from other Funds	245,928	344,117
<b>Contributed capital, December 31</b>	<u><b>\$1,470,657</b></u>	<u><b>\$1,224,728</b></u>
<b>Fund equity, December 31</b>	<u><u><b>\$8,527,163</b></u></u>	<u><u><b>\$8,397,649</b></u></u>

**SKAGIT COUNTY, WASHINGTON**  
**EQUIPMENT RENTAL FUND**  
**COMPARATIVE SCHEDULE OF REVENUES, EXPENSES, AND**  
**CHANGES IN RETAINED EARNINGS AND NON-GAAP - BUDGET AND ACTUAL**  
**Fiscal Years Ended December 31, 2002 and 2001**

	2002 Budget	2002 Actual	Variance Favorable/ (Unfavorable)	2001 Actual
Operating revenues				
Charges for services	\$4,390,407	\$3,529,782	(\$860,625)	\$4,079,416
<b>Total operating revenues</b>	<b>\$4,390,407</b>	<b>\$3,529,782</b>	<b>(\$860,625)</b>	<b>\$4,079,416</b>
Operating expense				
General operations	\$5,489,639	\$2,795,393	\$2,694,246	\$3,063,942
Administration	0	262,170	(262,170)	291,079
Depreciation	0	672,721	(672,721)	732,471
<b>Total operating expense</b>	<b>\$5,489,639</b>	<b>\$3,730,284</b>	<b>\$1,759,355</b>	<b>\$4,087,492</b>
<b>Operating income (loss)</b>	<b>(\$1,099,232)</b>	<b>(\$200,502)</b>	<b>\$898,730</b>	<b>(\$8,076)</b>
Non-operating revenues (expenses)				
Gains (losses) on fixed asset dispositions	\$25,000	(\$62,722)	(\$87,722)	(\$45,760)
Interest Revenue	80,000	40,464	(39,536)	89,584
Miscellaneous revenue	70,000	150,391	80,391	99,391
Miscellaneous expense	0	(44,047)	(44,047)	(47,004)
<b>Non-operating revenues net of expenses</b>	<b>\$175,000</b>	<b>\$84,086</b>	<b>(\$90,914)</b>	<b>\$96,211</b>
<b>Net income (loss)</b>	<b>(\$924,232)</b>	<b>(\$116,416)</b>	<b>\$807,816</b>	<b>\$88,135</b>
<b>Net increase (decrease) in retained earnings</b>	<b>(\$924,232)</b>	<b>(\$116,416)</b>	<b>\$807,816</b>	<b>\$88,135</b>
Retained earnings, January 1	\$6,244,924	\$7,172,921	\$927,997	\$7,084,787
<b>Retained earnings, December 31</b>	<b>\$5,320,692</b>	<b>\$7,056,506</b>	<b>\$1,735,812</b>	<b>\$7,172,921</b>
Contributed capital, January 1	\$0	\$1,224,728	\$1,224,728	\$880,611
Contribution of Assets from other Funds	0	245,928	245,928	344,117
<b>Contributed capital, December 31</b>	<b>\$0</b>	<b>\$1,470,657</b>	<b>\$1,470,657</b>	<b>\$1,224,728</b>
<b>Fund equity, December 31</b>	<b>\$5,320,692</b>	<b>\$8,527,163</b>	<b>\$3,206,471</b>	<b>\$8,397,649</b>
Reconciliation of Budget and Actual				
Depreciation	\$0	\$672,721	\$672,721	\$732,471
<b>Adjusted fund equity</b>	<b>\$5,320,692</b>	<b>\$9,199,884</b>	<b>\$3,879,192</b>	<b>\$9,130,120</b>

**SKAGIT COUNTY, WASHINGTON**  
**INSURANCE SERVICES FUND**  
**COMPARATIVE BALANCE SHEET**  
As Of December 31, 2002 and 2001

	<b>2002 Actual</b>	<b>2001 Actual</b>
<b>ASSETS</b>		
Current Assets:		
Cash	\$651,257	\$961,564
Deposits - external fiscal agents	35,000	35,000
Temporary Investments	1,000,000	500,000
Due from other funds	971,872	1,123,686
Prepayments	49,885	1,312
Total Current Assets:	\$2,708,016	\$2,621,562
<b>TOTAL ASSETS:</b>	<b>\$2,708,016</b>	<b>\$2,621,562</b>
<b>LIABILITIES AND FUND EQUITY:</b>		
Current Liabilities:		
Accounts/vouchers payable	\$32,147	\$189,009
Due to other Funds	35,443	22,529
Claims payable	315,284	487,851
Accrued wages payable	9,491	9,550
Accrued Employee Benefits	2,074	1,866
Total Current Liabilities:	\$394,439	\$710,805
Fund Equity:		
Retained earnings:		
Unreserved	\$2,313,577	\$1,910,757
Total Fund Equity:	\$2,313,577	\$1,910,757
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$2,708,016</b>	<b>\$2,621,562</b>



**SKAGIT COUNTY, WASHINGTON**  
**INSURANCE SERVICES FUND**  
**COMPARATIVE STATEMENT OF REVENUES, EXPENSES, AND**  
**CHANGES IN RETAINED EARNINGS**  
**Fiscal Years Ended December 31, 2002 and 2001**

	<u>2002</u> <u>Actual</u>	<u>2001</u> <u>Actual</u>
Operating revenues		
Charges for services	\$973,464	\$1,126,207
Miscellaneous revenue	914,656	665,396
<b>Total operating revenues</b>	<b><u>\$1,888,120</u></b>	<b><u>\$1,791,603</u></b>
Operating expense		
General operations	\$1,524,944	\$1,741,710
<b>Total operating expense</b>	<b><u>\$1,524,944</u></b>	<b><u>\$1,741,710</u></b>
<b>Operating income (loss)</b>	<b><u>\$363,176</u></b>	<b><u>\$49,893</u></b>
Non-operating revenues (expenses)		
Interest revenue	\$39,645	\$6,660
<b>Non-operating revenues</b>	<b><u>\$39,645</u></b>	<b><u>\$6,660</u></b>
<b>net of expenses</b>		
<b>Net income (loss)</b>	<b><u>\$402,821</u></b>	<b><u>\$56,553</u></b>
Retained earnings, January 1	\$1,910,757	\$1,854,204
<b>Retained earnings, December 31</b>	<b><u>\$2,313,577</u></b>	<b><u>\$1,910,757</u></b>
<b>Fund equity, December 31</b>	<b><u><u>\$2,313,577</u></u></b>	<b><u><u>\$1,910,757</u></u></b>

**SKAGIT COUNTY, WASHINGTON**  
**INSURANCE SERVICES FUND**  
**COMPARATIVE SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN RETAINED**  
**EARNINGS AND NON-GAAP-BUDGET AND ACTUAL**  
Fiscal Years Ended December 31, 2002 and 2001

	<b>2002 Budget</b>	<b>2002 Actual</b>	<b>Variance Favorable/ (Unfavorable)</b>	<b>2001 Actual</b>
Operating revenues				
Charges for services	\$1,150,000	\$973,464	(\$176,536)	\$1,126,207
Miscellaneous revenue	686,000	914,656	228,656	665,396
<b>Total operating revenues</b>	<b>\$1,836,000</b>	<b>\$1,888,120</b>	<b>\$52,120</b>	<b>\$1,791,603</b>
Operating expense				
General operations	\$2,713,515	\$1,524,944	\$1,188,571	\$1,741,710
<b>Total operating expense</b>	<b>\$2,713,515</b>	<b>\$1,524,944</b>	<b>\$1,188,571</b>	<b>\$1,741,710</b>
<b>Operating income (loss)</b>	<b>(\$877,515)</b>	<b>\$363,176</b>	<b>\$1,240,691</b>	<b>\$49,893</b>
Non-operating revenues (expenses)				
Interest revenue	\$29,000	\$39,645	\$10,645	\$6,660
<b>Non-operating revenues net of expenses</b>	<b>\$29,000</b>	<b>\$39,645</b>	<b>\$10,645</b>	<b>\$6,660</b>
<b>Net income (loss)</b>	<b>(\$848,515)</b>	<b>\$402,821</b>	<b>\$1,251,336</b>	<b>\$56,553</b>
Retained earnings, January 1	\$967,614	\$1,910,757	\$943,143	\$1,854,204
<b>Retained earnings, December 31</b>	<b>\$119,099</b>	<b>\$2,313,577</b>	<b>\$2,194,480</b>	<b>\$1,910,757</b>
<b>Fund equity, December 31</b>	<b>\$119,099</b>	<b>\$2,313,577</b>	<b>\$2,194,480</b>	<b>\$1,910,757</b>

## SKAGIT COUNTY, WASHINGTON AGENCY FUNDS

*Agency Funds* are established to account for assets Skagit County holds in the capacity of agent. Many independent taxing districts are required by Washington State statutes to process all monies through the county treasurer. These Agency Funds are custodial in nature and do not present results of operations or have a measurement focus.

### Agency Funds Include:

Cemetery Districts	Port Districts
Cities & Towns	Public Facilities District
Dike & Drainage Districts	School Districts
Fidalgo Parks & Recreation	Sewer Districts
Fire Districts	Skagit Community Network
Hospital Districts	Skagit Council of Governments
Library Districts	Skagit Emergency Communications Center
North Sound Regional Support Network	Skagit Transit & Housing Authority
Northwest Air Pollution Authority	Water Districts

[Combining Balance Sheet](#)

[Combining Statement of Changes in Assets and Liabilities](#)

**SKAGIT COUNTY, WASHINGTON**  
**AGENCY FUNDS**  
**COMBINING BALANCE SHEET**  
As Of December 31, 2002 and December 31, 2001

<b>ASSETS</b>	<b>TRUST FUNDS</b>	<b>CLEARING FUNDS</b>	<b>STATE FUNDS</b>	<b>NW AIR POLLUTION FUNDS</b>	<b>COUNCIL OF GOVERNMENTS FUNDS</b>
Cash	\$187,356	\$1,431,300	\$1,200,451	\$44,848	\$159,181
Investments	0	0	0	1,388,788	0
Taxes receivable	0	0	1,327,041	0	0
Deposits	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$187,356</b>	<b>\$1,431,300</b>	<b>\$2,527,492</b>	<b>\$1,433,636</b>	<b>\$159,181</b>
<b>LIABILITIES</b>					
Warrants payable	\$0	\$951,562	\$0	\$0	\$0
Custodial accounts	187,356	479,737	2,527,492	1,433,636	159,181
<b>TOTAL LIABILITIES</b>	<b>\$187,356</b>	<b>\$1,431,300</b>	<b>\$2,527,492</b>	<b>\$1,433,636</b>	<b>\$159,181</b>

<b>ASSETS</b>	<b>LIBRARY FUNDS</b>	<b>SKAGIT TRANSIT &amp; HOUSING</b>	<b>CITIES AND TOWNS FUNDS</b>	<b>PORT OF ANACORTES FUNDS</b>	<b>PORT OF SKAGIT FUNDS</b>
Cash	\$19,407	\$76,838	\$260,698	\$24,592	\$2,320,538
Investments	58,718	5,358,328	0	6,286,921	4,810,365
Taxes receivable	8,261	0	572,458	15,353	62,070
Deposits	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$86,386</b>	<b>\$5,435,166</b>	<b>\$833,152</b>	<b>\$6,326,866</b>	<b>\$7,192,973</b>
<b>LIABILITIES</b>					
Warrants payable	\$0	\$0	\$0	\$12,613	\$48,284
Custodial accounts	86,386	5,435,166	833,152	6,314,253	7,144,689
<b>TOTAL LIABILITIES</b>	<b>\$86,386</b>	<b>\$5,435,166</b>	<b>\$833,152</b>	<b>\$6,326,866</b>	<b>\$7,192,973</b>

**SKAGIT COUNTY, WASHINGTON**  
**AGENCY FUNDS**  
**COMBINING BALANCE SHEET**  
As Of December 31, 2002 and December 31, 2001

<b>ASSETS</b>	<b>FIDALGO PARK FUNDS</b>	<b>AFFILIATED HEALTH SERVICES FUNDS</b>	<b>HOSPITAL DISTRICT 1 FUNDS</b>	<b>HOSPITAL DISTRICT 2 FUNDS</b>	<b>HOSPITAL DISTRICT 304 FUNDS</b>
Cash	\$118,846	\$2,433,519	\$0	\$730,325	\$33,700
Investments	156,812	19,002,095	4,595,842	12,234,325	9,030,846
Taxes receivable	2,425	0	(303)	23,651	68,736
Deposits	0	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$278,085</b>	<b>\$21,435,616</b>	<b>\$4,595,539</b>	<b>\$12,988,305</b>	<b>\$9,133,282</b>

<b>LIABILITIES</b>					
Warrants payable	\$0	\$1,371,696	\$0	\$199,322	\$0
Custodial accounts	278,085	20,063,920	4,595,539	12,788,983	9,133,282
<b>TOTAL LIABILITIES</b>	<b>\$278,085</b>	<b>\$21,435,616</b>	<b>\$4,595,539</b>	<b>\$12,988,305</b>	<b>\$9,133,282</b>

<b>ASSETS</b>	<b>DIKE DISTRICTS FUNDS</b>	<b>DRAINAGE IMPROVEMENT FUNDS</b>	<b>DRAINAGE DISTRICT FUNDS</b>	<b>SCHOOL DISTRICTS FUNDS</b>	<b>CEMETERY DISTRICTS FUNDS</b>
Cash	\$1,368,445	\$12,797	\$239,818	\$9,286,318	\$144,824
Investments	1,187,632	30,000	707,835	91,286,613	559,385
Taxes receivable	115,702	418	16,716	859,531	7,460
Deposits	0	0	0	30,000	0
<b>TOTAL ASSETS</b>	<b>\$2,671,777</b>	<b>\$43,216</b>	<b>\$964,370</b>	<b>\$101,462,463</b>	<b>\$711,669</b>
<b>LIABILITIES</b>					
Warrants payable	\$0	\$0	\$0	\$7,288,134	\$0
Custodial accounts	2,671,777	43,216	964,370	94,174,329	711,669
<b>TOTAL LIABILITIES</b>	<b>\$2,671,777</b>	<b>\$43,216</b>	<b>\$964,370</b>	<b>\$101,462,463</b>	<b>\$711,669</b>

**SKAGIT COUNTY, WASHINGTON**  
**AGENCY FUNDS**  
**COMBINING BALANCE SHEET**  
As Of December 31, 2002 and December 31, 2001

<b>ASSETS</b>	<b>WATER DISTRICTS FUNDS</b>	<b>SEWER DISTRICTS FUNDS</b>	<b>FIRE DISTRICTS FUNDS</b>	<b>NORTH SOUND RSN</b>	<b>SKAGIT EMERGENCY COMM</b>
Cash	\$4,101	\$13,921	\$1,309,164	\$37,280	\$207,118
Investments	50,426	1,758,877	3,521,545	3,178,553	0
Taxes receivable	0	0	172,497	0	0
Deposits	0	10,000	0	0	0
<b>TOTAL ASSETS</b>	<b>\$54,528</b>	<b>\$1,782,798</b>	<b>\$5,003,206</b>	<b>\$3,215,831</b>	<b>\$207,118</b>
<b>LIABILITIES</b>					
Warrants payable	\$0	\$0	\$0	\$0	\$0
Custodial accounts	54,528	1,782,798	5,003,206	3,215,831	207,118
<b>TOTAL LIABILITIES</b>	<b>\$54,528</b>	<b>\$1,782,798</b>	<b>\$5,003,206</b>	<b>\$3,215,831</b>	<b>\$207,118</b>

<b>ASSETS</b>	<b>SKAGIT COMMUNITY NETWORK</b>	<b>PUBLIC FACILITIES DISTRICT</b>	<b>2002 TOTALS</b>	<b>2001 TOTALS</b>
Cash	\$1,802	\$323,785	\$21,990,972	\$24,356,843
Investments	0	120,089	165,323,995	153,830,786
Taxes receivable	0	0	3,252,016	3,411,089
Deposits	0	0	40,000	208,653
<b>TOTAL ASSETS</b>	<b>\$1,802</b>	<b>\$443,874</b>	<b>\$190,606,983</b>	<b>\$181,807,371</b>
<b>LIABILITIES</b>				
Warrants payable	\$0	\$0	\$9,871,611	\$10,491,156
Custodial accounts	1,802	443,874	180,735,372	171,316,222
<b>TOTAL LIABILITIES</b>	<b>\$1,802</b>	<b>\$443,874</b>	<b>\$190,606,983</b>	<b>\$181,807,371</b>

**SKAGIT COUNTY, WASHINGTON**  
**AGENCY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**Fiscal Year Ended December 31, 2002**

<b>TRUST FUNDS</b>	<b>Balance</b> <b>January 1, 2002</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance</b> <b>December 31, 2002</b>
<b>ASSETS</b>				
Cash	\$374,645	\$3,510,720	\$3,698,009	\$187,356
Investments	0	0	0	0
Taxes receivable	0	0	0	0
Deposits	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$374,645</b>	<b>\$3,510,720</b>	<b>\$3,698,009</b>	<b>\$187,356</b>
<b>LIABILITIES</b>				
Warrants payable	\$0	\$0	\$0	\$0
Due to Other Funds	0	0	0	0
Custodial accounts	374,645	3,510,720	3,698,009	187,356
<b>TOTAL LIABILITIES</b>	<b>\$374,645</b>	<b>\$3,510,720</b>	<b>\$3,698,009</b>	<b>\$187,356</b>

<b>CLEARING FUNDS</b>	<b>Balance</b> <b>January 1, 2002</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance</b> <b>December 31, 2002</b>
<b>ASSETS</b>				
Cash	\$2,578,440	\$151,234,616	\$152,381,756	\$1,431,300
Investments	0	0	0	0
Taxes receivable	0	0	0	0
Deposits	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$2,578,440</b>	<b>\$151,234,616</b>	<b>\$152,381,756</b>	<b>\$1,431,300</b>
<b>LIABILITIES</b>				
Warrants payable	\$2,120,324	\$133,295,311	\$134,464,073	\$951,562
Due to other funds	0	0	0	0
Custodial accounts	458,115	17,939,305	17,917,683	479,737
<b>TOTAL LIABILITIES</b>	<b>\$2,578,440</b>	<b>\$151,234,616</b>	<b>\$152,381,756</b>	<b>\$1,431,300</b>

<b>STATE FUNDS</b>	<b>Balance</b> <b>January 1, 2002</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance</b> <b>December 31, 2002</b>
<b>ASSETS</b>				
Cash	\$899,010	\$37,209,214	\$36,907,773	\$1,200,451
Investments	0	0	0	0
Taxes receivable	1,411,556	25,144,044	25,228,568	1,327,041
Deposits	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$2,310,566</b>	<b>\$62,353,258</b>	<b>\$62,136,341</b>	<b>\$2,527,492</b>
<b>LIABILITIES</b>				
Warrants payable	\$0	\$0	\$0	\$0
Due to other funds	0	0	0	0
Custodial accounts	2,310,566	62,353,258	62,136,341	2,527,492
<b>TOTAL LIABILITIES</b>	<b>\$2,310,566</b>	<b>\$62,353,258</b>	<b>\$62,136,341</b>	<b>\$2,527,492</b>

**SKAGIT COUNTY, WASHINGTON**  
**AGENCY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**Fiscal Year Ended December 31, 2002**

<b>NW AIR POLLUTION FUNDS</b>	<b>Balance</b> <b>January 1, 2002</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance</b> <b>December 31, 2002</b>
<b>ASSETS</b>				
Cash	45,295	\$3,029,083	\$3,029,530	\$44,848
Investments	1,028,855	1,401,231	1,041,298	1,388,788
Taxes receivable	0	0	0	0
Deposits	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$1,074,150</b>	<b>\$4,430,314</b>	<b>\$4,070,828</b>	<b>\$1,433,636</b>
<b>LIABILITIES</b>				
Warrants payable	\$0	\$0	\$0	\$0
Due to other funds	0	0	0	0
Custodial accounts	1,074,150	4,430,314	4,070,828	1,433,636
<b>TOTAL LIABILITIES</b>	<b>\$1,074,150</b>	<b>\$4,430,314</b>	<b>\$4,070,828</b>	<b>\$1,433,636</b>

<b>COUNCIL OF GOV'T FUNDS</b>	<b>Balance</b> <b>January 1, 2002</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance</b> <b>December 31, 2002</b>
<b>ASSETS</b>				
Cash	\$225,450	\$819,969	\$886,238	\$159,181
Investments	153,727	714	154,441	0
Taxes receivable	0	0	0	0
Deposits	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$379,177</b>	<b>\$820,683</b>	<b>\$1,040,679</b>	<b>\$159,181</b>
<b>LIABILITIES</b>				
Warrants payable	\$0	\$0	\$0	\$0
Due to other funds	0	0	0	0
Custodial accounts	379,177	820,683	1,040,679	159,181
<b>TOTAL LIABILITIES</b>	<b>\$379,177</b>	<b>\$820,683</b>	<b>\$1,040,679</b>	<b>\$159,181</b>

<b>LIBRARY FUNDS</b>	<b>Balance</b> <b>January 1, 2002</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance</b> <b>December 31, 2002</b>
<b>ASSETS</b>				
Cash	(\$310)	\$266,341	\$246,624	\$19,407
Investments	81,657	72,322	95,261	58,718
Taxes receivable	7,322	128,090	127,151	8,261
Deposits	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$88,669</b>	<b>\$466,753</b>	<b>\$469,036</b>	<b>\$86,386</b>
<b>LIABILITIES</b>				
Warrants payable	\$0	\$0	\$0	\$0
Due to other funds	0	0	0	0
Custodial accounts	88,669	466,753	469,036	86,386
<b>TOTAL LIABILITIES</b>	<b>\$88,669</b>	<b>\$466,753</b>	<b>\$469,036</b>	<b>\$86,386</b>



**SKAGIT COUNTY, WASHINGTON**  
**AGENCY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**Fiscal Year Ended December 31, 2002**

<b>SKAGIT TRANSIT &amp; HOUSING</b>	<b>Balance</b> <b>January 1, 2002</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance</b> <b>December 31, 2002</b>
<b>ASSETS</b>				
Cash	\$20,925	\$1,459,184	\$1,403,271	\$76,838
Investments	6,232,440	1,707,231	2,581,343	5,358,328
Taxes receivable	0	0	0	0
Deposits	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$6,253,365</b>	<b>\$3,166,415</b>	<b>\$3,984,614</b>	<b>\$5,435,166</b>
<b>LIABILITIES</b>				
Warrants payable	\$0	\$0	\$0	\$0
Due to Other Funds	0	0	0	0
Custodial accounts	6,253,365	3,166,415	3,984,614	5,435,166
<b>TOTAL LIABILITIES</b>	<b>\$6,253,365</b>	<b>\$3,166,415</b>	<b>\$3,984,614</b>	<b>\$5,435,166</b>

<b>CITIES AND TOWNS FUNDS</b>	<b>Balance</b> <b>January 1, 2002</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance</b> <b>December 31, 2002</b>
<b>ASSETS</b>				
Cash	\$161,483	\$13,225,366	\$13,126,152	\$260,698
Investments	0	0	0	0
Taxes receivable	622,703	11,776,758	11,827,003	572,458
Deposits	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$784,186</b>	<b>\$25,002,125</b>	<b>\$24,953,155</b>	<b>\$833,152</b>
<b>LIABILITIES</b>				
Warrants payable	\$0	\$0	\$0	\$0
Due to other funds	0	0	0	0
Custodial accounts	784,186	25,002,125	24,953,155	833,152
<b>TOTAL LIABILITIES</b>	<b>\$784,186</b>	<b>\$25,002,125</b>	<b>\$24,953,155</b>	<b>\$833,152</b>

<b>PORT OF ANACORTES FUNDS</b>	<b>Balance</b> <b>January 1, 2002</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance</b> <b>December 31, 2002</b>
<b>ASSETS</b>				
Cash	\$131,561	\$23,234,188	\$23,341,157	\$24,592
Investments	6,746,837	10,971,081	11,430,997	6,286,921
Taxes receivable	14,573	503,623	502,843	15,353
Deposits	0	1,138,545	1,138,545	0
<b>TOTAL ASSETS</b>	<b>\$6,892,971</b>	<b>\$35,847,437</b>	<b>\$36,413,542</b>	<b>\$6,326,866</b>
<b>LIABILITIES</b>				
Warrants payable	\$127,940	\$8,079,780	\$8,195,107	\$12,613
Due to other funds	0	0	0	0
Custodial accounts	6,765,031	27,767,657	28,218,435	6,314,253
<b>TOTAL LIABILITIES</b>	<b>\$6,892,971</b>	<b>\$35,847,437</b>	<b>\$36,413,542</b>	<b>\$6,326,866</b>

**SKAGIT COUNTY, WASHINGTON**  
**AGENCY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**Fiscal Year Ended December 31, 2002**

<b>PORT OF SKAGIT FUNDS</b>	<b>Balance January 1, 2002</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance December 31, 2002</b>
<b>ASSETS</b>				
Cash	\$3,681,330	\$9,694,503	\$11,055,295	\$2,320,538
Investments	3,637,157	4,861,055	3,687,848	4,810,365
Taxes receivable	71,740	816,748	826,419	62,070
Deposits	14,725	640,441	655,166	0
<b>TOTAL ASSETS</b>	<b>\$7,404,954</b>	<b>\$16,012,747</b>	<b>\$16,224,728</b>	<b>\$7,192,973</b>
<b>LIABILITIES</b>				
Warrants payable	\$17,745	\$4,750,028	\$4,719,489	\$48,284
Due to Other Funds	0	0	0	0
Custodial accounts	7,387,209	11,262,719	11,505,239	7,144,689
<b>TOTAL LIABILITIES</b>	<b>\$7,404,954</b>	<b>\$16,012,747</b>	<b>\$16,224,728</b>	<b>\$7,192,973</b>

<b>FIDALGO PARK FUNDS</b>	<b>Balance January 1, 2002</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance December 31, 2002</b>
<b>ASSETS</b>				
Cash	\$142,036	\$1,805,896	\$1,829,085	\$118,846
Investments	105,972	1,207,013	1,156,172	156,812
Taxes receivable	1,500	304,162	303,236	2,425
Deposits	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$249,508</b>	<b>\$3,317,071</b>	<b>\$3,288,493</b>	<b>\$278,085</b>
<b>LIABILITIES</b>				
Warrants payable	\$0	\$0	\$0	\$0
Due to other funds	0	0	0	0
Custodial accounts	249,508	3,317,071	3,288,493	278,085
<b>TOTAL LIABILITIES</b>	<b>\$249,508</b>	<b>\$3,317,071</b>	<b>\$3,288,493</b>	<b>\$278,085</b>

<b>AFFILIATED HEALTH FUNDS</b>	<b>Balance January 1, 2002</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance December 31, 2002</b>
<b>ASSETS</b>				
Cash	\$3,331,429	\$274,308,256	\$275,206,165	\$2,433,519
Investments	18,145,458	123,458,799	122,602,162	19,002,095
Taxes receivable	0	0	0	0
Deposits	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$21,476,887</b>	<b>\$397,767,055</b>	<b>\$397,808,327</b>	<b>\$21,435,616</b>
<b>LIABILITIES</b>				
Warrants payable	\$2,608,697	\$78,446,918	\$79,683,919	\$1,371,696
Due to other funds	0	0	0	0
Custodial accounts	18,868,190	319,320,137	318,124,408	20,063,920
<b>TOTAL LIABILITIES</b>	<b>\$21,476,887</b>	<b>\$397,767,055</b>	<b>\$397,808,327</b>	<b>\$21,435,616</b>

**SKAGIT COUNTY, WASHINGTON**  
**AGENCY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**Fiscal Year Ended December 31, 2002**

<b>HOSPITAL DISTRICT 1 FUNDS</b>	<b>Balance January 1, 2002</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance December 31, 2002</b>
<b>ASSETS</b>				
Cash	\$61	\$6,014,712	\$6,014,774	\$0
Investments	4,266,023	4,801,862	4,472,044	4,595,842
Taxes receivable	(293)	0	10	(303)
Deposits	(15,000)	1,076,660	1,061,660	0
<b>TOTAL ASSETS</b>	<b>\$4,250,793</b>	<b>\$11,893,234</b>	<b>\$11,548,488</b>	<b>\$4,595,539</b>
<b>LIABILITIES</b>				
Warrants payable	\$0	\$0	\$0	\$0
Due to Other Funds	0	0	0	0
Custodial accounts	4,250,793	11,893,234	11,548,488	4,595,539
<b>TOTAL LIABILITIES</b>	<b>\$4,250,793</b>	<b>\$11,893,234</b>	<b>\$11,548,488</b>	<b>\$4,595,539</b>

<b>HOSPITAL DISTRICT 2 FUNDS</b>	<b>Balance January 1, 2002</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance December 31, 2002</b>
<b>ASSETS</b>				
Cash	\$305,322	\$53,656,924	\$53,231,920	\$730,325
Investments	9,825,235	17,594,970	15,185,879	12,234,325
Taxes receivable	21,749	1,048,129	1,046,227	23,651
Deposits	0	3,300,950	3,300,950	0
<b>TOTAL ASSETS</b>	<b>\$10,152,308</b>	<b>\$75,600,973</b>	<b>\$72,764,976</b>	<b>\$12,988,305</b>
<b>LIABILITIES</b>				
Warrants payable	\$239,863	\$22,546,997	\$22,587,538	\$199,322
Due to other funds	0	0	0	0
Custodial accounts	9,912,445	53,053,976	50,177,438	12,788,983
<b>TOTAL LIABILITIES</b>	<b>\$10,152,308</b>	<b>\$75,600,973</b>	<b>\$72,764,976</b>	<b>\$12,988,305</b>

<b>HOSPITAL DISTRICT 304 FUNDS</b>	<b>Balance January 1, 2002</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance December 31, 2002</b>
<b>ASSETS</b>				
Cash	\$125,260	\$19,040,386	\$19,131,946	\$33,700
Investments	9,292,819	12,570,092	12,832,065	9,030,846
Taxes receivable	73,707	1,419,714	1,424,685	68,736
Deposits	30,200	2,448,187	2,478,387	0
<b>TOTAL ASSETS</b>	<b>\$9,521,986</b>	<b>\$35,478,379</b>	<b>\$35,867,083</b>	<b>\$9,133,282</b>
<b>LIABILITIES</b>				
Warrants payable	\$0	\$0	\$0	\$0
Due to other funds	0	0	0	0
Custodial accounts	9,521,986	35,478,379	35,867,083	9,133,282
<b>TOTAL LIABILITIES</b>	<b>\$9,521,986</b>	<b>\$35,478,379</b>	<b>\$35,867,083</b>	<b>\$9,133,282</b>

**SKAGIT COUNTY, WASHINGTON**  
**AGENCY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**Fiscal Year Ended December 31, 2002**

<b>DIKE FUNDS</b>	<b>Balance</b>			<b>Balance</b>
	<b>January 1, 2002</b>	<b>Additions</b>	<b>Deductions</b>	<b>December 31, 2002</b>
<b>ASSETS</b>				
Cash	\$1,803,733	\$4,137,560	\$4,572,848	\$1,368,445
Investments	829,575	573,981	215,923	1,187,632
Taxes receivable	112,034	2,262,636	2,258,969	115,702
Deposits	0	281,596	281,596	0
<b>TOTAL ASSETS</b>	<b>\$2,745,341</b>	<b>\$7,255,773</b>	<b>\$7,329,336</b>	<b>\$2,671,777</b>
<b>LIABILITIES</b>				
Warrants payable	\$0	\$0	\$0	\$0
Due to Other Funds	0	0	0	0
Custodial accounts	2,745,341	7,255,773	7,329,336	\$2,671,777
<b>TOTAL LIABILITIES</b>	<b>\$2,745,341</b>	<b>\$7,255,773</b>	<b>\$7,329,336</b>	<b>\$2,671,777</b>

<b>DRAINAGE IMPROVEMENT FUND:</b>	<b>Balance</b>			<b>Balance</b>
	<b>January 1, 2002</b>	<b>Additions</b>	<b>Deductions</b>	<b>December 31, 2002</b>
<b>ASSETS</b>				
Cash	\$32,122	\$16,625	\$35,950	\$12,797
Investments	0	30,000	0	30,000
Taxes receivable	444	16,059	16,085	418
Deposits	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$32,566</b>	<b>\$62,684</b>	<b>\$52,035</b>	<b>\$43,216</b>
<b>LIABILITIES</b>				
Warrants payable	\$0	\$8,008	\$8,008	0
Due to other funds	0	0	0	0
Custodial accounts	32,566	\$54,676	\$44,027	43,216
<b>TOTAL LIABILITIES</b>	<b>\$32,566</b>	<b>\$62,684</b>	<b>\$52,035</b>	<b>\$43,216</b>

<b>DRAINAGE DISTRICT FUNDS</b>	<b>Balance</b>			<b>Balance</b>
	<b>January 1, 2002</b>	<b>Additions</b>	<b>Deductions</b>	<b>December 31, 2002</b>
<b>ASSETS</b>				
Cash	\$190,071	\$655,300	\$605,553	\$239,818
Investments	676,897	110,938	80,000	707,835
Taxes receivable	18,693	479,976	481,952	16,716
Deposits	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$885,661</b>	<b>\$1,246,214</b>	<b>\$1,167,505</b>	<b>\$964,370</b>
<b>LIABILITIES</b>				
Warrants payable	\$0	\$0	\$0	\$0
Due to other funds	0	0	0	0
Custodial accounts	885,661	1,246,214	1,167,505	964,370
<b>TOTAL LIABILITIES</b>	<b>\$885,661</b>	<b>\$1,246,214</b>	<b>\$1,167,505</b>	<b>\$964,370</b>

**SKAGIT COUNTY, WASHINGTON**  
**AGENCY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**Fiscal Year Ended December 31, 2002**

<b>SCHOOL DISTRICTS FUNDS</b>	<b>Balance January 1, 2002</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance December 31, 2002</b>
<b>ASSETS</b>				
Cash	\$7,896,813	\$885,723,614	\$884,334,108	\$9,286,318
Investments	84,279,616	657,405,492	650,398,495	91,286,613
Taxes receivable	883,612	37,097,769	37,121,849	859,531
Deposits	195,000	4,850,953	5,015,953	30,000
<b>TOTAL ASSETS</b>	<b>\$93,255,040</b>	<b>\$1,585,077,828</b>	<b>\$1,576,870,405</b>	<b>\$101,462,463</b>
<b>LIABILITIES</b>				
Warrants payable	\$5,376,589	\$174,131,105	\$172,219,560	\$7,288,134
Due to Other Funds	0	0	0	0
Custodial accounts	87,878,451	1,410,946,723	1,404,650,845	94,174,329
<b>TOTAL LIABILITIES</b>	<b>\$93,255,040</b>	<b>\$1,585,077,828</b>	<b>\$1,576,870,405</b>	<b>\$101,462,463</b>

<b>CEMETERY DISTRICT FUNDS</b>	<b>Balance January 1, 2002</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance December 31, 2002</b>
<b>ASSETS</b>				
Cash	\$376,608	\$837,353	\$1,069,138	\$144,824
Investments	318,026	838,321	596,961	559,385
Taxes receivable	7,674	185,664	185,878	7,460
Deposits	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$702,308</b>	<b>\$1,861,338</b>	<b>\$1,851,977</b>	<b>\$711,669</b>
<b>LIABILITIES</b>				
Warrants payable	\$0	\$0	\$0	\$0
Due to other funds	0	0	0	0
Custodial accounts	702,308	1,861,338	1,851,977	711,669
<b>TOTAL LIABILITIES</b>	<b>\$702,308</b>	<b>\$1,861,338</b>	<b>\$1,851,977</b>	<b>\$711,669</b>

<b>WATER DISTRICT FUNDS</b>	<b>Balance January 1, 2002</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance December 31, 2002</b>
<b>ASSETS</b>				
Cash	\$8,778	\$74,351	\$79,028	\$4,101
Investments	31,772	50,557	31,903	50,426
Taxes receivable	0	0	0	0
Deposits	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$40,550</b>	<b>\$124,908</b>	<b>\$110,931</b>	<b>\$54,528</b>
<b>LIABILITIES</b>				
Warrants payable	\$0	\$0	\$0	\$0
Due to other funds	0	0	0	0
Custodial accounts	40,550	124,908	110,931	54,528
<b>TOTAL LIABILITIES</b>	<b>\$40,550</b>	<b>\$124,908</b>	<b>\$110,931</b>	<b>\$54,528</b>

**SKAGIT COUNTY, WASHINGTON**  
**AGENCY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**Fiscal Year Ended December 31, 2002**

<b>SEWER DISTRICTS FUNDS</b>	<b>Balance January 1, 2002</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance December 31, 2002</b>
<b>ASSETS</b>				
Cash	\$86,467	\$4,173,415	\$4,245,961	\$13,921
Investments	1,674,432	3,254,103	3,169,658	1,758,877
Taxes receivable	0	0	0	0
Deposits	3,731	378,474	372,205	10,000
<b>TOTAL ASSETS</b>	<b>\$1,764,630</b>	<b>\$7,805,992</b>	<b>\$7,787,824</b>	<b>\$1,782,798</b>
<b>LIABILITIES</b>				
Warrants payable	\$0	\$0	\$0	\$0
Due to Other Funds	0	0	0	0
Custodial accounts	1,764,630	7,805,992	7,787,824	1,782,798
<b>TOTAL LIABILITIES</b>	<b>\$1,764,630</b>	<b>\$7,805,992</b>	<b>\$7,787,824</b>	<b>\$1,782,798</b>

<b>FIRE DISTRICTS FUNDS</b>	<b>Balance January 1, 2002</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance December 31, 2002</b>
<b>ASSETS</b>				
Cash	\$1,736,690	\$8,134,731	\$8,562,258	\$1,309,164
Investments	3,163,706	4,089,218	3,731,379	3,521,545
Taxes receivable	164,081	3,063,145	3,054,729	172,497
Deposits	(20,000)	178,127	158,127	0
<b>TOTAL ASSETS</b>	<b>\$5,044,477</b>	<b>\$15,465,221</b>	<b>\$15,506,493</b>	<b>\$5,003,206</b>
<b>LIABILITIES</b>				
Warrants payable	\$0	\$0	\$0	\$0
Due to other funds	0	0	0	0
Custodial accounts	5,044,477	15,465,221	15,506,493	5,003,206
<b>TOTAL LIABILITIES</b>	<b>\$5,044,477</b>	<b>\$15,465,221</b>	<b>\$15,506,493</b>	<b>\$5,003,206</b>

<b>NORTH SOUND RSN</b>	<b>Balance January 1, 2002</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance December 31, 2002</b>
<b>ASSETS</b>				
Cash	\$7,308	\$44,329,081	\$44,299,110	\$37,280
Investments	3,297,343	568,210	687,000	3,178,553
Taxes receivable	0	0	0	0
Deposits	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$3,304,650</b>	<b>\$44,897,291</b>	<b>\$44,986,110</b>	<b>\$3,215,831</b>
<b>LIABILITIES</b>				
Warrants payable	\$0	\$0	\$0	\$0
Due to other funds	0	0	0	0
Custodial accounts	3,304,650	44,897,291	44,986,110	3,215,831
<b>TOTAL LIABILITIES</b>	<b>\$3,304,650</b>	<b>\$44,897,291</b>	<b>\$44,986,110</b>	<b>\$3,215,831</b>

**SKAGIT COUNTY, WASHINGTON**  
**AGENCY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**Fiscal Year Ended December 31, 2002**

<b>SKAGIT EMERGENCY COMM</b>	<b>Balance January 1, 2002</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance December 31, 2002</b>
<b>ASSETS</b>				
Cash	\$188,511	\$2,811,066	\$2,792,459	\$207,118
Investments	0	0	0	0
Taxes receivable	0	0	0	0
Deposits	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$188,511</b>	<b>\$2,811,066</b>	<b>\$2,792,459</b>	<b>\$207,118</b>
<b>LIABILITIES</b>				
Warrants payable	\$0	\$0	\$0	\$0
Due to Other Funds	0	0	0	0
Custodial accounts	188,511	2,811,066	2,792,459	207,118
<b>TOTAL LIABILITIES</b>	<b>\$188,511</b>	<b>\$2,811,066</b>	<b>\$2,792,459</b>	<b>\$207,118</b>

<b>SKAGIT COMMUNITY NETWORK</b>	<b>Balance January 1, 2002</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance December 31, 2002</b>
<b>ASSETS</b>				
Cash	\$1,802			\$1,802
Investments	0	0	0	0
Taxes receivable	0	0	0	0
Deposits	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$1,802</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,802</b>
<b>LIABILITIES</b>				
Warrants payable	\$0	\$0	\$0	\$0
Due to Other Funds	0	0	0	0
Custodial accounts	1,802	0	0	1,802
<b>TOTAL LIABILITIES</b>	<b>\$1,802</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,802</b>

<b>PUBLIC FACILITIES DISTRICT</b>	<b>Balance January 1, 2002</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance December 31, 2002</b>
<b>ASSETS</b>				
Cash	\$6,000	\$3,121,528	\$2,803,743	\$323,785
Investments	43,244	705,382	628,537	120,089
Taxes receivable	0	0	0	0
Deposits	0	0	0	0
<b>TOTAL ASSETS</b>	<b>\$49,244</b>	<b>\$3,826,910</b>	<b>\$3,432,280</b>	<b>\$443,874</b>
<b>LIABILITIES</b>				
Warrants payable	\$0	\$0	\$0	\$0
Due to other funds	0	0	0	0
Custodial accounts	49,244	3,826,910	3,432,280	443,874
<b>TOTAL LIABILITIES</b>	<b>\$49,244</b>	<b>\$3,826,910</b>	<b>\$3,432,280</b>	<b>\$443,874</b>

**SKAGIT COUNTY, WASHINGTON**  
**AGENCY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**Fiscal Year Ended December 31, 2002**

<b>TOTALS</b>	<b>Balance</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance</b>
	<b>January 1, 2002</b>			<b>December 31, 2002</b>
<b>ASSETS</b>				
Cash	\$24,356,843	\$1,552,523,982	\$1,554,889,851	\$21,990,972
Investments	153,830,786	\$846,272,572	\$834,779,366	165,323,995
Taxes receivable	3,411,089	\$84,246,517	\$84,405,604	3,252,016
Deposits	208,653	\$14,293,933	\$14,462,589	40,000
<b>TOTAL ASSETS</b>	<b>\$181,807,371</b>	<b>\$2,497,337,005</b>	<b>\$2,488,537,410</b>	<b>\$190,606,983</b>
<b>LIABILITIES</b>				
Warrants payable	\$10,491,156	\$421,258,147	\$421,877,694	\$9,871,611
Due to other funds	0	0	0	0
Custodial accounts	171,316,222	\$2,076,078,858	\$2,066,659,716	180,735,372
<b>TOTAL LIABILITIES</b>	<b>\$181,807,371</b>	<b>\$2,497,337,005</b>	<b>\$2,488,537,410</b>	<b>\$190,606,983</b>



## **SKAGIT COUNTY, WASHINGTON GENERAL FIXED ASSET ACCOUNT GROUP**

The General Fixed Asset Account Group is used to account for fixed assets used in the operations funded by governmental fund types. This includes all fixed assets of the County except for those which are used in proprietary fund types, namely Enterprise or Internal Service Funds. Fixed assets of the proprietary fund types are recorded in the individual funds.

All fixed assets are valued at cost or estimated cost if actual cost is not available. Depreciation is not provided for nor subtracted from the value of general fixed assets.

Public domain (infrastructure) general fixed assets, such as roads, streets, bridges, etc., are not capitalized with other general fixed assets.

[Schedule of General Fixed Assets by Source](#)

[Schedule of Change in General Fixed Assets by Function and Activity](#)

[Schedule of General Fixed Assets by Fixed and Activity](#)

**SKAGIT COUNTY, WASHINGTON**  
**Schedule of General Fixed Assets - By Source**  
**December 31, 2002**

**General Fixed Assets**

Land	\$13,212,574
Buildings	35,332,390
Other Improvements	3,693,037
Equipment	4,840,715
Development Rights	<u>2,891,651</u>
<b>Total General Fixed Assets:</b>	<b><u><u>\$59,970,368</u></u></b>

**Investment in General Fixed Assets From:**

General Fund Revenue	\$36,181,891
Special Revenue Funds Revenue	<u>23,788,476</u>
<b>Total Investment in General Fixed Assets:</b>	<b><u><u>\$59,970,368</u></u></b>

**SKAGIT COUNTY, WASHINGTON**  
**SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS**  
**BY FUNCTION AND ACTIVITY**  
**For Year Ended December 31, 2002**

<b><i>General Government</i></b>	General Fixed Assets Jan 1, 2002	Additions	Deletions	General Fixed Assets Dec. 31, 2002
Legislative	\$13,300			\$13,300
Judicial	172,808			\$172,808
Finance/Records Services	264,576	10,450	5,076	269,950
Legal	25,419			25,419
Central Services	2,072,682	221,621	123,236	2,171,067
Land, Buildings & Development Rts	52,167,478	3,042,574	80,400	55,129,653
<b>Total General Government</b>	<b>\$54,716,263</b>	<b>\$3,274,645</b>	<b>\$208,712</b>	<b>\$57,782,197</b>
<b><i>Security of Persons &amp; Property</i></b>				
Law Enforcement	\$266,946	\$30,453	\$30,453	266,946
Fire Control	0			0
Detention & Correction	100,793	9,730		110,523
Emergency Services	11,666			11,666
Juvenile Services	35,081			35,081
Communications/Alarm/Dispatch	1,190,058			1,190,058
<b>Total Security of Persons/Prop</b>	<b>\$1,604,544</b>	<b>\$40,183</b>	<b>\$30,453</b>	<b>\$1,614,274</b>
<b><i>Utilities and Environment</i></b>				
Flood Control	\$6,961		\$0	\$6,961
<b>Total Utilities and Environment</b>	<b>\$6,961</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,961</b>
<b><i>Transportation</i></b>				
Road & Street Maintenance	\$272,517	\$227,783	\$198,074	\$302,226
<b>Total Transportation</b>	<b>\$272,517</b>	<b>\$227,783</b>	<b>\$198,074</b>	<b>\$302,226</b>
<b><i>Economic Environment</i></b>				
Aging	\$61,521		\$14,300	\$47,221
Planning & Community Development	37,441		0	\$37,441
<b>Total Economic Environment</b>	<b>\$98,962</b>	<b>\$0</b>	<b>\$14,300</b>	<b>\$84,662</b>
<b><i>Mental &amp; Physical Health</i></b>				
Public Health	\$62,873	\$0	\$0	\$62,873
Coroner	0	0	0	0
Community Services Admin.	8,028		0	8,028
<b>Total Mental/Physical Health</b>	<b>\$70,901</b>	<b>\$0</b>	<b>\$0</b>	<b>\$70,901</b>
<b><i>Culture &amp; Recreation</i></b>				
Education	\$0	\$0	\$0	\$0
Spectator & Community Events	9,787			9,787
Participant Recreation	88,574			88,574
Culture, Recreation & Park Facilities	25,304	9,787	24,305	10,786
<b>Total Culture &amp; Recreation</b>	<b>\$123,665</b>	<b>\$9,787</b>	<b>\$24,305</b>	<b>\$109,147</b>
<b>TOTAL GENERAL FIXED ASSETS</b>	<b>\$56,893,813</b>	<b>\$3,552,398</b>	<b>\$475,844</b>	<b>\$59,970,368</b>

**SKAGIT COUNTY, WASHINGTON**  
**SCHEDULE OF GENERAL FIXED ASSETS**  
**BY FUNCTION AND ACTIVITY**  
**As of December 31, 2002**

<b>General Government</b>	Total	Land	Buildings	Improvements	Development Rights	Equipment
Legislative	\$13,300					\$13,300
Judicial	172,808					172,808
Finance/Records Services	269,950					269,950
Legal	25,419					25,419
Central Services	2,171,067					2,171,067
Land, Buildings & Development Rts	55,129,653	13,212,574	35,332,390	3,693,037	2,891,651	
<b>Total General Government</b>	<b>\$57,782,197</b>	<b>\$13,212,574</b>	<b>\$35,332,390</b>	<b>\$3,693,037</b>	<b>\$2,891,651</b>	<b>\$2,652,544</b>
<b>Security of Persons &amp; Property</b>						
Law Enforcement	\$266,946					\$266,946
Fire Control	0					0
Detention & Correction	110,523					110,523
Emergency Services	11,666					11,666
Juvenile Services	35,081					35,081
Communications/Alarm/Dispatch	1,190,058					1,190,058
<b>Total Security of Persons/Prop</b>	<b>\$1,614,274</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,614,274</b>
<b>Utilities and Environment</b>						
Flood Control	\$6,961					\$6,961
<b>Total Utilities and Environment</b>	<b>\$6,961</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,961</b>
<b>Transportation</b>						
Road & Street Maintenance	\$302,226					\$302,226
<b>Total Transportation</b>	<b>\$302,226</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$302,226</b>
<b>Economic Environment</b>						
Aging	\$47,221					\$47,221
Planning & Community Development	37,441					37,441
<b>Total Economic Environment</b>	<b>\$84,662</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$84,662</b>
<b>Mental &amp; Physical Health</b>						
Public Health	\$62,873					\$62,873
Coroner	0					0
Community Services Admin.	8,028					8,028
<b>Total Mental/Physical Health</b>	<b>\$70,901</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$70,901</b>
<b>Culture &amp; Recreation</b>						
Education	\$0					\$0
Spectator & Community Events	9,787					9,787
Participant Recreation	88,574					88,574
Culture & Recreation Facilities	10,786					10,786
<b>Total Culture &amp; Recreation</b>	<b>\$109,147</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$109,147</b>
<b>TOTAL GENERAL FIXED ASSETS</b>	<b>\$59,970,368</b>	<b>\$13,212,574</b>	<b>\$35,332,390</b>	<b>\$3,693,037</b>	<b>\$2,891,651</b>	<b>\$4,840,715</b>

## **SKAGIT COUNTY, WASHINGTON SUPPLEMENTARY INFORMATION**

1. The Financial Assistance Section includes a condensed version of the schedules required by the Single Audit Act of 1984 and the U.S. Office of Management and Budget Circular A-133, Audits of State and Local Governments. The financial assistance section includes:

- I. [Schedule of Federal Financial Assistance](#)
- II. [Schedule of State Financial Assistance](#)
- III. [Notes to the Schedule of Financial Assistance](#)

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For The Year Ended December 31, 2002

GRANTOR/ PASS-THROUGH GRANTOR PROGRAM TITLE	FEDERAL CFDA NUMBER	OTHER IDENTIFICATION NUMBER	CURRENT YEAR EXPENDITURES
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>			
<b><u>NORTHWEST REGIONAL COUNCIL</u></b>			
SK CO SR NUTRITION PROGRAM - SFMNP	10.570	2002-NUTRI/EMP - 09 (0	4,416
SK CO SR NUTRITION PROGRAM - SFMNP	10.570	2002-NUTRI/EMP - 09 (0	54,502
		<b>SUB-TOTAL:</b>	<b>\$58,918</b>
<b><u>US DEPARTMENT OF AGRICULTURE-CCC</u></b>			
FARMLAND PROTECTION PROGRAM	10.913	5387	271,624
		<b>SUB-TOTAL:</b>	<b>\$271,624</b>
<b><u>US DEPARTMENT OF AGRICULTURE</u></b>			
FEDERAL FOREST YIELD****	10.665	USC TITLE 16, SEC 500	545,662
		<b>SUB-TOTAL:</b>	<b>\$545,662</b>
<b><u>WASHINGTON STATE DEPARTMENT OF HEALTH-CONSOLIDATED CONTRACT</u></b>			
WIC	10.557	C08657 (9)	61,764
WIC BREAST FEEDING	10.557	C08657 (9)	992
		<b>SUB-TOTAL:</b>	<b>\$62,756</b>
<b><u>WASHINGTON STATE DEPARTMENT OF SOCIAL AND HEALTH SERVICES/SPI-1999</u></b>			
SCHOOL LUNCH PROGRAM	10.555	29-320-9788	23,670
		<b>SUB-TOTAL:</b>	<b>\$23,670</b>
<b>U.S. DEPARTMENT OF AGRICULTURE TOTAL:</b>			<b>\$962,630</b>
<b><u>U.S. DEPARTMENT OF COMMERCE</u></b>			
<b><u>WASHINGTON STATE DEPARTMENT OF ECOLOGY (NOAA)</u></b>			
MARINE RESOURCES COMMITTEE 2002-2003 PR	11.419	G0200302	23,045
MARINE RESOURCES COMMITTEE ADMIN	11.419	G0200043	896
MARINE RESOURCES COMMITTEE ADMIN	11.419	G0300005	3,826
ROCKY REEF BOTTOMFISH MARINE ASSESS	11.419	G0100145	8,432
		<b>SUB-TOTAL:</b>	<b>\$36,198</b>
<b>U.S. DEPARTMENT OF COMMERCE TOTAL:</b>			<b>\$36,198</b>
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>			
<b><u>CERB</u></b>			
COLD STORAGE FACILITY STUDY	14.228	C1999-056	30,000
		<b>SUB-TOTAL:</b>	<b>\$30,000</b>
<b><u>WASHINGTON STATE DEPARTMENT OF COMMUNITY, TRADE, ECONOMIC DEVELOPMENT</u></b>			
EASTERN SKAGIT CO FAMILY RESOURCE CENT	14.228	F-00-64020-061	393,881

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For The Year Ended December 31, 2002

GRANTOR/ PASS-THROUGH GRANTOR PROGRAM TITLE	FEDERAL CFDA NUMBER	OTHER IDENTIFICATION NUMBER	CURRENT YEAR EXPENDITURES
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
<b><u>WASHINGTON STATE DEPARTMENT OF COMMUNITY, TRADE, ECONOMIC DEVELOPMENT</u></b>			
SCCAA SUBRECIPIENT	14.228	02-64002-17	98,774
SCOG ASSIST FOR PROFIT ENTERPRISE	14.228	00-64020-096	54,053
		<b>SUB-TOTAL:</b>	<b>\$546,708</b>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT TOTAL:</b>			<b>\$576,708</b>
<b>U.S. DEPARTMENT OF THE INTERIOR</b>			
<b><u>US DEPARTMENT OF INTERIOR</u></b>			
PAYMENT IN LIEU OF TAX	15.226	6902-PL 97-258	419,000
		<b>SUB-TOTAL:</b>	<b>\$419,000</b>
<b><u>US DEPARTMENT OF INTERIOR FISH &amp; WILDLIFE SERVICE</u></b>			
MCELROY SLOUGH	15.608	134108J420	11,259
		<b>SUB-TOTAL:</b>	<b>\$11,259</b>
<b><u>WASHINGTON STATE SALMON RECOVERY BOARD</u></b>			
ACQUISITION OF KEY SALMON HABITAT	15.608	99-1719A	14,079
HART SLOUGH/SKIYOU SLOUGH	15.608	99-1645N	53,507
		<b>SUB-TOTAL:</b>	<b>\$67,586</b>
<b>U.S. DEPARTMENT OF THE INTERIOR TOTAL:</b>			<b>\$497,845</b>
<b>U.S. DEPARTMENT OF JUSTICE</b>			
<b><u>DEPARTMENT OF CORRECTIONS DOJ</u></b>			
VIOLENT OFFENDER INCARC & TRUTH IN SENTE	16.586	96-CV-VX-0053, CSEC5	200,000
		<b>SUB-TOTAL:</b>	<b>\$200,000</b>
<b><u>DEPARTMENT OF JUSTICE</u></b>			
DOMESTIC VIOLENCE (GTEA)	16.590	2002-WE-BX-0037	4,867
STATE CRIMINAL ALIEN ASSISTANCE PROGRAM	16.606	200-F764-WAAP	100,123
		<b>SUB-TOTAL:</b>	<b>\$104,990</b>
<b><u>US DEPARTMENT OF JUSTICE</u></b>			
BULLETPROOF VEST PROGRAM	16.607	(www.vests.ojp.gov)2001	544
COPS UNIVERSAL	16.710	9611MW X 0575	90,486
		<b>SUB-TOTAL:</b>	<b>\$91,030</b>
<b><u>WASHINGTON STATE DEPARTMENT OF COMMUNITY, TRADE, ECONOMIC DEVELOPMENT</u></b>			
STOP GRANT PROGRAM	16.588	F01-30301-008	9,789
		<b>SUB-TOTAL:</b>	<b>\$9,789</b>

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For The Year Ended December 31, 2002

GRANTOR/ PASS-THROUGH GRANTOR PROGRAM TITLE	FEDERAL CFDA NUMBER	OTHER IDENTIFICATION NUMBER	CURRENT YEAR EXPENDITURES
<b>U.S. DEPARTMENT OF JUSTICE</b>			
<b><u>WASHINGTON STATE DEPARTMENT OF SOCIAL AND HEALTH SERVICES</u></b>			
JAIBG	16.523	0163-03994	28,451
JAIBG	16.523	0263-16441	10,938
<b>SUB-TOTAL:</b>			<b>\$39,389</b>
<b><u>WASHINGTON STATE DEPARTMENT OF SOCIAL AND HEALTH SERVICE GOVERNOR JUVENILE JUSTICE</u></b>			
SWINOMISH TRIBAL COMMUNITY	16.541	I-700-01002	12,857
AMIGOS	16.548	I-200-00501	29,393
SK TITLE V, DELIQUENCY PREVENTION	16.548	I-200-00901 (5545)	68,182
CHALLENGE GRANT	16.549	I-400-02001	29,415
<b>SUB-TOTAL:</b>			<b>\$139,847</b>
<b><u>WASHINGTON STATE DEPARTMENT OF SOCIAL AND HEALTH SERVICE-BYRNE FORMULA GRANT</u></b>			
DRUG COURT OFFENDER TREATMENT	16.579	8042-0	135,142
<b>SUB-TOTAL:</b>			<b>\$135,142</b>
<b><u>WASHINGTON STATE DEPARTMENT OF SOCIAL AND HEALTH SERVICES GOVERNOR JUVENILE JUSTICE</u></b>			
SWINOMISH TRIBAL COMMUNITY	16.541	I-700-01001	42,856
TITLE V DELINQUENCY PREVENTION	16.548	I-200-00502	44,573
<b>SUB-TOTAL:</b>			<b>\$87,429</b>
<b><u>WASHINGTON STATE PATROL</u></b>			
MARIJUANA ERADICATION	16.570	C020762GSC	2,024
<b>SUB-TOTAL:</b>			<b>\$2,024</b>
<b>U.S. DEPARTMENT OF JUSTICE TOTAL:</b>			<b>\$809,642</b>

**U.S. DEPARTMENT OF LABOR**

**NORTHWEST REGIONAL COUNCIL**

TITLE V DOL EMPLOYMENT & TRAINING	17.235	2001-NUTR/EMP-09 (04)	7,510
<b>SUB-TOTAL:</b>			<b>\$7,510</b>
<b>U.S. DEPARTMENT OF LABOR TOTAL:</b>			<b>\$7,510</b>

**U.S. DEPARTMENT OF TRANSPORTATION**

**WASHINGTON STATE DEPARTMENT OF TRANSPORTATION**

BAKER RIVER BRIDGE REHABILITATION	20.205	LA 4398	156,858
GOLDEN BRIDGE & RD IMPRVMENTS	20.205	LA4694	56,262
MAIN STREET/DILLARD AVE IMPRVMENTS	20.205	LA 4399	30,638
MORRIS STREET IMPROVEMENT PROJECT	20.205	LA3280	905,735
NORTH FORK BRIDGE	20.205	LA4819	4,952



**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For The Year Ended December 31, 2002

GRANTOR/ PASS-THROUGH GRANTOR PROGRAM TITLE	FEDERAL CFDA NUMBER	OTHER IDENTIFICATION NUMBER	CURRENT YEAR EXPENDITURES
<b><u>U.S. DEPARTMENT OF TRANSPORTATION</u></b>			
<b><u>WASHINGTON STATE DEPARTMENT OF TRANSPORTATION</u></b>			
RAINBOW BRIDGE CLEANING & PAINTING	20.205	LA4978	690,013
<b>SUB-TOTAL:</b>			<b>\$1,844,459</b>
<b><u>WASHINGTON STATE TRAFFIC SAFETY</u></b>			
SK C DUI SAFETY BELT TASK FORCE	20.600		5,000
OCCUPANT PROTECTION PROGRAM	20.602	J202-04	1,361
SEAT BELT EMPHASIS PATROL	20.604	15702-01	3,131
SK C DUI SAFETY BELT TASK FORCE	20.604		5,000
SK C DUI SAFETY BELT TASK FORCE	20.605		904
<b>SUB-TOTAL:</b>			<b>\$15,396</b>
<b>U.S. DEPARTMENT OF TRANSPORTATION TOTAL:</b>			<b>\$1,859,855</b>
<b><u>ENVIRONMENTAL PROTECTION AGENCY</u></b>			
<b><u>DEPARTMENT OF HEALTH</u></b>			
GROUP A SANITARY SURVEYS	66.468	N10775-C20020124	1,750
<b>SUB-TOTAL:</b>			<b>\$1,750</b>
<b>ENVIRONMENTAL PROTECTION AGENCY TOTAL:</b>			<b>\$1,750</b>
<b><u>FEDERAL EMERGENCY MANAGEMENT AGENCY</u></b>			
<b><u>WASHINGTON STATE MILITARY/FEMA</u></b>			
STATE AND LOCAL ASSISTANCE	83.552	EM03-0138	20,846
<b>SUB-TOTAL:</b>			<b>\$20,846</b>
<b>FEDERAL EMERGENCY MANAGEMENT AGENCY TOTAL:</b>			<b>\$20,846</b>
<b><u>U.S. DEPARTMENT OF EDUCATION</u></b>			
<b><u>OSPI</u></b>			
MIGRANT SUMMER ED PROGRAM	84.011		272,317
<b>SUB-TOTAL:</b>			<b>\$272,317</b>
<b>U.S. DEPARTMENT OF EDUCATION TOTAL:</b>			<b>\$272,317</b>
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>			
<b><u>NORTHWEST REGIONAL COUNCIL</u></b>			
SK CO SR NUTRITION PROGRAM -MEDICAL MGM	93.043	2002-NUTRI/EMP-09 (04	1,200
SK CO SR NUTRITION PROGRAM TITLE III	93.045	2001-NUTR/EMP-09 (04)	133,680
<b>SUB-TOTAL:</b>			<b>\$134,880</b>

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For The Year Ended December 31, 2002

GRANTOR/ PASS-THROUGH GRANTOR PROGRAM TITLE	FEDERAL CFDA NUMBER	OTHER IDENTIFICATION NUMBER	CURRENT YEAR EXPENDITURES
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>			
<b><u>NORTHWEST REGIONAL COUNCIL/DEPARTMENT OF SOCIAL AND HEALTH SERVICES</u></b>			
SK CO NUTRITION TITLE XIX	93.778	2002-NUTR/EMP-09 (04)	154,426
		<b>SUB-TOTAL:</b>	<b>\$154,426</b>
<b><u>WASHINGTON STATE DEPARTMENT OF HEALTH</u></b>			
VACCINE IN LIEU OF CASH	93.268	C08657	440,522
		<b>SUB-TOTAL:</b>	<b>\$440,522</b>
<b><u>WASHINGTON STATE DEPARTMENT OF HEALTH-CONSOLIDATED CONTRACT</u></b>			
INFANT IMMUNIZATION PROGRAM I-3	93.268	C08657 (9)	41,658
BIOTERRORISM/HAN	93.283	C08657 (9)	21,181
HCCW CSN CAPACITY IAR	93.575	C08657 (9)	3,298
INFANT TODDLER IAR	93.575	C08657 (9)	18,709
HIV CONTRACT	93.940	C08657 (9)	9,054
PREVENTIVE HEALTH	93.991	C08657 (9)	25,000
PREVENTIVE HEALTH	93.991	C08657 (9)	5,949
MIH/CAH/CSHCN	93.994	C08657 (9)	91,640
		<b>SUB-TOTAL:</b>	<b>\$216,489</b>
<b><u>WASHINGTON STATE DEPARTMENT OF SOCIAL AND HEALTH SERVICES</u></b>			
INTENSIVE FOLLOW UP SVCS	93.778	0163-03745-005512	35,298
		<b>SUB-TOTAL:</b>	<b>\$35,298</b>
<b><u>WASHINGTON STATE DEPARTMENT OF SOCIAL AND HEALTH SERVICES 2000</u></b>			
WORKFIRST CSHCN	93.558	0163-81370	750
WORKFIRST CSHCN	93.558	0263-14472	750
CHILD SUPPORT ENFORCEMENT	93.563	2110-80608	61,638
DIVISION OF CHILD SUPPORT	93.563	2110-80608	350,047
		<b>SUB-TOTAL:</b>	<b>\$413,184</b>
<b><u>WASHINGTON STATE DEPARTMENT OF SOCIAL AND HEALTH SERVICES 2001</u></b>			
OFFICE OF SUPPORT ENFORCEMENT	93.563	2110-80608	18,311
FOSTER CARE PASSPORT	93.778	4483-20884 (4)	12,340
MEDICAID ADMN MATCH	93.778	006342090 (1)	26,528
		<b>SUB-TOTAL:</b>	<b>\$57,178</b>
<b><u>WASHINGTON STATE DEPARTMENT OF SOCIAL AND HEALTH SERVICES-DIVISION OF ALCOHOL</u></b>			
SUBSTANCE ABUSE PREVENTION	93.959	7539	51,973
SUBSTANCE ABUSE PREVENTION	93.959	8081-HIDTA	34,999
SUBSTANCE ABUSE SERVICES	93.959	7539	148,098
		<b>SUB-TOTAL:</b>	<b>\$235,071</b>

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For The Year Ended December 31, 2002

GRANTOR/ PASS-THROUGH GRANTOR PROGRAM TITLE	FEDERAL CFDA NUMBER	OTHER IDENTIFICATION NUMBER	CURRENT YEAR EXPENDITURES
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES TOTAL:</b>			<b>\$1,687,047</b>
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>			
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICES</b>			
RETIRED SR VOLUNTEER PROGRAM	94.002	02SRPWA024	62,493
<b>SUB-TOTAL:</b>			<b>\$62,493</b>
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE TOTAL:</b>			<b>\$62,493</b>
<b><u>TOTAL FEDERAL AWARDS EXPENDED:</u></b>			<b><u>\$6,794,840</u></b>

The accompanying Notes to The Schedule of Financial Assistance are an integral part of this Schedule.

**SCHEDULE OF STATE FINANCIAL ASSISTANCE**

For The Year Ended December 31, 2002

GRANTOR/ PASS-THROUGH GRANTOR PROGRAM TITLE	OTHER IDENTIFICATION NUMBER	CURRENT YEAR EXPENDITURES
<b><u>Court Administration</u></b>		
STATE WITNESS PAYMENTS-01	RCW 10.46.230	1,015
<b>Court Administration Total:</b>		<b>\$1,015</b>
<b><u>Department Of Agriculture</u></b>		
SPARTINA PROGRAM	SK CO 5422	29,783
<b>Department Of Agriculture Total:</b>		<b>\$29,783</b>
<b><u>Department Of Community, Trade &amp; Economic Development</u></b>		
GMA GRANT	s02-63000-157	48,500
RETIRED SR VOLUNTEER PROG #012	RCW 43.63A.275	6,892
SHORELINE BLOCK GRANT	s01-63200-004	619,278
SITE ACQUISITION/FACILITIES DEVELOP	02-99100-011	131,294
<b>Department Of Community, Trade &amp; Economic Development Total:</b>		<b>\$805,964</b>
<b><u>Department Of Ecology</u></b>		
CAMPELL / ERIE LAKE PLAN	G0200067	39,254
COMMUNITY LITTER CLEAN UP	C0200058	26,376
COORDINATED PREVENTION GRANT	G0200172	152,365
COORDINATED PREVENTION GRANT	G0200158-C200200	62,630
EDISON CENTENNAIL GRANT	G0100087	19,099
LK ERIE MILFOIL ERADICATION PROJ	G0200286	43,000
SAMISH BAY WATER QUAL MONT PROJ	G0000258	33,272
SITE HAZARD ASSESSMENT	G0100019 (5)	36,411
SK RIVER COMP FLOOD HAZ MGMT PLAN	G0200110	167,459
WELL DELEGATION	C9700088 (3)	9,550
<b>Department Of Ecology Total:</b>		<b>\$589,417</b>

**SCHEDULE OF STATE FINANCIAL ASSISTANCE**

For The Year Ended December 31, 2002

GRANTOR/ PASS-THROUGH GRANTOR PROGRAM TITLE	OTHER IDENTIFICATION NUMBER	CURRENT YEAR EXPENDITURES
<b>Department Of Health</b>		
CHILD DEATH REVIEW	C08657 (9)	3,000
EHP SHELLFISH	C08657	2,500
LOCAL CAPACITY FUND	C08657 (9)	134,357
ORAL HEALTH	C08657 (9)	18,989
SAFE DRINKING WATER	C08657 (9)	15,650
VACCINE IN LIEU OF CASH	C08657	150,094
<b>Department Of Health Total:</b>		<b>\$324,590</b>
<b>Department Of Social &amp; Health Services</b>		
AT RISK	0163-04578	71,466
BECCA BILL	22417 9963-43574	197,168
CDDA	0163-04578	11,712
CHILD SUPPORT ENFORCE REIMB	2110-80608	2,832
CHILD SUPPORT ENFORCE REIMB	2110-80608	31,753
CHILD WELFARE LEAGUE PROJECT	1501-25156	22,500
CIVIL COMMITMENT COSTS	RCW.71.09.110 W	23,826
CJAA	0163-04578	53,911
COMMIT & PAROLED	0163-02492	11,423
CPS/PHN	20961-4485 (3)	15,451
DEVELOPMENTAL DISABILITIES	0163-03934	848,348
DIVISION OF CHILD SUPPORT-01	2110-80608	153,012
FOSTER CARE PASSPORT	4483-20884 (4)	12,340
HB 3900	0163-02492	52,085
INTENSIVE DIVERSION	0163-04578	23,975
INVOLUNTARY ALCOHOL COMMITMENT	7944-0	13,578
NSRSN	RSN-SKAGIT-02	79,500
NSRSN	RSN-SKAGIT-99-03	22,717
PRE-DISPO	0163-02492	32,778
REGION 3 AIDS SVC NETWORK-02	A20030007	74,442
SSODA	0163-04578	66,810
SUBSTANCE ABUSE SERVICES	7539	667,347
TARGET SITE GRANT - ARIS	I-800-05001	55,752
TARGET SITE GRANT - ARIS	I-800-00302	84,970
<b>Department Of Social &amp; Health Services Total:</b>		<b>\$2,629,693</b>

Skagit County, Washington  
**SCHEDULE OF STATE FINANCIAL ASSISTANCE**  
 For The Year Ended December 31, 2002

GRANTOR/ PASS-THROUGH GRANTOR PROGRAM TITLE	OTHER IDENTIFICATION NUMBER	CURRENT YEAR EXPENDITURES
<b><u>Department Of The Military</u></b>		
HAZARD MITIGATION PLAN	R20020433-INTERL	11,447
<b>Department Of The Military Total:</b>		<b>\$11,447</b>
<b><u>Department Of Transportation</u></b>		
COUNTY ARTERIAL PRESERVATION PROG		379,495
FERRY DEFICIT REIMBURSEMENT	RCW 47.56.725	222,941
<b>Department Of Transportation Total:</b>		<b>\$602,436</b>
<b><u>Northwest Regional Council</u></b>		
SK CO SR NUTRITION PROJECT SCSA	2001-NUTR/EMP-0	10,000
<b>Northwest Regional Council Total:</b>		<b>\$10,000</b>
<b><u>Office Of The Govenor</u></b>		
PUGET SOUND WATER QUALITY	PIE SA02-02	3,000
<b>Office Of The Govenor Total:</b>		<b>\$3,000</b>
<b><u>Parks &amp; Recreation</u></b>		
SNOWMOBILE GROOMING	WR-2001/02-64	7,373
SNOWMOBILE GROOMING	WR-2001/02-64	29,438
<b>Parks &amp; Recreation Total:</b>		<b>\$36,810</b>
<b><u>Skagit Fisheries Enhancement Group</u></b>		
ERADICATE/CONTROL SPARTINA-SK BAY	SK CO 5355/ #00-1	11,190
<b>Skagit Fisheries Enhancement Group Total:</b>		<b>\$11,190</b>
<b><u>State Of Washington</u></b>		
ELECTED OFFICIAL SALARY MATCH	RCW 36.17.020	53,707
<b>State Of Washington Total:</b>		<b>\$53,707</b>

Skagit County, Washington  
**SCHEDULE OF STATE FINANCIAL ASSISTANCE**  
 For The Year Ended December 31, 2002

GRANTOR/ PASS-THROUGH GRANTOR PROGRAM TITLE	OTHER IDENTIFICATION NUMBER	CURRENT YEAR EXPENDITURES
<b>State Treasurer</b>		
40% AUTOPSY REIMBURSEMENT	RCW 68.08.104	24,904
<b>State Treasurer Total:</b>		<b>\$24,904</b>
<b>Superintendent Of Public Instruction</b>		
READINESS TO LEARN	GR66064	145,944
READINESS TO LEARN	GR66108	109,997
READINESS TO LEARN	GR66108	26,990
<b>Superintendent Of Public Instruction Total:</b>		<b>\$282,931</b>
<b>Transportation Improvement Board</b>		
BAKER RIVER BRIDGE REHAB PROJECT		40,358
MAIN ST / DILLARD AVE IMPROVEMENTS	6-W-832-(I01)-1	6,327
MORRIS ST IMPROVEMENT PROJECT	6-W-834(I01)-1	29,872
SR20/S MARCH'S PT RD	9-W-029(001)-1	264,820
<b>Transportation Improvement Board Total:</b>		<b>\$341,377</b>
<b>Washington State IAC</b>		
POPPE FIELD MAINTENANCE	00-1541 D	6,110
SWINOMISH CHANNEL BOAT LAUNCH EXPANSION	97-1134 D	161,642
<b>Washington State IAC Total:</b>		<b>\$167,752</b>
<b>Washington Traffic Safety</b>		
SK CO DUI SAFETY BELT TASK FORCE	03ST-11	31,830
<b>Washington Traffic Safety Total:</b>		<b>\$31,830</b>
<b><u>TOTAL STATE ASSISTANCE FOR 2002:</u></b>		<b><u>\$5,957,847</u></b>

The accompanying Notes to The Schedule of Financial Assistance are an integral part of this Schedule.

SKAGIT COUNTY, WASHINGTON  
NOTES TO THE SCHEDULE OF FINANCIAL ASSISTANCE  
**January 1, 2002 through December 31, 2002**

NOTE 1 – BASIS OF ACCOUNTING

The Schedule of Financial Assistance is prepared on the accrual basis. Skagit County, in compliance with generally accepted accounting practices, uses modified accrual accounting for government funds and accrual accounting for proprietary funds.

NOTE 2 – PROGRAM COSTS

The amounts shown as current year expenditures represent only federal or state grant portion of the program costs. Entire program costs, including Skagit County's portion, may be more than shown.

NOTE 3 – NONCASH AWARDS

The amount of vaccine reported on the schedule is the value of vaccine distributed by Skagit County during 2002 and priced as prescribed by the Department of Health.



## SKAGIT COUNTY, WASHINGTON STATISTICAL SECTION

The Statistical Section is intended to provide readers with a broader and deeper perspective on the financial affairs of Skagit County. This section contains tables, which reflect social and economic data, and financial trends on the fiscal capacity of the government.

The statistical tables are not audited. The statistical data provided cover the following areas:

[General Government Expenditures By Function – Last Ten Years](#)

[General Revenues By Source – Last Ten Years](#)

[Property Tax Levies & Collections – Last Ten Years](#)

[Assessed Value of Taxable Property – Last Ten Years](#)

[Property Tax Rates – All Overlapping Governments – Last Ten Years](#)

[Special Assessment Collections – Last Ten Years](#)

[Ratio of General Bonded Debt To Assessed Value & Net Bonded Debt Per Capita – Last Ten Years](#)

[Computation of Legal Debt Margin – Limitation For Indebtedness](#)

[Computation of Overlapping Debt](#)

[Ratio of Annual Debt Service General Bonded Debt To Total General Expenditures – Last Ten Years](#)

[Demographic Statistics](#)

[Property Value, Construction, and Bank Deposits – Last Ten Years](#)

[Principal Tax Payers](#)

[Principal Employers](#)

[Miscellaneous](#)

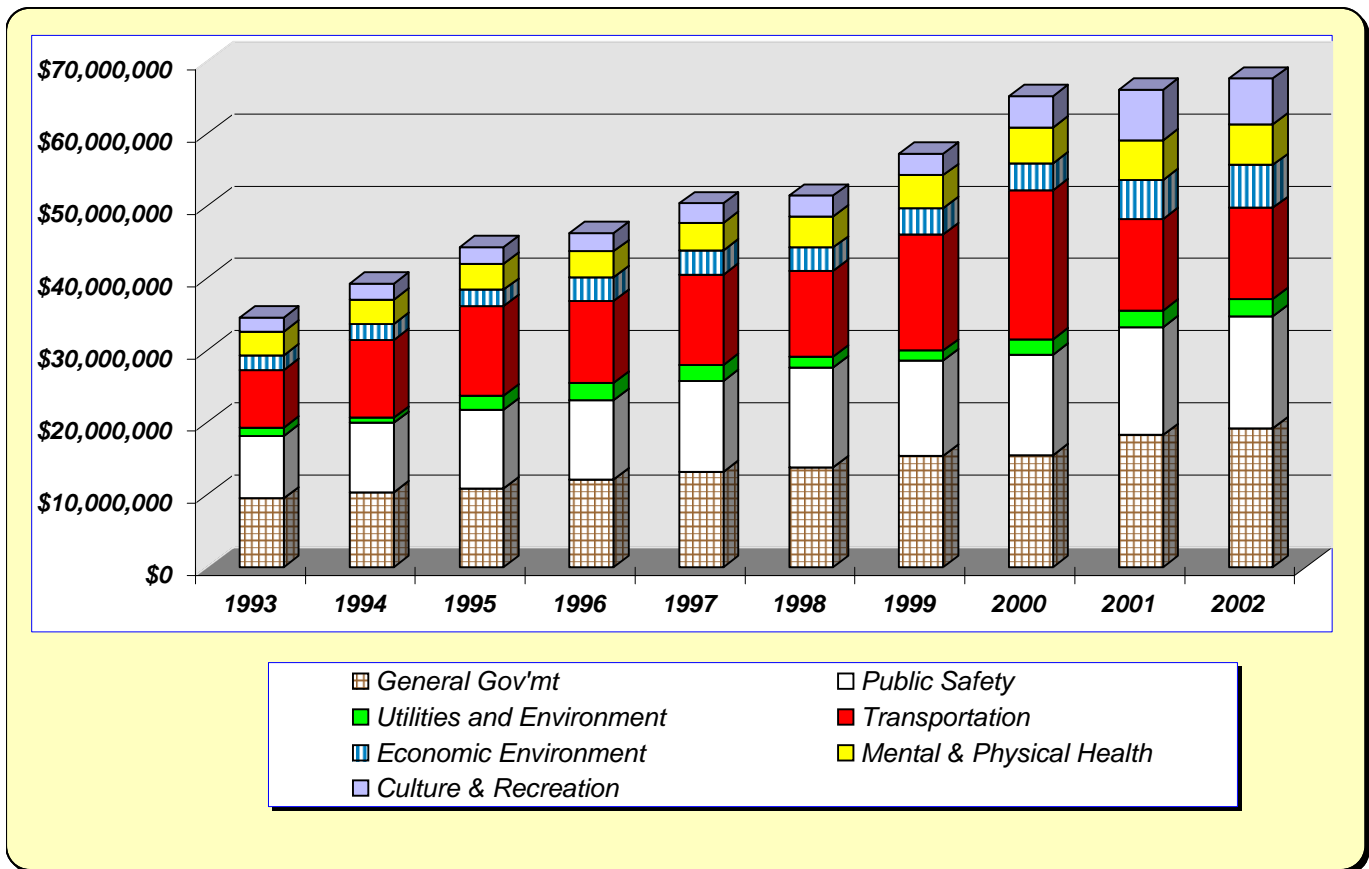
# SKAGIT COUNTY, WASHINGTON

## STATISTICAL TABLES

### GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION\*

For a Ten Year Period

Year	General Government	Public Safety	Utilities and Environment	Transportation	Economic Environment	Mental & Phys. Health	Culture & Recreation	TOTAL
1993	\$9,527,413	\$8,605,931	\$1,190,393	\$7,958,674	\$2,063,624	\$3,263,857	\$1,944,661	\$34,554,553
1994	\$10,358,853	\$9,618,225	\$715,134	\$10,765,359	\$2,244,300	\$3,351,321	\$2,233,817	\$39,287,009
1995	\$10,890,310	\$10,895,616	\$1,990,511	\$12,360,400	\$2,277,692	\$3,563,144	\$2,341,903	\$44,319,576
1996	\$12,169,778	\$10,951,276	\$2,422,762	\$11,344,954	\$3,281,409	\$3,560,558	\$2,517,660	\$46,248,397
1997	\$13,183,227	\$12,606,376	\$2,224,045	\$12,493,133	\$3,325,213	\$3,825,692	\$2,708,535	\$50,366,220
1998	\$13,778,613	\$13,788,037	\$1,527,563	\$11,866,276	\$3,246,850	\$4,274,686	\$2,901,787	\$51,383,812
1999	\$15,433,261	\$13,177,602	\$1,380,794	\$16,077,707	\$3,625,235	\$4,576,987	\$2,982,679	\$57,254,265
2000	\$15,495,011	\$13,956,981	\$2,121,556	\$20,597,529	\$3,716,908	\$4,995,222	\$4,304,969	\$65,188,176
2001	\$18,289,286	\$14,958,541	\$2,272,689	\$12,661,704	\$5,453,017	\$5,467,423	\$7,033,639	\$66,136,299
2002	\$19,247,743	\$15,519,549	\$2,388,389	\$12,595,572	\$5,941,627	\$5,597,164	\$6,370,450	\$67,660,494



\* Includes General, Special Revenue, Debt Service, and Capital Projects funds (Intragovernmental expenditures reflected in actual funds expended)

Excludes non-recurring debt-service costs, capitalized and non-capitalized improvements.

# SKAGIT COUNTY, WASHINGTON

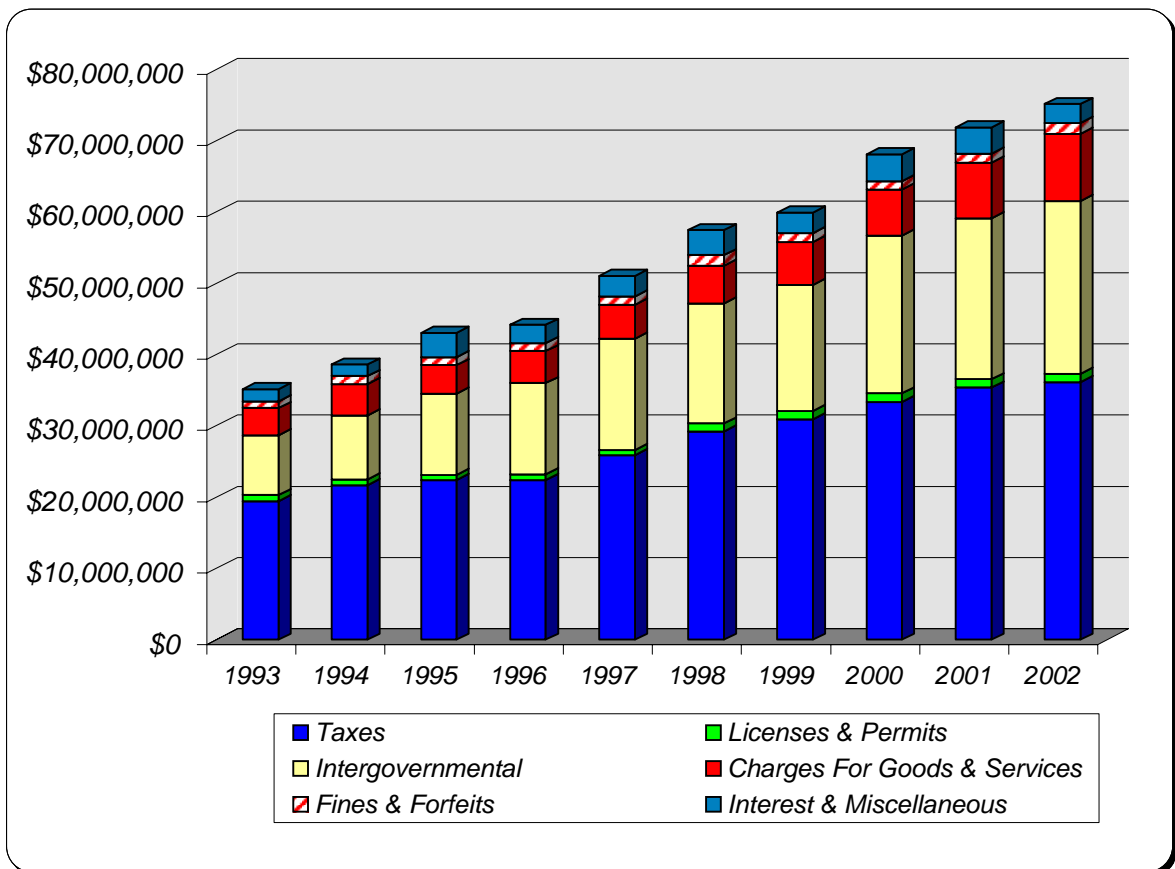
## STATISTICAL TABLES

### GENERAL GOVERNMENTAL REVENUES BY SOURCE\*

For a Ten Year Period

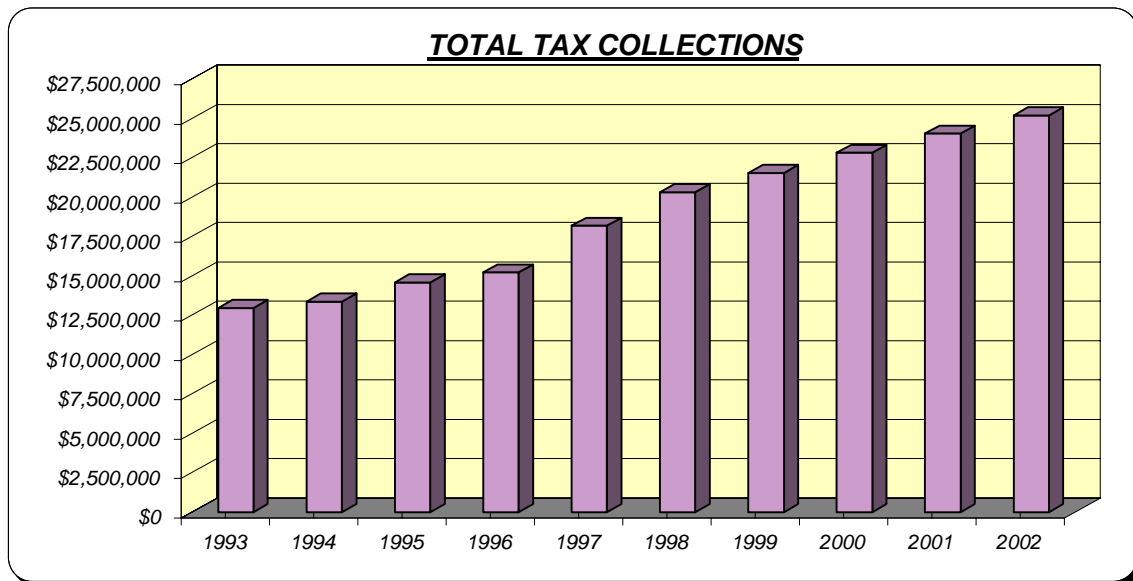
Year	Taxes	Licenses & Permits	Intergov'mt	Charges for Goods & Services	Fines and Forfeits	Interest & Misc.	Total
1993	\$19,460,610	\$823,215	\$8,414,909	\$3,803,659	\$968,025	\$1,690,157	\$35,160,575
1994	\$21,662,441	\$859,057	\$8,945,524	\$4,419,187	\$1,108,720	\$1,602,785	\$38,597,714
1995	\$22,385,136	\$767,899	\$11,398,691	\$3,966,680	\$1,101,216	\$3,427,926	\$43,047,548
1996	\$22,400,994	\$790,300	\$12,806,350	\$4,491,989	\$1,156,412	\$2,526,042	\$44,172,085
1997	\$25,890,662	\$713,768	\$15,641,576	\$4,743,260	\$1,205,650	\$2,860,082	\$51,054,996
1998	\$29,251,278	\$1,099,490	\$16,849,603	\$5,299,075	\$1,469,124	\$3,479,588	\$57,448,158
1999	\$30,951,946	\$1,173,031	\$17,642,118	\$6,055,194	\$1,206,116	\$2,875,769	\$59,904,174
2000	\$33,351,287	\$1,211,395	\$22,164,618	\$6,421,365	\$1,174,205	\$3,791,139	\$68,114,009
2001	\$35,389,416	\$1,146,817	\$23,573,320	\$7,808,249	\$1,263,153	\$3,648,225	\$72,829,180
2002	\$36,150,798	\$1,169,624	\$24,304,457	\$9,445,217	\$1,531,897	\$2,661,191	\$75,263,184

\* Includes General, Special Revenue, Debt Service and Capital Projects funds.



**SKAGIT COUNTY, WASHINGTON**  
**STATISTICAL TABLES**  
**PROPERTY TAX LEVIES AND COLLECTIONS\***  
For a Ten Year Period

Fiscal Year	Total Tax Levy	Current Tax Collections	(2) Percent of Levy Collected	(1) Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collection To Tax Levy	(3) Outstanding Delinquent Taxes	Percent of Delinquent Taxes to Tax Levy
1993	\$12,913,872	\$12,603,320	97.60%	\$346,335	\$12,949,655	100.28%	\$620,910	4.81%
1994	\$13,489,433	\$13,066,272	96.86%	\$303,263	\$13,369,535	99.11%	\$745,948	5.53%
1995	\$14,757,203	\$14,295,931	96.87%	\$295,246	\$14,591,177	98.87%	\$957,518	6.49%
1996	\$15,513,035	\$14,877,259	95.90%	\$331,967	\$15,209,226	98.04%	\$1,251,077	8.06%
1997	\$18,396,713	\$17,806,386	96.79%	\$376,615	\$18,183,001	98.84%	\$1,506,335	8.19%
1998	\$20,160,189	\$19,700,460	97.72%	\$605,646	\$20,306,106	100.72%	\$1,423,846	7.06%
1999	\$21,280,595	\$20,752,299	97.52%	\$782,345	\$21,534,644	101.19%	\$1,166,932	5.48%
2000	\$22,751,178	\$22,239,146	97.75%	\$563,412	\$22,802,558	100.23%	\$1,170,190	5.14%
2001	\$24,095,062	\$23,499,209	97.53%	\$539,123	\$24,038,332	99.76%	\$1,258,133	5.22%
2002	\$25,125,340	\$24,565,315	97.77%	\$622,462	\$25,187,777	100.25%	\$1,231,448	4.90%

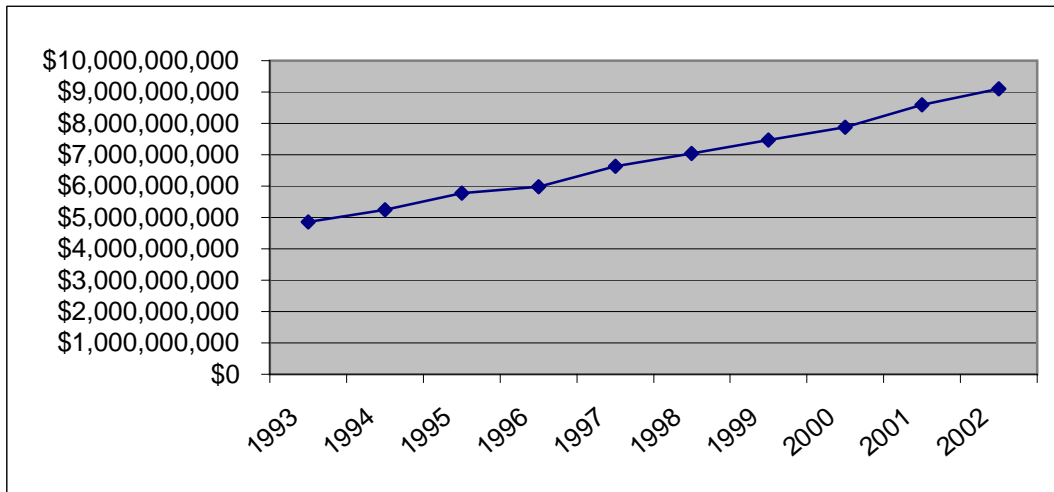


- (1) Includes prior years delinquent tax collections
- (2) Percent computed on current year's levy
- (3) Includes omissions, supplements, and cancellations

\*Does not include Agency funds

**SKAGIT COUNTY, WASHINGTON**  
**STATISTICAL TABLES**  
**ASSESSED VALUE OF TAXABLE PROPERTY**  
For a Ten Year Period

Year	Real Property Assessed Value	Personal Property Assessed Value	Total Assessed Value
1993	\$4,496,989,237	\$355,547,101	\$4,852,536,338
1994	\$4,832,712,685	\$409,270,036	\$5,241,982,721
1995	\$5,349,198,017	\$427,832,664	\$5,777,030,681
1996	\$5,572,427,655	\$409,154,225	\$5,981,581,880
1997	\$5,966,200,352	\$676,267,960	\$6,642,468,312
1998	\$6,382,066,068	\$661,720,714	\$7,043,786,782
1999	\$6,716,745,926	\$744,570,716	\$7,461,316,642
2000	\$7,103,186,348	\$780,836,645	\$7,884,022,993
2001	\$7,805,819,286	\$794,696,921	\$8,600,516,207
2002	\$8,271,017,360	\$838,169,892	\$9,109,187,252



Skagit County does not estimate actual value. Re-evaluations occur on a market resale base. The County is revalued in each four year period by area, and statistically updated annually. Valuation data of assessed property may not coincide with fiscal year end.

**SKAGIT COUNTY, WASHINGTON**  
**STATISTICAL TABLES**  
**PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS**  
(Per \$1,000 of Assessed Value)  
**For a Ten Year Period**

<b>Year</b>	<b>General Fund</b>	<b>Special Revenue Funds</b>	<b>Total</b>	<b>School Districts</b>	<b>Fire Districts</b>	<b>Cemetery Districts</b>	<b>Port Districts</b>	<b>Cities and Towns</b>	<b>State of Washington</b>	<b>Special Assessment Districts</b>	<b>Hospitals</b>	<b>Parks and Recreation Districts</b>	<b>Dike and Drainage Districts</b>	<b>Darrington &amp; LaConner Library Districts</b>	<b>Total</b>
1994	1.48	1.99	3.47	20.54	17.06	0.38	0.30	22.16	3.49	8.94	0.93	0.29	97.51	0.00	175.07
1995	1.51	1.95	3.46	30.37	16.27	0.35	0.50	22.16	3.59	15.75	0.90	0.00	59.06	0.29	156.16
1996	1.47	1.85	3.32	31.99	15.51	0.30	0.49	22.01	3.32	8.33	0.87	0.24	20.58	0.30	110.58
1997	1.56	2.30	3.85	31.25	13.21	0.28	0.48	22.11	3.62	3.91	0.88	0.16	107.84	0.79	192.22
1998	1.60	2.39	3.99	32.99	14.70	0.37	0.43	22.13	3.44	0.00	0.97	0.16	110.60	0.79	194.56
1999	1.61	2.37	3.98	34.58	15.20	0.35	0.40	22.10	3.23	0.00	0.92	0.14	120.28	0.78	205.94
2000	1.65	2.37	4.02	33.39	15.36	0.49	0.37	21.29	3.24	0.00	0.92	0.14	119.18	0.81	195.19
2001	1.64	2.40	4.05	34.08	15.42	0.43	0.35	22.40	3.09	0.00	0.91	0.13	115.60	0.84	197.30
2002	1.60	2.28	3.88	35.60	15.18	0.41	0.31	21.78	2.85	0.00	0.84	0.12	109.94	0.83	195.62
2003	1.58	2.25	3.83	35.89	16.14	0.39	0.28	21.36	2.82	0.00	0.81	0.11	120.74	1.30	203.67

SOURCE: Skagit County Assessor

**SKAGIT COUNTY, WASHINGTON**  
**STATISTICAL TABLES**  
**SPECIAL ASSESSMENT COLLECTIONS**  
For a Ten Year Period

<u>Year</u>	<u>Assessment Receivable January 1</u>	<u>Additions</u>	<u>Collections</u>	<u>Assessment Receivable December 31</u>
1993	\$41,405	\$71,851	\$98,207	\$15,049
1994	\$15,049	\$73,622	\$79,505	\$9,166
1995	\$9,166	\$73,401	\$78,904	\$3,663
1996	\$3,663	\$74,998	\$74,832	\$3,829
1997	\$3,829	\$69,549	\$70,469	\$2,909
1998	\$2,909	\$141,833	\$139,667	\$5,075
1999	\$5,075	\$146,300	\$144,389	\$6,986
2000	\$6,986	\$145,544	\$143,754	\$8,776
2001	\$8,776	\$161,939	\$162,270	\$8,445
2002	\$8,445	\$168,455	\$169,158	\$7,742

SOURCE: Skagit County Treasurer

**SKAGIT COUNTY, WASHINGTON**  
**STATISTICAL TABLES**  
**RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUE**  
**AND NET BONDED DEBT PER CAPITA**  
For a Ten Year Period

<b>Year</b>	<b>Population</b>	<b>Assessed Value</b>	<b>G.O. Bonded Debt *</b>	<b>Less Debt Service Fund (restated)</b>	<b>Net Bonded Debt (restated)</b>	<b>Ratio of Net Bonded Debt to Assessed Value</b>	<b>Debt Per Capita (restated)</b>
1993	88,500	\$4,852,536,338	\$0	\$0	\$0	0.0000%	\$0
1994	91,000	\$5,241,982,721	\$0	\$0	\$0	0.0000%	\$0
1995	93,100	\$5,777,030,681	\$0	\$0	\$0	0.0000%	\$0
1996	95,500	\$5,981,581,880	\$150,000	\$0	\$150,000	0.0025%	\$2
1997	97,705	\$6,642,468,312	\$996,195	\$1,619	\$994,576	0.0150%	\$10
1998	98,700	\$7,043,786,782	\$966,348	\$14,521	\$951,827	0.0137%	\$10
1999	100,600	\$7,461,316,642	\$896,202	\$17,964	\$878,238	0.0120%	\$9
2000	103,478	\$7,884,022,993	\$8,820,754	\$21,062	\$8,799,692	0.1119%	\$85
2001	106,000	\$8,600,516,207	\$8,540,000	\$0	\$8,540,000	0.0993%	\$81
2002	105,100	\$9,109,187,252	\$8,280,000	\$0	\$8,280,000	0.0909%	\$79

\* Excludes Proprietary Bonds Payable



**SKAGIT COUNTY**  
Schedule of Limitations of Indebtedness  
As of December 31, 2002

Total Taxable Property Value \$9,109,187,252

I. Indebtedness for General Purposes Without a Vote

Legal Debt Limit 1.5% of Taxable Property Value \$ 136,637,809

Indebtedness (Liabilities):

GO Bonds \$ 16,965,000

Others \$ 951,562

Less Assets Available \$ 8,793,995

Indebtedness Incurred - Section I \$ 9,122,567

Indebtedness Margin Before Excess \$ 127,515,242

Indebtedness Incurred from Section II in Excess of:  
1% of Taxable Property Value \$ -

Margin of Indebtedness Available Without a Vote \$ 127,515,242

II. Indebtedness for General Purposes With 3/5 Vote

Legal Limit 2.5% of Taxable Property Value \$ 227,729,681

Indebtedness (Liabilities):

GO Bonds \$ -

Other \$ -

Less Assets Available \$ -

Indebtedness Incurred - Section II \$ 0

Margin of Indebtedness Available With 3/5 Vote \$ 227,729,681

Total Indebtedness Allowable (Legal Limit 2.5%) \$ 227,729,681

Less: Indebtedness Incurred - Section I \$ 9,122,567

Less: Indebtedness Incurred - Section II \$ 0

MARGIN OF INDEBTEDNESS AVAILABLE \$ 218,607,114

**SKAGIT COUNTY, WASHINGTON**  
**STATISTICAL TABLES**  
**COMPUTATION OF DIRECT & OVERLAPPING DEBT**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

JURISDICTION	NET DEBT OUTSTANDING	PERCENTAGE APPLICABLE TO SKAGIT COUNTY	AMOUNT APPLICABLE TO SKAGIT COUNTY
Direct Debt			
Skagit County	\$16,965,000	100%	\$16,965,000
Total Direct Debt	<u>\$16,965,000</u>		<u>\$16,965,000</u>
Overlapping debt			
Port Districts	\$5,320,000	100%	\$5,320,000
Hospital Districts	\$9,500,000	100%	\$9,500,000
School Districts	\$177,452,081	100%	\$177,452,081
Cities in Skagit County	\$20,549,471	100%	\$20,549,471
Dike Districts	\$4,945,222	100%	\$4,945,222
Fire Districts	\$565,703	100%	\$565,703
Total Overlapping Debt	<u>\$218,332,477</u>		<u>\$218,332,477</u>
Total Direct & Overlapping Debt	<u><u>\$235,297,477</u></u>		<u><u>\$235,297,477</u></u>

*Source: Skagit County Treasurer and  
appropriate city finance offices*

# SKAGIT COUNTY, WASHINGTON

## STATISTICAL TABLES

### RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL BONDED DEBT TO TOTAL GENERAL EXPENDITURES FOR A TEN YEAR PERIOD

<u>Year</u>	<u>Principal</u>	<u>Interest and Fiscal Charges</u>	<u>Total* Debt Service</u>	<u>Total** General Expenditures</u>	<u>Ratio of Net Bonded Debt to Assessed Value</u>
1993	0	0	0	34,554,553	0.00%
1994	0	0	0	39,287,009	0.00%
1995	0	0	0	44,319,576	0.00%
1996	0	0	0	46,248,397	0.00%
1997	\$28,805	\$2,180	\$30,985	\$50,366,221	0.06%
1998	\$85,428	\$67,108	\$152,536	\$51,383,812	0.30%
1999	\$103,811	\$58,428	\$162,239	\$57,254,265	0.28%
2000	\$134,343	\$315,808	\$450,151	\$65,188,176	0.69%
2001	\$356,052	\$484,617	\$840,669	\$66,136,299	1.27%
2002	\$337,329	\$470,557	\$807,886	\$67,665,011	1.19%

\* Does not include Enterprise Funds

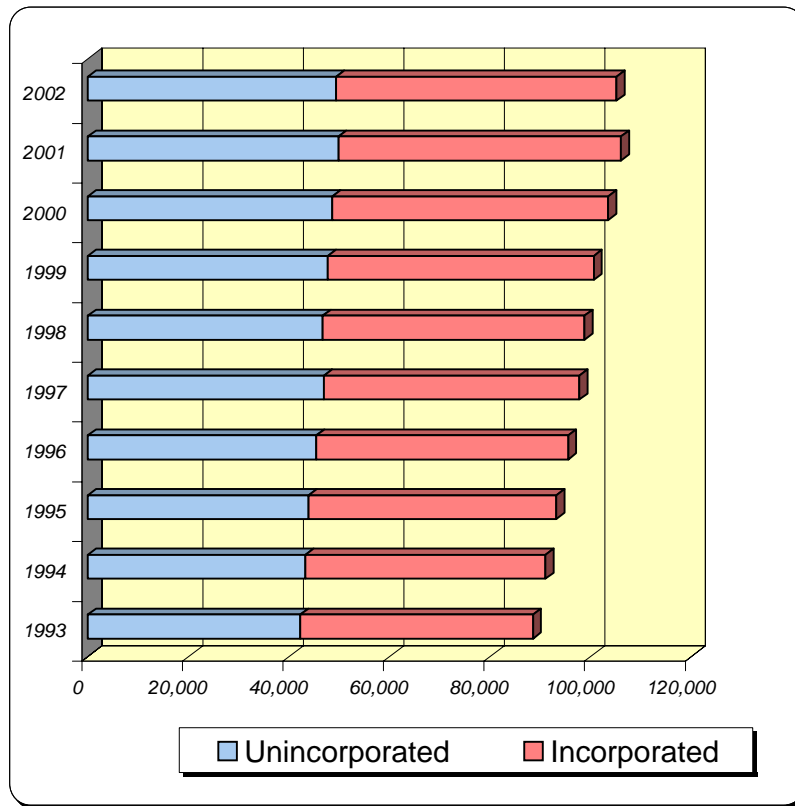
\*\* Includes General, Special Revenue, Capital Projects, and Debt Service funds

# SKAGIT COUNTY, WASHINGTON

## STATISTICAL TABLES

### DEMOGRAPHIC STATISTICS

For a Ten Year Period



	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
Unincorporated	42,213	43,260	43,936	45,442	46,931	46,750	47,685	48,635	49,820	45,205
Incorporated	46,287	47,740	49,164	50,058	50,774	51,950	52,915	54,843	56,180	59,895
Totals	88,500	91,000	93,100	95,500	97,705	98,700	100,600	103,478	106,000	105,100
Income Per Capita	\$19,415	\$19,900	\$20,397	\$20,794	\$21,535	\$21,777	\$22,670	\$20,173	\$25,184	\$26,414
Unemployment Rate	10.8%	9.6%	9.0%	8.4%	7.4%	7.1%	6.3%	6.6%	7.2%	7.5%
School Enrollment	16,014	16,363	16,900	17,200	17,233	17,987	18,604	18,778	18,916	18,185

SOURCE: Office of Financial Management, Forecasting Division, State of Washington  
 Employment Security Department, State of Washington  
 Educational Service District #189, State of Washington

**SKAGIT COUNTY, WASHINGTON**  
**STATISTICAL TABLES**  
**PROPERTY VALUE, CONSTRUCTION, AND BANK ACTIVITY**  
**For a Ten Year Period**

Year	CONSTRUCTION*								
	Commercial			Industrial			Residential		
	Number of Units	Value	Percent Change	Number of Units	Value	Percent Change	Number of Units	Value	Percent Change
1993	82	\$11,041,540	68.87%	25	\$4,667,447	5.951895	350	\$34,537,440	61.38%
1994	142	\$11,629,886	5.33%	15	\$6,887,115	47.56%	346	\$36,398,067	5.39%
1995	132	\$7,904,907	-32.03%	11	\$4,806,840	-30.21%	267	\$31,432,928	-13.64%
1996	113	\$9,197,750	16.35%	9	\$3,207,612	-33.27%	295	\$32,458,752	3.26%
1997	92	\$8,143,683	-11.46%	9	\$848,633	-73.54%	215	\$22,096,261	-31.93%
1998	81	\$12,383,806	52.07%	16	\$5,571,580	556.54%	215	\$28,853,528	30.58%
1999	148	\$8,626,072	-30.34%	16	\$4,033,283	-27.61%	198	\$30,235,456	4.79%
2000	116	\$7,863,460	-8.84%	6	\$2,020,760	-49.90%	247	\$39,393,837	30.29%
2001	104	\$8,099,910	3.01%	17	\$4,569,391	126.12%	201	\$37,522,702	-4.75%
2002	144	\$9,153,243	13.00%	24	\$7,314,756	60.08%	212	\$36,929,127	-1.58%

Year	Commercial**	PROPERTY VALUE***	
	Bank Deposits	Commercial	Residential
1993	\$626,191,000	\$1,272,441,700	\$3,064,522,462
1994	\$625,719,000	\$1,302,598,572	\$3,069,916,575
1995	\$640,248,000	\$1,392,097,838	\$3,191,803,291
1996	\$643,402,000	\$1,267,478,252	\$3,591,934,997
1997	\$596,402,000	\$1,229,289,040	\$3,934,758,287
1998	\$622,769,000	\$1,741,964,885	\$4,457,061,662
1999	\$693,350,000	\$2,009,425,936	\$4,873,783,970
2000	\$737,936,000	\$2,202,895,740	\$5,132,723,221
2001	\$778,078,000	\$2,238,454,737	\$5,548,221,761
2002	\$856,542,000	\$2,229,434,518	\$6,232,667,272

SOURCES: \* Skagit County Planning Department  
\*\* Skagit State Bank, Burlington ( June 30 Fiscal Year )  
\*\*\* Skagit County Assessor

**SKAGIT COUNTY, WASHINGTON**  
**STATISTICAL TABLES**  
**2002 CERTIFIED TOP TEN TAXPAYERS**  
**(2002 Assessment For 2003 Taxes)**

<u>TAXPAYER</u>	<u>TYPE OF BUSINESS</u>	<u>ASSESSED VALUE</u>	<u>PERCENT OF TOTAL</u>
Equilon Enterprises LLC	Petroleum Products	\$282,617,113	3.10%
Tesoro Petroleum Corporation	Petroleum Products	\$235,422,243	2.58%
Puget Sound Energy/Electric	Utility	\$141,264,174	1.55%
Verizon Northwest Inc	Utility	\$68,226,853	0.75%
March Point Cogeneration Co	Power Generator	\$67,077,541	0.74%
Pacific Woodtech Corp	Wood Products	\$40,325,000	0.44%
PPR Cascade LLC	Retail Mall	\$30,630,600	0.34%
Cascade Natural Gas Corporation	Utility	\$25,891,377	0.28%
PACCAR Truck Testing, Inc	Research & Development	\$23,100,836	0.25%
Pacific Northwest Properties	Grocery Stores	\$19,174,300	0.21%
		<u>\$933,730,037</u>	<u>10.24%</u>
<i>TOTAL COUNTY ASSESSED VALUE</i>		<i>\$9,109,187,252</i>	

Source: Skagit County Assessor

**SKAGIT COUNTY, WASHINGTON**  
**STATISTICAL TABLES**  
**PRINCIPAL EMPLOYERS - 2001-2002**

	<u>Number of Employees</u>
EDUCATION SERVICES	3,655
AFFILIATED HEALTH SERVICES	1,164
SKAGIT COUNTY GOVERNMENT	1,092
DRAPER VALLEY FARMS	585
ISLAND HOSPITAL	460
VALLEY ELECTRIC, INC.	451
EQUILON ENTERPRISES LLC	413
TESORO NORTHWEST	332
BROWN & COLE	329
SKAGIT VALLEY MEDICAL CENTER	302
WAL*MART	300
CITY OF MOUNT VERNON	292
HAGGEN FOOD & PHARMACY	233
DUNLAP TOWING	218
FRED MEYER STORES	203
SNELSON COMPANIES, INC.	188
REGENCE BLUE SHIELD	183
CITY OF ANACORTES	181
WASHINGTON BULB COMPANY	175
TRIDENT SEAFOODS	171
SKAGIT STATE BANK	163
PALLET SERVICES	160
SKAGIT VALLEY PUBLISHING	155
KARMART CHRYSLER DODGE NISSAN	152
ALASKA OCEAN SEAFOODS	150

Source: *Skagit County Business Monthly*  
*Individual Employers*

**SKAGIT COUNTY, WASHINGTON**  
**STATISTICAL TABLES**  
**MISCELLANEOUS STATISTICAL REPORT**

	1995	1996	1997	1998	1999	2000	2001	2002
(A) MILES OF ROAD								
Roads, paved	747	745	743	747	739	750	756	761
Roads, unpaved	57	57	60	58	57	48	43	39
(B) BUILDING PERMITS								
Permits issued	1,224	1,200	1,067	1,081	971	932	885	876
Value of buildings	\$54,347,513	\$90,395,003	\$92,860,057	\$77,394,017	\$61,926,292	\$62,770,782	\$64,543,917	\$65,656,977
(C) FIRE PROTECTION								
Number of districts	19	19	19	19	18	18	16	16
Number of paid firefighters	47	50	50	60	52	54	56	57
Number of volunteer firefighters	728	745	755	683	683	510	516	528
(D) POLICE PROTECTION								
Number of employees, commissioned	45	49	49	49	49	49	55	57
Number of employees, civilian and limited commission	50	53	53.5	50.5	48.5	48.5	50.1	49
Average monthly jail population	133	151	137	156	146	158	161	175
Police patrol units, vehicle	57	57	57	62	61	61	60	69
Police patrol units, boats	6	3	3	3	2	2	2	2
(E) RECREATIONAL FACILITIES								
Number of parks	22	22	26	30	40	40	39	36
Park acreage	1,219	1,219	1,627	1,724	1,713	1,713	1,644	1,639
(F) GENERAL ELECTIONS								
Number of registered voters	51,915	53,358	52,509	54,982	60,646	65,105	63,261	64,279
Number of votes cast	29,246	41,849	32,960	35,621	33,705	45,847	26,362	33,681
Percentage voting	56%	78%	63%	64%	56%	70%	42%	52%
(G) PUBLIC EDUCATION								
Elementary	24	24	27	27	26	26	26	26
Middle/Junior High	6	6	6	6	8	8	6	6
High	6	6	6	6	8	8	8	8
Community College	1	1	1	1	1	1	1	1
Alternative	4	4	4	5	7	7	6	7
Special Education	2	2	1	1	1	1	2	2

**SOURCE:**

*County Roads Department, Skagit County*  
*Planning and Community Development, Skagit County*  
*Board of Volunteer Firefighters, State of Washington*  
*Appropriate City Fire Departments*  
*Sheriff's Department, Skagit County*  
*Parks & Recreation Department, Skagit County*  
*Election Department, Skagit County*  
*Education Service District 189*