

THURSTON COUNTY COMPREHENSIVE ANNUAL FINANCIAL REPORT

TABLE OF CONTENTS Fiscal Year Ended December 31, 2002

		Page
I.	INTRODUCTORY SECTION:	
	Letter of Transmittal	1
	Certificate of Achievement for Excellence in Financial Reporting.....	8
	Organizational Chart	9
	Elected Officials	10
II.	FINANCIAL SECTION:	
	Independent Auditor’s Opinion	11
	Management Discussion and Analysis	13
	Government Wide Financial Statements	
	Statement of Net Assets	32
	Statement of Activities.....	34
	Fund Financial Statements	
	Balance Sheet – Governmental Funds.....	36
	Reconciliation of the Balance Sheet of Governmental Funds To The Statement of Net Assets	37
	Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	38
	Reconciliation of the Statements of Revenues, Expenditures/ Expenses and Changes in Fund Balances/Net Assets of Governmental and Proprietary Funds to the Statement of Activities	39
	Statement of Net Assets – Proprietary Funds	40
	Statement of Revenues, Expenses and Changes in Fund Net Assets – Proprietary Funds	41
	Statement of Cash Flows – Proprietary Funds	42
	Statement of Fiduciary Net Assets – Fiduciary Funds	44
	Statement of Changes in Fiduciary Net Assets – Fiduciary Funds	45
	Notes to The Financial Statements	47

Thurston County, Washington 2002

Required Supplementary Information Section

General Fund Statement of Revenue, Expenditures, and Changes In Fund Balance – Budget (GAAP Basis) and Actual _____	77
Public Health & Social Services Statement of Revenue, Expenditures, And Changes in Fund Balance – Budget (GAAP Basis) and Actual _____	81
Real Estate Excise Tax Statement of Revenue, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual _____	84
Medic One Statement of Revenue, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual _____	87
Roads and Transportation Statement of Revenue, Expenditures, and Changes in Fund Balance – Budget (GAAP Basis) and Actual _____	90

III. STATISTICAL SECTION

General Government Expenditures By Function _____	93
General Government Revenues By Source _____	94
Taxable & Estimated Actual Value of Real & Personal Property _____	95
Property Tax Levy Rates (Per \$1000 of Assessed Value) Direct and Overlapping Governments – Weighted Average (4) _____	96
Property Tax Levies and Collections _____	97
Special Assessment Billings and Collections _____	98
Ratio of Net General Obligation Bonded Debt to Assessed Value _____	99
Ratio of Annual Debt Service Expenditures for General Bonded Debt to Total General Expenditures for a Ten Year Period _____	100
Computation of Legal Debt Margin _____	101
General Obligation Bonds _____	102
Demographic Statistics _____	103
Construction Activity _____	104
Thurston County Principal Taxpayers _____	105
Miscellaneous Statistical Information _____	106
Supplemental Information Section	
Washington State BARS Schedule 16	
Schedule of Expenditures of State and Local Awards _____	107
Schedule of Expenditures of Federal Awards _____	110
Notes to the Schedule of Expenditures of Federal, State, And Local Awards _____	117