

Capital Project Funds

Capital Project Funds are established in Thurston County to account for programs acquiring or constructing major capital facilities. Both revenues and expenditures are budgeted in compliance with procedures established in the Revised Code of Washington and are accounted for on a modified accrual basis of accounting. A description of each fund follows:

Roads Construction in Progress -- This group includes accounting for engineering, design, and construction of county roads and bridges. Revenues for this fund include State and Federal grants and 41 percent of the County's share of the Motor Vehicle Fuel Tax and County matching from forest and gas tax receipts.

Detention Facilities -- A fund to account for the cost of constructing a new juvenile detention center and Family Court center.

Jail Detention Capital -- This fund accounts for the purchase of land and construction of the new adult jail.

Health Building -- This fund accounts for the purchase of land, buildings, and equipment, for the new Health Building.

Thurston County Washington 2000

COMBINING BALANCE SHEET
 CAPITAL PROJECT FUNDS
 December 31, 2000 WITH COMPARATIVE
 TOTALS FOR December 31, 1999

	ROADS CONSTR IN PROGRESS	DETENTION FACILITIES	JAIL DETENTION	HEALTH BUILDING	2000	1999
Assets						
Current Assets						
Cash & Pooled Investments	\$8,894,560	\$4,289	\$7	\$893,877	\$9,792,733	\$10,672,787
Accrued Interest & Penalties	51,735	24	6	4,833	56,598	54,361
Due From Other Funds	686	1,164	5,622	788	8,260	324,406
Due From Other Government Units	468,927	-	-	-	468,927	1,042,214
Total Assets	9,415,908	5,477	5,635	899,498	10,326,518	12,093,768
Liabilities and Fund Balance						
Current Liabilities						
Accounts Payable	148,916	1,164	4,617	-	154,697	759,879
Due To Other Funds	4,331	-	179	788	5,298	1,177
Due To Other Government Units	915	-	-	-	915	-
Total Liabilities	154,162	1,164	4,796	788	160,910	761,056
Fund Balance						
Unreserved	9,261,746	4,313	839	898,710	10,165,608	11,332,712
Total Fund Balance	9,261,746	4,313	839	898,710	10,165,608	11,332,712
Total Liabilities & Fund Balance	\$9,415,908	\$5,477	\$5,635	\$899,498	\$10,326,518	\$12,093,768

Thurston County Washington 2000

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 CAPITAL PROJECT FUNDS
 YEAR ENDED December 31, 2000 WITH COMPARATIVE TOTALS
 FOR YEAR ENDED December 31, 1999

	ROADS CONSTR IN PROGRESS	DETENTION FACILITIES	JAIL DETENTION	HEALTH BUILDING	2000	1999
Revenues:						
Taxes	\$199,899	\$-	\$-	\$-	\$199,899	\$249,500
Intergovernmental	2,460,822	-	-	-	2,460,822	2,843,857
Charges for Services	-	-	-	-	-	380,537
Miscellaneous Revenue	766,369	134	320	37,153	803,976	657,395
Total Revenues	3,427,090	134	320	37,153	3,464,697	4,131,289
Expenditures:						
Current						
General Government	71,125	-	-	-	71,125	-
Security of Persons & Property	-	-	-	-	-	57,520
Capital Outlay	6,304,255	77,276	170,141	865,766	7,417,438	5,661,622
Total Expenditures	6,375,380	77,276	170,141	865,766	7,488,563	5,719,142
Excess (Deficiency) of Revenues Over Expenditures	(2,948,290)	(77,142)	(169,821)	(828,613)	(4,023,866)	(1,587,853)
Other Financing Sources (Uses)						
Sale of Fixed Assets	801,869	-	-	996,148	1,798,017	779,970
Other Financing Sources - Bond Proceeds	450,000	-	-	-	450,000	-
Operating Transfers In	109,644	84,700	272,138	731,175	1,197,657	1,438,504
Operating Transfers Out	(450,000)	-	(103,023)	-	(553,023)	(28,262)
Total Other Financing Sources (Uses)	911,513	84,700	169,115	1,727,323	2,892,651	2,190,212
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Financing Uses	(2,036,777)	7,558	(706)	898,710	(1,131,215)	602,359
Fund Balance at Beginning of Year	11,331,523	(356)	1,545	-	11,332,712	10,801,803
Residual Equity Transfer Out	(33,000)	(2,889)	-	-	(35,889)	(71,450)
Fund Balance at End of Year	\$9,261,746	\$4,313	\$839	\$898,710	\$10,165,608	\$11,332,712

Thurston County Washington 2000

STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
ROADS CONSTRUCTION IN PROGRESS CAPITAL PROJECT FUND
YEAR ENDED December 31, 2000 WITH COMPARATIVE TOTALS
FOR YEAR ENDED December 31, 1999

		2000		VARIANCE	1999
		BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)	ACTUAL
Revenues:					
Taxes		\$258,000	\$199,899	(\$58,101)	\$249,500
Intergovernmental		3,730,900	2,460,822	(1,270,078)	2,843,857
Charges for Services		-	-	-	380,537
Miscellaneous Revenue		381,750	766,369	384,619	650,430
Total Revenues		4,370,650	3,427,090	(943,560)	4,124,324
Expenditures:					
Roads-Construction In Progress	Other Services	6,724,435	5,605,865	1,118,570	4,301,783
	Personnel	887,975	769,439	118,536	708,441
	Equip. Rental	1,000	76	924	988
Total Expenditures		7,613,410	6,375,380	1,238,030	5,011,212
Excess (Deficiency) of Revenues Over Expenditures		(3,242,760)	(2,948,290)	294,470	(886,888)
Other Financing Sources (Uses)					
Sale of Fixed Assets		702,000	801,869	99,869	779,970
Other Financing Sources - Bond Proceeds		-	450,000	450,000	-
Operating Transfers In		-	109,644	109,644	800,356
Operating Transfers Out		-	(450,000)	(450,000)	-
Total Other Financing Sources (Uses)		702,000	911,513	209,513	1,580,326
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Financing Uses		(2,540,760)	(2,036,777)	503,983	693,438
Fund Balance at Beginning of Year		11,331,345	11,331,523	178	10,638,085
Residual Equity Transfers Out		-	(33,000)	(33,000)	-
Fund Balance at End of Year		\$8,790,585	\$9,261,746	\$471,161	\$11,331,523

Thurston County Washington 2000

STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
DETENTION FACILITIES CAPITAL PROJECT FUND
YEAR ENDED December 31, 2000 WITH COMPARATIVE TOTALS
FOR YEAR ENDED December 31, 1999

	2000		VARIANCE FAVORABLE (UNFAVORABLE)	1999 ACTUAL
	BUDGET	ACTUAL		
Revenues:				
Miscellaneous Revenue	\$100	\$134	\$34	\$104
Total Revenues	100	134	34	104
Expenditures:				
Detention Facilities Capital Project	255,340	77,276	178,064	318,381
Other Services Travel	1,800	-	1,800	-
Total Expenditures	257,140	77,276	179,864	318,381
Excess (Deficiency) of Revenues Over Expenditures	(257,040)	(77,142)	179,898	(318,277)
Other Financing Sources (Uses)				
Operating Transfers In	257,040	84,700	(172,340)	345,682
Total Other Financing Sources (Uses)	257,040	84,700	(172,340)	345,682
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Financing Uses	-	7,558	7,558	27,405
Fund Balance at Beginning of Year	-	(356)	(356)	1,823
Residual Equity Transfer Out	-	(2,889)	(2,889)	(29,584)
Fund Balance at End of Year	\$-	\$4,313	\$4,313	(\$356)

Thurston County Washington 2000

STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
JAIL DETENTION CAPITAL PROJECT FUND
YEAR ENDED December 31, 2000 WITH COMPARATIVE TOTALS
FOR YEAR ENDED December 31, 1999

	2000		VARIANCE FAVORABLE (UNFAVORABLE)	1999 ACTUAL
	BUDGET	ACTUAL		
Revenues:				
Miscellaneous Revenue	\$-	\$320	\$320	\$54
Total Revenues	-	320	320	54
Expenditures:				
Jail Detention Capital Project	1,539,365	169,044	1,370,321	274,921
Other Services Travel	2,425	1,097	1,328	9,910
Total Expenditures	1,541,790	170,141	1,371,649	284,831
Excess (Deficiency) of Revenues Over Expenditures	(1,541,790)	(169,821)	1,371,969	(284,777)
Other Financing Sources (Uses)				
Operating Transfers In	1,540,245	272,138	(1,268,107)	286,214
Operating Transfers Out	-	(103,023)	(103,023)	-
Total Other Financing Sources (Uses)	1,540,245	169,115	(1,371,130)	286,214
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Financing Uses	(1,545)	(706)	839	1,437
Fund Balance at Beginning of Year	1,545	1,545	-	108
Fund Balance at End of Year	\$-	\$839	\$839	\$1,545

Thurston County Washington 2000

STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
HEALTH BUILDING CAPITAL PROJECT FUND
YEAR ENDED December 31, 2000 WITH COMPARATIVE TOTALS
FOR YEAR ENDED December 31, 1999

		2000		VARIANCE	1999
		BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)	ACTUAL
Revenues:					
Miscellaneous Revenue		\$-	\$37,154	\$37,154	\$-
Total Revenues		-	37,154	37,154	-
Expenditures:					
Health Building	Other Services	1,000,000	865,767	134,233	-
Total Expenditures		1,000,000	865,767	134,233	-
Excess (Deficiency) of Revenues Over Expenditures		(1,000,000)	(828,613)	171,387	-
Other Financing Sources (Uses)					
Sale of Fixed Assets		1,000,000	996,148	-	-
Operating Transfers In		-	731,175	731,175	-
Total Other Financing Sources (Uses)		1,000,000	1,727,323	731,175	-
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Financing Uses		-	898,710	898,710	-
Fund Balance at End of Year		\$-	\$898,710	\$898,710	\$-



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