



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 unrestricted revenue of the county for activities such as the sheriff's department, county detention facilities, 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, 2006 And 2005
 (In Thousands)

	2006	2005
ASSETS		
Cash In Treasury Pool	\$ 39,564	\$ 32,954
Sales Tax Receivable	10,362	9,581
Property Tax Receivable	11,956	13,412
Accounts Receivable, Net	4,728	3,192
Due From Other Funds	457	221
Due From Other Governments	3,570	3,042
Interfund Loans Receivable	150	1,254
Inventory, At Cost	166	179
Advances To Other Funds	390	3,150
TOTAL ASSETS	\$ 71,343	\$ 66,985
 LIABILITIES AND FUND BALANCE		
Liabilities		
Vouchers And Accounts Payable	\$ 4,373	\$ 4,446
Due To Other Funds	2,115	2,835
Due To Other Governments	289	11
Accrued Wages And Benefits Payable	6,899	5,339
Deferred Revenues	23,655	23,778
Other Current Liabilities	1,873	2,148
Total Liabilities	39,204	38,557
 Fund Balance		
Reserved For Advances To Other Funds	390	3,150
Reserved For Inventory	166	179
Reserved Other	3,202	348
Unreserved Fund Balances:		
Designated In Subsequent Year Appropriations	818	5,631
Designated For Pandemic Flu Emergency	-	1,000
Designated For Charter Changes	2,000	
Designated For Employee Incentive	300	
Undesignated	25,263	18,120
Total Fund Balance	32,139	28,428
TOTAL LIABILITIES AND FUND BALANCE	\$ 71,343	\$ 66,985



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

For The Year Ended December 31, 2006

With Comparative Actual Amounts For The Year Ended December 31, 2005

(In Thousands)

	2006 Budget Amount		2006 Actual Amount	Variance with Final Budget- Positive (Negative)	2005 Actual Amount
	Original	Final			
Departments					
WA State University Extension	\$ 651	\$ 651	\$ 604	\$ 47	\$ 589
Assessor Treasurer	10,585	10,585	10,425	160	10,526
Prosecuting Attorney	22,765	22,798	22,526	272	21,815
Auditor	7,391	8,218	8,144	74	7,937
Emergency Management Services	3,010	3,353	3,313	40	3,155
Clerk	4,606	4,606	4,584	22	4,291
Council	3,561	3,709	3,566	143	3,298
Executive	1,038	1,038	1,030	8	985
Communications	627	627	591	36	604
Budget And Finance	4,801	4,801	4,750	51	4,558
District Courts	7,492	7,492	7,399	93	7,313
Juvenile	17,607	17,822	17,182	640	16,787
Economic Development	1,006	1,014	966	48	914
Health Services	3,041	3,041	3,041	-	3,083
Probation	2,750	2,750	2,658	92	2,578
Detention Facilities	40,753	41,862	41,812	50	39,710
Sheriff	50,007	50,399	50,355	44	46,430
Medical Examiner	1,702	1,702	1,616	86	1,661
State Examiner	172	172	138	34	152
Superior Court	12,252	12,205	12,186	19	11,336
Miscellaneous Current Expense	5,781	5,606	5,148	458	5,118
G.O. Bond Redemption And Interest	1,370	1,370	1,363	7	1,122
Prevention Services And Programs	1,450	1,450	1,421	29	1,340
Special Projects	2,529	2,527	2,209	318	2,148
Parks And Recreation	5,965	5,988	5,964	24	5,941
Planning And Land Services	16,492	16,896	16,258	638	15,330
Assigned Counsel	12,235	13,013	12,993	20	12,013
Public Defense Conflict Office	229	229	207	22	-
Personnel	3,292	3,292	3,251	41	2,933
Building Remodel Projects	4,650	4,650	4,650	-	2,840
Sheriff Transition	-	-	-	-	1,177
FUND TOTAL	\$ 249,810	\$ 253,866	\$ 250,350	\$ 3,516	\$ 237,684

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 \$238,943 of expenditures and \$11,407 of transfers out

