
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 fund accounts for the 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.

Juvenile Detention - This fund accounts 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.

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

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

COMBINING BALANCE SHEET
CAPITAL PROJECT FUNDS
December 31, 2001 WITH COMPARATIVE
TOTALS FOR December 31, 2000

	ROADS					FAIR		
	CONSTR IN	JUVENILE	HEALTH	JAIL	CORONER	CAPITAL	2001	2000
	PROGRESS	DETENTION	BUILDING	DETENTION	BUILDING	FUND		
Assets								
Current Assets								
Cash & Pooled Investments	\$7,263,949	\$4,087	\$659,475	\$20,836	\$386,679	\$130,827	\$8,465,853	\$9,792,733
Accrued Interest & Penalties	26,909	14	2,066	24	1,355	502	30,870	56,598
Due From Other Funds	-	-	1,220	-	-	-	1,220	8,260
Due From Other Government Units	599,748	-	-	-	-	-	599,748	468,927
Total Assets	\$7,890,606	\$4,101	\$662,761	\$20,860	\$388,034	\$131,329	\$9,097,691	\$10,326,518
Liabilities and Fund Balance								
Current Liabilities								
Accounts Payable	\$278,852	(\$268)	\$239,731	\$10,378	\$-	\$31,465	\$560,158	\$154,697
Due To Other Funds	1,422	-	22,817	-	-	2,465	26,704	5,298
Due To Other Government Units	74	-	-	-	-	-	74	915
Total Liabilities	280,348	(268)	262,548	10,378	-	33,930	586,936	160,910
Fund Balance								
Unreserved	7,610,258	4,369	400,213	10,482	388,034	97,399	8,510,755	10,165,608
Total Fund Balance	7,610,258	4,369	400,213	10,482	388,034	97,399	8,510,755	10,165,608
Total Liabilities & Fund Balance	\$7,890,606	\$4,101	\$662,761	\$20,860	\$388,034	\$131,329	\$9,097,691	\$10,326,518

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
CAPITAL PROJECT FUNDS
YEAR ENDED December 31, 2001 WITH COMPARATIVE TOTALS
FOR YEAR ENDED December 31, 2000

	ROADS CONSTR IN PROGRESS	JUVENILE DETENTION	HEALTH BUILDING	JAIL DETENTION	CORONER BUILDING	FAIR CAPITAL FUND	2001	2000
Revenues:								
Taxes	\$218,316	-	-	-	-	-	\$218,316	\$199,899
Intergovernmental	1,879,744	-	-	-	-	-	1,879,744	2,460,822
Charges for Services	157,999	-	-	-	-	-	157,999	-
Miscellaneous Revenues	486,416	242	44,399	90	7,895	3,249	542,291	803,976
Total Revenues	2,742,475	242	44,399	90	7,895	3,249	2,798,350	3,464,697
Expenditures:								
Current								
General Government	51,927	-	-	-	-	-	51,927	71,125
Capital Outlay	5,192,669	31,297	4,599,155	155,717	225,443	75,863	10,280,144	7,417,438
Total Expenditures	5,244,596	31,297	4,599,155	155,717	225,443	75,863	10,332,071	7,488,563
Excess (Deficiency) of Revenues Over Expenditures	(2,502,121)	(31,055)	(4,554,756)	(155,627)	(217,548)	(72,614)	(7,533,721)	(4,023,866)
Other Financing Sources (Uses)								
Sale of Fixed Assets	850,633	-	-	-	-	-	850,633	1,798,017
Other Financing Sources - Bond Proceeds	-	-	-	-	-	-	-	450,000
Operating Transfers In	-	31,111	4,148,773	165,270	605,582	170,013	5,120,749	1,197,657
Operating Transfers Out	-	-	(92,514)	-	-	-	(92,514)	(553,023)
Total Other Financing Sources (Uses)	850,633	31,111	4,056,259	165,270	605,582	170,013	5,878,868	2,892,651
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Financing Uses	(1,651,488)	56	(498,497)	9,643	388,034	97,399	(1,654,853)	(1,131,215)
Fund Balance at Beginning of Year	9,261,746	4,313	898,710	839	-	-	10,165,608	11,332,712
Residual Equity Transfer Out	-	-	-	-	-	-	-	(35,889)
Fund Balance at End of Year	\$7,610,258	\$4,369	\$400,213	\$10,482	\$388,034	\$97,399	\$8,510,755	\$10,165,608

**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, 2001 WITH COMPARATIVE TOTALS
FOR YEAR ENDED December 31, 2000**

		2001			2000
		BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	ACTUAL
Revenues:					
	Taxes	\$286,000	\$218,316	(\$67,684)	\$199,899
	Intergovernmental	3,595,550	1,879,744	(1,715,806)	2,460,822
	Charges for Services	61,700	157,999	96,299	-
	Miscellaneous Revenues	410,000	486,416	76,416	766,369
Total Revenues		4,353,250	2,742,475	(1,610,775)	3,427,090
Expenditures:					
Roads-Construction In Progress	Other Services	8,592,024	4,526,309	4,065,715	5,605,865
	Personnel	902,180	718,287	183,893	769,439
	Equip. Rental	1,000	-	1,000	76
Total Expenditures		9,495,204	5,244,596	4,250,608	6,375,380
Excess (Deficiency) of Revenues Over Expenditures		(5,141,954)	(2,502,121)	2,639,833	(2,948,290)
Other Financing Sources (Uses)					
	Sale of Fixed Assets	852,000	850,633	(1,367)	801,869
	Other Financing Sources - Bond Proceeds	-	-	-	450,000
	Operating Transfers In	-	-	-	109,644
	Operating Transfers Out	-	-	-	(450,000)
Total Other Financing Sources (Uses)		852,000	850,633	(1,367)	911,513
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Financing Uses		(4,289,954)	(1,651,488)	2,638,466	(2,036,777)
	Fund Balance at Beginning of Year	9,319,747	9,261,746	(58,001)	11,331,523
	Residual Equity Transfers Out	-	-	-	(33,000)
Fund Balance at End of Year		\$5,029,793	\$7,610,258	\$2,580,465	\$9,261,746

**STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
JUVENILE DETENTION CAPITAL PROJECT FUND
YEAR ENDED December 31, 2001 WITH COMPARATIVE TOTALS
FOR YEAR ENDED December 31, 2000**

		2001		VARIANCE	2000
		BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)	ACTUAL
Revenues:					
	Miscellaneous Revenues	\$-	\$242	\$242	\$134
Total Revenues		-	242	242	134
Expenditures:					
Detention Facilities Capital Project	Other Services	307,102	30,244	276,858	77,276
	Travel	1,800	1,053	747	-
Total Expenditures		308,902	31,297	277,605	77,276
Excess (Deficiency) of Revenues Over Expenditures		(308,902)	(31,055)	277,847	(77,142)
Other Financing Sources (Uses)					
Operating Transfers In		304,589	31,111	(273,478)	84,700
Total Other Financing Sources (Uses)		304,589	31,111	(273,478)	84,700
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Financing Uses		(4,313)	56	4,369	7,558
Fund Balance at Beginning of Year		4,313	4,313	-	(356)
Residual Equity Transfer Out		-	-	-	(2,889)
Fund Balance at End of Year		\$-	\$4,369	\$4,369	\$4,313

**STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
JAIL DETENTION CAPITAL PROJECT FUND
YEAR ENDED December 31, 2001 WITH COMPARATIVE TOTALS
FOR YEAR ENDED December 31, 2000**

		2001		VARIANCE	2000
		BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)	ACTUAL
Revenues:					
	Miscellaneous Revenues	\$ -	\$90	\$90	\$320
Total Revenues		-	90	90	320
Expenditures:					
Jail Detention Capital Project	Other Services	3,548,779	155,115	3,393,664	169,044
	Travel	1,000	602	398	1,097
Total Expenditures		3,549,779	155,717	3,394,062	170,141
Excess (Deficiency) of Revenues Over Expenditures		(3,549,779)	(155,627)	3,394,152	(169,821)
Other Financing Sources (Uses)					
	Operating Transfers In	3,548,941	165,270	(3,383,671)	272,138
	Operating Transfers Out	-	-	-	(103,023)
Total Other Financing Sources (Uses)		3,548,941	165,270	(3,383,671)	169,115
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Financing Uses		(838)	9,643	10,481	(706)
Fund Balance at Beginning of Year		838	839	1	1,545
Fund Balance at End of Year		\$ -	\$10,482	\$10,482	\$839

**STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
HEALTH BUILDING CAPITAL PROJECT FUND
YEAR ENDED December 31, 2001 WITH COMPARATIVE TOTALS
FOR YEAR ENDED December 31, 2000**

		2001		VARIANCE	2000
		BUDGET	ACTUAL	FAVORABLE (UNFAVORABLE)	ACTUAL
Revenues:					
	Miscellaneous Revenue	\$52,152	\$44,399	(\$7,753)	\$37,154
Total Revenues		52,152	44,399	(7,753)	37,154
Expenditures:					
Health Building	Other Services	5,098,601	4,599,155	499,446	865,767
Total Expenditures		5,098,601	4,599,155	499,446	865,767
Excess (Deficiency) of Revenues Over Expenditures		(5,046,449)	(4,554,756)	491,693	(828,613)
Other Financing Sources (Uses)					
Sale of Fixed Assets		-	-	-	996,148
Operating Transfers In		4,226,979	4,148,773	(78,206)	731,175
Operating Transfers Out		(79,240)	(92,514)	(13,274)	-
Total Other Financing Sources (Uses)		4,147,739	4,056,259	(91,480)	1,727,323
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Financing Uses		(898,710)	(498,497)	400,213	898,710
Fund Balance at Beginning of Year		898,710	898,710	-	-
Fund Balance at End of Year		\$ -	\$400,213	\$400,213	\$898,710

**STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
CORONER BUILDING CAPITAL PROJECT FUND
YEAR ENDED December 31, 2001 WITH COMPARATIVE TOTALS
FOR YEAR ENDED December 31, 2000**

		2001		VARIANCE FAVORABLE (UNFAVORABLE)	2000 ACTUAL
		BUDGET	ACTUAL		
Revenues:					
	Miscellaneous Revenue	\$19,000	\$7,895	(\$11,105)	\$-
Total Revenues		19,000	7,895	(11,105)	-
Expenditures:					
Health Building	Other Services	1,682,916	225,443	1,457,473	-
Total Expenditures		1,682,916	225,443	1,457,473	-
Excess (Deficiency) of Revenues Over Expenditures		(1,663,916)	(217,548)	1,446,368	-
Other Financing Sources (Uses)					
	Operating Transfers In	1,663,916	605,582	(1,058,334)	-
Total Other Financing Sources (Uses)		1,663,916	605,582	(1,058,334)	-
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Financing Uses		-	388,034	388,034	-
Fund Balance at Beginning of Year		-	-	-	-
Fund Balance at End of Year		\$-	\$388,034	\$388,034	\$-

**STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FAIR BUILDING CAPITAL PROJECT FUND
YEAR ENDED December 31, 2001 WITH COMPARATIVE TOTALS
FOR YEAR ENDED December 31, 2000**

	2001		VARIANCE FAVORABLE (UNFAVORABLE)	2000 ACTUAL
	BUDGET	ACTUAL		
Revenues:				
Miscellaneous Revenue	\$2,897	\$3,249	\$352	\$-
Total Revenues	2,897	3,249	352	-
Expenditures:				
Health Building Other Services	175,000	75,863	99,137	-
Total Expenditures	175,000	75,863	99,137	-
Excess (Deficiency) of Revenues Over Expenditures	(172,103)	(72,614)	99,489	-
Other Financing Sources (Uses)				
Operating Transfers In	172,103	170,013	(2,090)	-
Total Other Financing Sources (Uses)	172,103	170,013	(2,090)	-
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Financing Uses	-	97,399	97,399	-
Fund Balance at Beginning of Year	-	-	-	-
Fund Balance at End of Year	\$-	\$97,399	\$97,399	\$-