



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, 2001 And 2000

	<u>2001</u>	<u>2000</u>
ASSETS		
Cash In Treasury Pool	\$ 31,452,928	\$ 29,266,430
Taxes Receivable, Delinquent	4,724,794	3,585,521
Accounts Receivable, Net	2,259,325	3,652,032
Due From Other Funds	322,233	244,127
Due From Other Governments	3,076,182	2,807,162
Interfund Loans Receivable	918,311	834,906
Inventory, At Cost	244,750	387,949
Advances To Other Funds	466,274	402,585
Prepaid Insurance	249,942	-
TOTAL ASSETS	<u>\$ 43,714,739</u>	<u>\$ 41,180,712</u>
 LIABILITIES AND FUND BALANCE		
Liabilities		
Vouchers And Accounts Payable	\$ 3,138,747	\$ 4,296,563
Due To Other Funds	1,819,127	2,011,974
Due To Other Governments	88,638	-
Accrued Wages And Benefits Payable	3,629,666	2,358,153
Deferred Revenues	6,953,672	5,727,352
Customer Deposits	25,800	800
Total Liabilities	<u>15,655,650</u>	<u>14,394,842</u>
 Fund Balance		
Reserved For Advances To Other Funds	466,274	402,585
Reserved For Inventory	244,750	387,949
Reserved For Prepaid Insurance	249,942	-
Reserved Other	490,069	376,248
Unreserved Fund Balances:		
Designated in 2002 Appropriations	5,630,000	-
Undesignated	20,978,054	25,619,088
Total Fund Balance	<u>28,059,089</u>	<u>26,785,870</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 43,714,739</u>	<u>\$ 41,180,712</u>



General Fund
Statement of Revenues, Expenditures And Changes In Fund Balance
Budget (GAAP Basis) And Actual
For The Year Ended December 31, 2001
With Comparative Actual Amounts For The Year Ended December 31, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>2000 Actual</u>
REVENUES				
Taxes	\$ 123,252,040	\$ 122,504,573	\$ (747,467)	\$ 107,845,779
Licenses And Permits	5,289,990	5,471,682	181,692	5,127,540
Intergovernmental Revenues	38,673,097	38,507,078	(166,019)	34,555,179
Charges For Services	27,150,379	26,841,333	(309,046)	25,404,570
Fines And Forfeits	4,230,040	4,602,866	372,826	4,542,105
Interest	9,540,000	10,801,640	1,261,640	12,033,235
Miscellaneous	<u>1,571,717</u>	<u>1,597,872</u>	<u>26,155</u>	<u>1,889,168</u>
TOTAL REVENUES	<u>209,707,263</u>	<u>210,327,044</u>	<u>619,781</u>	<u>191,397,576</u>
EXPENDITURES				
General Government	28,674,320	28,116,028	558,292	26,697,997
Public Safety	93,789,669	92,535,280	1,254,389	78,644,592
Physical Environment	13,145,596	12,944,523	201,073	11,307,494
Legal And Judicial	52,444,608	51,699,432	745,176	47,811,507
Economic Environment	1,145,900	1,011,493	134,407	956,127
Mental And Physical Health	3,668,160	3,625,697	42,463	3,842,639
Culture And Recreation	<u>6,679,640</u>	<u>6,535,126</u>	<u>144,514</u>	<u>6,115,098</u>
TOTAL EXPENDITURES	<u>199,547,893</u>	<u>196,467,579</u>	<u>3,080,314</u>	<u>175,375,454</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>10,159,370</u>	<u>13,859,465</u>	<u>3,700,095</u>	<u>16,022,122</u>
OTHER FINANCING SOURCES (USES)				
Sale Of Fixed Assets	133,000	275,859	142,859	136,769
Operating Transfers In	593,690	593,690	-	414,129
Operating Transfers Out	<u>(13,453,770)</u>	<u>(12,952,674)</u>	<u>501,096</u>	<u>(11,915,724)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(12,727,080)</u>	<u>(12,083,125)</u>	<u>643,955</u>	<u>(11,364,826)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	<u>(2,567,710)</u>	<u>1,776,340</u>	<u>4,344,050</u>	<u>4,657,296</u>
FUND BALANCE - Beginning Of Year	26,785,870	26,785,870	-	22,263,035
Residual Equity Transfers In	-	-	-	175,797
Residual Equity Transfers Out	(565,060)	(609,864)	(44,804)	(410,878)
Increase In Reserve For Inventories	<u>-</u>	<u>106,743</u>	<u>106,743</u>	<u>100,620</u>
FUND BALANCE - End Of Year	<u>\$ 23,653,100</u>	<u>\$ 28,059,089</u>	<u>\$ 4,405,989</u>	<u>\$ 26,785,870</u>



General Fund
Schedule Of Expenditures And Other Financing Uses By Department
Budget (Non GAAP Basis) And Actual
 For The Year Ended December 31, 2001

	2001 Budget			Actual	Variance Favorable (Unfavorable)
	Original Annual	Revisions	Revised Totals		
Departments					
Cooperative Extension	\$ 548,880	\$ -	\$ 548,880	\$ 523,198	\$ 25,682
Assessor Treasurer	9,356,520	171,420	9,527,940	9,477,762	50,178
Prosecuting Attorney	18,051,620	178,885	18,230,505	18,006,220	224,285
Auditor	5,493,360	350,970	5,844,330	5,800,301	44,029
Emergency Management Services	2,283,320	325,460	2,608,780	2,474,600	134,180
Clerk	4,010,040	21,000	4,031,040	3,904,055	126,985
Council	2,996,900	-	2,996,900	2,899,417	97,483
Executive	678,630	249,780	928,410	920,627	7,783
Communications	-	540,000	540,000	494,464	45,536
Budget And Finance	4,141,990	-	4,141,990	4,107,664	34,326
District Courts	6,508,780	179,470	6,688,250	6,581,467	106,783
Juvenile	14,469,850	964,273	15,434,123	15,260,792	173,331
Economic Development	538,140	-	538,140	444,827	93,313
Health Services	3,355,170	79,420	3,434,590	3,434,590	-
Probation	2,295,160	89,500	2,384,660	2,141,760	242,900
Jail Construction Reserve	4,863,000	-	4,863,000	4,863,000	-
Detention Facilities	31,365,690	(201,780)	31,163,910	30,922,118	241,792
Sheriff	44,490,180	2,303,159	46,793,339	46,563,821	229,518
Medical Examiner	1,682,610	(3,030)	1,679,580	1,611,669	67,911
State Examiner	150,770	-	150,770	139,617	11,153
Superior Court	9,683,640	32,500	9,716,140	9,565,872	150,268
Miscellaneous Current Expense	4,512,430	65,900	4,578,330	4,510,012	68,318
G.O. Bond Redemption And Interest	2,041,680	-	2,041,680	2,041,680	-
Prevention Services And Programs	1,100,000	-	1,100,000	843,452	256,548
Special Projects	2,654,650	(350,000)	2,304,650	2,095,335	209,315
Parks And Recreation	5,628,180	230,080	5,858,260	5,744,000	114,260
Planning And Land Services	11,769,120	567,956	12,337,076	12,112,161	224,915
Assigned Counsel	9,370,730	279,290	9,650,020	9,640,346	9,674
Personnel	2,201,430	-	2,201,430	2,155,290	46,140
Building Remodel Projects	1,250,000	-	1,250,000	750,000	500,000
FUND TOTAL	\$ 207,492,470	\$ 6,074,253	\$ 213,566,723	\$ 210,030,117	\$ 3,536,606

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 (\$196,467,579), Other Financing Uses (\$12,952,674), and Residual Equity Transfers Out (\$609,864).