

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.

COMPARATIVE BALANCE SHEET

GENERAL FUND

December 31, 2001 and December 31, 2000

	<u>2001</u>	<u>2000</u>
Assets		
Current Assets		
Cash & Pooled Investments	\$3,878,982	\$4,609,626
Taxes Receivable	1,071,840	1,058,526
Accrued Interest & Penalties	2,214,641	2,525,606
Customer Account Receivables	439,994	106,388
Due from Other Funds	243,689	367,179
Due from Other Government Units	731,678	1,731,676
Prepayments	(427)	-
Total Assets	<u>\$8,580,397</u>	<u>\$10,399,001</u>
Liabilities and Fund Balance		
Current Liabilities		
Accounts Payable	\$678,521	\$661,662
Due to Other Funds	318,797	383,010
Due to Other Government Units	-	38,264
Deferred Revenue	3,329,290	3,535,998
Total Liabilities	<u>4,326,608</u>	<u>4,618,934</u>
Fund Balance		
Fund Balance - Reserved (for petty cash)	25,220	22,045
Fund Balance - Unreserved	4,228,569	5,758,022
Total Fund Balance	<u>4,253,789</u>	<u>5,780,067</u>
Total Liabilities & Fund Balance	<u>\$8,580,397</u>	<u>\$10,399,001</u>

**STATEMENT OF REVENUES, EXPENDITURES, &
CHANGES IN FUND BALANCES - BUDGET (GAAP) AND ACTUAL
GENERAL FUND
YEAR ENDED December 31, 2001 WITH COMPARATIVE
ACTUAL AMOUNTS FOR YEAR ENDED December 31, 2000**

	2001			2000 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
Revenues:				
Taxes	\$32,112,366	\$32,242,788	\$130,422	\$29,933,487
Licenses & Permits	30,115	48,106	17,991	33,839
Intergovernmental	5,014,615	4,738,814	(275,801)	5,642,094
Charges for Services	5,065,370	5,208,562	143,192	4,926,183
Fines & Forfeitures	1,123,900	1,308,925	185,025	1,323,871
Miscellaneous Revenue	1,856,026	2,077,611	221,585	2,602,993
Total Revenues	45,202,392	45,624,806	422,414	44,462,467
Expenditures:				
<i>Current</i>				
General Government	21,422,180	20,836,292	585,888	20,184,357
Security of Persons & Property	21,892,284	21,744,673	147,611	21,038,872
Physical Environment	428,440	428,438	2	425,106
Transportation	161,484	110,002	51,482	91,930
Economic Environment	481,988	462,600	19,388	500,170
Mental & Physical Health	406,256	398,743	7,513	360,492
Culture & Recreation	366,977	367,131	(154)	285,189
Capital Outlay	77,513	61,418	16,095	805,020
<i>Debt Service</i>				
Principal	10,341	15,413	(5,072)	33,078
Interest & Fiscal Charges	2,069	4,376	(2,307)	6,644
Total Expenditures	45,249,532	44,429,086	820,446	43,730,858
Excess (Deficiency) of Revenues over Expenditures	(47,140)	1,195,720	1,242,860	731,609
Other Financing Sources (Uses):				
Capital Lease Financing	-	51,386	51,386	404,878
Sale of Fixed Assets	621,787	726,690	104,903	689,935
Operating Transfers In	1,205,320	1,160,691	(44,629)	2,146,891
Operating Transfers Out	(4,655,334)	(4,655,334)	-	(3,039,880)
Total Other Financing Sources (Uses)	(2,828,227)	(2,716,567)	111,660	201,824
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures and Other Uses	(2,875,367)	(1,520,847)	1,354,520	933,433
Fund Balance at Beginning of Year	5,758,123	5,780,067	21,944	4,865,874
Residual Equity Transfers In	-	7,699	7,699	2,059
Residual Equity Transfers Out	-	(13,130)	(13,130)	(21,299)
Fund Balance at End of Year	\$2,882,756	\$4,253,789	\$1,371,033	\$5,780,067

**SCHEDULE OF REVENUES—ESTIMATED (GAAP BASIS) AND ACTUAL
GENERAL FUND
YEAR ENDED December 31, 2001 WITH COMPARATIVE
ACTUAL AMOUNTS FOR YEAR ENDED December 31, 2000**

	2001		Variance Favorable (Unfavorable)	2000 Actual
	Budget	Actual		
Revenues:				
Taxes				
Real & Personal Property	\$21,579,015	\$21,522,658	(\$56,357)	\$20,475,069
Timber Harvest Taxes	216,889	167,101	(49,788)	162,668
Retail Sales Taxes	8,103,380	8,141,396	38,016	7,122,822
Excise Taxes	284,426	315,925	31,499	302,704
Penalties & interest On Delinquent Taxes	1,928,656	2,095,708	167,052	1,870,224
Total Taxes	32,112,366	32,242,788	130,422	29,933,487
Licenses & Permits				
Business Licenses & Permits	1,400	1,730	330	1,645
Non-Business Licenses & Permits	28,715	46,376	17,661	32,194
Total Licenses & Permits	30,115	48,106	17,991	33,839
Intergovernmental				
Federal Entitlements	15,000	18,788	3,788	18,167
Federal Grants-Direct	106,305	160,097	53,792	306,501
Federal Grants-Indirect	1,469,801	967,037	(502,764)	1,318,626
State Grants	1,756,778	1,612,725	(144,053)	1,889,153
State Shared Revenues	526,508	528,724	2,216	550,211
State Entitlements, Impact Payments	318,268	415,603	97,335	578,932
Intergovernmental Services	821,955	1,035,840	213,885	980,504
Total Intergovernmental	5,014,615	4,738,814	(275,801)	5,642,094
Charges for Services				
General Government	2,705,267	2,998,761	293,494	2,674,446
Security of Persons	1,127,693	956,603	(171,090)	1,067,044
Economic Environment	400	550	150	100
Other	1,232,010	1,252,648	20,638	1,184,593
Total Charges for Services	5,065,370	5,208,562	143,192	4,926,183
Fines & Forfeits				
Felony Penalties	119,400	142,473	23,073	153,623
Civil Penalties	-	568	568	231
Nonparking Infraction Penalties	704,000	840,509	136,509	845,632
Parking Infraction Penalties	4,000	5,520	1,520	6,108
Criminal Traffic Misdemeanor Penalties	175,000	190,040	15,040	183,762
Nontraffic Misdemeanor Penalties	65,000	63,989	(1,011)	66,225
Criminal Costs	56,500	65,826	9,326	68,290
Total Fines & Forfeits	1,123,900	1,308,925	185,025	1,323,871
Miscellaneous				
Interest Earnings	1,828,034	1,923,894	95,860	2,087,831
Rents & Royalties	16,852	18,097	1,245	22,059
Other Miscellaneous Revenue	11,140	135,620	124,480	493,103
Total Miscellaneous	1,856,026	2,077,611	221,585	2,602,993
Total Revenues	\$45,202,392	\$45,624,806	\$422,414	\$44,462,467

SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - (GAAP BASIS)
GENERAL FUND
YEAR ENDED December 31, 2001 WITH COMPARATIVE
ACTUAL AMOUNTS FOR YEAR ENDED December 31, 2000 (Page 1 of 2)

<u>Expenditure By Department & Appropriations:</u>		2001		Variance Favorable	2000 Actuals
		Budget	Actual (Unfavorable)		
Assessor's Office	Other Services	\$ 164,045	\$135,207	\$28,838	\$150,613
	Personnel	2,097,357	2,084,987	12,370	1,985,492
	Travel	14,388	11,825	2,563	9,787
	Equip.Rental	46,530	46,530	-	39,912
Department Total		2,322,320	2,278,549	43,771	2,185,804
Association Dues	Other Services	61,474	61,474	-	59,355
Auditor	Other Services	105,751	79,003	26,748	72,250
	Personnel	805,613	746,328	59,285	707,939
	Travel	10,750	9,103	1,647	6,635
Department Total		922,114	834,434	87,680	786,824
Auditor - Elections	Other Services	512,359	472,842	39,517	677,472
	Personnel	467,970	416,620	51,350	533,802
	Travel	8,550	5,742	2,808	3,971
	Equip.Rental	8,573	8,573	-	8,102
Department Total		997,452	903,777	93,675	1,223,347
Auditor - Fin.Svs.	Other Services	30,749	23,382	7,367	22,329
	Personnel	876,798	768,804	107,994	805,355
	Travel	7,953	6,931	1,022	6,430
Department Total		915,500	799,117	116,383	834,114
Assigned Counsel	Other Services	18,953	17,066	1,887	16,802
	Personnel	536,434	536,083	351	473,680
	Travel	348	111	237	85
	Professional Svs.	940,594	930,935	9,659	815,772
Department Total		1,496,329	1,484,195	12,134	1,306,339
Boundary Review Bd.	Other Services	820	460	360	200
	Travel	905	300	605	905
Department Total		1,725	760	965	1,105
Budget Office	Other Services	2,775	1,471	1,304	2,269
	Personnel	81,756	81,693	63	79,541
	Travel	1,000	555	445	205
Department Total		85,531	83,719	1,812	82,015
CAO	Other Services	28,505	28,499	6	23,209
	Personnel	289,125	288,472	653	262,559
	Travel	584	583	1	923
Department Total		318,214	317,554	660	286,691
Civil Service	Other Services	3,637	3,306	331	3,537
	Personnel	31,142	30,902	240	28,252
	Travel	550	180	370	645
Department Total		35,329	34,388	941	32,434
Cooperative Ext.	Other Services	68,589	68,540	49	70,100
	Personnel	148,226	147,912	314	130,310
	Travel	2,777	2,738	39	2,750
	Equip.Rental	2,123	2,123	-	1,500
Department Total		221,715	221,313	402	204,660
Clerk's Office	Other Services	140,206	138,092	2,114	125,729
	Personnel	1,586,159	1,549,387	36,772	1,439,578
	Travel	8,276	7,917	359	4,036
Department Total		1,734,641	1,695,396	39,245	1,569,343

SCHEDULE OF EXPENDITURES COMPARED TO BUDGET - (GAAP BASIS)

GENERAL FUND

YEAR ENDED December 31, 2001 WITH COMPARATIVE

ACTUAL AMOUNTS FOR YEAR ENDED December 31, 2000

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<u>Expenditure By Department & Appropriations:</u>		2001			2000 Actuals
		Budget	Actual(Unfavorable)	Variance Favorable	
Commissioner's Off.	Other Services	7,658	7,279	379	8,183
	Personnel	453,253	453,253	-	436,790
	Travel	5,515	5,447	68	5,963
	Equip. Rental	5,068	5,000	68	4,000
Department Total		471,494	470,979	515	454,936
Coroner's Office	Other Services	37,723	36,776	947	34,494
	Personnel	258,696	258,692	4	253,595
	Travel	1,818	1,605	213	1,855
	Equip. Rental	1,593	1,547	46	2,225
	Autopsies	50,200	50,200	-	50,251
Department Total		350,030	348,820	1,210	342,420
District Court	Other Services	92,696	74,004	18,692	65,526
	Personnel	1,384,153	1,373,927	10,226	1,329,523
	Travel	1,953	1,720	233	2,298
	Jury Fees	26,000	15,639	10,361	21,970
Department Total		1,504,802	1,465,290	39,512	1,419,317
Human Resources	Other Services	87,577	71,401	16,176	83,852
	Personnel	594,407	589,882	4,525	593,928
	Travel	7,170	4,647	2,523	3,221
	County Training	14,745	3,390	11,355	4,664
Department Total		703,899	669,320	34,579	685,665
Juvenile Probation	Other Services	451,916	342,002	109,914	344,862
	Personnel	3,217,479	3,217,458	21	3,025,392
	Travel	5,431	5,329	102	8,572
	Equip. Rental	50,857	48,391	2,466	25,746
Department Total		3,725,683	3,613,180	112,503	3,404,572
Nondepartment	Other Services	6,846,729	6,772,873	73,856	9,830,072
	Personnel	108,484	44,939	63,545	77,486
Department Total		6,955,213	6,817,812	137,401	9,907,558
Prosecuting Attorney	Other Services	3,791,497	3,734,577	56,920	3,408,936
Department Total		3,791,497	3,734,577	56,920	3,408,936
State Audit	Other Services	107,859	96,822	11,037	92,010
Superior Court	Other Services	527,317	497,471	29,846	532,207
	Personnel	1,725,524	1,725,514	10	1,648,942
	Travel	16,263	16,170	93	12,317
	Jury Fees	94,945	94,471	474	119,337
Department Total		2,364,049	2,333,626	30,423	2,312,803
Sheriff	Other Services	1,932,526	1,954,046	(21,520)	2,089,129
	Personnel	12,640,007	12,633,819	6,188	11,776,171
	Travel	56,593	56,590	3	67,043
	Equip. Rental	811,276	809,169	2,107	1,155,965
Department Total		15,440,402	15,453,624	(13,222)	15,088,308
Treasurer's Office	Other Services	119,264	110,064	9,200	95,873
	Personnel	596,946	595,803	1,143	597,899
	Travel	6,050	4,493	1,557	4,831
Department Total		722,260	710,360	11,900	698,603
Total Expenditures		\$45,249,532	\$44,429,086	\$820,446	\$46,387,159