



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, 2007 And 2006
 (In Thousands)

	2007	2006
ASSETS		
Cash In Treasury Pool	\$ 43,621	\$ 39,564
Sales Tax Receivable	10,399	10,362
Property Tax Receivable	13,267	11,956
Accounts Receivable, Net	7,232	4,728
Due From Other Funds	240	457
Due From Other Governments	4,367	3,570
Interfund Loans Receivable	2,627	150
Inventory, At Cost	-	166
Advances To Other Funds	159	390
TOTAL ASSETS	\$ 81,912	\$ 71,343
 LIABILITIES AND FUND BALANCE		
Liabilities		
Vouchers And Accounts Payable	\$ 6,279	\$ 4,373
Due To Other Funds	5,296	2,115
Due To Other Governments	73	289
Accrued Wages And Benefits Payable	6,630	6,899
Deferred Revenues	24,735	23,655
Other Current Liabilities	1,839	1,873
Total Liabilities	44,852	39,204
 Fund Balance		
Reserved For Advances To Other Funds	159	390
Reserved For Inventory	-	166
Reserved Other	475	3,202
Unreserved Fund Balances:		
Designated In Subsequent Year Appropriations	3,730	818
Designated For Charter Changes	-	2,000
Designated For Employee Incentive	-	300
Undesignated	32,696	25,263
Total Fund Balance	37,060	32,139
TOTAL LIABILITIES AND FUND BALANCE	\$ 81,912	\$ 71,343



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

For The Year Ended December 31, 2007

With Comparative Actual Amounts For The Year Ended December 31, 2006

(In Thousands)

Departments	2007 Budget Amount		2007 Actual Amount	Variance with Final Budget- Positive (Negative)	2006 Actual Amount
	Original	Final			
WA State University Extension	\$ 937	\$ 937	\$ 656	\$ 281	\$ 604
Assessor Treasurer	10,990	10,989	10,912	77	10,425
Prosecuting Attorney	24,231	24,252	24,227	25	22,526
Auditor	8,261	10,315	10,245	70	8,144
Emergency Management Services	3,331	3,472	3,437	35	3,313
Clerk	5,091	5,091	5,040	51	4,584
Council	4,041	4,031	3,842	189	3,566
Executive	1,130	1,130	1,126	4	1,030
Communications	661	661	649	12	591
Budget And Finance	5,157	5,157	5,134	23	4,750
District Courts	10,980	11,192	11,157	35	7,399
Juvenile	19,071	19,464	19,008	456	17,182
Economic Development	1,059	1,059	1,048	11	966
Health Services	3,053	3,053	3,041	12	3,041
Probation	-	-	-	-	2,658
Detention Facilities	44,971	47,070	46,809	261	41,812
Sheriff	53,983	54,359	53,729	630	50,355
Medical Examiner	1,821	1,901	1,835	66	1,616
State Examiner	181	181	154	27	138
Superior Court	12,704	13,186	13,040	146	12,186
Miscellaneous Current Expense	5,262	5,269	4,848	421	5,148
G.O. Bond Redemption And Interest	698	698	695	3	1,363
Prevention Services And Programs	1,665	1,840	1,756	84	1,421
Special Projects	2,709	2,719	2,111	608	2,209
Parks And Recreation	6,260	6,421	6,383	37	5,964
Planning And Land Services	18,917	19,548	18,903	645	16,258
Assigned Counsel	13,361	13,869	13,861	8	12,993
Public Defense Conflict Office	629	629	527	102	207
Personnel	3,583	3,583	3,555	28	3,251
Building Remodel Projects	390	390	285	105	4,650
FUND TOTAL	\$ 265,127	\$ 272,466	\$ 268,013	\$ 4,452	\$ 250,350

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 \$258,115 of expenditures and \$9,898 of transfers out.

