

# Agency Funds

Agency Funds are used to account for monies held by Thurston County as an agent for other governmental units. Many independent governmental entities are required by Washington State statute to deposit and disburse all funds through the Thurston County Treasurer's Office. These funds do not represent assets of Thurston County, who has custodial responsibility only. Therefore, it does not require measurement of the results of operations. Each agency is responsible for preparation of its own annual report.

Similar individual Agency Funds have been grouped on a functional basis to enhance communication and understanding of the financial statements.

The County maintains 253 agency funds. A description of the funds and groups of funds follows:

**Vendor Claims** — A clearing fund or suspense account for vendor warrants payable in which monies are collected and warrants redeemed.

**Other County Funds** — There are 14 agency funds involving the administration of Thurston County composed of: Clerk's Trust, Forest Board Yield, Forest Excise, Treasurer's Trust, Salary Clearing, Employee Deductions, Pool and Treasurer's Cash, Treasurer's Daily Cash Clearing, Refunded General Obligation Bonds, G.O. Bonds Fiscal Agent, Leasehold Revenue Suspense, Juvenile Support, COBRA/Retiree Payments, and Treasurer's Cash Investment.

**Port of Olympia** — The County serves as custodian for 17 funds representing the general activities for the Port of Olympia.

**Educational Service District** — The County serves as custodian for four funds representing the general activities for Educational Service District 113.

**Timberland Regional Library** — The County serves as

custodian for six funds for the general and building activities of the Timberland Regional Library.

**Intercity Transit** — The County serves as custodian for three funds used by the bus transportation system.

**Fire Districts** — The County serves as custodian for 68 funds representing Fire Districts 1 through 17.

**School Districts** — The County accounts for 78 funds representing nine school districts which are: Yelm Community Schools, North Thurston, Tumwater, Olympia, Rainier, Griffin, Bucoda, Rochester and Tenino school districts.

**Other Government Agency Funds** — The County accounts for 62 funds of many other governments. These are comprised of: Drainage Districts 2, 3, and 7; Scott Lake Special District; Public Utility District #1 (5 funds); State Forest Board; Dispute Resolution Center; Tanglewilde Park & Recreation District; State General; Forest Fire Service; State School (2 funds); Pass Through Grants; Cemetery Districts 1 and 2; Lewis/Mason/Thurston Area Agency on Aging; Olympic Air Pollution Control Authority (4 funds); Thurston County Housing Authority (10 funds); Schools Insurance; Thurston Regional Planning Council, City of Olympia (7 funds); City of Tumwater (3 funds); City of Tenino (2 funds); Town of Bucoda; City of Yelm; Town of Rainier; City of Lacey (2 funds); Conservation District; Fire District Training Consortium (5 funds); Regional Service Network (3 funds); and West Thurston Fire/Life Safety Consortium.

Thurston County Washington 2000

COMBINING BALANCE SHEET  
 Agency Funds  
 December 31, 2000 WITH COMPARATIVE  
 TOTALS FOR December 31, 1999

	Agency Fund Totals	
Assets	2000	1999
Current Assets		
Cash & Pooled Investments	\$138,701,264	\$118,874,336
Taxes Receivable	6,797,165	6,492,641
Accrued Interest Receivables	1,877,949	2,205,541
Customer Account Receivables	23	109,586
Due From Other Government Units	1,215	1,721
<b>Total Assets</b>	<b>\$147,377,616</b>	<b>\$127,683,825</b>
Liabilities		
Current Liabilities		
Warrants Payables	\$13,207,794	\$12,310,140
Accounts Payable	5,734,722	2,765,309
Due To Other Funds	36,935	36,935
Due To Fiscal Agent	952,662	1,076,038
Due To Other Governments	127,445,503	111,495,403
Long Term Liabilities		
<b>Total Liabilities</b>	<b>\$147,377,616</b>	<b>\$127,683,825</b>

Thurston County Washington 2000

COMBINING BALANCE SHEET

Agency Funds

December 31, 2000 WITH COMPARATIVE

TOTALS FOR December 31, 1999

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Assets	Vendor Claims	Other County Agency Funds	Port of Olympia
Current Assets			
Cash & Pooled Investments	\$13,208,246	\$7,083,533	\$7,725,939
Taxes Receivable	-	4,089	152,818
Accrued Interest Receivables	-	1,877,949	-
<b>Total Assets</b>	<b>\$13,208,246</b>	<b>\$8,965,571</b>	<b>\$7,878,757</b>

Liabilities

Current Liabilities

Warrants Payables	\$13,207,794	\$-	\$-
Accounts Payable	-	5,345,941	-
Due To Other Funds	452	36,483	-
Due To Fiscal Agent	-	952,662	-
Due To Other Governments	-	2,630,485	7,878,757
<b>Total Liabilities</b>	<b>\$13,208,246</b>	<b>\$8,965,571</b>	<b>\$7,878,757</b>

Assets	Educational Service District	Timberland Regional Library	Intercity Transit	Fire Districts
Current Assets				
Cash & Pooled Investments	\$13,276,786	\$8,889,175	\$10,163,332	\$9,736,343
Taxes Receivable	-	290,349	-	507,758
<b>Total Assets</b>	<b>\$13,276,786</b>	<b>\$9,179,524</b>	<b>\$10,163,332</b>	<b>\$10,244,101</b>

Liabilities

Current Liabilities

Warrants Payables	\$-	\$-	\$-	\$-
Accounts Payable	-	-	-	177,502
Due To Other Governments	13,276,786	9,179,524	10,163,332	10,066,599
<b>Total Liabilities</b>	<b>\$13,276,786</b>	<b>\$9,179,524</b>	<b>\$10,163,332</b>	<b>\$10,244,101</b>

Thurston County Washington 2000

COMBINING BALANCE SHEET

- Agency Funds -  
 December 31, 2000 WITH COMPARATIVE  
 TOTALS FOR December 31, 1999  
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Assets	School Districts	Other Gov't Agency Funds	2000	1999
<b>Current Assets</b>				
Cash & Pooled Investments	\$62,002,597	\$6,615,313	\$138,701,264	\$118,874,336
Taxes Receivable	3,055,029	2,787,122	6,797,165	6,492,641
Accrued Interest Receivables	-	-	1,877,949	2,205,541
Customer Account Receivables	-	23	23	109,586
Due From Other Government Units	-	1,215	1,215	1,721
<b>Total Assets</b>	<b>\$65,057,626</b>	<b>\$9,403,673</b>	<b>\$147,377,616</b>	<b>\$127,683,825</b>
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Warrants Payables	\$-	\$-	\$13,207,794	\$12,310,140
Accounts Payable	-	211,279	5,734,722	2,765,309
Due To Other Funds	-	-	36,935	36,935
Due To Fiscal Agent	-	-	952,662	1,076,038
Due To Other Governments	65,057,626	9,192,394	127,445,503	111,495,403
<b>Total Liabilities</b>	<b>\$65,057,626</b>	<b>\$9,403,673</b>	<b>\$147,377,616</b>	<b>\$127,683,825</b>

Thurston County Washington 2000

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Agency Funds  
 YEAR ENDED December 31, 2000  
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**Vendor Claims**

	Balance Jan 1, 2000	Increases	Decreases	Balance Dec 31, 2000
<b>Assets</b>				
Current Assets				
Cash & Pooled Investments	\$11,804,601	\$13,208,246	\$11,804,601	\$13,208,246
<b>Total Assets</b>	<b>\$11,804,601</b>	<b>\$13,208,246</b>	<b>\$11,804,601</b>	<b>\$13,208,246</b>
<b>Liabilities</b>				
Current Liabilities				
Warrants Payables	\$11,804,149	\$13,207,794	\$11,804,149	\$13,207,794
Due To Other Funds	452	452	452	452
<b>Total Liabilities</b>	<b>\$11,804,601</b>	<b>\$13,208,246</b>	<b>\$11,804,601</b>	<b>\$13,208,246</b>

**Other County Agency Funds**

	Balance Jan 1, 2000	Increases	Decreases	Balance Dec 31, 2000
<b>Assets</b>				
Current Assets				
Cash & Pooled Investments	\$3,648,985	\$7,083,533	\$3,648,985	\$7,083,533
Taxes Receivable	-	4,089	-	4,089
Accrued Interest Receivables	2,205,541	1,877,949	2,205,541	1,877,949
Customer Account Receivables	10,739	-	10,739	-
Due From Other Government Units	468	-	468	-
<b>Total Assets</b>	<b>\$5,865,733</b>	<b>\$8,965,571</b>	<b>\$5,865,733</b>	<b>\$8,965,571</b>
<b>Liabilities</b>				
Current Liabilities				
Warrants Payables	\$505,991	\$-	\$505,991	\$-
Accounts Payable	2,282,599	5,345,941	2,282,599	5,345,941
Due To Other Funds	36,483	36,483	36,483	36,483
Due To Fiscal Agent	1,076,038	952,662	1,076,038	952,662
Due To Other Governments	1,964,622	2,630,485	1,964,622	2,630,485
<b>Total Liabilities</b>	<b>\$5,865,733</b>	<b>\$8,965,571</b>	<b>\$5,865,733</b>	<b>\$8,965,571</b>

Thurston County Washington 2000

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Agency Funds

YEAR ENDED December 31, 2000

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**Port of Olympia**

	Balance Jan 1, 2000	Increases	Decreases	Balance Dec 31, 2000
<b>Assets</b>				
Current Assets				
Cash & Pooled Investments	\$7,085,328	\$7,725,939	\$7,085,328	\$7,725,939
Taxes Receivable	124,299	152,818	124,299	152,818
<b>Total Assets</b>	<b>\$7,209,627</b>	<b>\$7,878,757</b>	<b>\$7,209,627</b>	<b>\$7,878,757</b>
<b>Liabilities</b>				
Current Liabilities				
Due To Other Governments	\$7,209,627	\$7,878,757	\$7,209,627	\$7,878,757
<b>Total Liabilities</b>	<b>\$7,209,627</b>	<b>\$7,878,757</b>	<b>\$7,209,627</b>	<b>\$7,878,757</b>

**Educational Service District**

	Balance Jan 1, 2000	Increases	Decreases	Balance Dec 31, 2000
<b>Assets</b>				
Current Assets				
Cash & Pooled Investments	\$12,147,644	\$13,276,786	\$12,147,644	\$13,276,786
<b>Total Assets</b>	<b>\$12,147,644</b>	<b>\$13,276,786</b>	<b>\$12,147,644</b>	<b>\$13,276,786</b>
<b>Liabilities</b>				
Current Liabilities				
Due To Other Governments	\$12,147,644	\$13,276,786	\$12,147,644	\$13,276,786
<b>Total Liabilities</b>	<b>\$12,147,644</b>	<b>\$13,276,786</b>	<b>\$12,147,644</b>	<b>\$13,276,786</b>

**Timberland Regional Library**

	Balance Jan 1, 2000	Increases	Decreases	Balance Dec 31, 2000
<b>Assets</b>				
Current Assets				
Cash & Pooled Investments	\$8,374,042	\$8,889,175	\$8,374,042	\$8,889,175
Taxes Receivable	279,965	290,349	279,965	290,349
<b>Total Assets</b>	<b>\$8,654,007</b>	<b>\$9,179,524</b>	<b>\$8,654,007</b>	<b>\$9,179,524</b>
<b>Liabilities</b>				
Current Liabilities				
Due To Other Governments	\$8,654,007	\$9,179,524	\$8,654,007	\$9,179,524
<b>Total Liabilities</b>	<b>\$8,654,007</b>	<b>\$9,179,524</b>	<b>\$8,654,007</b>	<b>\$9,179,524</b>

Thurston County Washington 2000

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Agency Funds  
 YEAR ENDED December 31, 2000  
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**Intercity Transit**

	Balance Jan 1, 2000	Increases	Decreases	Balance Dec 31, 2000
<b>Assets</b>				
Current Assets				
Cash & Pooled Investments	\$3,956,384	\$10,163,332	\$3,956,384	\$10,163,332
<b>Total Assets</b>	<b>\$3,956,384</b>	<b>\$10,163,332</b>	<b>\$3,956,384</b>	<b>\$10,163,332</b>
<b>Liabilities</b>				
Current Liabilities				
Due To Other Governments	\$3,956,384	\$10,163,332	\$3,956,384	\$10,163,332
<b>Total Liabilities</b>	<b>\$3,956,384</b>	<b>\$10,163,332</b>	<b>\$3,956,384</b>	<b>\$10,163,332</b>

**Fire Districts**

	Balance Jan 1, 2000	Increases	Decreases	Balance Dec 31, 2000
<b>Assets</b>				
Current Assets				
Cash & Pooled Investments	\$4,799,438	\$9,736,343	\$4,799,438	\$9,736,343
Taxes Receivable	482,765	507,758	482,765	507,758
Customer Account Receivables	8,792	-	8,792	-
<b>Total Assets</b>	<b>\$5,290,995</b>	<b>\$10,244,101</b>	<b>\$5,290,995</b>	<b>\$10,244,101</b>
<b>Liabilities</b>				
Current Liabilities				
Accounts Payable	\$122,409	\$177,502	\$122,409	\$177,502
Due To Other Governments	5,168,586	10,066,599	5,168,586	10,066,599
<b>Total Liabilities</b>	<b>\$5,290,995</b>	<b>\$10,244,101</b>	<b>\$5,290,995</b>	<b>\$10,244,101</b>

**School Districts**

	Balance Jan 1, 2000	Increases	Decreases	Balance Dec 31, 2000
<b>Assets</b>				
Current Assets				
Cash & Pooled Investments	\$60,126,385	\$62,002,597	\$60,126,385	\$62,002,597
Taxes Receivable	2,927,480	3,055,029	2,927,480	3,055,029
<b>Total Assets</b>	<b>\$63,053,865</b>	<b>\$65,057,626</b>	<b>\$63,053,865</b>	<b>\$65,057,626</b>
<b>Liabilities</b>				
Current Liabilities				
Due To Other Governments	\$63,053,865	\$65,057,626	\$63,053,865	\$65,057,626
<b>Total Liabilities</b>	<b>\$63,053,865</b>	<b>\$65,057,626</b>	<b>\$63,053,865</b>	<b>\$65,057,626</b>

Thurston County Washington 2000

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

Agency Funds

YEAR ENDED December 31, 2000

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**Other Government Agency Funds**

Assets	Balance Jan 1, 2000	Increases	Decreases	Balance Dec 31, 2000
<b>Current Assets</b>				
Cash & Pooled Investments	\$6,931,529	\$6,615,313	\$6,931,529	\$6,615,313
Taxes Receivable	2,678,132	2,787,122	2,678,132	2,787,122
Customer Account Receivable	90,055	23	90,055	23
Due From Other Government Units	1,253	1,215	1,253	1,215
<b>Total Assets</b>	<b>\$9,700,969</b>	<b>\$9,403,673</b>	<b>\$9,700,969</b>	<b>\$9,403,673</b>
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Accounts Payable	\$360,301	\$211,279	\$360,301	\$211,279
Due To Other Govts	9,340,668	9,192,394	9,340,668	9,192,394
<b>Total Liabilities</b>	<b>\$9,700,969</b>	<b>\$9,403,673</b>	<b>\$9,700,969</b>	<b>\$9,403,673</b>

**Total Agency Funds**

Assets	Balance Jan 1, 2000	Increases	Decreases	Balance Dec 31, 2000
<b>Current Assets</b>				
Cash & Pooled Investments	\$118,874,336	\$138,701,264	\$118,874,336	\$138,701,264
Taxes Receivable	6,492,641	6,793,076	6,492,641	6,793,076
Accrued Interest Receivables	2,205,541	1,877,949	2,205,541	1,877,949
Customer Account Receivables	98,847	4,112	98,847	4,112
Due From Other Government Units	1,721	1,215	1,721	1,215
<b>Total Assets</b>	<b>\$127,673,086</b>	<b>\$147,377,616</b>	<b>\$127,673,086</b>	<b>\$147,377,616</b>
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Warrants Payables	\$12,310,140	\$13,207,794	\$12,310,140	\$13,207,794
Accounts Payable	2,765,309	5,734,722	2,765,309	5,734,722
Due To Other Funds	36,935	36,935	36,935	36,935
Due To Fiscal Agent	1,076,038	952,662	1,076,038	952,662
Due To Other Governments	111,495,403	127,445,503	111,495,403	127,445,503
<b>Total Liabilities</b>	<b>\$127,683,825</b>	<b>\$147,377,616</b>	<b>\$127,683,825</b>	<b>\$147,377,616</b>