

# General Fund

The General Fund is used to account for all financial transactions involving legislative, judicial, protection, and administration of the county government. Both revenues and expenditures are budgeted in compliance with procedures established in Revised code of Washington (RCW) 36.40 and accounted for on a modified accrual basis.

Thurston County Washington 2000

COMPARATIVE BALANCE SHEET  
 GENERAL FUND  
 December 31, 2000 and December 31, 1999

	<b>2000</b>	<b>1999</b>
<b>Assets</b>		
Current Assets		
Cash & Pooled Investments	\$4,609,626	\$4,764,169
Taxes Receivable	1,058,526	1,029,172
Accrued Interest & Penalties	2,525,606	2,114,516
Customer Account Receivables	106,388	112,019
Due from Other Funds	367,179	171,787
Due from Other Government Units	1,731,676	1,500,532
<b>Total Assets</b>	<b>\$10,399,001</b>	<b>\$9,692,195</b>
<b>Liabilities and Fund Balance</b>		
Current Liabilities		
Accounts Payable	\$661,662	\$807,136
Due to Other Funds	383,010	858,921
Due to Other Government Units	38,264	46,742
Deferred Revenue	3,535,998	3,113,522
<b>Total Liabilities</b>	<b>4,618,934</b>	<b>4,826,321</b>
<b>Fund Balance</b>		
Fund Balance - Reserved (for petty cash)	22,045	22,045
Fund Balance - Unreserved	5,758,022	4,843,829
<b>Total Fund Balance</b>	<b>5,780,067</b>	<b>4,865,874</b>
<b>Total Liabilities &amp; Fund Balance</b>	<b>\$10,399,001</b>	<b>\$9,692,195</b>

**STATEMENT OF REVENUES, EXPENDITURES, &  
CHANGES IN FUND BALANCES - BUDGET (GAAP) AND ACTUAL  
GENERAL FUND**

YEAR ENDED December 31, 2000 WITH COMPARATIVE  
ACTUAL AMOUNTS FOR YEAR ENDED December 31, 1999

	<b>2000</b>		<b>Variance Favorable (Unfavorable)</b>	<b>1999 Actual</b>
	<b>Budget</b>	<b>Actual</b>		
<b>Revenues:</b>				
Taxes	\$30,555,974	\$29,933,487	(\$622,487)	\$28,841,669
Licenses & Permits	55,748	33,839	(21,909)	33,768
Intergovernmental	5,335,384	5,642,094	306,710	7,440,220
Charges for Services	5,141,906	4,926,183	(215,723)	5,011,154
Fines & Forfeitures	1,046,600	1,323,871	277,271	1,346,374
Miscellaneous Revenue	1,868,882	2,602,993	734,111	2,172,749
<b>Total Revenues</b>	<b>44,004,494</b>	<b>44,462,467</b>	<b>457,973</b>	<b>44,845,934</b>
<b>Expenditures:</b>				
Current				
General Government	21,192,411	20,184,357	1,008,054	21,909,799
Security of Persons & Property	21,595,604	21,038,872	556,732	18,312,419
Physical Environment	425,106	425,106	-	415,085
Transportation	156,128	91,930	64,198	261,470
Economic Environment	510,506	500,170	10,336	494,962
Mental & Physical Health	370,583	360,492	10,091	331,651
Culture & Recreation	289,262	285,189	4,073	226,737
Capital Outlay	397,825	400,142	(2,317)	56,898
Debt Service				
Principal	14,755	33,078	(18,323)	16,158
Interest & Fiscal Charges	1,567	6,644	(5,077)	3,737
<b>Total Expenditures</b>	<b>44,953,747</b>	<b>43,325,980</b>	<b>1,627,767</b>	<b>42,028,916</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>	<b>(949,253)</b>	<b>1,136,487</b>	<b>2,085,740</b>	<b>2,817,018</b>
<b>Other Financing Sources (Uses):</b>				
Sale of Fixed Assets	575,100	689,935	114,835	699,504
Operating Transfers In	2,325,203	2,146,891	(178,312)	537,428
Operating Transfers Out	(3,103,880)	(3,039,880)	64,000	(6,846,558)
<b>Total Other Financing Sources (Uses)</b>	<b>(203,577)</b>	<b>(203,054)</b>	<b>523</b>	<b>(5,609,626)</b>
<b>Excess (Deficiency) of Revenues &amp; Other Financing Sources Over Expenditures and Other Uses</b>	<b>(1,152,830)</b>	<b>933,433</b>	<b>2,086,263</b>	<b>(2,792,608)</b>
Fund Balance at Beginning of Year	4,842,929	4,865,874	22,945	7,766,694
Prior Period Adjustments	-	-	-	(61,171)
Residual Equity Transfers In	-	2,059	2,059	-
Residual Equity Transfers Out	-	(21,299)	(21,299)	(47,041)
<b>Fund Balance at End of Year</b>	<b>\$3,690,099</b>	<b>\$5,780,067</b>	<b>\$2,089,968</b>	<b>\$4,865,874</b>

Thurston County Washington 2000

SCHEDULE OF REVENUES—ESTIMATED (GAAP BASIS) AND ACTUAL  
GENERAL FUND  
YEAR ENDED December 31, 2000 WITH COMPARATIVE  
ACTUAL AMOUNTS FOR YEAR ENDED December 31, 1999

	2000		Variance Favorable (Unfavorable)	1999 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Taxes</b>				
Real & Personal Property	\$20,494,440	\$20,475,069	(\$19,371)	\$19,515,786
Timber Harvest Taxes	232,194	162,668	(69,526)	205,014
Retail Sales Taxes	7,449,000	7,122,822	(326,178)	6,925,105
Excise Taxes	283,446	302,704	19,258	302,549
Penalties & interest On Delinquent Taxes	2,096,894	1,870,224	(226,670)	1,893,215
<b>Total Taxes</b>	<b>30,555,974</b>	<b>29,933,487</b>	<b>(622,487)</b>	<b>28,841,669</b>
<b>Licenses &amp; Permits</b>				
Business Licenses & Permits	1,450	1,645	195	1,465
Non-Business Licenses & Permits	54,298	32,194	(22,104)	32,303
<b>Total Licenses &amp; Permits</b>	<b>55,748</b>	<b>33,839</b>	<b>(21,909)</b>	<b>33,768</b>
<b>Intergovernmental</b>				
Federal Entitlements	15,000	18,167	3,167	16,109
Federal Grants-Direct	319,980	306,501	(13,479)	441,620
Federal Grants-Indirect	1,422,117	1,318,626	(103,491)	1,163,033
State Grants	1,954,286	1,889,153	(65,133)	1,641,838
State Shared Revenues	475,365	550,211	74,846	867,889
State Entitlements, Impact Payments	377,647	578,932	201,285	1,376,567
Interlocal Grants	600	-	(600)	641
Intergovernmental Services	770,389	980,504	210,115	1,932,523
<b>Total Intergovernmental</b>	<b>5,335,384</b>	<b>5,642,094</b>	<b>306,710</b>	<b>7,440,220</b>
<b>Charges for Services</b>				
General Government	2,791,506	2,674,446	(117,060)	3,015,333
Security of Persons	1,129,290	1,067,044	(62,246)	918,278
Economic Environment	400	100	(300)	200
Other	1,220,710	1,184,593	(36,117)	1,077,343
<b>Total Charges for Services</b>	<b>5,141,906</b>	<b>4,926,183</b>	<b>(215,723)</b>	<b>5,011,154</b>
<b>Fines &amp; Forfeits</b>				
Felony Penalties	114,800	153,623	38,823	141,540
Civil Penalties	600	231	(369)	846
Nonparking Infraction Penalties	603,000	845,632	242,632	826,585
Parking Infraction Penalties	12,000	6,108	(5,892)	12,026
Criminal Traffic Misdemeanor Penalties	190,000	183,762	(6,238)	224,632
Nontraffic Misdemeanor Penalties	70,000	66,225	(3,775)	69,776
Criminal Costs	56,200	68,290	12,090	70,969
<b>Total Fines &amp; Forfeits</b>	<b>1,046,600</b>	<b>1,323,871</b>	<b>277,271</b>	<b>1,346,374</b>
<b>Miscellaneous</b>				
Interest Earnings	1,816,719	2,087,831	271,112	2,125,042
Rents & Royalties	8,487	22,059	13,572	15,612
Donations from Private Sources	-	-	-	1,000
Other Miscellaneous Revenue	43,676	493,103	449,427	31,095
<b>Total Miscellaneous</b>	<b>1,868,882</b>	<b>2,602,993</b>	<b>734,111</b>	<b>2,172,749</b>
<b>Total Revenues</b>	<b>\$44,004,494</b>	<b>\$44,462,467</b>	<b>\$457,973</b>	<b>\$44,845,934</b>

## SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - (GAAP BASIS)

## GENERAL FUND

YEAR ENDED December 31, 2000 WITH COMPARATIVE

ACTUAL AMOUNTS FOR YEAR ENDED December 31, 1999

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		2000		Variance Favorable (Unfavorable)	1999 Actuals
Expenditure By Department & Appropriations:		Budget	Actual		
<b>Assessor's Office</b>	Other Services	\$194,242	\$150,613	\$43,629	\$100,820
	Personnel	1,996,971	1,985,492	11,479	1,941,942
	Travel	19,329	9,787	9,542	11,853
	Equip.Rental	39,912	39,912	-	39,537
<b>Department Total</b>		<b>2,250,454</b>	<b>2,185,804</b>	<b>64,650</b>	<b>2,094,152</b>
<b>Association Dues</b>	Other Services	59,355	59,355	-	58,993
<b>Auditor</b>	Other Services	99,751	72,250	27,501	62,713
	Personnel	771,858	707,939	63,919	752,833
	Travel	10,750	6,635	4,115	7,659
<b>Department Total</b>		<b>882,359</b>	<b>786,824</b>	<b>95,535</b>	<b>823,205</b>
<b>Auditor - Elections</b>	Other Services	689,632	677,472	12,160	520,684
	Personnel	594,011	533,802	60,209	455,854
	Travel	8,500	3,971	4,529	7,885
	Equip.Rental	8,102	8,102	-	7,993
<b>Department Total</b>		<b>1,300,245</b>	<b>1,223,347</b>	<b>76,898</b>	<b>992,416</b>
<b>Auditor - Fin.Svs.</b>	Other Services	30,749	22,329	8,420	29,241
	Personnel	836,209	805,355	30,854	804,819
	Travel	7,953	6,430	1,523	7,159
<b>Department Total</b>		<b>874,911</b>	<b>834,114</b>	<b>40,797</b>	<b>841,219</b>
<b>Assigned Counsel</b>	Other Services	25,292	16,802	8,490	15,019
	Personnel	475,451	473,680	1,771	464,279
	Travel	348	85	263	235
	Professional Svs.	856,239	815,772	40,467	788,657
<b>Department Total</b>		<b>1,357,330</b>	<b>1,306,339</b>	<b>50,991</b>	<b>1,268,190</b>
<b>Boundary Review Bd.</b>	Other Services	820	200	620	400
	Travel	-	905	(905)	320
<b>Department Total</b>		<b>820</b>	<b>1,105</b>	<b>(285)</b>	<b>720</b>
<b>Budget Office</b>	Other Services	2,775	2,269	506	2,181
	Personnel	79,544	79,541	3	76,348
	Travel	1,000	205	795	714
<b>Department Total</b>		<b>83,319</b>	<b>82,015</b>	<b>1,304</b>	<b>79,243</b>
<b>CAO</b>	Other Services	28,330	23,209	5,121	25,968
	Personnel	264,151	262,559	1,592	255,386
	Travel	2,759	923	1,836	1,644
<b>Department Total</b>		<b>295,240</b>	<b>286,691</b>	<b>8,549</b>	<b>282,998</b>
<b>Civil Service</b>	Other Services	3,781	3,537	244	3,425
	Personnel	28,912	28,252	660	27,273
	Travel	645	645	-	187
<b>Department Total</b>		<b>33,338</b>	<b>32,434</b>	<b>904</b>	<b>30,885</b>
<b>Cooperative Ext.</b>	Other Services	70,209	70,100	109	67,152
	Personnel	130,604	130,310	294	125,015
	Travel	2,750	2,750	-	2,398
	Equip.Rental	1,500	1,500	-	1,451
<b>Department Total</b>		<b>205,063</b>	<b>204,660</b>	<b>403</b>	<b>196,016</b>
<b>Clerk's Office</b>	Other Services	129,157	125,729	3,428	59,187
	Personnel	1,492,896	1,439,578	53,318	1,394,357
	Travel	4,200	4,036	164	4,112
<b>Department Total</b>		<b>1,626,253</b>	<b>1,569,343</b>	<b>56,910</b>	<b>1,457,656</b>

Thurston County Washington 2000

SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - (GAAP BASIS)

GENERAL FUND

YEAR ENDED December 31, 2000 WITH COMPARATIVE

ACTUAL AMOUNTS FOR YEAR ENDED December 31, 1999

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		<b>2000</b>		<b>Variance</b>	<b>1999</b>
<b>Expenditure By Department &amp; Appropriations:</b>		<b>Budget</b>	<b>Actual</b>	<b>(Unfavorable)</b>	<b>Actuals</b>
<b>Commissioner's Off.</b>	Other Services	8,316	8,183	133	440
	Personnel	437,929	436,790	1,139	434,894
	Travel	6,022	5,963	59	6,276
	Equip. Rental	4,000	4,000	-	23
<b>Department Total</b>		<b>456,267</b>	<b>454,936</b>	<b>1,331</b>	<b>441,633</b>
<b>Coroner's Office</b>	Other Services	35,347	34,494	853	26,785
	Personnel	256,566	253,595	2,971	242,356
	Travel	2,568	1,855	713	1,583
	Equip.Rental	2,225	2,225	-	5,761
	Autopsies	50,350	50,251	99	54,095
<b>Department Total</b>		<b>347,056</b>	<b>342,420</b>	<b>4,636</b>	<b>330,580</b>
<b>District Court</b>	Other Services	76,492	65,526	10,966	67,909
	Personnel	1,357,891	1,329,523	28,368	1,307,654
	Travel	2,453	2,298	155	1,259
	Jury Fees	24,000	21,970	2,030	18,911
<b>Department Total</b>		<b>1,460,836</b>	<b>1,419,317</b>	<b>41,519</b>	<b>1,395,733</b>
<b>Employee Adm.Svs.</b>	Other Services	105,717	83,852	21,865	43,908
	Personnel	621,231	593,928	27,303	611,879
	Travel	7,570	3,221	4,349	14,880
	County Training	14,745	4,664	10,081	3,446
<b>Department Total</b>		<b>749,263</b>	<b>685,665</b>	<b>63,598</b>	<b>674,113</b>
<b>Juvenile Probation</b>	Other Services	487,066	344,862	142,204	308,374
	Personnel	3,221,309	3,025,392	195,917	2,893,668
	Travel	9,384	8,572	812	6,734
	Equip.Rental	25,746	25,746	-	20,623
<b>Department Total</b>		<b>3,743,505</b>	<b>3,404,572</b>	<b>338,933</b>	<b>3,229,399</b>
<b>Nondepartment</b>	Other Services	10,023,487	9,830,072	193,415	7,497,371
	Personnel	467,530	77,486	390,044	147,992
<b>Department Total</b>		<b>10,491,017</b>	<b>9,907,558</b>	<b>583,459</b>	<b>7,645,363</b>
<b>Prosecuting Attorney</b>	Other Services	3,478,339	3,408,936	69,403	205,501
	Personnel	-	-	-	2,877,309
	Travel	-	-	-	23,622
<b>Department Total</b>		<b>3,478,339</b>	<b>3,408,936</b>	<b>69,403</b>	<b>3,106,432</b>
<b>State Audit</b>	Other Services	95,240	92,010	3,230	89,208
<b>Superior Court</b>	Other Services	533,161	532,207	954	491,179
	Personnel	1,664,258	1,648,942	15,316	1,532,738
	Travel	14,606	12,317	2,289	11,851
	Jury Fees	120,573	119,337	1,236	115,971
<b>Department Total</b>		<b>2,332,598</b>	<b>2,312,803</b>	<b>19,795</b>	<b>2,151,739</b>
<b>Sheriff</b>	Other Services	2,165,545	2,089,129	76,416	1,713,557
	Personnel	11,825,822	11,776,171	49,651	11,466,392
	Travel	69,709	67,043	2,666	62,012
	Equip.Rental	1,167,556	1,155,965	11,591	936,111
<b>Department Total</b>		<b>15,228,632</b>	<b>15,088,308</b>	<b>140,324</b>	<b>14,178,072</b>
<b>Treasurer's Office</b>	Other Services	97,880	95,873	2,007	85,183
	Personnel	603,457	597,899	5,558	572,248
	Travel	4,850	4,831	19	7,520
<b>Department Total</b>		<b>706,187</b>	<b>698,603</b>	<b>7,584</b>	<b>664,951</b>
<b>Total Expenditures</b>		<b>\$48,057,627</b>	<b>\$46,387,159</b>	<b>\$1,670,468</b>	<b>\$42,032,916</b>