



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 the unrestricted revenue of the county for activities such 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, 2002 And 2001

	<u>2002</u>	<u>2001</u>
ASSETS		
Cash In Treasury Pool	\$ 31,389,979	\$ 31,452,928
Sales Tax Receivable	7,772,261	7,166,666
Property Tax Receivable	14,562,114	14,257,794
Accounts Receivable, Net	1,894,590	2,259,325
Due From Other Funds	421,368	322,233
Due From Other Governments	3,093,975	3,076,182
Interfund Loans Receivable	579,736	918,311
Inventory, At Cost	264,227	244,750
Prepaid Insurance	-	249,942
Advances To Other Funds	60,538	466,274
TOTAL ASSETS	<u><u>\$ 60,038,788</u></u>	<u><u>\$ 60,414,405</u></u>
 LIABILITIES AND FUND BALANCE		
Liabilities		
Vouchers And Accounts Payable	\$ 3,688,269	\$ 3,138,747
Due To Other Funds	2,625,479	1,819,127
Due To Other Governments	32,091	88,638
Accrued Wages And Benefits Payable	3,180,705	3,629,666
Deferred Revenues	23,095,318	23,653,338
Other Current Liabilities	979,188	25,800
Total Liabilities	<u>33,601,050</u>	<u>32,355,316</u>
 Fund Balance		
Reserved For Advances To Other Funds	60,538	466,274
Reserved For Inventory	264,227	244,750
Reserved For Prepaid Insurance	-	249,942
Reserved Other	364,124	490,069
Unreserved Fund Balances:		
Designated in 2002 Appropriations	2,753,000	5,630,000
Designated for Unrealized Gains	1,008,045	872,730
Undesignated	21,987,804	20,105,324
Total Fund Balance	<u>26,437,738</u>	<u>28,059,089</u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$ 60,038,788</u></u>	<u><u>\$ 60,414,405</u></u>



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

For The Year Ended December 31, 2002

With Comparative Actual Amounts For the Year Ended December 31, 2001

Departments	2002		2002 Actual Amounts	Variance with Final Budget- Positive (Negative)	2001 Actual Amounts
	Budget Amounts				
	Original	Final			
Cooperative Extension	\$ 566,780	\$ 566,780	\$ 566,779	\$ 1	\$ 523,197
Assessor Treasurer	9,908,690	9,908,690	9,835,729	72,961	9,473,271
Prosecuting Attorney	18,789,790	19,497,490	19,356,940	140,550	18,006,220
Auditor	5,575,060	6,274,150	6,248,002	26,148	5,778,348
Emergency Management Services	2,296,640	2,396,840	2,371,706	25,134	2,464,600
Clerk	3,662,020	3,740,020	3,713,179	26,841	3,904,055
Council	3,087,480	3,087,480	3,022,792	64,688	2,899,417
Executive	928,630	936,530	892,188	44,342	920,627
Communications	542,920	547,920	540,286	7,634	494,464
Budget And Finance	4,169,300	4,174,300	4,171,467	2,833	4,107,664
District Courts	6,594,790	6,597,030	6,585,150	11,880	6,581,467
Juvenile	15,097,870	15,630,498	15,424,539	205,959	15,260,792
Economic Development	664,930	664,930	664,930	-	444,827
Health Services	3,080,340	3,080,340	3,080,340	-	3,434,590
Probation	2,404,820	2,404,820	2,362,795	42,025	2,118,510
Jail Construction Reserve	5,563,000	5,563,000	5,562,998	2	4,863,000
Detention Facilities	31,371,700	31,349,990	31,258,930	91,060	30,922,118
Sheriff	47,934,690	48,825,150	48,683,640	141,510	46,020,721
Medical Examiner	1,718,220	1,718,220	1,671,260	46,960	1,611,669
State Examiner	182,110	182,110	173,892	8,218	139,617
Superior Court	10,036,450	10,436,450	10,381,730	54,720	9,565,872
Miscellaneous Current Expense	4,137,320	4,302,930	4,300,180	2,750	4,510,012
G.O. Bond Redemption And Interest	1,936,260	1,936,260	1,936,260	-	2,041,680
Prevention Services And Programs	1,125,000	1,125,000	1,079,143	45,857	843,452
Special Projects	1,897,250	5,265,250	5,225,284	39,966	2,095,335
Parks And Recreation	6,019,770	6,035,350	6,034,972	378	5,736,928
Planning And Land Services	11,865,810	12,001,998	11,908,296	93,702	12,112,161
Assigned Counsel	9,485,640	10,451,110	10,434,666	16,444	9,640,346
Personnel	2,361,160	2,362,060	2,348,970	13,090	2,155,290
Building Remodel Projects	1,500,000	1,500,000	1,428,301	71,699	750,000
FUND TOTAL	\$ 214,504,440	\$ 222,562,696	\$ 221,265,344	\$ 1,297,352	\$ 209,420,250

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 \$205,550,392, and Transfers Out \$15,714,952.

Pierce County Executive's Office sponsored the:

Livable Communities Fair

Tacoma Narrows Airport, Feb. 9th, 2002



Wildlife on display.

