



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, 2004 And 2003

	<u>2004</u>	<u>2003</u>
ASSETS		
Cash In Treasury Pool	\$ 34,858,888	\$ 30,218,832
Sales Tax Receivable	8,791,932	7,996,525
Property Tax Receivable	14,921,256	14,314,206
Accounts Receivable, Net	1,979,655	3,488,866
Due From Other Funds	993,769	322,022
Due From Other Governments	3,499,100	3,104,443
Interfund Loans Receivable	1,103,000	309,174
Inventory, At Cost	176,822	167,820
Advances To Other Funds	2,991,000	3,042,364
TOTAL ASSETS	<u>\$ 69,315,422</u>	<u>\$ 62,964,252</u>
 LIABILITIES AND FUND BALANCE		
Liabilities		
Vouchers And Accounts Payable	\$ 4,826,961	\$ 3,610,958
Due To Other Funds	4,867,527	2,510,916
Due To Other Governments	21,231	454
Accrued Wages And Benefits Payable	5,062,820	3,904,064
Deferred Revenues	24,353,650	22,884,054
Other Current Liabilities	1,666,769	868,497
Total Liabilities	<u>40,798,958</u>	<u>33,778,943</u>
 Fund Balance		
Reserved For Advances To Other Funds	2,991,000	3,042,364
Reserved For Inventory	176,822	167,820
Reserved Other	267,285	442,237
Unreserved Fund Balances:		
Designated in Subsequent Year Appropriations	4,408,500	2,992,000
Designated for Unrealized Gains	-	-
Undesignated	20,672,857	22,540,888
Total Fund Balance	<u>28,516,464</u>	<u>29,185,309</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 69,315,422</u>	<u>\$ 62,964,252</u>



General Fund
Schedule Of Expenditures And Other Financing Uses By Department
Budget (GAAP Basis) And Actual

For The Year Ended December 31, 2004

With Comparative Actual Amounts For the Year Ended December 31, 2003

	2004 Budget Amounts		2004 Actual Amounts	Variance with Final Budget- Positive (Negative)	2003 Actual Amounts
	Original	Final			
Departments					
Cooperative Extension	\$ 607,050	\$ 607,050	\$ 567,626	\$ 39,424	\$ 554,742
Assessor Treasurer	9,621,630	9,621,630	9,620,038	1,592	10,069,670
Prosecuting Attorney	20,727,780	21,127,202	20,934,343	192,859	19,880,052
Auditor	6,129,930	7,410,250	7,307,255	102,995	5,835,605
Emergency Management Services	2,539,150	2,669,370	2,551,563	117,807	2,643,788
Clerk	4,043,060	4,075,120	4,010,634	64,486	3,773,243
Council	3,222,140	3,242,140	3,229,632	12,508	3,152,859
Executive	969,010	969,010	958,033	10,977	944,860
Communications	595,130	595,130	542,069	53,061	552,574
Budget And Finance	4,351,970	4,351,970	4,341,073	10,897	4,271,427
District Courts	6,956,930	7,001,900	6,950,821	51,079	6,608,816
Juvenile	16,131,010	16,727,211	16,578,703	148,508	15,705,081
Economic Development	1,154,070	1,154,070	946,254	207,816	753,837
Health Services	2,995,310	2,995,310	2,995,309	1	3,080,340
Probation	2,526,020	2,526,020	2,430,407	95,613	2,273,256
Jail Construction Reserve	2,000,000	2,000,000	2,000,000	-	2,000,000
Detention Facilities	37,334,970	37,409,920	37,317,238	92,682	36,110,915
Sheriff	53,612,860	54,204,900	53,202,059	1,002,841	51,247,367
Medical Examiner	1,716,210	1,716,210	1,610,586	105,624	1,688,908
State Examiner	194,410	194,410	194,410	-	121,799
Superior Court	10,873,660	10,873,660	10,794,261	79,399	10,595,426
Miscellaneous Current Expense	5,069,280	5,650,335	5,515,780	134,555	7,054,486
G.O. Bond Redemption And Interest	1,377,290	1,377,290	1,372,538	4,752	2,070,640
Prevention Services And Programs	1,237,500	1,237,500	1,205,587	31,913	1,139,964
Special Projects	2,354,640	2,365,770	2,247,347	118,423	1,756,114
Parks And Recreation	6,249,660	6,306,260	6,305,195	1,065	6,142,191
Planning And Land Services	12,663,250	13,156,594	13,102,350	54,244	12,673,261
Assigned Counsel	10,553,910	11,161,880	11,157,668	4,212	10,267,605
Personnel	2,785,850	2,788,250	2,788,247	3	2,455,760
Building Remodel Projects	2,000,000	2,000,000	1,943,989	56,011	1,953,102
FUND TOTAL	\$ 232,593,680	\$ 237,516,362	\$ 234,721,015	\$ 2,795,347	\$ 227,377,688

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 \$223,620,755 and Transfers Out \$11,100,260.

