



## GENERAL FUND

The *General Fund* accounts for all revenues and expenditures that are not required legally or by sound financial management to be accounted for in another fund. The fund is reported on the modified accrual basis of accounting. The fund receives the unrestricted revenue of the county, which is used to finance such activities 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, 1999 And 1998

	<u>1999</u>	<u>1998</u>
<b>ASSETS</b>		
Cash And Cash Equivalents	\$ 22,556,579	\$ 16,482,817
Taxes Receivable, Delinquent	3,257,921	3,013,007
Accounts Receivable, Net	3,330,182	2,392,503
Due From Other Funds	236,470	376,095
Due From Other Governments	3,483,450	3,018,077
Interfund Loans Receivable	487,509	223,000
Inventory, At Cost	280,689	158,409
Advances To Other Funds	135,491	228,000
Prepaid Insurance	6,640	-
<b>TOTAL ASSETS</b>	<u>\$ 33,774,931</u>	<u>\$ 25,891,908</u>
 <b>LIABILITIES AND FUND BALANCE</b>		
<b>Liabilities</b>		
Vouchers And Accounts Payable	\$ 3,616,209	\$ 2,426,463
Due To Other Funds	2,269,016	1,803,929
Due To Other Governments	30,361	1,444
Accrued Wages And Benefits Payable	1,846,278	1,515,550
Deferred Revenues	3,749,232	3,537,737
Customer Deposits	800	800
<b>Total Liabilities</b>	<u>11,511,896</u>	<u>9,285,923</u>
 <b>Fund Balance</b>		
Reserved For Advances To Other Funds	135,491	228,000
Reserved For Inventory	280,689	158,409
Reserved For Prepaid Insurance	6,640	-
Unreserved	21,840,215	16,219,576
<b>Total Fund Balance</b>	<u>22,263,035</u>	<u>16,605,985</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$ 33,774,931</u>	<u>\$ 25,891,908</u>



**General Fund**  
**Statement of Revenues, Expenditures And Changes In Fund Balance**  
**Budget (GAAP Basis) And Actual**  
For The Year Ended December 31, 1999  
With Comparative Actual Amounts For The Year Ended December 31, 1998

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>	<u>1998 Actual</u>
<b>REVENUES</b>				
Taxes	\$ 98,318,960	\$ 100,034,659	\$ 1,715,699	\$ 93,082,872
Licenses And Permits	4,672,000	5,244,422	572,422	4,766,347
Intergovernmental Revenues	34,123,803	36,480,667	2,356,864	31,436,166
Charges For Services	24,825,088	25,227,571	402,483	22,348,930
Fines And Forfeits	4,028,010	3,912,908	(115,102)	4,055,404
Interest	7,744,240	9,383,468	1,639,228	8,313,731
Miscellaneous	1,337,609	1,491,286	153,677	1,267,354
<b>TOTAL REVENUES</b>	<u>175,049,710</u>	<u>181,774,981</u>	<u>6,725,271</u>	<u>165,270,804</u>
<b>EXPENDITURES</b>				
General Government	26,267,200	25,058,843	1,208,357	25,022,128
Public Safety	74,020,034	73,661,068	358,966	68,052,598
Physical Environment	11,420,085	10,777,680	642,405	9,791,375
Legal And Judicial	46,475,479	45,784,181	691,298	44,294,460
Economic Environment	926,170	875,218	50,952	543,304
Mental And Physical Health	3,168,290	3,174,173	(5,883)	3,031,965
Culture And Recreation	6,235,256	5,968,746	266,510	5,769,241
<b>TOTAL EXPENDITURES</b>	<u>168,512,514</u>	<u>165,299,909</u>	<u>3,212,605</u>	<u>156,505,071</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>6,537,196</u>	<u>16,475,072</u>	<u>9,937,876</u>	<u>8,765,733</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale Of Fixed Assets	75,000	322,271	247,271	160,770
Operating Transfers In	389,200	389,200	-	407,350
Operating Transfers Out	(10,234,136)	(11,497,929)	(1,263,793)	(5,284,397)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(9,769,936)</u>	<u>(10,786,458)</u>	<u>(1,016,522)</u>	<u>(4,716,277)</u>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)</b>	<u>(3,232,740)</u>	<u>5,688,614</u>	<u>8,921,354</u>	<u>4,049,456</u>
<b>FUND BALANCE - Beginning Of Year</b>	16,605,985	16,605,985	-	13,064,036
Residual Equity Transfers In	-	49	49	-
Residual Equity Transfers Out	(84,760)	(160,469)	(75,709)	(480,188)
Increase (Decrease) In Reserves	-	128,856	128,856	(27,319)
<b>FUND BALANCE - End Of Year</b>	<u>\$ 13,288,485</u>	<u>\$ 22,263,035</u>	<u>\$ 8,974,550</u>	<u>\$ 16,605,985</u>



**General Fund**  
**Schedule Of Expenditures And Other Financing Uses By Department**  
**Budget (Non GAAP Basis) And Actual**  
For The Year Ended December 31, 1999

	1999 Budget			Actual	Variance Favorable (Unfavorable)
	Original Annual	Revisions	Revised Totals		
<b>Departments</b>					
Cooperative Extension	\$ 539,410	\$ -	\$ 539,410	\$ 524,106	\$ 15,304
Assessor Treasurer	8,625,610	83,750	8,709,360	8,705,645	3,715
Prosecuting Attorney	16,619,990	(167,618)	16,452,372	16,370,342	82,030
Auditor	5,044,400	232,730	5,277,130	5,209,626	67,504
Emergency Management Services	2,031,830	245,610	2,277,440	2,212,021	65,419
Clerk	3,340,320	(39,860)	3,300,460	3,283,491	16,969
Council	2,880,920	-	2,880,920	2,679,772	201,148
Executive	638,780	-	638,780	625,414	13,366
Budget And Finance	3,770,430	-	3,770,430	3,759,632	10,798
District Courts	6,350,957	33,765	6,384,722	6,358,269	26,453
Juvenile	12,937,390	225,791	13,163,181	13,040,874	122,307
Economic Development	362,760	6,700	369,460	356,114	13,346
Health Services	2,961,300	-	2,961,300	2,961,300	-
Probation	1,903,040	-	1,903,040	1,843,181	59,859
Jail Construction Reserve	2,162,563	2,500,000	4,662,563	4,662,563	-
Detention Facilities	27,540,440	-	27,540,440	27,469,740	70,700
Sheriff	30,856,380	1,282,248	32,138,628	32,066,415	72,213
Medical Examiner	1,362,230	-	1,362,230	1,287,111	75,119
State Examiner	142,000	-	142,000	126,206	15,794
Superior Court	8,370,100	121,810	8,491,910	8,434,501	57,409
Miscellaneous Current Expense	3,056,560	1,171,410	4,227,970	4,156,454	71,516
G.O. Bond Redemption And Interest	1,650,600	-	1,650,600	1,650,600	-
Prevention Services And Programs	900,000	-	900,000	860,884	39,116
Special Projects	2,610,730	91,240	2,701,970	2,311,749	390,221
Parks And Recreation	5,362,810	383,036	5,745,846	5,654,390	91,456
Planning And Land Services	9,694,970	433,108	10,128,078	9,986,473	141,605
Assigned Counsel	8,482,750	51,170	8,533,920	8,414,651	119,269
Personnel	1,977,250	-	1,977,250	1,946,783	30,467
<b>FUND TOTAL</b>	<b>\$ 172,176,520</b>	<b>\$ 6,654,890</b>	<b>\$ 178,831,410</b>	<b>\$ 176,958,307</b>	<b>\$ 1,873,103</b>

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 (\$165,299,909), Other Financing Uses (\$10,786,458), and Residual Equity Transfers Out (\$160,420)