



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, 2008 And 2007
 (In Thousands)

	2008	2007
ASSETS		
Cash In Treasury Pool	\$ 41,310	\$ 43,621
Sales Tax Receivable	9,055	10,399
Property Tax Receivable	16,453	13,267
Accounts Receivable, Net	4,277	7,232
Due From Other Funds	419	240
Due From Other Governments	3,835	4,367
Interfund Loans Receivable	345	2,627
Advances To Other Funds	159	159
TOTAL ASSETS	\$ 75,853	\$ 81,912
 LIABILITIES AND FUND BALANCE		
Liabilities		
Vouchers And Accounts Payable	\$ 6,360	\$ 6,279
Due To Other Funds	3,319	5,296
Due To Other Governments	242	73
Accrued Wages And Benefits Payable	8,314	6,630
Deferred Revenues	26,759	24,735
Other Current Liabilities	1,554	1,839
Total Liabilities	46,548	44,852
 Fund Balance		
Reserved For Advances To Other Funds	159	159
Reserved Other	544	475
Unreserved Fund Balances:		
Designated In Subsequent Year Appropriations	5,127	3,730
Undesignated	23,475	32,696
Total Fund Balance	29,305	37,060
TOTAL LIABILITIES AND FUND BALANCE	\$ 75,853	\$ 81,912



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

For The Year Ended December 31, 2008

With Comparative Actual Amounts For The Year Ended December 31, 2007

(In Thousands)

	2008 Budget Amount		2008 Actual Amount	Variance with Final Budget- Positive (Negative)	2007 Actual Amount
	Original	Final			
Departments					
WA State University Extension	\$ 974	\$ 974	\$ 788	\$ 186	\$ 656
Assessor Treasurer	10,830	10,561	10,295	266	10,912
Prosecuting Attorney	25,528	25,633	25,408	225	24,227
Auditor	10,905	11,786	11,588	198	10,245
Emergency Management Services	3,615	3,744	3,643	101	3,437
Clerk	5,222	5,214	5,077	137	5,040
Council	4,244	4,228	4,007	221	3,842
Executive	1,164	1,232	1,206	26	1,126
Communications	700	754	743	11	649
Budget and Finance	5,389	5,381	5,260	121	5,134
District Courts	12,289	12,266	12,128	138	11,157
Juvenile	20,265	20,996	20,191	805	19,008
Economic Development	1,197	1,089	1,033	56	1,048
Health Services	3,185	3,185	3,137	48	3,041
Detention Facilities	48,557	47,425	46,901	524	46,809
Sheriff	58,437	58,258	57,450	808	53,729
Medical Examiner	1,887	1,937	1,908	29	1,835
State Examiner	175	175	174	1	154
Superior Court	14,176	14,202	13,540	662	13,040
Miscellaneous Current Expense	6,178	5,938	5,009	929	4,848
G.O. Bond Redemption and Interest	418	418	409	9	695
Prevention Services and Programs	1,750	1,750	1,663	87	1,756
Special Projects	3,249	3,144	2,327	817	2,111
Parks and Recreation	6,630	6,614	6,564	49	6,383
Planning And Land Services	19,783	19,846	17,882	1,964	18,903
Assigned Counsel	14,312	15,171	14,593	578	13,861
Public Defense Conflict Office	746	746	627	119	527
Personnel	3,928	3,904	3,829	75	3,555
Building Remodel Projects	700	700	696	4	285
FUND TOTAL	\$ 286,433	\$ 287,271	\$ 278,076	\$ 9,194	\$ 268,013

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 for 2008 include \$271,869 of expenditures and \$6,207 of transfers out.

