



GENERAL FUND

The *General Fund* accounts for all revenues and expenditures that are not accounted for in another fund based on legal requirements or sound financial management. The fund is reported on the modified accrual basis of accounting. The fund receives and uses the unrestricted revenue of the county for activities such as the sheriff's department, the county detention facilities, the judicial system, development planning and regulation, general governmental services, parks and recreation programs, and various human and health services.

The *General Fund* is a budgeted fund. Budgets may be administratively revised within departments of the fund with the stipulation that the total appropriation is not changed. Appropriations are authorized by ordinance at the department level and, in accordance with Washington State law, all appropriations lapse at the end of the year.



General Fund
Comparative Balance Sheet
At December 31, 2000 And 1999

	<u>2000</u>	<u>1999</u>
ASSETS		
Cash In Treasury Pool	\$ 29,266,430	\$ 22,556,579
Taxes Receivable, Delinquent	3,585,521	3,257,921
Accounts Receivable, Net	3,652,032	3,330,182
Due From Other Funds	244,127	236,470
Due From Other Governments	2,807,162	3,483,450
Interfund Loans Receivable	834,906	487,509
Inventory, At Cost	387,949	280,689
Advances To Other Funds	402,585	135,491
Prepaid Insurance	-	6,640
TOTAL ASSETS	<u>\$ 41,180,712</u>	<u>\$ 33,774,931</u>
 LIABILITIES AND FUND BALANCE		
Liabilities		
Vouchers And Accounts Payable	\$ 4,296,563	\$ 3,616,209
Due To Other Funds	2,011,974	2,269,016
Due To Other Governments	-	30,361
Accrued Wages And Benefits Payable	2,358,153	1,846,278
Deferred Revenues	5,727,352	3,749,232
Customer Deposits	800	800
Total Liabilities	<u>14,394,842</u>	<u>11,511,896</u>
 Fund Balance		
Reserved For Advances To Other Funds	402,585	135,491
Reserved For Inventory	387,949	280,689
Reserved For Prepaid Insurance	-	6,640
Reserved Other	376,248	-
Unreserved	25,619,088	21,840,215
Total Fund Balance	<u>26,785,870</u>	<u>22,263,035</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 41,180,712</u>	<u>\$ 33,774,931</u>



General Fund
Statement of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
For The Year Ended December 31, 2000
With Comparative Actual Amounts For The Year Ended December 31, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>1999 Actual</u>
REVENUES				
Taxes	\$ 106,210,110	\$ 107,845,779	\$ 1,635,669	\$ 100,034,659
Licenses And Permits	5,117,470	5,127,540	10,070	5,244,422
Intergovernmental Revenues	34,770,950	34,555,179	(215,771)	36,480,667
Charges For Services	26,533,848	25,404,570	(1,129,278)	25,227,571
Fines And Forfeits	3,995,340	4,542,105	546,765	3,912,908
Interest	17,923,764	12,033,235	(5,890,529)	9,383,468
Miscellaneous	1,546,856	1,889,168	342,312	1,491,286
TOTAL REVENUES	<u>196,098,338</u>	<u>191,397,576</u>	<u>(4,700,762)</u>	<u>181,774,981</u>
EXPENDITURES				
General Government	27,289,330	26,697,997	591,333	25,058,843
Public Safety	79,681,487	78,644,592	1,036,895	73,661,068
Physical Environment	11,604,357	11,307,494	296,863	10,777,680
Legal And Judicial	48,912,686	47,811,507	1,101,179	45,784,181
Economic Environment	1,006,410	956,127	50,283	875,218
Mental And Physical Health	3,871,966	3,842,639	29,327	3,174,173
Culture And Recreation	6,287,040	6,115,098	171,942	5,968,746
TOTAL EXPENDITURES	<u>178,653,276</u>	<u>175,375,454</u>	<u>3,277,822</u>	<u>165,299,909</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>17,445,062</u>	<u>16,022,122</u>	<u>(1,422,940)</u>	<u>16,475,072</u>
OTHER FINANCING SOURCES (USES)				
Sale Of Fixed Assets	95,000	136,769	41,769	322,271
Operating Transfers In	442,060	414,129	(27,931)	389,200
Operating Transfers Out	(12,075,659)	(11,915,724)	159,935	(11,497,929)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(11,538,599)</u>	<u>(11,364,826)</u>	<u>173,773</u>	<u>(10,786,458)</u>
EXCESS OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	<u>5,906,463</u>	<u>4,657,296</u>	<u>(1,249,167)</u>	<u>5,688,614</u>
FUND BALANCE - Beginning Of Year	22,263,035	22,263,035	-	16,605,985
Residual Equity Transfers In	-	175,797	175,797	49
Residual Equity Transfers Out	(389,033)	(410,878)	(21,845)	(160,469)
Increase In Reserve For Inventories	-	100,620	100,620	128,856
FUND BALANCE - End Of Year	<u>\$ 27,780,465</u>	<u>\$ 26,785,870</u>	<u>\$ (994,595)</u>	<u>\$ 22,263,035</u>



General Fund
Schedule Of Expenditures And Other Financing Uses By Department
Budget (Non GAAP Basis) And Actual
 For The Year Ended December 31, 2000

	2000 Budget			Actual	Variance Favorable (Unfavorable)
	Original Annual	Revisions	Revised Totals		
Departments					
Cooperative Extension	\$ 549,530	\$ -	\$ 549,530	\$ 507,949	\$ 41,581
Assessor Treasurer	8,947,060	56,350	9,003,410	8,998,943	4,467
Prosecuting Attorney	17,086,310	91,071	17,177,381	17,053,969	123,412
Auditor	5,324,390	722,130	6,046,520	5,968,638	77,882
Emergency Management Services	2,182,850	99,360	2,282,210	2,240,220	41,990
Clerk	3,498,510	-	3,498,510	3,428,355	70,155
Council	2,944,450	-	2,944,450	2,704,867	239,583
Executive	652,330	-	652,330	628,079	24,251
Budget And Finance	3,886,110	30,290	3,916,400	3,911,634	4,766
District Courts	6,457,090	-	6,457,090	6,408,891	48,199
Juvenile	13,576,540	485,169	14,061,709	13,974,634	87,075
Economic Development	374,530	-	374,530	374,531	(1)
Health Services	3,511,340	144,616	3,655,956	3,624,174	31,782
Probation	2,119,810	-	2,119,810	1,998,381	121,429
Jail Construction Reserve	3,663,000	-	3,663,000	3,663,000	-
Detention Facilities	30,367,280	92,690	30,459,970	30,459,314	656
Sheriff	33,697,960	1,545,910	35,243,870	35,065,803	178,067
Medical Examiner	1,478,690	-	1,478,690	1,401,296	77,394
State Examiner	146,000	-	146,000	130,390	15,610
Superior Court	8,875,470	-	8,875,470	8,813,855	61,615
Miscellaneous Current Expense	3,848,220	(111,350)	3,736,870	3,644,994	91,876
G.O. Bond Redemption And Interest	2,035,770	-	2,035,770	2,035,770	-
Prevention Services And Programs	1,000,000	-	1,000,000	903,716	96,284
Special Projects	2,673,160	-	2,673,160	2,477,954	195,206
Parks And Recreation	5,697,210	168,050	5,865,260	5,569,943	295,317
Planning And Land Services	10,884,110	289,450	11,173,560	10,933,506	240,054
Assigned Counsel	8,690,530	292,232	8,982,762	8,770,859	211,903
Personnel	1,991,530	52,220	2,043,750	2,004,368	39,382
CJ Task Force Reserve	1,000,000	-	1,000,000	4,023	995,977
FUND TOTAL	\$ 187,159,780	\$ 3,958,188	\$ 191,117,968	\$ 187,702,056	\$ 3,415,912

The Schedule Of Expenditures And Other Financing Uses By Department - Budget And Actual is presented to disclose budgeted and actual comparisons at the same level of detail as the legally adopted budget. Actual amounts include; Total Expenditures (\$175,375,454), Other Financing Uses (\$11,915,724), and Residual Equity Transfers Out (\$410,878).