



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, 2005 And 2004

	2005	2004
ASSETS		
Cash In Treasury Pool	\$ 32,953,882	\$ 34,858,888
Sales Tax Receivable	9,580,550	8,791,932
Property Tax Receivable	13,412,658	14,921,256
Accounts Receivable, Net	3,191,588	1,979,655
Due From Other Funds	221,458	993,769
Due From Other Governments	3,042,115	3,499,100
Interfund Loans Receivable	1,254,000	1,103,000
Inventory, At Cost	179,243	176,822
Advances To Other Funds	3,150,000	2,991,000
TOTAL ASSETS	\$ 66,985,494	\$ 69,315,422
 LIABILITIES AND FUND BALANCE		
Liabilities		
Vouchers And Accounts Payable	\$ 4,446,973	\$ 4,826,961
Due To Other Funds	2,834,922	4,867,527
Due To Other Governments	10,605	21,231
Accrued Wages And Benefits Payable	5,339,017	5,062,820
Deferred Revenues	23,777,853	24,353,650
Other Current Liabilities	2,147,397	1,666,769
Total Liabilities	38,556,767	40,798,958
 Fund Balance		
Reserved For Advances To Other Funds	3,150,000	2,991,000
Reserved For Inventory	179,243	176,822
Reserved Other	347,863	267,285
Unreserved Fund Balances:		
Designated In Subsequent Year Appropriations	5,631,693	4,408,500
Designated For Pandemic Flu Emergency	1,000,000	-
Undesignated	18,119,928	20,672,857
Total Fund Balance	28,428,727	28,516,464
TOTAL LIABILITIES AND FUND BALANCE	\$ 66,985,494	\$ 69,315,422



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

For The Year Ended December 31, 2005

With Comparative Actual Amounts For the Year Ended December 31, 2004

Departments	2005 Budget Amounts		2005 Actual Amounts	Variance with Final Budget- Positive (Negative)	2004 Actual Amounts
	Original	Final			
WA State University Extension	\$ 628,770	\$ 629,830	\$ 588,654	\$ 41,176	\$ 567,626
Assessor Treasurer	10,545,580	10,545,580	10,525,816	19,764	9,620,038
Prosecuting Attorney	21,651,650	21,875,945	21,815,254	60,691	20,934,343
Auditor	6,043,520	8,078,160	7,937,333	140,827	7,307,255
Emergency Management Services	2,694,890	3,162,100	3,154,949	7,151	2,551,563
Clerk	4,277,110	4,309,610	4,290,518	19,092	4,010,634
Council	3,389,440	3,389,440	3,297,928	91,512	3,229,632
Executive	995,900	995,900	985,309	10,591	958,033
Communications	638,040	638,040	603,572	34,468	542,069
Budget And Finance	4,567,260	4,567,260	4,558,045	9,215	4,341,073
District Courts	7,213,590	7,335,060	7,312,930	22,130	6,950,821
Juvenile	16,889,110	17,113,504	16,787,317	326,187	16,578,703
Economic Development	930,220	967,220	913,778	53,442	946,254
Health Services	3,082,700	3,082,700	3,082,700	-	2,995,309
Probation	2,638,210	2,638,210	2,578,387	59,823	2,430,407
Jail Construction Reserve	-	-	-	-	2,000,000
Detention Facilities	38,411,600	39,776,200	39,710,334	65,866	37,317,238
Sheriff	46,428,720	46,663,555	46,430,496	233,059	53,202,059
Medical Examiner	1,762,650	1,762,650	1,660,617	102,033	1,610,586
State Examiner	162,710	162,710	151,926	10,784	194,410
Superior Court	11,251,470	11,350,770	11,336,036	14,734	10,794,261
Miscellaneous Current Expense	5,273,470	5,309,845	5,118,289	191,556	5,515,780
G.O. Bond Redemption And Interest	1,126,540	1,126,540	1,121,616	4,924	1,372,538
Prevention Services And Programs	1,350,000	1,350,000	1,339,689	10,311	1,205,587
Special Projects	1,959,080	2,202,480	2,147,842	54,638	2,247,347
Parks And Recreation	5,936,840	5,955,920	5,940,783	15,137	6,305,195
Planning And Land Services	14,925,810	15,463,156	15,329,876	133,280	13,102,350
Assigned Counsel	11,475,360	12,027,390	12,012,985	14,405	11,157,668
Personnel	2,924,900	2,934,780	2,933,407	1,373	2,788,247
Building Remodel Projects	2,869,000	2,869,000	2,840,328	28,672	1,943,989
Sheriff Transition	1,280,000	1,280,000	1,177,453	102,547	-
FUND TOTAL	\$ 233,324,140	\$ 239,563,555	\$ 237,684,167	\$ 1,879,388	\$ 234,721,015

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 \$226,165,110 of total expenditures and \$11,519,057 of transfers out.

