

# **Comprehensive Annual Financial Report**

## **Whatcom County Washington**

Fiscal Year Ending December 31, 1999



This Report Prepared and Published by  
the Whatcom County Administrative  
Services Department - Finance Office

June 2000

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*Photo on Cover: A view of Mount  
Baker from Lynden Washington,  
by Eva Browning*

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**WHATCOM COUNTY  
EXECUTIVE'S OFFICE**

**County Courthouse**

311 Grand Avenue, Suite #108  
Bellingham, WA 98225-4082



**Pete Kremen**  
County Executive

June 30, 2000

Citizens of Whatcom County:

We submit the Comprehensive Annual Financial Report of Whatcom County for the year ended December 31, 1999.

The responsibility for both the accuracy of the data presented and the completeness and fairness of the presentation, including all disclosures, rests with the County. We believe the data as presented, is accurate in all material aspects; that it is presented in a manner designed to fairly set forth the financial position and results of operation of the County as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain an understanding of the County's financial activity have been included.

This report is presented in three sections, Introductory, Financial, and Statistical. In respect to the Financial Section, statements presented are further divided into two parts, which are distinguished according to the reporting level of data. They are as follows:

**A. General Purpose Financial Statements (Combined Statements - Overview)**

The combined data presented in this section is required and the financial statements are in a form necessary to display a summary overview of the financial position of all funds and account groups and of the operating results of all funds by type. The combined formats of these statements include columns of aggregate data, which have been summarized from the more detailed combining and individual statements that follow in the next section.

**B. Combining and Individual Fund and Account Group - Statements & Schedules**

Combining financial statements are required for this reporting level in each instance where the County has more than one fund of a given type. Individual fund statements and schedules are presented for individual funds and account groups to assure detail disclosure not provided at the reporting level of the combining statements.

The notes provided in the Financial Section are considered essential to fair presentation and adequate disclosure for this financial report. The notes include the Summary of Significant Accounting Policies for the County and other necessary disclosure of important matters relating to the financial position of the County. The notes are treated as an integral part of the financial statements and should be read in conjunction with it.

## REPORTING ENTITY

For financial reporting purposes, in compliance with NCGA Statement 3, the County of Whatcom includes all funds, account groups and authorities that are controlled by or dependent on the County Council. Control by, or dependence on the County was determined on the basis of budget adoption, taxing authority, obligation of the County to finance any deficits that may occur, or receipt of significant subsidies from the County.

## GENERAL INFORMATION

Whatcom County was created by an act of the Legislative Assembly of the Territory of Washington on March 9, 1854. In the eighteenth century, the area was visited by Spanish and British explorers; Bellingham Bay was named by Captain George Vancouver. The legislature stipulated that the Whatcom County Courthouse shall remain permanently in the settlement of Whatcom (now a part of the City of Bellingham) as the county seat. For the first few years, all business and court were transacted at the home of R.V. Peabody on the west bank of Whatcom Creek.

Whatcom County is located in the northwest corner of Washington State. Its northern border is British Columbia, Canada. On the southern border is Skagit County, east is Okanogan County and to the west is Puget Sound. The county is 2,126 square miles in size and about two thirds of the county are part of either the Mt. Baker National Forest or the North Cascades National Park. The Cascade Range runs through the central and western part of the county and Mt. Baker, a 10,775 foot peak, is in the center. All of the incorporated areas are within the western corridor. The county seat, Bellingham, is the major city of Whatcom County with about 40% of the county's total population. Bellingham is located 90 miles north of Seattle, the major metropolitan city in the State of Washington and 50 miles south of Vancouver, British Columbia. The population of Whatcom County in 1999 is estimated at 161,300.

Whatcom County operates under a Home Rule Charter adopted by the voters of the county in 1978. The County Council, which consists of six members elected by districts and one member at large, is the policy determining and legislative body of the County. The Council levies taxes, makes appropriations and adopts the budget for the County. The elected County Executive presents to the County Council an annual statement of the financial and governmental affairs of the County, the budget, and capital improvement plans. The county charter was amended in November 1993 to allow the establishment of a finance department. Effective July 1994, financial accounting and reporting responsibilities were transferred to an administrative finance department under the



authority of the County Executive. At the same time, an independent internal audit function was established in the County Auditor's office. Tax collection, receipting and investment responsibilities are those of the elected County Treasurer.

The County provides a wide range of services, some to all citizens and some only to unincorporated areas. Services include road construction and maintenance, law enforcement, flood control, parks and recreation services, public health services, court services, agriculture services, tax assessment and collection, planning and zoning services, mental health services, fire inspections, animal control, criminal detention, election administration, solid waste and recycling, ambulance, medical examiner, and probation services.

Most funds in this report pertain to the entity Whatcom County Government. Certain agency funds exist to fill the County's custodial role for these agencies. Under state statute, the County Treasurer is the ex officio treasurer of most special purpose districts (fire, cemetery, water, drainage, port, public utility district). Money received from or for the special purpose districts is deposited in a central bank account and the Treasurer invests or disburses this money according to the instructions of the respective special purpose district's governing body or administrative officer.

## ECONOMIC CONDITION AND OUTLOOK

The County serves a rapidly growing population, which since 1990 has grown 26%. The county's greatest employment sector is "ser-

vices." In 1999 Whatcom County's workforce of approximately 64,300 people was distributed as follows:

Agriculture, Forestry, Fishing	4.44%
Mining	.17%
Construction	7.22%
Manufacturing	14.37%
Transport, Commun., Utilities	3.97%
Wholesale trade	4.86%
Retail trade	21.85%
Finance, Ins., Real estate	3.40%
Services	24.57%
Government	15.16%

## International Transportation

Whatcom County is home to the highest volume border crossing between the United State and Canada. With its port, highway, rail and air facilities, Whatcom County's strategic physical location provides for an important international transportation hub.

The Port of Bellingham significantly contributes to the growing trade between Asia and North America, as well as the area's local economy. The Port has more than 2,000 acres of waterfront commercial and industrial property and it administers three federally designated foreign trade zones that promote manufacturing, warehousing and trade in the region. Over 320 companies operate on Port property. Offering tenants a high bandwidth fiber optics connection option, the Port provides a means for top-level global communications. The Port's 1999 proposed budget allocated over \$74 million for new projects and improvements to existing facilities over the next five years.

The last undeveloped deep draft port on the Pacific Coast, Cherry Point, 11 miles northwest of Bellingham, is considered a prime location for a bulk commodity port that would serve growing trade in raw materials and foodstuffs, primarily with Asia. As of January 1999, approximately 98 percent of the necessary permits were in place for the construction of a private-sector bulk-loading pier at Cherry Point.

### **Higher Education**

Western Washington University (WWU) is one of six state-funded, four-year institutions of higher education in Washington State. WWU maintains 80 permanent buildings on its 195 acre main campus, a 95 acre off-campus facility in Anacortes and an 11 acre facility at nearby Lake Whatcom. The university's current enrollment is approximately 11,500. On-campus student enrollment is estimated to increase by 15 percent over the next decade. One of the county's largest employers, WWU employed 1,700 full-time faculty and staff in the fall of 1998.

### **Retail Trade**

During the period from the first quarter 1996 through the first quarter 1998, taxable retail sales in Whatcom County grew by \$33 million or 8.8%. Canadian trade is a significant strength of our regional economy. Cross-border trips were 18.5 million in 1998 and increased to 19.8 million in 1999.

Supermarket chains provide a major source of employment for Whatcom County. Haggen, Inc., the largest independent grocer and the seventh largest private company in the State

of Washington, with 26 stores in Washington and Oregon (four in Whatcom County), is headquartered in Bellingham. With nine stores, Brown & Cole, Inc., also headquartered in Bellingham, employs over 900 people.

Since 1988, Whatcom County has been home to Bellis Fair Mall, a 900,000 square-foot regional mall with approximately 154 stores and a multi-screen cinema. Approximately 1,500 people are employed at Bellis Fair. Of the daily 45,000 mall shoppers, about 35% are Canadian.

### **FINANCIAL INFORMATION**

The County's accounting system is organized and operated on a "fund basis." Each fund is a distinct self-balancing accounting entity. Various funds and account groups utilized by Whatcom County are fully described in Note 1-B of the Notes To The Financial Statements.

The modified accrual basis of accounting is followed by the governmental funds. Under this method of accounting, revenues are recognized when they become both measurable and available. "Available" means collectible within the current period or soon enough thereafter to pay the liabilities of the current period. Expenditures are recorded as liabilities when incurred. The accrual basis of accounting is utilized by proprietary funds.

### **Internal Controls**

County management is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the government are protected from loss, theft or misuse, and to ensure that adequate

accounting data are compiled to allow for the preparation of financial statements in conformity with general accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

### Budgeting Controls

The Whatcom County Code requires all funds to adopt a balanced budget at least 30 days prior to the beginning of the fiscal year. The legal level of budgetary control is at the department level for the General Fund and at the fund level for all other funds. Administrative

controls are in place through the use of line item budgeting and position control principles to facilitate budget administration throughout the year. The County uses an encumbrance system to record commitments for goods and services when a commitment is made. At the end of each budget year most encumbrances expire. Those encumbrances relating to a contract commitment are carried forward to the next budget year with the authorization of the County Executive.

### General Government Functions

The following schedule represents a summary of General Fund, special revenue funds, debt service, and capital projects fund revenues for the fiscal year ended December 31, 1999 and the amount and percentage of increases and decreases in relation to prior year amounts.

Revenues	Amount	Percent of Total	Increase (Decrease) from 1998	Percent of Increase (Decrease)
Tax Revenues	42,343,803	56.31%	2,905,467	7.37%
Licenses & Permits	1,415,442	1.88%	64,088	4.74%
Intergovernmental Revenues	17,887,435	23.79%	(1,855,208)	(9.40%)
Charges for Service	7,042,729	9.37%	373,545	5.60%
Fines and Forfeits	1,705,223	2.27%	238,968	16.30%
Miscellaneous Revenue	4,796,490	6.38%	11,535	0.24%
<b>Total Revenues</b>	<b>75,191,122</b>	<b>100%</b>	<b>1,738,395</b>	<b>2.37%</b>

Tax revenues increased \$2,905,467 or 7% over the amount collected in 1998. Property taxes make up approximately 67% of the total tax revenue and increased by \$703,729 over 1998. Retail sales tax revenues were up \$644,247 from 1998. Excise tax revenues

increased \$1,752,383 over last year, due to increased flood district assessments.

Intergovernmental revenues decreased 9% over last year. Fewer federal and state grant revenues received for county road projects

account for the decrease of intergovernmental revenues in 1999 from 1998. All other intergovernmental revenue sources in 1999 are up over 1998. Intergovernmental revenue consists of grant revenue, state entitlements, and payments for intergovernmental services rendered.

In 1999, charges for services revenues increased 6%, largely due to an increase in revenue generated from plan check fees.

Fines and Forfeits revenue is up \$238,968

over 1998. An increase of fines and forfeits collected on traffic infractions and miscellaneous Superior Court penalties account for the additional revenue.

The following schedule represents a summary of General Fund, special revenue funds, debt service funds, and capital project funds expenditures for the fiscal year ended December 31, 1999 and the amount and percentage of increases and decreases in relation to prior year amounts.

Expenditures	Amount	Percent of Total	Increase (Decrease) from 1998	Percent of Increase (Decrease)
<b>Current:</b>				
General Government	15,047,278	21.65%	819,817	5.76%
Security Of Persons & Property	18,509,529	26.63%	1,506,148	8.86%
Physical Environment	2,834,910	4.08%	(163,987)	(5.47%)
Transportation	11,444,117	16.46%	453,732	4.13%
Economic Environment	1,235,673	1.78%	52,348	4.42%
Mental & Physical Health	8,028,398	11.55%	298,131	3.86%
Culture & Recreation	3,020,587	4.35%	108,837	3.74%
Capital Outlay	6,508,375	9.36%	(7,081,630)	(52.11%)
<b>Debt Service:</b>				
Principal Retirement	1,672,398	2.41%	75,992	4.76%
Interest	1,205,669	1.73%	45,516	3.92%
<b>Total Expenditures</b>	<b>69,506,934</b>		<b>(3,885,096)</b>	

Overall, expenditures decreased in 1999 by \$3,885,096 or 5%. Capital outlays are down \$7,081,630 from 1998. (In 1998 there were two major parks land purchases, Canyon Lake Creek and Nessel Farm.) Expenditure increases are largely due to increased salary and benefit expenditures.

**General Fund Balance**

The ending fund balance for the General Fund increased by \$2,571,645 in 1999 to \$13,164,944.

## **Proprietary Operations**

In 1999, the County's only enterprise fund, Solid Waste, was reclassified to a special revenue fund. The County is no longer in the business of operating any county-owned disposal sites.

The County operates two internal service funds: Equipment Rental and Administrative Services. The Equipment Rental fund provides repair, maintenance and rental services for cars, trucks and equipment owned by the County. Administrative Services fund provides facility maintenance, general liability, self-insurance, finance, human resources and information services related activities.

## **Fiduciary Operations**

### **Pension Plan Funding**

Substantially all County full-time employees participate in the statewide local government retirement system administered by the Washington State Department of Retirement. Rates paid by the County are set by the State legislature each biennium. The rates range from 3.73% to 6.21% of covered payroll, depending on the plan that the employee is enrolled in.

### **Agency Funds**

The greatest number of Agency Funds held by the County are Special Purpose Districts. These districts are governed by popularly elected boards with the County having only fiduciary responsibilities. These districts include Rural Library, Northwest Regional Council, Council of Governments, Sewer & Diking Districts, Drainage Districts, Cemetery Districts, Fire Districts, Flood Control Districts,

Port Districts, School Districts, Public Utility Districts, Water Districts, and Park and Recreation Districts. For some Agency Funds, the County only collects and remits certain revenues, mainly taxes. This group includes the State of Washington, seven cities and towns and a hospital district. The County maintains clearing funds to manage certain revenues to be distributed at a later date.

## **Debt Administration**

On December 31, 1999, the County had a number of debt issues outstanding. These issues included \$19.4 million of general obligation bonds and \$1.1 million of special assessment bonds. In addition, the County had outstanding long term contracts and capital leases of \$204,533. Under current State statutes, the County's indebtedness for general purposes is, without a vote of the people, limited to 1.5% of property value. With a 3/5 vote of the people, the general purpose indebtedness is limited to 2 1/2% of property value. As of December 31, 1999, the County's net combined general indebtedness of \$24.5 million is well below the legal limit of \$268 million.

## **Cash Management**

Cash temporarily idle during the year is invested in commercial bank savings and loan certificates of deposit and repurchase agreements, as well as the State's investment pool. Cash is invested by the County Treasurer for Special Purpose Districts as allowed by law. Cash is invested directly for the benefit of several individual County funds, including, Administrative Services, Sewer Construction,

Road Improvement Guaranty, Solid Waste Management, Flood Control Zone, Parks Improvement, and LRID No. 10 Construction. The County Treasurer invests pooled residual cash to the benefit of the General Fund. Interest earned on investments to the General Fund in 1999 was \$2.8 million.

### **Risk Management**

Whatcom County accounts for its self insurance activities in the Administrative Service Fund.

1. Unemployment compensation account reserves are accumulated at a rate of .005 (.5%) of each employee's wage (except elected officials)
2. Health Insurance benefit account is used to record medical, dental, vision, and life insurance coverage for employees.
3. Industrial Insurance covers medical payment and time loss payment for work-related injuries. The County has a self insured retention level of \$175,000 per occurrence.
4. **Tort Claims Defense Fund.** In October, 1988, the County entered into an interlocal agreement with 15 other counties to form the Washington Counties Risk Pool. The Pool's umbrella coverage is \$5,000,000 per occurrence and covers comprehensive general liability and public officials errors and omissions.

### **OTHER INFORMATION**

#### **Independent Audit**

In accordance with state statutes, Whatcom County is subject to an annual comprehensive

examination by the State Auditor's office. Their examination is conducted in accordance with generally accepted auditing standards, Standards for Audit of Governmental Organizations, Programs, Activities, and Functions; the Single Audit Act of 1984 (P.L.98-502) and Circular A128, Audits of State and Local Governments, issued by the U. S. Office of Management and Budget.

### **Distinguished Budget Presentation Award**

In 1998 and again in 1999, Whatcom County was awarded the "Distinguished Budget Presentation Award" from the Government Finance Officers Association (GFOA) of the United States and Canada. This is the highest award in governmental budgeting and is presented to governments whose budgets are judged to adhere to program standards.

### **Acknowledgments**

Preparation of this report could not have been accomplished without the professional, efficient and dedicated service of the entire staff of our Administrative Services Finance office, the Treasurer's office, Public Works accounting office and the various department heads and employees who contributed to its preparation.

Respectfully Submitted,



Pete Kremen  
County Executive

## Elected Officials

as of December 31, 1999

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ELECTED OFFICIALS		
Executive	Term Ends January 10, 2000	Pete Kremen
Assessor	Term Ends January 10, 2000	Keith Willnauer
Auditor	Term Ends January 10, 2000	Shirley Forslof
Prosecuting Attorney	Term Ends January 13, 2003	David S. Mc Eachran
Sheriff	Term Ends January 10, 2000	Dale Brandland
Treasurer	Term Ends January 10, 2000	Barbara Cory

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COUNTY COUNCIL		
District No. 1, Position A	Term Ends January 14, 2002	Ward Nelson
District No. 1, Position B.	Term Ends January 10, 2000	Kathy Sutter
District No. 2, Position A	Term Ends January 14, 2002	Constance Hoag
District No. 2, Position B.	Term Ends January 10, 2000	Tom Brown
District No. 3, Position A	Term Ends January 14, 2002	Robert Imhof
District No. 3, Position B.	Term Ends January 10, 2000	Barbara Brenner
Councilperson At Large	Term Ends January 14, 2002	Marlene Dawson

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SUPERIOR COURT JUDGES		
Department No. 1	Term Ends January 8, 2001	Michael Moynihan
Department No. 2	Term Ends January 8, 2001	Steven J Mura
Department No. 3	Term Ends January 8, 2001	David A. Nichols

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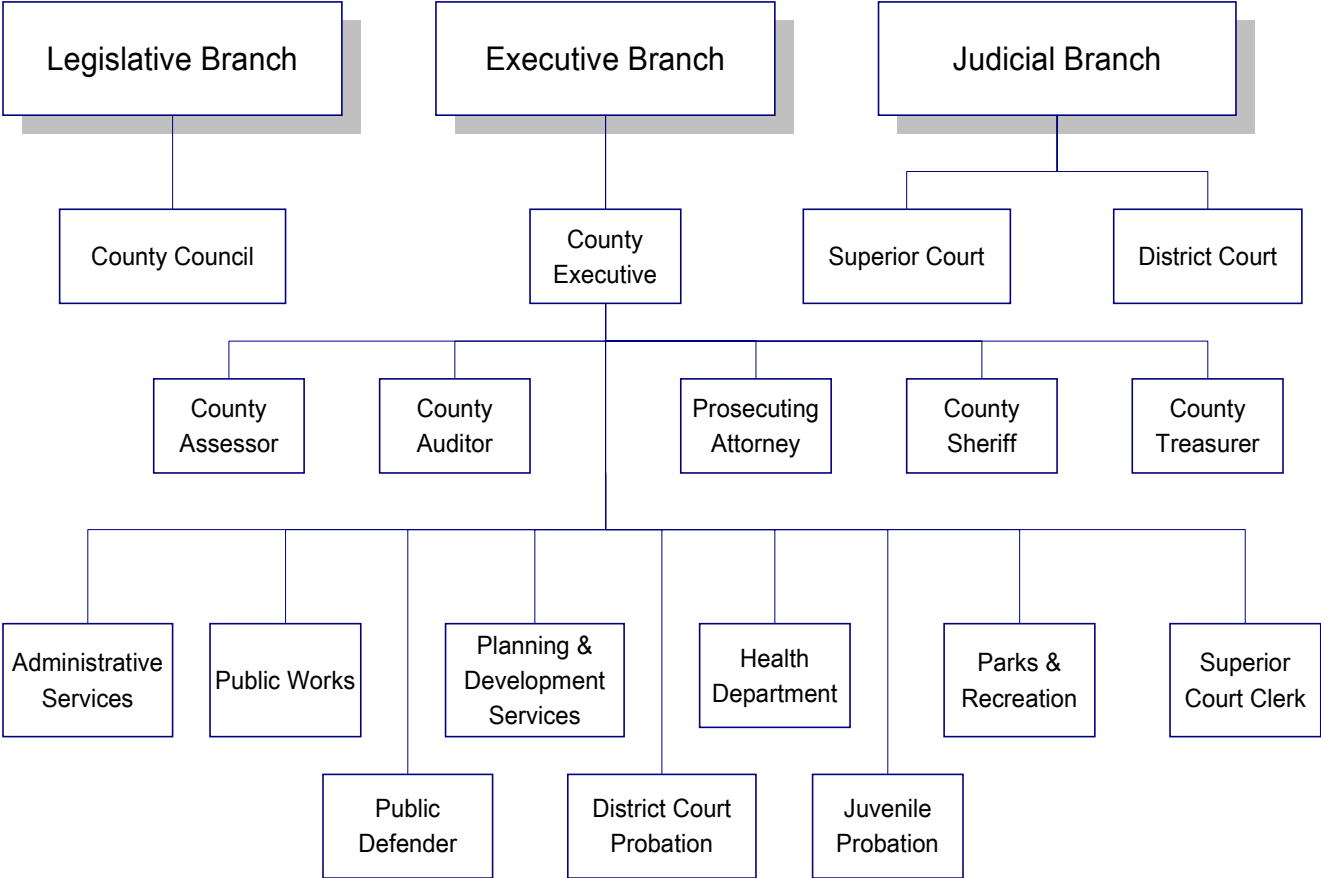


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DISTRICT COURT JUDGES		
Position No. 1	Term Ends January 13, 2003	David E. Rhea
Position No. 2	Term Ends January 13, 2003	Edward B. Ross

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# Whatcom County Organizational Chart







Legislative Building  
PO Box 40021  
Olympia, Washington 98504-0021

**Washington State Auditor**  
**Brian Sonntag**

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FAX (360) 753-0646  
TDD Relay 1-800-833-6388  
<http://www.cwa.gov/san/>

**INDEPENDENT AUDITOR'S REPORT**

June 21, 2000

County Executive  
Whatcom County  
Bellingham, Washington

We have audited the accompanying general purpose financial statements of Whatcom County, Washington, as of and for the year ended December 31, 1999, as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was performed pursuant to the *Revised Code of Washington* 43.09.260, under which a full report on the results of this audit will be issued. This report may include findings and recommendations on compliance matters, internal control procedures, and questionable costs or contingencies that would not be material in relation to the general purpose financial statements taken as a whole.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Whatcom County, Washington, as of December 31, 1999, and the results of its operations and cash flows of its proprietary fund types and similar nonexpendable trust funds for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining, individual fund, and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of Whatcom County, Washington. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

The other data included in this report, designated as the statistical section in the table of contents, has not been audited by us and, accordingly, we express no opinion on such data.

Sincerely,

**BRIAN SONNTAG, CGFM**  
STATE AUDITOR



# **General Purpose Financial Statements**

General Purpose Financial Statements (GPFS) are the basic financial statements comprising the minimum acceptable fair presentation in conformity with Generally Accepted Accounting Principals (GAAP) as they apply to governmental organizations. GPFS are designed to be “separable” from the Financial Section of the Comprehensive Annual Financial Report (CAFR) for widespread distribution, along with the detailed information that is contained in the full CAFR. GPFS include the following:

- Combined Balance Sheet - All Fund Types and Account Groups.
- Combined Statement of Revenues, Expenditures, and Changes in Fund Balance - All Governmental Fund Types.
- Combined Statement of Revenues, Expenses and Changes in Fund Balance - Budget (GAAP Basis) and Actual - General, Special Revenue, Debt Service and Capital Projects.
- Combined Statement of Revenues, Expenses and Changes in Fund Equity - All Proprietary Fund Types.
- Combined Statement of Cash Flows - All Proprietary Fund Types.
- Notes to the Financial Statements.

Combined Balance Sheet

• **All Fund Types and Account Groups**

December 31, 1999

(With comparative totals for December 31, 1998)

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<b>Assets</b>				
<b>Current Assets</b>				
Cash & Equivalents	12,835,735	16,266,841	94,951	1,784,818
Deposits With Fiscal Agent	1,169			
Investments At Cost		8,857,973	50,374	92,961
Taxes Receivable (Net)	797,144	695,603	139	
Accounts Receivable (Net)	165,723	272,975		
Special Assessments (Net)		2,751	8,410	
Interest Receivable (Net)	257,405	42,735	231	440
Notes Receivable (Net)		154,640		
Due From Other Funds		21,237		
Interfund Loans Receivable	20,000			
Due From Other Governments	2,154,303	529,183		2,279
Employee Advances				
Inventory				
Prepayments	650			
<b>Long-Term Assets</b>				
Due From Gov't - Non current	2,000,000			
Investment in Joint Ventures				40,769
Land				
Building & Structures (Net)				
Capital Leases (Net)				
Leasehold Improvements (Net)				
Other Improvements (Net)				
Machinery & Equipment (Net)				
Notes Receivable		20,000		
Intangible Assets (Net)				
Deferred Charges				
<b>Other Debits</b>				
Amount Available in Debt Service Funds				
Amount to be Prov. For Retirement of LT Debt				
<b>Total Assets</b>	<b>18,232,129</b>	<b>26,863,938</b>	<b>154,105</b>	<b>1,921,267</b>

See accompanying notes to financial statements.

Proprietary Fund Types	Fiduciary Fund Types	Account Groups		Total (Memorandum Only)	
Internal Service	Agency	General Fixed Assets	General Long-Term Debt	1,999	1,998
8,430,775	13,594,437			53,007,557	49,967,019
2,000	232,508			235,677	170,986
1,214,256	135,784,324			145,999,888	146,984,547
892	194			1,492,886	1,430,996
				439,784	346,596
5,761				11,161	257,660
				306,572	264,100
				154,640	154,640
43,436				64,673	343,833
				20,000	30,000
54,051	803			2,740,619	3,044,826
1,289,444				1,289,444	840,096
				650	2,678
				2,000,000	2,500,000
				40,769	40,770
755,331		10,659,137		11,414,468	11,286,492
1,488,554		51,294,222		52,782,776	45,605,517
137,572				137,572	146,921
		76,791		76,791	76,791
308,108		442,283		750,391	945,140
4,722,758		6,371,574		11,094,332	9,191,615
				20,000	30,000
				145,187	382,924
				24,110,020	25,309,661
<u>18,452,938</u>	<u>149,612,266</u>	<u>68,844,007</u>	<u>24,255,207</u>	<u>308,335,857</u>	<u>299,353,808</u>

Combined Balance Sheet

● **All Fund Types and Account Groups**

December 31, 1999

(With comparative totals for December 31, 1998)

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<b>Liabilities, Equity and Other Credits</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Warrants Payable				
Accounts Payable	1,174,930	506,748	369	
Matured Long-Term Debt				
Matured Interest Payable				
Claims Cost Payable				
Due to Other Funds	40,314	24,062		
Accrued Wages & Benefits				
Interfund Loans Payable		20,000		
Revenue Collected in Advance	2,734			50
Due to Other Governments	461,586	31,977		
Other Accrued Liabilities	49,155	(53,299)		
Custodial Accounts		32,753		
Other Current Liabilities	20,000	2,490		
Deferred Revenue	3,297,145	863,499	8,549	
Deferred Credits	21,321	45,457		
<b>Long-Term Liabilities</b>				
Claims & Judgements Payable				
General Obligation Bonds (Net)				
Revenue Bonds (Net)				
Special Assessment Bonds (Net)				
Notes Payable				
Employee Leave Benefits				
Landfill Closure Costs				
Other Long-Term Liabilities				
<b>Total Liabilities</b>	<b>5,067,185</b>	<b>1,473,687</b>	<b>8,918</b>	<b>50</b>
<b>Equity and Other Credits</b>				
Contributed Capital				
Investment in General Fixed Assets				
Retained Earnings - Reserved				
Retained Earnings - Unreserved				
Fund Balance - Reserved	2,279,442	746,526	145,187	
Fund Balance - Unreserved/ Undesignated	10,885,502	24,643,725		1,921,217
<b>Total Equity and Other Credits</b>	<b>13,164,944</b>	<b>25,390,251</b>	<b>145,187</b>	<b>1,921,217</b>
<b>Total Liabilities, Equity and Other Credits</b>	<b>18,232,129</b>	<b>26,863,938</b>	<b>154,105</b>	<b>1,921,267</b>

See accompanying notes to financial statements.

Proprietary Fund Types	Fiduciary Fund Types	Account Groups		Total (Memorandum Only)	
Internal Service	Agency	General Fixed Assets	General Long-Term Debt	1,999	1,998
	8,440,122			8,440,122	8,929,267
403,584	1,364,812			3,450,443	3,776,320
	180,000			180,000	130,000
	52,508			52,508	30,986
2,252,054				2,252,054	1,727,587
298				64,674	343,830
(237)				(237)	(237)
				20,000	30,000
	85,176			87,960	51
13,792				507,355	469,430
(2,397)	32,889			26,348	74,485
	139,456,759			139,489,512	143,984,009
				22,490	22,490
				4,169,193	4,861,935
				66,778	5,879
			19,430,000	19,430,000	20,705,000
			1,140,241	1,140,241	1,537,639
342,473			3,230,433	3,572,906	3,508,675
			250,000	250,000	
236,192			204,533	440,725	469,115
3,245,759	149,612,266		24,255,207	183,663,072	190,606,461
4,453,477				4,453,477	4,316,178
		68,844,007		68,844,007	59,796,298
500,000				500,000	500,000
10,253,702				10,253,702	10,835,523
				3,171,155	4,516,441
				37,450,444	28,782,907
15,207,179		68,844,007		124,672,785	108,747,347
18,452,938	149,612,266	68,844,007	24,255,207	308,335,857	299,353,808

Combined Statement of Revenues, Expenditures  
and Changes in Fund Balance

• **All Governmental Fund Types**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)



	Governmental Fund Types				Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects	1999	1998
<b>Revenues</b>						
Taxes	\$25,050,617	\$16,172,106	\$270	\$1,120,809	\$42,343,802	\$39,438,336
Licenses & Permits	1,364,846	50,596			1,415,442	1,351,354
Intergovernmental	12,473,666	5,411,202		2,567	17,887,435	19,742,643
Charges for Service	4,583,387	2,459,343			7,042,730	6,669,184
Fines & Forfeits	1,264,816	440,407			1,705,223	1,466,255
Miscellaneous	3,986,378	507,029	297,934	5,148	4,796,489	4,784,955
<b>Total Revenues</b>	<b>\$48,723,710</b>	<b>25,040,683</b>	<b>298,204</b>	<b>1,128,524</b>	<b>75,191,121</b>	<b>73,452,727</b>
<b>Expenditures</b>						
Current:						
General Government	14,023,789	1,023,489			15,047,278	14,227,461
Security of Persons & Property	18,196,978	312,551			18,509,529	17,003,381
Physical Environment	349,268	2,485,642			2,834,910	2,998,897
Transportation		11,444,117			11,444,117	10,990,385
Economic Environment	1,078,514	157,159			1,235,673	1,183,325
Mental & Physical Health	8,028,398				8,028,398	7,730,267
Culture & Recreation	2,918,062	102,525			3,020,587	2,911,750
Capital Outlay	502,244	5,901,850		18,933	6,423,027	13,590,005
Debt Service:						
Principal		197,398	1,475,000		1,672,398	1,596,406
Interest		76,339	1,129,331		1,205,670	1,160,153
<b>Total Expenditures</b>	<b>45,097,253</b>	<b>21,701,070</b>	<b>2,604,331</b>	<b>18,933</b>	<b>69,421,587</b>	<b>73,392,030</b>
Excess (Deficiency) of Revenues Over Expenditures	3,626,457	3,339,613	(2,306,127)	1,109,591	5,769,534	60,697
<b>Other Financing Sources (Uses)</b>						
Sales of Fixed Assets	891,073	1,250,267			2,141,340	1,740,249
Operating Transfer In	906,221	2,536,969	2,342,129		5,785,319	3,456,008
Operating Transfer Out	(2,722,807)	(2,599,718)	(273,738)	(648,379)	(6,244,642)	(4,022,962)
Proceeds of General Long-Term Debt						3,305,755
<b>Total Other Financing Sources (Uses)</b>	<b>(925,513)</b>	<b>1,187,518</b>	<b>2,068,391</b>	<b>(648,379)</b>	<b>1,682,017</b>	<b>4,479,050</b>
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Uses	2,700,944	4,527,131	(237,736)	461,212	7,451,551	4,539,747
Fund Balance as of January 1	10,593,299	20,863,120	382,923	1,460,005	33,299,347	28,890,736
Residual Equity Transfer In						2,585,459
Residual Equity Transfer Out	(129,299)				(129,299)	(2,716,594)
<b>Fund Balance as of December 31</b>	<b>\$13,164,944</b>	<b>\$25,390,251</b>	<b>\$145,187</b>	<b>\$1,921,217</b>	<b>\$40,621,599</b>	<b>\$33,299,348</b>

See accompanying notes to financial statements.





Combined Statement of Revenues, Expenditures  
and Changes in Fund Balance

• **General, Special Revenue, Debt Service  
and Capital Projects Fund Types**

Year Ended December 31, 1999

Page 1 of 2

	General Fund		
	Budget	Actual	Variance
<b>Revenues</b>			
Taxes	\$24,339,109	\$25,050,617	\$711,508
Licenses & Permits	1,319,150	1,364,846	45,696
Intergovernmental	11,524,385	12,473,666	949,281
Charges for Service	4,464,664	4,583,387	118,723
Fines & Forfeits	965,900	1,264,816	298,916
Miscellaneous	3,606,706	3,986,378	379,672
<b>Total Revenues</b>	<b>46,219,914</b>	<b>48,723,710</b>	<b>2,503,796</b>
<b>Expenditures</b>			
Current:			
General Government	14,861,590	14,023,789	837,801
Security of Persons & Property	19,211,379	18,196,978	1,014,401
Physical Environment	636,404	349,268	287,136
Transportation			
Economic Environment	977,179	1,078,514	(101,335)
Mental & Physical Health	8,516,403	8,028,398	488,005
Culture & Recreation	3,005,013	2,918,062	86,951
Capital Outlay	1,099,654	502,244	597,410
Debt Service:			
Principal			
Interest	10,000		10,000
<b>Total Expenditures</b>	<b>48,317,622</b>	<b>45,097,253</b>	<b>3,220,369</b>
Excess (Deficiency) of Revenues Over Expenditures	(2,097,708)	3,626,457	5,724,165
<b>Other Financing Sources (Uses)</b>			
Sales of Fixed Assets	511,000	891,073	380,073
Operating Transfer In	848,009	906,221	58,212
Operating Transfer Out	(2,771,313)	(2,722,807)	48,506
<b>Total Other Financing Sources (Uses)</b>	<b>(1,412,304)</b>	<b>(925,513)</b>	<b>486,791</b>
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Uses	(3,510,012)	2,700,944	6,210,956
Fund Balance as of January 1	1,734,553	10,593,299	8,858,746
Residual Equity Transfer Out	(15,000)	(129,299)	(114,299)
<b>Fund Balance as of December 31</b>	<b>(\$1,790,459)</b>	<b>\$13,164,944</b>	<b>\$14,955,403</b>

See accompanying notes to financial statements.

Special Revenue Funds			Debt Service Funds			Capital Project Funds		
Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
\$16,650,804	\$16,172,106	(\$478,698)		\$270	\$270	\$750,000	\$1,120,809	\$370,809
55,000	50,596	(4,404)						
11,361,551	5,411,202	(5,950,349)					2,567	2,567
2,364,447	2,459,343	94,896						
331,000	440,407	109,407						
394,298	507,029	112,731	280,070	297,934	17,864	4,600	5,148	548
<u>31,157,100</u>	<u>25,040,683</u>	<u>(6,116,417)</u>	<u>280,070</u>	<u>298,204</u>	<u>18,134</u>	<u>754,600</u>	<u>1,128,524</u>	<u>373,924</u>
1,040,679	1,023,489	17,190						
387,825	312,551	75,274						
7,223,926	2,485,642	4,738,284						
13,877,634	11,444,117	2,433,517						
169,746	157,159	12,587						
106,525	102,525	4,000						
11,199,954	5,901,850	5,298,104				52,000	18,933	33,067
197,398	197,398		1,475,000	1,475,000				
76,340	76,339	1	1,130,648	1,129,331	1,317			
<u>34,280,027</u>	<u>21,701,070</u>	<u>12,578,957</u>	<u>2,605,648</u>	<u>2,604,331</u>	<u>1,317</u>	<u>52,000</u>	<u>18,933</u>	<u>33,067</u>
(3,122,927)	3,339,613	6,462,540	(2,325,578)	(2,306,127)	19,451	702,600	1,109,591	406,991
802,500	1,250,267	447,767						
2,546,007	2,536,969	(9,038)	2,346,590	2,342,129	(4,461)			
(2,594,216)	(2,599,718)	(5,502)	(273,738)	(273,738)		(669,304)	(648,379)	20,925
754,291	1,187,518	433,227	2,072,852	2,068,391	(4,461)	(669,304)	(648,379)	20,925
<u>(2,368,636)</u>	<u>4,527,131</u>	<u>6,895,767</u>	<u>(252,726)</u>	<u>(237,736)</u>	<u>14,990</u>	<u>33,296</u>	<u>461,212</u>	<u>427,916</u>
12,898,238	20,863,120	7,964,882	89,522	382,923	293,401	19,622	1,460,005	1,440,383
<u>\$10,529,602</u>	<u>\$25,390,251</u>	<u>\$14,860,649</u>	<u>(\$163,204)</u>	<u>\$145,187</u>	<u>\$308,391</u>	<u>\$52,918</u>	<u>\$1,921,217</u>	<u>\$1,868,299</u>

Combined Statement of Revenues, Expenses  
and Changes in Fund Equity

• **All Proprietary Fund Types**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)



	Internal Service	
	1999	1998
<b>Operating Revenue</b>		
Intergovernmental		
Charges for Service	10,654,820	10,434,116
Miscellaneous	3,473,845	3,423,199
<b>Total Operating Revenues</b>	<b>14,128,665</b>	<b>13,857,315</b>
<b>Operating Expenses</b>		
General Operations	13,241,281	12,286,788
General Administration	388,509	441,485
Depreciation	1,518,926	1,374,800
<b>Total Operating Expenses</b>	<b>15,148,716</b>	<b>14,103,073</b>
<b>Operating Income (Loss)</b>	<b>(1,020,051)</b>	<b>(245,758)</b>
<b>Non-Operating Revenues (Expenses)</b>		
Gain (Loss) on Sale of Fixed Assets	36,108	46,186
Interest Revenue	65,280	
Interest Expense	(6,890)	(151,345)
Other Non-Operating Revenues	53,284	138,629
<b>Total Non-Operating Revenues (Expenses)</b>	<b>147,782</b>	<b>33,470</b>
<b>Income Before Operating Transfers</b>	<b>(872,269)</b>	<b>(212,288)</b>
Operating Transfers In	687,240	525,988
Operating Transfers Out	(396,792)	(149,034)
<b>Net Income (Loss)</b>	<b>(581,821)</b>	<b>164,666</b>
<b>Fund Equity Changes:</b>		
Retained Earning, January 1	11,335,523	11,170,857
Net Income (Loss)	(581,821)	164,666
Retained Earning, December 31	10,753,702	11,335,523
Contributed Capital, January 1	4,316,178	4,185,043
Contributed Capital Increases	8,000	
Residual Equity Transfer In (Out)	129,299	131,135
Contributed Capital, December 31	4,453,477	4,316,178
<b>Fund Equity as of December 31</b>	<b>\$15,207,179</b>	<b>\$15,651,701</b>

See accompanying notes to financial statements.



Combined Statement of Cashflows

● **All Proprietary Fund Types**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)



	Internal Service	
	1999	1998
<b>Cash Flows From Operating Activities:</b>		
Cash Received From Customers	\$14,397,452	\$13,895,191
Cash Payments For Goods And Services	(10,288,187)	(8,858,089)
Cash Payments To Employees	(3,351,051)	(3,083,934)
Miscellaneous Cash Receipts	13,645	264,347
<b>Total Cash Flows From Operating Activities</b>	<b>\$771,859</b>	<b>\$2,217,515</b>
<b>Cash Flows From Non-Capital Financing Activities:</b>		
Operating Transfer In	687,240	525,988
Operating Transfer Out	(396,782)	(149,034)
<b>Total Cash Flows From Non-Capital Financing Activities</b>	<b>\$290,458</b>	<b>\$376,954</b>
<b>Cash Flows From Capital Financing Activities:</b>		
Interest on Lease	(6,890)	(5,601)
Interest on Short-Term Loan		(145,744)
Contributions From Other Funds	8,000	
Proceeds From Sale of Assets	265,851	128,151
Residual Equity Transfer In (Out)	129,299	131,135
Payments For Capital Assets	(1,631,489)	(1,514,128)
<b>Total Cash Flows From Capital Financing Activities</b>	<b>(\$1,235,229)</b>	<b>(\$1,406,187)</b>
Net Increase (Decrease) in Cash	(172,922)	1,188,282
Cash And Cash Equivalents January, 1	8,603,697	7,415,415
<b>Cash And Cash Equivalents December, 31</b>	<b>\$8,430,775</b>	<b>\$8,603,697</b>

See accompanying notes to financial statements.

Combined Statement of Cashflows

● **All Proprietary Fund Types**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)

**Reconciliation Of Operating Income To Net Cash Provided By Operating Activities:**

	Internal Service	
	1999	1998
Operating Income	(\$1,020,051)	(\$245,760)
<b>Adjustments To Reconcile Operating Income:</b>		
Depreciation Expense	1,518,926	1,374,800
(Increase) Decrease in Receivable	10,276	84,560
(Increase) Decrease in Interfund Receivable	242,461	(64,213)
(Increase) Decrease in Prepaid Expenses		1,257
(Increase) Decrease in intergovernmental Receivable	16,051	16,747
(Increase) Decrease in Inventory	(449,348)	311,919
Increase (Decrease) in Deposit W/ Fiscal Agent		782
Increase (Decrease) in Accounts Payable	427,962	616,823
Increase (Decrease) in Due to Other Funds	(3,431)	3,431
Increase (Decrease) in Due To Governments	(6,198)	(2,793)
Increase (Decrease) in Other Accrued Liabilities		1,400
Increase (Decrease) in Interfund Payables	298	(55,942)
Increase (Decrease) in Accrued Leave Benefits	23,386	9,490
Increase (Decrease) in Intergovernmental Payables	(2,118)	5,769
Miscellaneous Cash Receipts	13,645	264,347
Increase (Decrease) in Accrued Wages		(105,102)
<b>Net Cash Provided By Operating Activities</b>	<b>\$771,859</b>	<b>\$2,217,515</b>

*See accompanying notes to financial statements.*





## Notes to the Financial Statements

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# Notes to the Financial Statements

Year Ended December 31, 1999

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Whatcom County was incorporated on March 3, 1854 and operates under the laws of the State of Washington applicable to a home-rule charter county with a full-time, nonpartisan, elected County Executive and a seven member, part-time, County Council. The accounting and reporting policies of the County conform to generally accepted accounting principles for local governments.

### A. REPORTING ENTITY

Whatcom County is a general purpose government providing public safety, fire inspection, road improvement, parks and recreation, judicial administration, health, social and general administrative services. In addition, the County owns and operates a ferry as an extension of the county road system.

The County's combined financial statements include the financial position and results of operations of all funds and account groups that are controlled by or dependent on the County, except that the operations of and equity of the county's joint ventures are not included in the statements (see note 13).

Factors that would indicate control over an agency are the ability to appoint a controlling majority to the governing board, the ability to designate management personnel, or the ability to otherwise influence agency operations.

Dependence on the County was determined by the extent of financial interdependency between an agency and the County. Evaluation of the County's obligation to redeem an organization's debts, to finance an organization's deficits and the extent to which subsidies from the County constitute a major portion of an organization's total non-grant resources were used in determining the degree of dependence on the County. Applying these criteria, the combined financial statements do not include the financial position or results of operations of the following agencies.

The Whatcom County Council of Governments (WCCOG). The County shares oversight responsibilities for WCCOG with other local governments located within Whatcom County. The County appoints two of its elected council members to WCCOG's governing board. Because the County does not control the operations of WCCOG and there is no financial interdependency between the County and WCCOG, that agency has not been included in this financial report.

Whatcom Transit Authority (WTA). The County shares oversight responsibility for WTA with the cities of Whatcom County. The County Executive and one County Council member are members of WTA's governing board. Because the County does not control the operations of WTA and there is no financial interdependency

between the County and WTA, that agency has not been included in this financial report.

Whatcom County Housing Authority (WCHA). The County's responsibility over WCHA activities is limited to the appointment of commissioners to the authority's governing board. The County exerts no control over the operations of WCHA and has no financial responsibility for the agency; therefore, WCHA has not been included in this report.

Other separate municipal corporations share the name Whatcom County, such as fire, water, sewer, cemetery, public utility, and drainage districts. The County does not control the operation of these districts, nor are they financially dependent upon the County. These special purpose districts are agency funds of the County and the County's responsibility for them are custodial in nature. Their financial position is reported on the County's combined financial statements in the agency fund type.

Several private nonprofit organizations share the name of Whatcom County but are not associated with the operations of county government in any way. These organizations include Whatcom County Council on Aging, Whatcom County Opportunity Council, and Whatcom County Crisis Services, as well as other agencies.

## **B. BASIS OF PRESENTATION - FUND ACCOUNTING**

The accounts of the County are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. Each fund is accounted for with a

separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. The County's resources are allocated to and accounted for in individual funds depending on what they are to be spent for and how they are controlled. The individual funds are summarized by fund type in the financial statements. The following are the fund types and account groups used by the County. Note 1-C describes the accounting basis used by the funds of the County.

### **Governmental Fund Types**

#### **General Fund**

This fund is the general operating fund of the County. It accounts for all financial resources and transactions except those required to be accounted for in another fund.

#### **Special Revenue Funds**

These funds account for revenues derived from specific taxes, grants, or other sources that are designated to finance particular activities of the County.

#### **Debt Service Funds**

These funds account for the accumulation of resources to pay principal, interest and related costs on general and special assessment long-term bonded debt.

#### **Capital Projects Funds**

These funds account for financial resources that are designated for the acquisition or construction of general governmental capital improvements.

### **Proprietary Fund Types**

Proprietary funds are accounted for on a cost of services or “capital maintenance” measurement focus. This means that all assets and all liabilities (whether current or noncurrent) associated with their activity are included on their balance sheets. Their reported fund equity (net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund operating statements present increases (revenues and gains) and decreases (expenses and losses) in net total assets. Proprietary funds disclose changes in financial position by a separate statement that presents their investing and financing activities.

### **Internal Service Funds**

These funds account for operations that provide goods or services to other departments or funds in the County or to other governmental units on a cost reimbursement basis.

### **Fiduciary Fund Types**

Fiduciary funds account for assets held by the County on behalf of individuals, other governments and other funds.

### **Agency Funds**

These funds are custodial in nature where assets equal liabilities. The measurement of the results of operations is not necessary.

### **Account Groups**

The County uses two self balancing account groups to account for fixed assets and general long-term debt related to general government purposes. Any fixed assets or general long-

term debt related to a specific proprietary fund is recorded in that fund.

### **General Fixed Assets**

This group establishes accounting control over all recorded fixed assets used in general government operations. Proprietary funds account for their own fixed assets.

### **General Long-Term Debt**

This group accounts for the outstanding debt principal of the County not supported by proprietary funds.

## **C. BASIS OF ACCOUNTING**

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements.

The accrual basis of accounting is used for all funds except the governmental fund types, expendable trust funds and agency funds, which use the modified accrual basis of accounting.

Under the modified accrual basis of accounting, principal and interest on general long-term debt are recorded as expenditures when paid. Purchases of capital assets are considered expenditures and inventories and prepaid items are reported as expenditures when purchased. The accrual basis of accounting is used by proprietary funds. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Note 1-E describes the significant County policies related to each account.

**D. BUDGETS AND BUDGETARY ACCOUNTING**

**Scope of Budget**

Annual appropriated budgets are adopted for the general, special revenue, debt service, capital projects, and all proprietary funds on the modified accrual basis of accounting. For governmental funds, there are no differences between the budgetary basis and generally accepted accounting principles. Budgetary accounts are integrated in fund ledgers for all budgeted funds but the financial statements include budgetary comparisons for annually budgeted governmental funds only. The reconciliation of operating expenditures using the accrual basis of accounting and fund expenditures on the budgetary basis of accounting is presented in the following table. In addition, this table presents budgetary comparisons for proprietary fund types.

*Table F.1 Budgetary Comparisons*

	<b>Internal Service</b>
Operating Expense	15,552,398
Depreciation Expense	(1,518,926)
Fixed Asset Purchases	1,631,489
Interest Paid	0
Leave Accrual (Increase) Decrease	(23,386)
Inventory (Increase) Decrease	(449,348)
<b>Fund Expenditures</b>	<b>15,192,227</b>
Budgeted Expenditures	(17,294,568)
Budget Variance	(2,102,341)
Fund Revenue	(14,970,577)
Budgeted Revenue	14,054,690
Budget Variance	(915,887)

Annual appropriated budgets are adopted at the level of the fund, except in the general

fund, where expenditures may not exceed appropriations at the department level and the budgets constitute the legal authority for expenditures at that level. Subsidiary revenue and expenditure ledgers are used to compare the budgeted amounts with actual revenues and expenditures. As a management control device, the subsidiary ledgers monitor expenditures for individual functions and activities by object class.

Appropriations for all funds lapse at year-end. Expenditure authority for projects extending beyond one year is granted through a continuing appropriation procedure.

**Procedures for Adopting the Original Budget**

Home Rule Charter, Article 6, mandates the County’s budget procedures. The steps in the budget process are as follows:

- Prior to October 17th, the County Executive submits a proposed budget to the County Council. This budget is based on priorities established by the Council and estimates provided by County departments during the preceding months, and balanced with revenue estimates made by the County Executive.
- The Council conducts public hearings on the proposed budget prior to its adoption.
- The Council makes adjustments to the proposed budget and adopts by ordinance a final balanced budget thirty days prior to the end of the fiscal year.
- Copies of the final budget are available to the public.

## Amending the Budget

The County Executive is authorized to approve transfers between accounts. However, any revisions that alter the total expenditures of a fund or that affect the number of authorized employee positions must be approved by the County Council.

When the County Council determines that it is

in the best interest of the County to increase or decrease the appropriations for a particular fund or department, it may do so by ordinance approved by a simple majority. The budget amounts shown in the financial statements are the final authorized amounts as revised during the year. The original budget and amendments for each fund are shown in Table F.2.

Table F.2 Original Budget and Amendments for Each Fund

	Original Budget	Budget Revisions	Revised Budget
<b>General Fund</b>			
Current Expense Fund	48,420,946	2,682,989	51,103,935
<b>Special Revenue</b>			
County Road Fund	24,438,381	840,853	25,279,234
Election Reserve Fund	713,146		713,146
Veterans Relief Fund	144,746		144,746
Treasurer's O&M Fund	74,396		74,396
Water Resources Fund		2,037,727	2,037,727
Solid Waste Fund	952,045		952,045
WC Convention Center Fund	106,525		106,525
Victim/Witness Assistance Fund	91,386		91,386
CERB Fund	184,216	89,522	273,738
Community Development Fund	17,000		17,000
Road Improvement Dist. #1	22,117		22,117
Road Improvement Dist. #2	1,571		1,571
Road Improvement Dist. #7	2,252		2,252
Whatcom Co Drug Fund	429,600	65,353	494,953
Auditor's O&M Fund	16,050	37,580	53,630
Emergency Management Fund	303,325		303,325
Flood Control Zone Dist. Fund	3,857,645	1,858,157	5,715,802
PT Roberts Fuel Tax	80,000		80,000
Conservation Futures Fund	75,000		75,000
Lake Management Dist. #1	5,000		5,000
Lynden/Everson Sub-Zone	170,000		170,000
Sumas/Nooksack/Everson Sub-Zone	195,000		195,000
Acme/VanZandt Sub-Zone	65,650		65,650
Special Revenue	31,945,051	4,929,192	36,874,243

Table is continued on next page

Table F.2 Original Budget and Amendments for Each Fund  
(continued from previous page)

	Original Budget	Budget Revisions	Revised Budget
<b>Debt Service</b>			
1982 WC Ltd Tax GO Bond	153,650		153,650
CRID #9 Gen Debt Fund	184,216	89,522	273,738
LRID # 10 Gen Debt Fund	231,600		231,600
1991 Ltd Tax GO Bond	520,175		520,175
1993 Ltd Tax GO Bond	805,205		805,205
1997 Ltd Tax GO Bond	643,518		643,518
1998 Ltd Tax GO Bond		251,500	251,500
Debt Service	<u>2,538,364</u>	<u>341,022</u>	<u>2,879,386</u>
<b>Capital Projects</b>			
1983 Sewer Construction Fund	12,425		12,425
Real Estate Excise Tax Fund	648,879		648,879
LRID # 10 Construction Fund	8,000		8,000
Co Parks Improvement Fund	52,000		52,000
Capital Projects	<u>721,304</u>		<u>721,304</u>
<b>Internal Service</b>			
Equipment Rental & Revolving	6,309,042	1,378,260	7,687,302
Administrative Services Fund	8,702,795	904,471	9,607,266
Internal Service	<u>15,011,837</u>	<u>2,282,731</u>	<u>17,294,568</u>
<b>Total</b>	<u>98,637,502</u>	<u>10,235,934</u>	<u>108,873,436</u>

## Encumbrances

Encumbrance accounting is employed in the governmental funds. With encumbrance accounting, purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation. Encumbrances are reported as a reservation of fund balance since they do not constitute expenditures or liabilities. At the end of the fiscal year, these reserves are closed to fund balance.

Table F.3 Encumbrances

General Fund	239,732
Special Revenue	675,326
Debt Service	0
Capital Project	0
<b>TOTAL</b>	<b>\$ 915,058</b>



## E. ASSETS, LIABILITIES AND EQUITIES

### **Cash and Equivalents**

The County follows the practice of pooling cash and investments of all funds held by the County Treasurer, except when otherwise requested, in order to facilitate the management of cash. Cash applicable to a particular fund is readily identifiable. Each fund's portion of total cash and pooled investments is summarized by fund type on the combined balance sheet as cash and cash equivalents. Balances in cash and pooled investments are available on a demand basis to each fund. Earnings on cash and cash equivalents accrue to the County's general fund. The total cash, cash equivalent and investment pool at December 31 was \$200 million with \$56 million invested in instruments maturing one year or less.

The County's deposits are entirely covered by federal depository insurance (FDIC and FSLIC) or by collateral held in a multiple financial institution collateral pool administered by the Washington Public Deposit Protection Commission.

### **Temporary Investments - See Note 3**

### **Receivables**

Taxes receivable consist of property taxes due as of December 31 (see Note 4). Accrued interest receivable consists of amounts earned on investments, notes and contracts at the end of the year.

Special assessments are recorded when levied. Special assessments receivable consist of current and delinquent assessments (see Note 8).

Accounts receivable consist of amounts owed from private individuals or organizations for goods and services including amounts owed for which billings have not been prepared.

Notes receivables primarily consist of amounts due from private individuals for home improvement loans granted through the Federal Community Development Block Grant Program. Repayment of these loans is due upon sale or exchange of the improved property. These loans are secured by a lien on the benefited properties and all are considered ultimately collectible.

### **Amounts Due to and from Other Governmental Units**

These accounts include amounts due to or from other governments for grants, entitlements, temporary loans, taxes and charges for services, which are expected to be received within 90 days. Amounts due to other governmental units also reflect the liability for net monetary assets being held by the County in its trustee or agency capacity.

### **Amounts Due to and from Other Funds; Interfund Loans**

These accounts include all interfund receivables and payables. A separate schedule of interfund loans receivable and payable is furnished in Interfund Transaction Note 11. A provision is made as "Reserve for Interfund Loans" in governmental funds, which includes the entire amount of such outstanding loans.



### **Inventories**

Inventories recorded in proprietary funds are stated at cost. Inventories in proprietary funds are valued at "First In First Out" inventory basis.

### **Fixed Assets and Depreciation - See Note 5**

### **Other Assets and Debits**

These accounts reflect future resources needed to retire general long-term debt principal and amounts currently available in debt service or other funds to retire general long-term debt.

### **Custodial Accounts**

This account reflects the liability for net monetary assets being held by the County in its trustee or agency capacity.

### **Compensated Absences**

The County records all accumulated unused vacation and sick leave. Vacation pay, which may be accumulated up to 30 days, is payable upon resignation, retirement or death. Sick leave may accumulate up to 120 days. Employees hired before May 15, 1984 with three years of service can receive a cash payout of 50% of their accrued sick leave balance. An employee hired after that date with three years of service can receive 25% of their accrued sick leave. The amount reported for the employee leave benefit accrual includes 100% of the vacation leave accrual as of December 31, 1999 and 1998. Sick leave accruals are recorded at 50% if hired prior to May 15, 1984 or 25% sick leave accrual if hired after.

In proprietary funds, the leave expenses are accrued when incurred and the liability is recorded in the fund. For governmental funds, the value of leave benefits considered susceptible to accrual (payable within 60 days of year-end) is considered immaterial. Governmental fund leave liabilities are recorded in the General Long-Term Debt Account Group.

Of the liability reported in the General Long-Term Debt Account Group as of December 31, 1999, \$1.4 million relates to annual leave liabilities and \$1.9 million to sick leave.

### **Deferred Revenues**

This account includes amounts recognized as receivables but not revenues in governmental funds because the revenue recognition criteria have not been met (see Note 1-C).

### **Long-Term Debt - See Note 8**

### **Contributed Capital - See Note 12**

### **Fund Reserves - See Note 12**

## **F. REVENUES, EXPENDITURES & EXPENSES**

**Under the modified-accrual basis of accounting charges for services**, interest on investments and rents are generally considered measurable and available when earned in governmental funds.

Taxes and federal or state entitlement or shared revenues that have been collected but not remitted by an intermediary collection agency to the County are considered measurable and available.

Special assessments are considered measurable and available when they become current.

Grants are considered measurable and available when they become current.

Grants are considered measurable and available to the extent that expenditures have been made. Other intergovernmental revenues are considered measurable and available when earned.

Interfund revenues for goods and services are considered measurable and available when earned.

Proceeds from refunded debt are recognized as an other financing source and the amount remitted to the refunding trustee is recognized as an other financing use (payment out of proceeds of refunding bonds) and expenditures (payment from other sources).

Proceeds from the sale or loss of fixed assets are recognized as an other financing source.

Revenues from taxpayer-assessed taxes (e.g., sales tax), net of estimated refunds, are recognized when measurable and available to finance expenditures of the current period.

All other revenues are either not measurable or considered not available until collected.

Expenditures are generally recognized when incurred (see Note 1-C).

**Under the full accrual basis of accounting,** revenues are recognized when earned, if measurable, and expenses when incurred, if measurable.

## G. TOTAL COLUMNS ON COMBINED STATEMENTS

The total columns on the combined state-

ments are captioned "Memorandum Only" to indicate that they are presented only as an aid in making financial analysis. Adjustments to eliminate interfund transactions have not been made in the aggregation of this data.

## NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

There have been no material violations of finance-related legal or contractual provisions in any of the funds of the County. Expenditures exceeded legal appropriations in the 1998 Ltd Tax GO Bond Fund by \$281; however, the ordinance authorizing the bond issue also authorized bond payments.

## NOTE 3 - INVESTMENTS

As required by state law, all investments of the County's funds are obligations of the US Government, the State Treasurer's Investment Pool, bankers' acceptances, or deposits with Washington State banks and savings and loan institutions. All investments are categorized according to the level of risk associated with the investment, with Category 1 being the least risky and category 3 being the most risky. Category 1 investments are insured, registered or held by the County or its agent in the County's name. All investments held by the county's treasurer are Category 1. (See Table F.4.)

GASB statement 31 requires adjustments be made to the financial statements to reflect the difference between amortized cost and market value of investments. In 1999, the difference between amortized cost and market value was not material. Therefore, no adjust-

Table F.4 Investments

	Category 1	Carrying Amount	Market Value
Repurchase Agreements			
U.S. Government Securities	11,000,000	11,020,021	10,936,550
Bankers' Acceptances	10,000,000	9,946,611	9,946,611
Other Investments:			
Certificates of Deposit	10,000	10,000	10,000
General Obligation Bonds	17,540,000	17,642,587	17,393,051
U.S. Agency Obligations	153,776,778	153,170,924	150,177,337
Sub total	<u>192,326,778</u>	<u>191,790,143</u>	<u>188,463,549</u>
Investment in State LGIP		6,153,320	6,153,320
Accrued Interest Receivable		1,592,969	1,592,969
Total Investments	<u>192,326,778</u>	<u>199,536,432</u>	<u>196,209,838</u>
Treasurer's Pooled Cash Investments		<u>(53,536,545)</u>	<u>(53,536,545)</u>
Reported Investment Balance		<u>145,999,887</u>	<u>142,673,293</u>

ments have been made. Investments are shown on the balance sheet at cost, net of amortized premium or discount. Gains or losses on investments sold or exchanged are recognized at the time the transactions are completed.

Passbook accounts are entirely covered by Federal depository insurance (FDIC) or by collateral held in a multiple financial institution collateral pool administered by the Washington Public Deposit Protection Commission.

#### NOTE 4 - PROPERTY TAXES

The County Treasurer acts as an agent to collect property taxes levied in the county for all taxing authorities. Collections are distributed after the end of each month.

#### Property Tax Calendar

- Jan. 1 Taxes are levied and become an enforceable lien against properties.
- Feb. 14 Tax bills are mailed.
- April 30 First of two equal installment payments is due.
- May 31 Assessed value of property established for next year's levy at 100 percent of market value.
- Oct. 31 Second installment is due.

Property taxes are recorded as a receivable when levied, offset by a deferred revenue. During the year, property tax revenues are recognized when cash is collected. No allowance for uncollectible taxes is established because delinquent taxes are considered fully collectible.

The County may levy up to \$1.80 per \$1,000 of assessed valuation for general governmental services, subject to three limitations:

1. Washington State law in RCW 84.55.010 limits the growth of regular property taxes to 106% of the previous year's levy, after adjustments for new construction.
2. Chapter 84.52 RCW establishes a limitation on the levies for ports, public utilities, state school, emergency medical services, counties, roads, and cities and towns. All other regular levies are reduced by a priority schedule if a composite rate of \$5.55 per thousand is exceeded.
3. The Washington State Constitution limits the total regular property taxes to 1 percent of assessed valuation or \$10 per \$1000 of value. If the taxes of all districts exceed this amount, each is proportionately reduced until the total is at or below the 1 percent limit, with the exception of port districts, public utility districts, and new state school construction.

The County's regular levy for 1999 was \$1.51790 per \$1,000 on an assessed valuation of \$10.7 billion for a regular levy of \$16,245,902. This levy was used for general governmental purposes.

The road fund levied \$2.18495 per \$1,000 on an assessed value of \$5.3 billion in 1999. This resulted in a total levy of \$11,654,683 to be used for county road maintenance and construction.

## NOTE 5 - FIXED ASSETS & DEPRECIATION

### General Policies

Major expenditures (in excess of \$1,000) for fixed assets, including capital leases and major repairs that increase useful lives are capitalized. Maintenance, repairs, and minor renewals are accounted for as expenditures or expenses when incurred. Land, buildings, and equipment are valued at historical cost or estimated historical cost where actual information is not available.

The County has acquired certain assets with funding provided by federal financial assistance programs. Depending on the terms of the agreements involved, the federal government could retain an equity interest in these assets. However, the County has sufficient legal interest to accomplish the purposes for which the assets were acquired, and has included such assets within the applicable account group or fund.

### General Fixed Assets

General fixed assets are long-lived assets of the County as a whole. When purchased, leased, or constructed, such assets are recorded as expenditures in the governmental funds and capitalized in the general fixed assets account group. Depreciation has not been provided on general fixed assets, nor has interest been capitalized. Assets are valued at historical cost, when known, or at estimated fair market value at the time received. A summary of changes to general fixed assets are shown in Table F.5.

*Table F.5 Changes to General Fixed Assets*

	January 1	Purchased	Deleted	Adjustments	December 31
Land	10,397,805	261,332			10,659,137
Building	44,356,989	18,039		6,919,194	51,294,222
Leasehold Improvements	76,791				76,791
Improvements	420,405	21,878			442,283
Equipment	4,544,308	652,753	(33,799)	1,208,312	6,371,574
<b>TOTAL</b>	<b>59,796,298</b>	<b>954,002</b>	<b>(33,799)</b>	<b>8,127,506</b>	<b>68,844,007</b>

In 1999, the Public Safety Building (jail) and related equipment was added to the general fixed asset account group. This building was constructed in 1983 and cost \$6,919,194 and equipment purchased for the jail cost \$1,208,312.

Prior to 1989, land and building assets were valued at their current assessed value. These assets are now valued at their actual or estimated historical cost. Actual historical cost information was used to value 90% of the current adjusted value for these properties as of December 31, 1989. The remaining 10% was obtained through the use of an estimation method using historical county assessed property values.

Infrastructure assets, such as roads, bridges, curbs and sidewalks, are considered public property and are not accounted for in the general fixed assets account group.

**Proprietary Fund Fixed Assets**

Proprietary fund fixed assets are capitalized in their respective balance sheets. Depreciation expense is charged to operations of proprietary funds to allocate the cost of fixed as-

sets over their estimated useful lives, using the straight-line method of depreciation with useful lives of three to fifty years. Table F.6 shows accumulated depreciation on proprietary fund assets at December 31, 1999.

*Table F.6 Accumulated Depreciation on Proprietary Fund Assets*

	Internal Service	Average Life
Buildings	538,895	50 years
Capital Leases	201,020	3-30 years
Improvements	845,802	5-30 years
Machinery & Equipment	8,447,497	3-10 years
<b>TOTAL</b>	<b>\$10,033,214</b>	

**NOTE 6 - PENSION PLANS**

Substantially all County full-time and qualifying part-time employees participate in one of the following statewide local government retirement systems administered by the Department of Retirement Systems, under cost-sharing multiple-employer public employee retirement plans. The Department of Retirement Systems (DRS), a department within the

primary government of the State of Washington, issues a publicly available comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for each plan. The DRS CAFR may be obtained from the Department of Retirement Systems, Administrative Services Division, P.O. Box 48380, Olympia, WA 98504-8380. The following disclosures are made pursuant to GASB Statement 27, *Accounting for Pensions by State and Local Government Employers*.

## **Public Employees' Retirement System (PERS) Plans 1 and 2**

### **Plan Description**

PERS is a cost-sharing multiple employer defined benefit pension plan. Membership in the plan includes elected officials, state employees, employees of the Supreme, Appeals, and Superior courts (other than judges in a judicial retirement system), employees of legislative committees, college and university employees (not in national higher education retirement programs), judges of district and municipal courts, non-certificated employees of school districts, and employees of local governments. The PERS system includes two plans. Participants who joined the system by September 30, 1977, are Plan 1 members. Those joining thereafter are enrolled in Plan 2. Retirement benefits are financed from employee and employer contributions and investment earnings. Retirement benefits in both Plan 1 and Plan 2 are vested after completion of five years of eligible service.

Plan 1 members are eligible for retirement at any age after 30 years of service, or at age

60 with five years of service, or at age 55 with 25 years of service. The annual pension is two percent of the average final compensation per year of service, capped at 60 percent. The average final compensation is based on the greatest compensation during any 24 eligible consecutive compensation months. If qualified, after reaching age 66, a cost-of-living allowance is granted based on years of service credit and is capped at three percent annually.

Plan 2 members may retire at the age of 65 with five years of service, or at 55 with 20 years of service, with an allowance of two percent per year of service of the average final compensation. Plan 2 retirements prior to 65 are actuarially reduced. There is no cap on years of service credit and a cost-of-living allowance is granted, capped at three percent annually.

The County covered payroll for the year ended December 31, 1999 was \$27,814,916. The County's total current year payroll for all employees was \$31,214,976.

### **Funding Policy**

Each biennium, the state Pension Funding Council adopts Plan 1 employer contribution rates and Plan 2 employer and employee contribution rates. Employee contribution rates for Plan 1 are established by statute at six percent and do not vary from year to year. The employer and employee contribution rates for Plan 2 are set by the director of the Department of Retirement Systems based on recommendation by the Office of the State Actuary to continue to fully fund Plan 2. All employers are required to contribute at the level established by state law. The methods used to

determine the contribution requirements are established under state statute in accordance with Chapters 41.40 and 41.45 RCW.

Table F.7 shows the required contribution rates expressed as a percentage of current year covered payroll, as of December 31, 1999.

*Table F.7 PERS - Required Contribution Rates*

	<b>PERS Plan 1</b>	<b>PERS Plan 2</b>
Employer	4.41%*	4.41%*
Employee	6.00%	1.85%

*\*The employer rates do not include the employer administrative expense fee currently set at 0.19%.*

Both Whatcom County and the employees made the required contributions. Table F.8 shows the County's required contributions for the years ended December 31.

*Table F.8 PERS - County Contributions*

	<b>PERS Plan 1</b>	<b>PERS Plan 2</b>
1999	\$421,227	\$1,261,575
1998	\$541,226	\$1,391,995
1997	\$425,996	\$1,294,302

## **Law Enforcement Officers' and Fire Fighters' Retirement System (LEOFF) Plans 1 and 2**

### **Plan Description**

LEOFF is a cost-sharing multiple employer defined benefit pension plan. Membership in the plan includes all full-time, fully compensated, local law enforcement officers and fire fighters. LEOFF is comprised solely of non-

state employees. The LEOFF system includes two plans. Participants who joined the system by September 30, 1977 are Plan 1 members. Those joining thereafter are enrolled in Plan 2. Retirement benefits are financed from employee and employer contributions, investment earnings, and state contributions. Retirement benefits in both Plan 1 and Plan 2 are vested after completion of five years of eligible service.

Plan 1 members are eligible to retire with five years of service at age 50. The benefit per year of service is as follows (Table F.9), with a cost-of-living allowance granted, capped at three percent annually.

*Table F.9 LEOFF Plan 1 - Benefit per year of service*

<b>Term of Service</b>	<b>Percent of Final Average</b>
20 or more years	2.0%
10 but less than 20 years	1.5%
5 but less than 10 years	1.0%

Plan 2 members are eligible to retire at age 50 with 20 years of service, or at age 55 with five years of service. Retirement benefits prior to age 55 are actuarially reduced. The benefit is two percent of average salary per year of service. The average salary is based on the highest consecutive 60 months. There is no cap on years of service credit and a cost-of-living allowance is granted, capped at three percent annually.

### **Funding Policy**

Plan 1 employer and employee contribution rates are established by statute at six per-



cent, and the state is responsible for the balance of the funding at rates set by the Pension Funding Council to fully amortize the total costs of the plan. Employer and employee rates for Plan 2 are set by the director of the Department of Retirement Systems based on recommendations by the Office of the State Actuary to continue to fully fund the plan. Plan 2 employers and employees are required to contribute at the level required by state law. The methods used to determine the contribution rates are established under state statute in accordance with Chapters 41.26 and 41.45 RCW.

The County's covered payroll for the year ended December 31, 1999 was \$3,400,060. The County's total current year payroll for all employees was \$31,214,976.

Table F.10 shows the required contribution rates expressed as a percentage of current year covered payroll, as of December 31, 1999.

*Table F.10 LEOFF - Required Contribution Rates*

	<b>LEOFF Plan 1</b>	<b>LEOFF Plan 2</b>
Employer	6.00%*	3.52%*
Employee	6.00%	5.87%

*\*The employer rates do not include the employer administrative expense fee currently set at 0.21%.*

Both Whatcom County and the employees made the required contributions. Table F.11 shows the County's required contributions for the years ended December 31.

*Table F.11 LEOFF - County Contributions*

	<b>LEOFF Plan 1</b>	<b>LEOFF Plan 2</b>
1999	\$26,877	\$133,480
1998	\$25,984	\$140,813
1997	\$24,626	\$121,776

Substantially all County employees participate in one of these statewide local government retirement systems.

### NOTE 7 - RISK MANAGEMENT

The County maintains insurance against most normal hazards except for unemployment insurance, workers' compensation, and medical and dental insurance where it has elected to become self-insured. Claims for these risks are processed by independent claims managers. The county's claims expense for 1999 and 1998, and budget for 2000 is shown in Table F.12.



Table F.12 Risk Management Claims

	Budget 2000	Actual 1999	Actual 1998
Settlements Major and Minor	455,842	146,554	641,508
Unemployment	120,000	47,932	60,671
Workers' Compensation	156,954	250,780	188,549
Health Insurance	1,251,306	1,238,891	1,155,889
Dental Insurance*	119,205	80,789	

\*The county's self-insured dental plan began in 1999.

The County is required by the State to carry a \$200,000 bond for protection to the Workers' Compensation Fund. Interfund premiums are assessed on the basis of claims experience and are reported as revenues in the self-insurance funds and expenses or expenditures in the paying funds.

Whatcom County is a member of the Washington Counties Risk Pool. Chapter 48.62 RCW authorizes the governing body of any one or more governmental entities to form together into or join a pool or organization for the joint purchasing of insurance, and/or joint self insuring, and/or joint hiring or contracting for risk management services to the same extent that they may individually purchase insurance, self-insure, or hire or contract for risk management services. An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The pool was formed on August 18, 1988 when counties in the state of Washington joined together by signing an interlocal agreement to pool their self-insured losses and jointly purchase insurance and administrative services. Twenty-five

counties have joined the pool.

The pool allows members to establish a plan of self-insurance, jointly purchase excess or reinsurance and provide related services. All pool joint self-insurance liability coverages, including public officials' errors and omissions, are on an "occurrence" basis.

Members make annual contributions to fund the pool. The pool acquires reinsurance from unrelated underwriters that are subject to a pool per-occurrence self-insured retention of \$100,000. Members may elect deductible amounts ranging from \$10,000 per occurrence to \$250,000. Whatcom County currently has a \$100,000 per occurrence deductible. Members are responsible for the first deductible amounts of each claim, while the pool is responsible for the remaining difference up to the pool's \$100,000 self-insured retention. Reinsurance carriers cover all losses over \$100,000 to the maximum limits of each policy. Since the pool is a cooperative program, there is joint liability among the participating members.

Members contract to remain in the pool for a minimum of five years, and must give notice one year before terminating participation. The interlocal agreement is renewed automatically each year until terminated. Even after termination, a member is still responsible for contributions to the pool for any unresolved, unreported, and in-process claims for the period that it was a signatory to the interlocal agreement.

The pool is fully funded by its member participants. Claims are filed by members with the pool.

The pool is governed by a board of directors that is comprised of one designated representative from each participating member. An executive committee is elected at the annual meeting, and is responsible for conducting the business affairs of the pool. In the past three years, Whatcom County has not had any claims that exceeded Risk Pool coverage.

Whatcom County's membership in the pool comprises a 5% interest (approximately) in pool assets and liabilities. Summarized financial information as of December 31, 1999 is shown in Table F.13.

*Table F.13 Risk Pool Assets & Liabilities*

	<b>WCRP as of September 30, 1999</b>
Total Assets	23,348,820
Total Liabilities	24,105,259
Total Retained Earnings	(756,439)
Revenues	13,194,148
Expenses	8,444,354
Total Revenues Over Expenses	4,749,795

## NOTE 8 - LONG-TERM DEBT AND CAPITAL LEASES

### General Obligation Bonds

In December 1982, \$1,300,000 in general obligation bonds were issued (interest rate 9.9%) to construct an exposition building at the Northwest Washington Fairgrounds and to repair and restore county roads and drainage facilities. These bonds are paid by the Northwest Washington Fair Fund and the Real Estate Excise Tax Fund. At December 31, 1999, the amount outstanding was \$380,000. Final maturity occurs in 2002.

The County issued general obligation bonds in the amount of \$10,750,000 in 1991 to finance the remodeling of the county courthouse. Interest on these bond issues range from 5.0-7.0% with final maturity in 2011. This issue was partially refunded in 1997. The balance outstanding at December 31, 1999 was \$975,000. These bonds will be repaid from General Fund Revenues.

In 1993, the County issued \$8,400,000 (interest rate 5.75-6.00%) in general obligation bonds for additional financing of an addition to the Whatcom County courthouse. This debt issue matures in full in 2012. As of December 31, 1999, outstanding bonds totaled \$5,150,000. Repayment will be made from general fund revenues.

The County issued general obligation bonds in the amount of \$9,990,000 in 1997 to refinance 1991 issue of bonds for the remodeling of the county courthouse and payoff interfund loans for the remodeling the county courthouse. Interest on these bond issues range

from 4.0-5.5% with final maturity in 2012. These bonds will be repaid from General Fund revenues. As of December 31, 1999, bonds outstanding total \$9,675,000.

In 1998, the County issued \$3,360,000 in general obligation bonds to payoff an interfund loan for the purchase of the Civic Center Building. Interest rate on these bonds range from 3.75-4.7% with final maturity in 2018. Repayment will be made from general fund revenues. As of December 31, 1999, outstanding bonds totaled \$3,250,000.

### **Contracts and Capital Leases**

The county entered into two lease purchase agreements for upgrades to their central computer system in 1998. The first obligation of \$71,701 matures in 2003 and has an interest rate of 5.64%. As of December 31, 1999, the balance was \$48,845. The second obligation of \$228,513 matures in 2003 and carries an interest rate of 5.64%. The balance outstanding at December 31, 1999 was \$155,688.

Whatcom County has lease agreements for copiers that are accounted for as capital leases. The leased copiers and related obligations are accounted for in the Proprietary Fund, Administrative Services. As of December 31, 1999, outstanding lease payments totaled \$236,192.

### **Special Assessment Debt for Road Improvements**

Debt service requirements for special assessment bonds will be met by the collection of assessments receivable that have been levied

against property owners. The assessments are liens against the property and subject to foreclosure. Whatcom County has established a RID Guaranty Fund to set aside a reserve to meet debt service requirements on RID debt in the event that assessment collections are insufficient. This reserve is funded by an assessment against RID funds as they are established. At December 31, 1999, a reserve of \$101,594 was available in the RID Guaranty Fund.

RID 9 debt represents loans from Washington Community Economic Revitalization Board (CERB) for road, water and sewer improvements to an area within Whatcom County known as Cordata Business Park. In November 1987, the County formed Road Improvement District #9 and levied assessments to service these loans. The special assessment debt balance is payable from assessments receivable until maturity in the year 2006. At December 31, the outstanding loan balance was \$925,241.

RID 10 was created in 1989 to fund improvements to Horton Road which is located in the Cordata development. RID anticipation notes were issued 1991 in the amount of \$1,043,674 (interest rate 5.5-7.6%) to fund the construction of this project. This debt is secured by assessments on the properties benefited. At December 31, the outstanding balance was \$215,000.

The annual requirements to amortize outstanding debt, including interest, are shown in Table F.14.

Table F.14 Long-Term Debt

	General Obligation Bonds	Contracts & Capital Leases	Special Assessment Debt	Total
2000	2,158,048	149,541	194,130	2,501,719
2001	2,147,958	149,541	194,130	2,491,629
2002	2,156,723	134,575	194,130	2,485,428
2003	1,998,493	40,760	199,130	2,238,383
2004	2,010,343	12,929	263,755	2,287,027
2005 and Beyond	16,714,971		450,532	17,165,503
Total Debt Service	27,186,536	487,346	1,495,807	29,169,689
Interest	7,756,536	46,621	355,566	8,158,723
Principal	19,430,000	440,725	1,140,241	21,010,966

In proprietary funds, unamortized debt issue costs and bond discount are recorded as deferred charges. Annual interest expense is increased by amortization of debt costs and discount.

At December 31, 1999, the County had \$79,884 available in debt service funds to service the general bonded debt. In addition, \$65,441 was available to service RID debt.

### Changes In Long-Term Debt

Table F. 15 summarizes significant General Long-Term Debt Account Group transactions during 1999.

The compensated absence liability is based upon accrued hours at year-end. The change reported below is shown net.

Table F.15 Summary of 1999 Long-Term Debt Transactions

	Contracts & Capital Leases	General Obligation Debt	Special Assessment Debt	Landfill Post- closure Costs	Compensated Absences	Total
January 1	260,358	20,705,000	1,537,639		3,189,588	25,692,585
New Issues				250,000	40,845	290,845
Transferred						
Retirements	(55,825)	(1,275,000)	(397,398)			(1,728,223)
December 31	204,533	19,430,000	1,140,241	250,000	3,230,433	24,255,207

**Refunded Debt**

In 1997, the County issued \$9,990,000 of general obligation refunding bonds to provide resources to purchase U.S. Government and State and Local Government Series securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments on \$7,450,000 of refunded debt. As a result, the refunded bonds were considered to be defeased and the liability was removed from the General Long-Term Debt Account Group. The advance refunding was undertaken to reduce total debt service payments over 14 years by \$951,104 and resulted in an economic gain of \$451,034.

**Debt Limitations**

The amount of long-term debt that can be incurred by a County is limited by State statute. The table below presents the remaining unused long-term debt capacity available to the County based upon the limits set by statute.

*Table F.16 Debt Limitations*

<b>Purpose of Indebtedness</b>	<b>Remaining Capacity</b>
General Government (No vote required)	\$ 136,086,835
General Government (With 3/5 majority vote)	\$ 243,122,472

**NOTE 9 - CONTINGENCIES**

Whatcom County has claims and lawsuits pending at this time. All these claims and lawsuits were forwarded to the Washington

Counties Risk Pool (see Note 7) and will not have a material adverse effect on the financial condition of the County.

The County participates in a number of federal and state assisted programs. These grants are subject to audit by the grantors or their representative. Such audits could result in requests for reimbursement to grantor agencies for expenditures disallowed under the terms of the grants. County management believes that such disallowances, if any, will be immaterial.

**NOTE 10 - COMMITMENTS**

The City of Bellingham provides county-wide emergency medical care and transportation services. In the event that the user fees and donations received by the city to provide these services is insufficient to pay for all the operation, maintenance and capital expenditures attributed to this service, the City and the County have agreed to split the deficit equally.

**NOTE 11 - INTERFUND TRANSACTIONS AND BALANCES**

**Classification of Interfund Transactions**

- Transactions that would be treated as revenues, expenditures or expenses if they involved external organizations, such as buying goods and services or payments in lieu of taxes, are similarly treated when they involve other funds of the County.
- Transfers to support the operations of other funds are recorded as "Operating Transfers" and classified with "Other Financing Sources or Uses."

- Contributions to capital of enterprise or internal service funds, transfers to establish or reduce working capital in other funds, and transfers of remaining balances when funds are closed are classified as residual equity transfers and reported as direct additions to or deductions from fund equity.

- Loans between funds are classified as interfund loans receivable and payable or as advances to and from other funds on the combined balance sheet depending on the time period for which the loan was made. Interfund loans to other funds are offset by a reservation of fund equity.

Individual fund interfund receivable and payable balances at December 31, 1999 are shown in Table F.17.

Table F.17 Interfund Loan Activity

	Due From Other Funds	Due To Other Funds
<b>General</b>		
Current Expense Fund		40,314
General		
<b>Special Revenue</b>		
County Road Fund	15,321	195
Solid Waste Fund		3,359
RID #1 (Birch Bay Light Dist)		753
RID #2 (Marineland Light Dist)		116
RID #7 (Emerald Lk Light Dist)		184
Whatcom Co Drug Fund		2,973
Flood Control Zone District Fund	5,917	10,863
Lynden/ Everson Sub-Zone		1,975
Sumas/ Nooksack/ Everson Sub-Zone		2,885
Acme/ Van Zandt Sub-Zone		759
Special Revenue	21,238	24,062
<b>Internal Service</b>		
Equipment Rental & Revolving	43,436	298
Internal Service	43,436	298
Total	64,674	64,674

Operating and residual equity transfers during 1999 are as follows:

Table F.18 Operating and Residual Equity Transfers

	Residual Equity Transfers		Operating Transfers	
	In	Out	In	Out
<b>General Fund</b>				
Current Expense Fund		129,299	906,221	2,722,807
<b>Special Revenue</b>				
County Road Fund			139,800	327,352
Election Reserve Fund			88,428	
Treasurer's O&M Fund				28,774
Water Resources Fund			1,957,494	
Solid Waste Fund				123,474
Victim/Witness Assistance Fund				49,500
CERB Fund			273,738	
Community Development Fund				17,000
Road Improvement Dist. #1				753
Road Improvement Dist. #2				116
Road Improvement Dist. #7				184
Whatcom Co Drug Fund				270,453
Emergency Management Fund			77,509	
Flood Control Zone Dist. Fund				1,728,713
PT Roberts Fuel Tax				53,400
Special Revenue			2,536,969	2,599,719
<b>Debt Service</b>				
1982 WC Ltd Tax GO Bond			117,808	
CRID #9 Gen Debt Fund				273,738
1991 Ltd Tax GO Bond			519,675	
1993 Ltd Tax GO Bond			804,705	
1997 Ltd Tax GO Bond			643,518	
1998 Ltd Tax GO Bond			256,424	
Debt Service			2,342,130	273,738
<b>Capital Projects</b>				
Real Estate Excise Tax Fund				648,379
Capital Projects				648,379
<b>Internal Service</b>				
Equipment Rental & Revolving	129,299		168,875	
Administrative Services Fund			687,240	396,792
Internal Service	129,299		856,115	396,792
<b>Total</b>	<b>129,299</b>	<b>129,299</b>	<b>6,641,435</b>	<b>6,641,435</b>

The Equipment Rental Fund transferred \$129,299 from Residual Equity Transfers In to increase contributed capital for vehicles purchased for County departments. \$168,000 from Operating Transfer In to the Equipment Rental Fund was transferred to decrease land (the Holly Street property) that was sold to the general fund. The Equipment Rental Fund also transferred \$875 from Operating Trans-

fer In to reimburse capital improvements for the boat & evidence storage building.

Due from other funds and due to other funds are created from interfund transactions, which usually involve the exchange of goods or services in a normal business relationship. Interfund loan activity during 1999 is shown in Table F.19.

*Table F.19 Interfund Loan Activity*

Lending Fund	Borrowing Fund	Balance January 1	New Loans	Repaid	Balance December 31
General Fund	Election Reserve	30,000	20,000	30,000	20,000

## NOTE 12 - FUND EQUITIES

### Governmental Fund Types

#### Reservations of Fund Balance

Fund balance in governmental fund types is reserved for two purposes;

- Where certain amounts are legally committed for specific future uses such as continuing appropriations and,
- Where assets are not available for appropriation, because they have been advanced to another fund, used to establish revolving funds, or because they are noncurrent receivables.

### Proprietary Fund Types

#### Contributed Capital

Contributed capital in internal service funds records the amount of working capital and fixed assets received from other funds.

#### Reservations of Retained Earnings

Retained earnings in proprietary fund types are generally reserved to indicate that a portion of retained earnings has been externally restricted for specific purposes.

Table F.20 shows funds that had reserved fund balances or reserved retained earnings at December 31, 1999.



Table F.20 Reserved Fund Balances and Reserved Retained Earnings as of December 31, 1999

Reserved Fund Balance	
Reserved for Debt Service:	
1977 Fair GO Bond	\$30,629
1978 Ltd. Tax GO Bond	22,312
1981 Ltd. Tax GO Bond	(60)
1982 Ltd. Tax GO Bond	6,699
1983 Ltd. Tax GO Bond	5,271
CRID No. 4 General Debt	219
CRID No. 5 General Debt	14,602
CRID No. 9 General Debt	21,425
LRID No. 10 General Debt	29,332
1991 Ltd. Tax GO Bond	2,711
1993 Ltd. Tax GO Bond	393
1997 Ltd. Tax GO Bond	331
1998 Ltd. Tax GO Bond	11,323
Reserved for Encumbrances:	
General Fund	239,732
Special Revenue Funds:	
Road	177,303
Treasurer's O & M	3,850
Water Resources	247,233
Solid Waste	2,000
Emergency Management	59,315
Flood Control	185,625
Reserved for Non-Current Receivables:	
General Fund	2,000,000
Reserved for Petty Cash Funds:	
General Fund	39,710
Special Revenue Funds:	
Road	700
Solid Waste	300
Emergency Management	200
Drug Task Force	10,000
WC Drug Fund	60,000
Total Reserved Fund Balances	<u>\$3,171,155</u>
Reserved Retained Earnings	
Reserved for Fixed Asset Replacements	
Internal Service Funds:	
Equipment Rental & Revolving	\$500,000
Total Reserved Retained Earnings	<u>\$500,000</u>

*The Sub-Flood Control District Fund had a deficit of \$2,244 and the 1981 Ltd. Tax General Obligation Bond Fund had a deficit of \$60. Both funds are in the process of being closed.*

### NOTE 13 - JOINT VENTURES

Whatcom County participates with the City of Bellingham and other local governmental jurisdictions to provide a law enforcement, fire and emergency medical communications dispatching service (What-Comm Communications Center). The governing board of What-Comm consists of three members from the County, three from the City, one representing county fire districts and one elected official to be selected by the other members. The board is responsible for establishing the budget for What-Comm and for establishing the annual financial contributions to be made by the member jurisdictions. Whatcom County contributed \$475,760 as its share of operations in 1999. Whatcom County did not have an equity interest in What-Comm in 1999. Financial statements for What-Comm Communications Center can be obtained from the City of Bellingham, 210 Lottie Street, Bellingham, Washington 98225.

### NOTE 14 - POST-RETIREMENT HEALTH CARE BENEFITS

In addition to the pension benefits described in Note 6, Whatcom County provides post-retirement health care benefits, in accordance with the Washington Law Enforcement Officers and Fire Fighters Retirement Systems (LEOFF) Act (RCW 41.26), to employees who were law enforcement officers and established membership in the LEOFF I retirement system on or before September 30, 1977. Currently, 21 retirees meet those eligibility requirements.

Whatcom County pays for health insurance and medical costs not covered by insurance for pre-Medicare retirees. The County also pays a fixed amount of \$67 to \$96 per month for a Medicare supplement for each retiree eligible for Medicare.

During the year, expenditures of \$56,716 were recognized for post-retirement health care.

### NOTE 15 - POSTCLOSURE CARE COST

Whatcom County owns four closed solid waste landfills. These are Birch-Bay Lynden, Y Road, and Pt. Roberts, which were closed in the 1980's and Cedarville, which was closed in 1992. Whatcom County is required by the Department of Ecology to perform postclosure monitoring of the landfills for a minimum of 30 years. The County complies with this requirement by monitoring ground water of all the landfills and disposal of leachate from the Cedarville landfill. In addition, a reserve of \$250,000 was established in the Solid Waste Fund in 1992 to cover postclosure care costs.

As of 1999, the Solid Waste Fund was reclassified from an enterprise fund to a special revenue fund and the postclosure reserve of \$250,000 was reported as a liability in the general long-term debt account group.

**NOTE 16 - OTHER DISCLOSURES**

**Fund Changes**

During 1999, the following funds were added: Water Resources Fund, Public Utilities Improvement Fund.

**Accounting and Reporting Changes**

In 1999, the County reclassified the Solid Waste Fund from an enterprise fund to a special revenue fund. Prior year comparative data has been restated and the following changes in revenues, expenditures, assets, liabilities and fund equity occurred.

*Table F.21 Solid Waste Fund*

	Increase (Decrease)		
	Enterprise Fund	Special Revenue Fund	Total Increase (Decrease)
Revenues:	(881,342)	881,342	0
Expenditures:	(781,183)	733,781	(47,402)
Fund Equity-Beginning Balance	(1,337,435)	671,738	(665,697)
Fund Equity-Ending Balance	(1,437,594)	819,301	(618,293)
Assets	(1,469,221)	847,321	(621,900)
Liabilities	(31,627)	28,020	(3,607)

Whatcom County is not reporting long-term debt in Agency Funds for 1999. Prior year comparative data has been restated and the following changes in assets and liabilities occurred.

*Table F.22 Agency Funds - 1998 Asset & Liability Changes*

	Increase (Decrease)
Assets	(208,603,436)
Liabilities	(208,603,436)

According to GASB 32, *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*, Whatcom County is no longer required to report amounts deferred by employees. Prior year comparative data has been restated and the following changes in assets and liabilities occurred.

*Table F.23 Deferred Compensation - 1998 Asset & Liability Changes*

	Increase (Decrease)
Assets	(7,647,409)
Liabilities	(7,647,409)



## **General Fund**

The General Fund is used to account for resources of Whatcom County that are not required to be accounted for in another fund. Both revenues and expenditures are budgeted in compliance with procedures established in Article 6 of the Whatcom County Charter and the Whatcom County Code. Appropriations are authorized at the department level. The modified accrual basis of accounting is applied.

Combining Balance Sheet

• **General Fund**

Year Ended December 31, 1999



	1999	1998
<b>Assets</b>		
<b>Current Assets</b>		
Cash & Equivalents	\$12,835,735	\$11,314,182
Deposits With Fiscal Agent	1,169	8,000
Taxes Receivable (Net)	797,144	765,302
Accounts Receivable (Net)	165,723	132,027
Interest Receivable (Net)	257,405	225,094
Due From Other Funds		54,367
Interfund Loans Receivable	20,000	30,000
Due From Other Governments	2,154,303	1,645,159
Prepayments	650	2,678
<b>Long-Term Assets</b>		
Due From Gov't - Non current	2,000,000	2,500,000
<b>Total Assets</b>	<b>\$18,232,129</b>	<b>\$16,676,809</b>
<b>Liabilities and Fund Balance</b>		
<b>Liabilities</b>		
Accounts Payable	\$1,174,930	\$1,571,409
Due to Other Funds	40,314	293,264
Due to Other Governments	461,586	397,518
Other Accrued Liabilities	49,155	36,148
Revenue Collected in Advance	2,734	
Other Current Liabilities	20,000	20,000
Deferred Revenue	3,297,145	3,765,303
Deferred Credits	21,321	(132)
<b>Total Liabilities</b>	<b>5,067,185</b>	<b>6,083,510</b>
<b>Fund Balance</b>		
Fund Balance - Reserved	2,279,442	3,086,546
Fund Balance - Unreserved/ Undesignated	10,885,502	7,506,753
<b>Total Fund Balance</b>	<b>13,164,944</b>	<b>10,593,299</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$18,232,129</b>	<b>\$16,676,809</b>

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balance  
Budget and Actual (GAAP Basis)



• **General Fund**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)

	1999			1998
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
<b>Revenues</b>				
Taxes	\$24,339,109	\$25,050,617	\$711,508	\$24,200,886
Licenses & Permits	1,319,150	1,364,846	45,696	1,307,497
Intergovernmental	11,524,385	12,473,666	949,281	10,960,121
Charges for Service	4,464,664	4,583,387	118,723	4,385,600
Fines & Forfeits	965,900	1,264,816	298,916	1,027,521
Miscellaneous	3,606,706	3,986,378	379,672	3,568,220
<b>Total Revenues</b>	<b>46,219,914</b>	<b>48,723,710</b>	<b>2,503,796</b>	<b>45,449,845</b>
<b>Expenditures</b>				
Current:				
General Government	14,861,590	14,023,789	837,801	13,135,694
Security of Persons & Property	19,211,379	18,196,978	1,014,401	16,693,938
Physical Environment	636,404	349,268	287,136	358,160
Economic Environment	977,179	1,078,514	(101,335)	1,058,863
Mental & Physical Health	8,516,403	8,028,398	488,005	7,730,267
Culture & Recreation	3,005,013	2,918,062	86,951	2,807,225
Capital Outlay	1,099,654	502,244	597,410	1,411,580
Debt Service:				
Interest	10,000		10,000	2,832
<b>Total Expenditures</b>	<b>48,317,622</b>	<b>45,097,253</b>	<b>3,220,369</b>	<b>43,198,559</b>
Excess (Deficiency) of Revenues Over Expenditures	(2,097,708)	3,626,457	5,724,165	2,251,286
<b>Other Financing Sources (Uses)</b>				
Sales of Fixed Assets	511,000	891,073	380,073	689,471
Operating Transfer In	848,009	906,221	58,212	781,126
Operating Transfer Out	(2,771,313)	(2,722,807)	48,506	(2,291,637)
<b>Total Other Financing Sources (Uses)</b>	<b>(1,412,304)</b>	<b>(925,513)</b>	<b>486,791</b>	<b>(821,040)</b>
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Uses	(3,510,012)	2,700,944	6,210,956	1,430,246
Fund Balance as of January 1	1,734,553	10,593,299	8,858,746	6,708,729
Residual Equity Transfer In				2,585,459
Residual Equity Transfer Out	(15,000)	(129,299)	(114,299)	(131,135)
<b>Fund Balance as of December 31</b>	<b>(\$1,790,459)</b>	<b>\$13,164,944</b>	<b>\$14,955,403</b>	<b>\$10,593,299</b>

Schedule of Revenues  
Budget and Actual

● **General Fund**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)



1999			1998
Budget	Actual	Variance Favorable (Unfavorable)	Actual

**REVENUES**

**Taxes**

General Property Taxes	\$16,073,509	\$16,223,561	\$150,052	\$15,821,220
Timber Harvest Taxes	151,000	136,323	(14,677)	275,137
Retail sales and Use Taxes	6,250,100	6,613,310	363,210	6,190,886
Excise Taxes	562,500	629,658	67,158	627,263
Penalties and Interest	1,302,000	1,447,765	145,765	1,286,379
<b>Total Taxes</b>	<b>24,339,109</b>	<b>25,050,617</b>	<b>711,508</b>	<b>24,200,885</b>

**Licenses and Permits**

Business Licenses and Permits	\$313,500	\$260,169	(\$53,331)	\$322,084
Non-Business Licenses and Permits	1,005,650	1,104,677	99,027	985,413
<b>Total Licenses and Permits</b>	<b>1,319,150</b>	<b>1,364,846</b>	<b>45,696</b>	<b>1,307,497</b>

**Intergovernmental**

Federal Grants-Direct	\$473,389	\$635,939	\$162,550	\$111,989
Federal Entitlements, Impact Payments		353,835	353,835	292,133
Federal Grants-Indirect	2,081,427	1,961,378	(120,049)	1,613,263
State Grants	4,032,809	3,430,760	(602,049)	3,945,507
State Shared Revenues	895,620	997,962	102,342	987,827
State Entitlements, Impact Payments	1,413,200	1,690,588	277,388	1,397,082
Interlocal Grants, Entitlements	419,383	884,082	464,699	360,040
Intergovernmental Service Revenue	2,208,557	2,519,122	310,565	2,252,282
<b>Total Intergovernmental</b>	<b>11,524,385</b>	<b>12,473,666</b>	<b>949,281</b>	<b>10,960,123</b>

**Charges For Services**

General Government	\$1,754,482	\$1,852,523	\$98,041	\$1,764,846
Security of Persons and Property	840,160	769,926	(70,234)	799,926
Physical Environment	63,000	14,925	(48,075)	
Economic Environment	920,300	1,121,132	200,832	1,017,946
Mental and Physical Health	470,851	439,370	(31,481)	427,523
Culture and Recreation	248,800	247,975	(825)	242,036
Internal Service Sales & Services	5,000		(5,000)	
Other	162,071	137,536	(24,535)	133,324
<b>Total Charges For Services</b>	<b>4,464,664</b>	<b>4,583,387</b>	<b>118,723</b>	<b>4,385,601</b>



Schedule of Revenues  
Budget and Actual

• **General Fund**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)



	1999		1998	
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
<b>Fines and Forfeits</b>				
Felony Penalties	\$64,000	\$226,656	\$162,656	\$111,088
Civil Penalties	2,000	3,450	1,450	713
Nonparking Infaction Penalty	522,500	627,366	104,866	517,452
Parking Infraction Penalty	2,000	2,173	173	3,466
Criminal Traffic Misdemeanor	220,000	235,859	15,859	222,919
Criminal Non-Traffic Penalties	84,000	87,095	3,095	96,019
Criminal Costs	71,400	82,217	10,817	75,864
<b>Total Fines and Forfeits</b>	<b>965,900</b>	<b>1,264,816</b>	<b>298,916</b>	<b>1,027,521</b>
<b>Miscellaneous</b>				
Interest Earnings	\$2,852,316	\$3,089,128	\$236,812	\$2,814,081
Rents and Royalties	515,274	541,589	26,315	570,394
Contributions - Private Sources	11,000	20,128	9,128	15,953
Other Miscellaneous Revenue	228,116	335,533	107,417	167,793
<b>Total Miscellaneous</b>	<b>3,606,706</b>	<b>3,986,378</b>	<b>379,672</b>	<b>3,568,221</b>
<b>Total Revenues</b>	<b>46,219,914</b>	<b>48,723,710</b>	<b>2,503,796</b>	<b>45,449,848</b>
<b>OTHER FINANCING SOURCES</b>				
Sale of Fixed Assets	\$511,000	\$891,073	\$380,073	\$689,471
Operating Transfer In	848,009	906,221	58,212	781,126
<b>Total Other Financing Sources</b>	<b>1,359,009</b>	<b>1,797,294</b>	<b>438,285</b>	<b>1,470,597</b>
<b>RESIDUAL EQUITY TRANSFER IN</b>				<b>2,585,459</b>
<b>TOTAL REVENUES, OTHER FINANCING SOURCES, &amp; RESIDUAL EQUITY TRANSFER IN</b>	<b>\$47,578,923</b>	<b>\$50,521,004</b>	<b>\$2,942,081</b>	<b>\$49,505,904</b>

Schedule of Expenditures  
Budget and Actual

• **General Fund**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)



		1999		1998
Budget	Actual	Variance Favorable (Unfavorable)	Actual	

**EXPENDITURES BY DEPARTMENT**

**Assessor**

Salaries and Wages	\$1,087,712	\$1,094,771	(\$7,059)	\$1,044,207
Benefits	294,429	275,070	19,359	275,314
Supplies	15,200	12,457	2,743	19,269
Other Services and Charges	41,090	28,115	12,975	30,937
Capital Outlay				45,648
Interfund Charges	275,507	270,971	4,536	355,397
<b>Total Assessor</b>	<b>1,713,938</b>	<b>1,681,384</b>	<b>32,554</b>	<b>1,770,772</b>

**Auditor**

Salaries and Wages	\$445,705	\$451,134	(\$5,429)	\$425,451
Benefits	123,207	114,244	8,963	113,744
Supplies	12,895	9,829	3,066	10,957
Other Services and Charges	32,475	21,022	11,453	19,805
Capital Outlay				5,105
Interfund Charges	121,472	122,942	(1,470)	120,113
<b>Total Auditor</b>	<b>735,754</b>	<b>719,171</b>	<b>16,583</b>	<b>695,175</b>

**County Council**

Salaries and Wages	\$273,904	\$263,209	\$10,695	\$246,824
Benefits	63,115	61,543	1,572	50,005
Supplies	7,865	9,088	(1,223)	8,561
Other Services and Charges	92,535	72,008	20,527	128,898
Capital Outlay				1,953
Interfund Charges	102,463	96,829	5,634	87,741
<b>Total County Council</b>	<b>539,882</b>	<b>502,677</b>	<b>37,205</b>	<b>523,982</b>

**County Executive**

Salaries and Wages	\$257,187	\$261,677	(\$4,490)	\$254,546
Benefits	56,864	53,718	3,146	54,686
Supplies	5,850	3,066	2,784	4,072
Other Services and Charges	13,400	6,214	7,186	3,002
Intergovernmental Services and Taxes	1,700	408	1,292	290
Interfund Charges	44,823	40,407	4,416	37,463
<b>Total County Executive</b>	<b>379,824</b>	<b>365,490</b>	<b>14,334</b>	<b>354,059</b>

Schedule of Expenditures  
Budget and Actual

• **General Fund**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)

	1999			1998
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
<b>Planning and Development Services</b>				
Salaries and Wages	\$1,649,284	\$1,648,997	\$287	\$1,502,152
Benefits	406,173	371,297	34,876	356,549
Supplies	50,275	39,347	10,928	49,305
Other Services and Charges	275,401	164,165	111,236	179,024
Intergovernmental Services and Taxes	200	(24)	224	(40)
Capital Outlay	6,908		6,908	68,759
Interfund Charges	382,353	372,323	10,030	368,716
<b>Total PDS</b>	<b>2,770,594</b>	<b>2,596,105</b>	<b>174,489</b>	<b>2,524,465</b>
<b>Treasurer</b>				
Salaries and Wages	\$538,749	\$527,457	\$11,292	\$509,045
Benefits	150,658	137,261	13,397	136,297
Supplies	9,400	8,657	743	10,572
Other Services and Charges	153,976	121,544	32,432	72,627
Capital Outlay	88,000	69,768	18,232	16,421
Interfund Charges	205,498	190,218	15,280	203,036
<b>Total Treasurer</b>	<b>1,146,281</b>	<b>1,054,905</b>	<b>91,376</b>	<b>947,998</b>
<b>Sheriff</b>				
Salaries and Wages	\$4,013,639	\$3,911,379	\$102,260	\$3,604,876
Benefits	1,023,250	946,920	76,330	921,072
Supplies	155,648	138,354	17,294	83,953
Other Services and Charges	282,677	264,681	17,996	205,635
Capital Outlay	316,311	139,653	176,658	116,572
Interfund Charges	1,396,293	1,423,381	(27,088)	1,414,827
<b>Total Sheriff</b>	<b>7,187,818</b>	<b>6,824,368</b>	<b>363,450</b>	<b>6,346,935</b>
<b>Jail</b>				
Salaries and Wages	\$2,488,461	\$2,417,841	\$70,620	\$2,220,299
Benefits	621,237	593,002	28,235	573,145
Supplies	554,223	622,362	(68,139)	534,548
Other Services and Charges	1,006,284	949,409	56,875	805,751
Capital Outlay	214,274	70,176	144,098	130,965
Interfund Charges	680,266	674,997	5,269	732,142
<b>Total Jail</b>	<b>5,564,745</b>	<b>5,327,787</b>	<b>236,958</b>	<b>4,996,850</b>

Schedule of Expenditures  
Budget and Actual

• **General Fund**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)



	1999		1998	
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
<b>District Court</b>				
Salaries and Wages	\$639,843	\$628,370	\$11,473	\$614,142
Benefits	157,519	143,396	14,123	146,515
Supplies	8,500	17,452	(8,952)	9,623
Other Services and Charges	65,002	40,772	24,230	44,639
Capital Outlay		803	(803)	10,284
Interfund Charges	152,610	151,575	1,035	149,626
<b>Total District Court</b>	<b>1,023,474</b>	<b>982,368</b>	<b>41,106</b>	<b>974,829</b>
<b>District Court Probation</b>				
Salaries and Wages	\$538,283	\$536,146	\$2,137	\$517,281
Benefits	135,563	127,953	7,610	128,112
Supplies	7,100	7,018	82	8,331
Other Services and Charges	28,575	25,665	2,910	24,017
Capital Outlay	2,781	2,549	232	19,546
Interfund Charges	107,292	103,579	3,713	100,106
<b>Total District Court Probation</b>	<b>819,594</b>	<b>802,910</b>	<b>16,684</b>	<b>797,393</b>
<b>Hearing Examiner</b>				
Salaries and Wages	\$42,116	\$37,517	\$4,599	\$39,281
Benefits	9,844	9,334	510	9,484
Supplies	2,650	1,365	1,285	1,504
Other Services and Charges	68,572	60,963	7,609	61,727
Interfund Charges	17,770	12,520	5,250	12,697
<b>Total Hearing Examiner</b>	<b>140,952</b>	<b>121,699</b>	<b>19,253</b>	<b>124,693</b>
<b>Juvenile</b>				
Salaries and Wages	\$1,858,132	\$1,783,027	\$75,105	\$1,641,198
Benefits	475,034	420,777	54,257	397,026
Supplies	68,854	61,457	7,397	50,826
Other Services and Charges	555,582	375,537	180,045	356,045
Capital Outlay	33,299	21,215	12,084	40,517
Interfund Charges	443,670	405,951	37,719	417,995
<b>Total Juvenile</b>	<b>3,434,571</b>	<b>3,067,964</b>	<b>366,607</b>	<b>2,903,607</b>

Schedule of Expenditures  
Budget and Actual

• **General Fund**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)

	1999			1998
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
<b>Prosecuting Attorney</b>				
Salaries and Wages	\$2,002,510	\$1,997,914	\$4,596	\$1,812,066
Benefits	465,502	459,821	5,681	440,059
Supplies	93,387	93,929	(542)	85,762
Other Services and Charges	75,575	61,563	14,012	91,261
Capital Outlay				53,264
Interfund Charges	300,612	293,853	6,759	289,695
<b>Total Prosecuting Attorney</b>	<b>2,937,586</b>	<b>2,907,080</b>	<b>30,506</b>	<b>2,772,107</b>
<b>Public Defender</b>				
Salaries and Wages	\$1,131,588	\$1,124,463	\$7,125	\$1,061,172
Benefits	283,250	261,996	21,254	256,447
Supplies	16,020	14,781	1,239	21,666
Other Services and Charges	131,106	102,494	28,612	125,323
Capital Outlay				38,115
Interfund Charges	138,924	142,617	(3,693)	134,465
<b>Total Public Defender</b>	<b>1,700,888</b>	<b>1,646,351</b>	<b>54,537</b>	<b>1,637,188</b>
<b>Superior Court</b>				
Salaries and Wages	\$1,289,218	\$1,293,161	(\$3,943)	\$1,131,755
Benefits	295,442	280,140	15,302	250,854
Supplies	24,030	25,961	(1,931)	45,996
Other Services and Charges	626,993	549,632	77,361	573,689
Capital Outlay	16,848	7,595	9,253	58,452
Interfund Charges	328,404	325,295	3,109	316,855
<b>Total Superior Court</b>	<b>2,580,935</b>	<b>2,481,784</b>	<b>99,151</b>	<b>2,377,601</b>
<b>Cooperative Extension</b>				
Salaries and Wages	\$139,488	\$121,479	\$18,009	\$128,130
Benefits	27,099	19,591	7,508	18,151
Supplies	9,655	15,091	(5,436)	12,110
Other Services and Charges	35,755	22,458	13,297	8,996
Capital Outlay	4,500	5,909	(1,409)	
Interfund Charges	61,716	59,759	1,957	58,940
<b>Total Cooperative Extension</b>	<b>278,213</b>	<b>244,287</b>	<b>33,926</b>	<b>226,327</b>

Schedule of Expenditures  
Budget and Actual

• **General Fund**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)

	1999		1998	
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
<b>Non-Departmental</b>				
Salaries and Wages	\$647,105	\$416,430	\$230,675	\$175,051
Benefits	36,686	51,066	(14,380)	20,912
Supplies	70,130	68,596	1,534	38,040
Other Services and Charges	1,501,817	1,088,228	413,589	968,021
Intergovernmental Services and Taxes	1,798,416	1,747,177	51,239	1,610,442
Capital Outlay	369,184	122,310	246,874	598,384
Debt Service Interest	10,000		10,000	2,832
Interfund Charges	2,784,382	2,729,099	55,283	2,119,793
<b>Total Non-Departmental</b>	<b>7,217,720</b>	<b>6,222,906</b>	<b>994,814</b>	<b>5,533,475</b>
<b>Park</b>				
Salaries and Wages	\$1,453,711	\$1,473,080	(\$19,369)	\$1,383,344
Benefits	349,712	332,885	16,827	329,748
Supplies	218,074	200,088	17,986	195,631
Other Services and Charges	322,957	327,948	(4,991)	299,407
Intergovernmental Services and Taxes	41,485	2,347	39,138	41,426
Capital Outlay	1,510	1,374	136	165,884
Interfund Charges	335,361	333,202	2,159	321,481
<b>Total Park</b>	<b>2,722,810</b>	<b>2,670,924</b>	<b>51,886</b>	<b>2,736,921</b>
<b>Public Health</b>				
Salaries and Wages	\$3,057,185	\$2,954,847	\$102,338	\$2,785,227
Benefits	859,168	797,744	61,424	766,309
Supplies	230,855	191,920	38,935	232,212
Other Services and Charges	3,399,244	3,131,330	267,914	2,992,944
Intergovernmental Services & Taxes	18,030	18,030		
Capital Outlay	44,978	53,648	(8,670)	38,402
Interfund Charges	598,896	581,680	17,216	561,863
<b>Total Public Health</b>	<b>8,208,356</b>	<b>7,729,199</b>	<b>479,157</b>	<b>7,376,957</b>
<b>TOTAL EXPENDITURES</b>	<b>\$51,103,935</b>	<b>\$47,949,359</b>	<b>\$3,154,576</b>	<b>\$45,621,334</b>

## **Special Revenue Funds**

Special Revenue Funds are established in Whatcom County pursuant to state statutes or local ordinance in order to segregate resources that are designated to be used for specified purposes. Both revenues and expenditures are budgeted in compliance with procedures established in Article 6 of the Whatcom County Charter. Appropriations are authorized by ordinance at the fund level. The modified accrual basis of accounting is applied. The following lists all Special Revenue Funds included in this report:

### **County Roads**

A fund to finance the design, construction and maintenance of county roads.

### **Election Reserve**

A fund to finance elections and election equipment.

### **River Improvement**

This fund was closed in 1995. Flood control projects are now financed in the Flood Control Fund.

### **Veterans Relief**

A fund to finance emergency financial assistance to veterans and their survivors.

### **Tax Refund**

This fund is used for administrative refunds such as errors, appeals, and senior citizen petitions as per RCW 84.69.

### **Treasurer O & M**

A fund to account for extraordinary costs incurred collecting delinquent real and personal taxes.

### **Park Off Road Vehicle**

A fund to finance the planning, acquisition, development and management of off road vehicle trails and areas.

### **Solid Waste Management**

A fund to account for the provision of solid waste services to the residents of Whatcom County.

### **Convention Center**

A fund to account for stadium tax revenue used to promote tourism.

### **Victim Witness**

A fund established to administer the victim witness programs. The fund is financed by the 20% of penalties assessed by the county courts.

### **Community Economic Revitalization Board (CERB)**

A fund to finance and account for the loans proceeds from the state CERB Fund and the repayment of the loan.

### **Whatcom County Emergency Contingency**

A fund to finance emergency expenditures due to disaster or other unanticipated emergency.

**Drug Task Force**

A fund to finance and account for the multi-jurisdictional function of drug enforcement.

**Community Development**

A fund to finance and account for delayed payment loans to low and moderate income single family home owners. The fund was originally established with a Federal Community Development Block Grant.

**Imminent Threat Grant**

A fund established by an Emergency Imminent Threat Grant from the Washington Department of Community Development. An emergency occurred in the community of Acme, Washington that threatened their water supply. The grant funds were used to dig a new well and provide the community with a safe water source.

**Emergency Communication**

A fund established for collection of the excise tax of \$.50 per month per telephone access line, approved by the voters of Whatcom County.

**County Drug Fund**

Money from convicted drug offenders placed into this fund by court order is used to fight the battle against drugs in Whatcom County.

**Auditor's Operation and Maintenance Fund**

A fund created with a state mandated \$2 surcharge on all instruments recorded by the County Auditor. Expenditures from this fund shall be used for installation and maintenance of an improved system for copying, reserving and indexing documents recorded in the county.

**Whatcom County Emergency Management Fund**

A fund created to carry out federal and state mandated programs to prepare the community (emergency services systems and the public) to respond to emergency disasters that are beyond the capacity of regular emergency services.

**Sumas Sub-Flood Control Zone**

A fund created as a result of voters approving a one year excess levy in 1990 authorizing matching funds to conduct flood control work on the Sumas River.

**Flood Control Zone District**

A fund to finance the maintenance and operation of flood control projects.

**Point Roberts Transportation Benefit District**

A fund created to address the transportation needs of the Point Roberts area.

**Conservation Futures**

A fund to account for a special tax levy to be used to purchase land within Whatcom County for conservation purposes.

**Lake Management District No. 1**

A fund used to account for special assessments collected and used to manage water issues in the Lake Samish area.

**County Road Improvement Districts**

A fund financed by special assessments to account for maintenance and operation road and street lighting improvement districts.

**Sewer Improvement District No. 1**

A fund to finance maintenance of sewers in the Birchwood District, which is outside of the City of Bellingham limits.



**Lynden/ Everson Sub-Zone Fund**

A fund established to account for charges to those who are receiving or will receive benefit from flood control work in the Lynden/ Everson Sub-Zone.

**Sumas/ Nooksack/ Everson Sub-Zone Fund**

A fund established to account for charges to those who are receiving or will receive benefit from flood control work in the Sumas/ Nooksack/ Everson Sub-Zone.

**Acme/ Van Zandt Sub-Zone Fund**

A fund established to account for charges to those who are receiving or will receive benefit from flood control work in the Acme/ Van Zandt Sub-Zone.

# Combining Balance Sheet

## ● Special Revenue Funds

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)

Page 1 of 5

	County Road	Election Reserve	Veteran's Relief	Tax Refund	Treasurer O & M
<b>Assets</b>					
Cash & Equivalents	\$11,232,819	\$11,896	\$91,371	\$1,187	\$129,904
Investments At Cost					
Taxes Receivable (Net)	639,893	17,195	5,883		
Accounts Receivable (Net)	(9,025)	21			
Special Assessments (Net)					
Interest Receivable (Net)					
Notes Receivable (Net)	10,000				
Due From Other Funds	15,321				
Due From Other Governments	43,686	247,445			
Long-Term Notes Receivable	20,000				
<b>Total Assets</b>	<b>\$11,952,694</b>	<b>\$276,557</b>	<b>\$97,254</b>	<b>\$1,187</b>	<b>\$129,904</b>
<b>Liabilities and Fund Balance</b>					
<b>Liabilities</b>					
Accounts Payable	\$259,372	\$6,344	\$1,560		\$51
Due to Other Funds	195				
Interfund Loans Payable		20,000			
Due to Other Governments	28,420	1,355			
Other Accrued Liabilities	(55,523)				
Custodial Accounts					
Other Current Liabilities	2,490				
Deferred Revenue	660,397	17,195	5,884		
Deferred Credits	38,207				
<b>Total Liabilities</b>	<b>933,558</b>	<b>44,894</b>	<b>7,444</b>		<b>51</b>
<b>Fund Balance</b>					
Fund Balance - Reserved	178,003				3,850
Fund Balance - Unreserved/ Undesignated	10,841,133	231,663	89,810	1,187	126,003
<b>Total Fund Balance</b>	<b>11,019,136</b>	<b>231,663</b>	<b>89,810</b>	<b>1,187</b>	<b>129,853</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$11,952,694</b>	<b>\$276,557</b>	<b>\$97,254</b>	<b>\$1,187</b>	<b>\$129,904</b>

Water Resources	Park ORV	Solid Waste	Convention Center	Victim/Witness Assistance	CERB	Emergency Contingency Fair	Drug Task Force
\$1,446,515	\$29,165	\$227 888,507	\$140,070	\$74,449	\$61	\$5,250	\$16,170
		268,976					
		4,215					
111,422		54,644					
<u>\$1,557,937</u>	<u>\$29,165</u>	<u>\$1,216,569</u>	<u>\$140,070</u>	<u>\$74,449</u>	<u>\$61</u>	<u>\$5,250</u>	<u>\$16,170</u>
\$98,231		\$57,241 3,359		\$407			
1,062 2,224		203		249			
7,250							
<u>108,767</u>		<u>60,803</u>		<u>656</u>			
247,233		2,300					10,000
<u>1,201,937</u>	<u>29,165</u>	<u>1,153,466</u>	<u>140,070</u>	<u>73,793</u>	<u>61</u>	<u>5,250</u>	<u>6,170</u>
<u>1,449,170</u>	<u>29,165</u>	<u>1,155,766</u>	<u>140,070</u>	<u>73,793</u>	<u>61</u>	<u>5,250</u>	<u>16,170</u>
<u>\$1,557,937</u>	<u>\$29,165</u>	<u>\$1,216,569</u>	<u>\$140,070</u>	<u>\$74,449</u>	<u>\$61</u>	<u>\$5,250</u>	<u>\$16,170</u>

# Combining Balance Sheet

## • Special Revenue Funds

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)

Page 3 of 5

	Community Development	Imminent Threat Grant	Emergency Communi- cations	Whatcom County Drug	Auditor's O & M
<b>Assets</b>					
Cash & Equivalents	\$5,333	\$3	\$32,753	\$614,389	\$246,938
Investments At Cost					
Taxes Receivable (Net)					
Accounts Receivable (Net)					
Special Assessments (Net)					
Interest Receivable (Net)					
Notes Receivable (Net)	144,640				
Due From Other Funds					
Due From Other Governments					
Long-Term Notes Receivable					
<b>Total Assets</b>	<b>\$149,973</b>	<b>\$3</b>	<b>\$32,753</b>	<b>\$614,389</b>	<b>\$246,938</b>
<b>Liabilities and Fund Balance</b>					
<b>Liabilities</b>					
Accounts Payable					\$3,562
Due to Other Funds				2,974	
Interfund Loans Payable					
Due to Other Governments					
Other Accrued Liabilities					
Custodial Accounts			32,753		
Other Current Liabilities					
Deferred Revenue	144,640				
Deferred Credits					
<b>Total Liabilities</b>	<b>144,640</b>		<b>32,753</b>	<b>2,974</b>	<b>3,562</b>
<b>Fund Balance</b>					
Fund Balance - Reserved				60,000	
Fund Balance - Unreserved/ Undesignated	5,333	3		551,415	243,376
<b>Total Fund Balance</b>	<b>5,333</b>	<b>3</b>		<b>611,415</b>	<b>243,376</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$149,973</b>	<b>\$3</b>	<b>\$32,753</b>	<b>\$614,389</b>	<b>\$246,938</b>

Emergency Management	Sub-Flood Control District	Flood Control Zone District	Point Roberts Fuel Tax	Conservation Futures	Lake Management District 1	Road Improvement Districts	Sewer Fund
\$101,085	(\$2,244)	\$31,095 7,841,907	\$76	\$1,787,495	\$93 26,063	\$58,255 101,496	\$5,066
		13,003		32,632		2,751	
		37,914			124	482	
		5,916 71,986					
<u>\$101,085</u>	<u>(\$2,244)</u>	<u>\$8,001,821</u>	<u>\$76</u>	<u>\$1,820,127</u>	<u>\$26,280</u>	<u>\$162,984</u>	<u>\$5,066</u>
\$19,363		\$58,692 10,863				\$1,925 1,052	
688							
				32,632		2,751	
<u>20,051</u>		<u>69,555</u>		<u>32,632</u>		<u>5,728</u>	
59,515		185,625					
21,519	(2,244)	7,746,641	76	1,787,495	26,280	157,256	5,066
81,034	(2,244)	7,932,266	76	1,787,495	26,280	157,256	5,066
<u>\$101,085</u>	<u>(\$2,244)</u>	<u>\$8,001,821</u>	<u>\$76</u>	<u>\$1,820,127</u>	<u>\$26,280</u>	<u>\$162,984</u>	<u>\$5,066</u>

Combining Balance Sheet

• **Special Revenue Funds**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)



	Lynden/ Everson Sub- Zone Fund	Sumas/ Nooksack/ Everson Sub- Zone Fund	Acme/ Van Zandt Sub- Zone Fund	1999	1998
<b>Assets</b>					
Cash & Equivalents	\$83,428	\$98,263	\$25,729	\$16,266,841	\$13,005,075
Investments At Cost				8,857,973	6,765,804
Taxes Receivable (Net)				695,603	665,273
Accounts Receivable (Net)				272,975	203,449
Special Assessments (Net)				2,751	3,286
Interest Receivable (Net)				42,735	31,806
Notes Receivable (Net)				154,640	154,640
Due From Other Funds				21,237	3,569
Due From Other Governments				529,183	1,327,286
Long-Term Notes Receivable				20,000	30,000
<b>Total Assets</b>	<b>\$83,428</b>	<b>\$98,263</b>	<b>\$25,729</b>	<b>\$26,863,938</b>	<b>\$22,190,188</b>
<b>Liabilities and Fund Balance</b>					
<b>Liabilities</b>					
Accounts Payable				\$506,748	\$355,968
Due to Other Funds	1,975	2,885	759	24,062	35,135
Interfund Loans Payable				20,000	30,000
Due to Other Governments				31,977	49,804
Other Accrued Liabilities				(53,299)	5,119
Custodial Accounts				32,753	703
Other Current Liabilities				2,490	2,490
Deferred Revenue				863,499	841,838
Deferred Credits				45,457	6,011
<b>Total Liabilities</b>	<b>1,975</b>	<b>2,885</b>	<b>759</b>	<b>1,473,687</b>	<b>1,327,068</b>
<b>Fund Balance</b>					
Fund Balance - Reserved				746,526	1,046,971
Fund Balance - Unreserved/ Undesignated	81,453	95,378	24,970	24,643,725	19,816,149
<b>Total Fund Balance</b>	<b>81,453</b>	<b>95,378</b>	<b>24,970</b>	<b>25,390,251</b>	<b>20,863,120</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$83,428</b>	<b>\$98,263</b>	<b>\$25,729</b>	<b>\$26,863,938</b>	<b>\$22,190,188</b>

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balance

• **Special Revenue Funds**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)

	County Road	Election Reserve	Veteran's Relief	Tax Refund	Treasurer's O & M
<b>Revenues</b>					
Taxes	\$11,345,558	\$364,825	\$121,960		
Licenses & Permits	50,596				
Intergovernmental	4,487,194	25	8		
Charges for Service	1,212,396	277,863			27,129
Fines & Forfeits	197				
Miscellaneous	23,291	430	118		
<b>Total Revenues</b>	<b>17,119,232</b>	<b>643,143</b>	<b>122,086</b>		<b>27,129</b>
<b>Expenditures</b>					
Current:					
General Government	315,785	633,871			25,714
Security of Persons & Property					
Physical Environment					
Transportation	11,421,119				
Economic Environment			140,565		
Culture & Recreation					
Capital Outlay	5,801,115				
Debt Service:					
Principal					
Interest					
<b>Total Expenditures</b>	<b>17,538,019</b>	<b>633,871</b>	<b>140,565</b>		<b>25,714</b>
Excess (Deficiency) of Revenues Over Expenditures	(418,787)	9,272	(18,479)		1,415
<b>Other Financing Sources (Uses)</b>					
Sales of Fixed Assets	1,189,078	19,221	6,402		
Operating Transfer In	139,800	88,428			
Operating Transfer Out	(327,352)				(28,774)
<b>Total Other Financing Sources (Uses)</b>	<b>1,001,526</b>	<b>107,649</b>	<b>6,402</b>		<b>(28,774)</b>
Financing Sources Over Expenditures & Other Uses	582,739	116,921	(12,077)		(27,359)
Fund Balance as of January 1	10,436,397	114,742	101,887	1,187	157,212
Residual Equity Transfer Out					
<b>Fund Balance as of December 31</b>	<b>\$11,019,136</b>	<b>\$231,663</b>	<b>\$89,810</b>	<b>\$1,187</b>	<b>\$129,853</b>

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balance

● **Special Revenue Funds**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)

Page 2 of 5

	Water Resources	Park ORV	Solid Waste	Convention Center	Victim/ Witness
<b>Revenues</b>					
Taxes				\$82,365	
Licenses & Permits					
Intergovernmental	111,938		249,882		
Charges for Service			805,676		77,277
Fines & Forfeits					22,387
Miscellaneous	755		40,820		
<b>Total Revenues</b>	112,693		1,096,378	82,365	99,664
<b>Expenditures</b>					
Current:					
General Government					41,258
Security of Persons & Property					
Physical Environment	589,999		634,660		
Transportation					
Economic Environment					
Culture & Recreation				102,525	
Capital Outlay	31,018		1,779		
Debt Service:					
Principal					
Interest					
<b>Total Expenditures</b>	621,017		636,439	102,525	41,258
Excess (Deficiency) of Revenues Over Expenditures	(508,324)		459,939	(20,160)	58,406
<b>Other Financing Sources (Uses)</b>					
Sales of Fixed Assets					
Operating Transfer In	1,957,494				
Operating Transfer Out			(123,474)		(49,500)
<b>Total Other Financing Sources (Uses)</b>	1,957,494		(123,474)		(49,500)
Financing Sources Over Expenditures & Other Uses	1,449,170		336,465	(20,160)	8,906
Fund Balance as of January 1		29,165	819,301	160,230	64,887
Residual Equity Transfer Out					
<b>Fund Balance as of December 31</b>	\$1,449,170	\$29,165	\$1,155,766	\$140,070	\$73,793



CERB	Emergency Contingency Fair	Drug Task Force	Community Development	Imminent Threat Grant	Sewer Improvement District 1	Whatcom County Drug	Auditor's O & M
							57,700
							54,246
						417,823	
						30,940	
						448,763	111,946
							6,861
						88,808	
						16,393	29,581
197,398							
76,339							
273,737						105,201	36,442
(273,737)						343,562	75,504
273,738							
			(17,000)			(270,453)	
273,738			(17,000)			(270,453)	
1			(17,000)			73,109	75,504
60	5,250	16,170	22,333	3	5,066	538,306	167,872
\$61	\$5,250	\$16,170	\$5,333	\$3	\$5,066	\$611,415	\$243,376

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balance

• **Special Revenue Funds**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)

Page 4 of 5

	Emergency Management	Sub-Flood Control District	Flood Control Zone District	Point Roberts Fuel Tax
<b>Revenues</b>				
Taxes			\$3,414,987	\$20,498
Licenses & Permits				
Intergovernmental	135,786		368,622	
Charges for Service			4,756	
Fines & Forfeits				
Miscellaneous	6,174		396,377	
<b>Total Revenues</b>	141,960		4,184,742	20,498
<b>Expenditures</b>				
Current:				
General Government				
Security of Persons & Property	223,743			
Physical Environment			1,197,656	
Transportation				
Economic Environment				
Culture & Recreation				
Capital Outlay	14,848		7,116	
Debt Service:				
Principal				
Interest				
<b>Total Expenditures</b>	238,591		1,204,772	
Excess (Deficiency) of Revenues Over Expenditures	(96,631)		2,979,970	20,498
<b>Other Financing Sources (Uses)</b>				
Sales of Fixed Assets				
Operating Transfer In	77,509			
Operating Transfer Out			(1,728,713)	(53,400)
<b>Total Other Financing Sources (Uses)</b>	77,509		(1,728,713)	(53,400)
Financing Sources Over Expenditures & Other Uses	(19,122)		1,251,257	(32,902)
Fund Balance as of January 1	100,156	(2,244)	6,681,009	32,978
Residual Equity Transfer Out				
<b>Fund Balance as of December 31</b>	\$81,034	(\$2,244)	\$7,932,266	\$76

Conservation Futures	Lake Management District 1	Road Improvement Districts	Lynden/ Everson Sub-Zone	Sumas/ Nooksack/ Everson Sub-Zone	Acme/ Van Zandt Sub-Zone	1999	1998
\$677,530		\$26,463	\$34,110	\$71,063	\$12,747	\$16,172,106	\$14,417,594
						50,596	43,857
47						5,411,202	8,781,922
						2,459,343	2,283,584
						440,407	438,734
242	1,373	6,509				507,029	682,003
<u>677,819</u>	<u>1,373</u>	<u>32,972</u>	<u>34,110</u>	<u>71,063</u>	<u>12,747</u>	<u>25,040,683</u>	<u>26,647,694</u>
						1,023,489	1,091,767
						312,551	309,443
	371		1,975	56,859	4,122	2,485,642	2,640,737
		22,998				11,444,117	10,990,385
16,594						157,159	124,462
						102,525	104,525
						5,901,850	12,165,813
						197,398	301,406
						76,339	96,835
<u>16,594</u>	<u>371</u>	<u>22,998</u>	<u>1,975</u>	<u>56,859</u>	<u>4,122</u>	<u>21,701,070</u>	<u>27,825,373</u>
661,225	1,002	9,974	32,135	14,204	8,625	3,339,613	(1,177,679)
35,566						1,250,267	1,050,545
						2,536,969	638,523
		(1,052)				(2,599,718)	(711,523)
<u>35,566</u>		<u>(1,052)</u>				<u>1,187,518</u>	<u>977,545</u>
696,791	1,002	8,922	32,135	14,204	8,625	4,527,131	(200,134)
1,090,704	25,278	148,334	49,318	81,174	16,345	20,863,120	21,106,713
							(43,459)
<u>\$1,787,495</u>	<u>\$26,280</u>	<u>\$157,256</u>	<u>\$81,453</u>	<u>\$95,378</u>	<u>\$24,970</u>	<u>\$25,390,251</u>	<u>\$20,863,120</u>

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balance  
Budget and Actual (GAAP Basis)



• **County Road**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)

	1999		1998	
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
<b>Revenues</b>				
Taxes	\$11,536,000	\$11,345,558	(\$190,442)	\$11,243,290
Licenses & Permits	55,000	50,596	(4,404)	43,857
Intergovernmental	9,576,100	4,487,194	(5,088,906)	7,656,884
Charges for Service	978,159	1,212,396	234,237	1,175,071
Fines & Forfeits		197	197	1,089
Miscellaneous	59,085	23,291	(35,794)	305,221
<b>Total Revenues</b>	<u>22,204,344</u>	<u>17,119,232</u>	<u>(5,085,112)</u>	<u>20,425,412</u>
<b>Expenditures</b>				
Current:				
General Government	224,000	315,785	(91,785)	342,770
Transportation	13,852,707	11,421,119	2,431,588	10,967,110
Capital Outlay	10,960,139	5,801,115	5,159,024	10,415,351
<b>Total Expenditures</b>	<u>25,036,846</u>	<u>17,538,019</u>	<u>7,498,827</u>	<u>21,725,231</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(2,832,502)</u>	<u>(418,787)</u>	<u>2,413,715</u>	<u>(1,299,819)</u>
<b>Other Financing Sources (Uses)</b>				
Sales of Fixed Assets	801,000	1,189,078	388,078	1,003,794
Operating Transfer In	140,013	139,800	(213)	60,012
Operating Transfer Out	(242,388)	(327,352)	(84,964)	(212,959)
<b>Total Other Financing Sources (Uses)</b>	<u>698,625</u>	<u>1,001,526</u>	<u>302,901</u>	<u>850,847</u>
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other	<u>(2,133,877)</u>	<u>582,739</u>	<u>2,716,616</u>	<u>(448,972)</u>
Fund Balance as of January 1	<u>6,382,068</u>	<u>10,436,397</u>	<u>4,054,329</u>	<u>10,885,369</u>
<b>Fund Balance as of December 31</b>	<u>\$4,248,191</u>	<u>\$11,019,136</u>	<u>\$6,770,945</u>	<u>\$10,436,397</u>

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balance  
Budget and Actual (GAAP Basis)

• **Election Reserve**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)

	1999			1998
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
<b>Revenues</b>				
Taxes	\$361,129	\$364,825	\$3,696	\$366,865
Intergovernmental		25	25	24
Charges for Service	222,800	277,863	55,063	210,927
Miscellaneous		430	430	155
<b>Total Revenues</b>	<b>583,929</b>	<b>643,143</b>	<b>59,214</b>	<b>577,971</b>
<b>Expenditures</b>				
Current:				
General Government	713,146	633,871	79,275	667,002
<b>Total Expenditures</b>	<b>713,146</b>	<b>633,871</b>	<b>79,275</b>	<b>667,002</b>
Excess (Deficiency) of Revenues Over Expenditures	(129,217)	9,272	138,489	(89,031)
<b>Other Financing Sources (Uses)</b>				
Sales of Fixed Assets		19,221	19,221	14,290
Operating Transfer In	88,428	88,428		88,428
<b>Total Other Financing Sources (Uses)</b>	<b>88,428</b>	<b>107,649</b>	<b>19,221</b>	<b>102,718</b>
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other	(40,789)	116,921	157,710	13,687
Fund Balance as of January 1	76,881	114,742	37,861	101,055
<b>Fund Balance as of December 31</b>	<b>\$36,092</b>	<b>\$231,663</b>	<b>\$195,571</b>	<b>\$114,742</b>

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balance  
Budget and Actual (GAAP Basis)



• **Veterans' Relief**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)

	1999			1998
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
<b>Revenues</b>				
Taxes	\$143,480	\$121,960	(\$21,520)	\$120,136
Intergovernmental		8	8	8
Miscellaneous		118	118	51
<b>Total Revenues</b>	<u>143,480</u>	<u>122,086</u>	<u>(21,394)</u>	<u>120,195</u>
<b>Expenditures</b>				
Current:				
Economic Environment	144,746	140,565	4,181	118,962
<b>Total Expenditures</b>	<u>144,746</u>	<u>140,565</u>	<u>4,181</u>	<u>118,962</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,266)</u>	<u>(18,479)</u>	<u>(17,213)</u>	<u>1,233</u>
<b>Other Financing Sources (Uses)</b>				
Sales of Fixed Assets	1,500	6,402	4,902	4,954
<b>Total Other Financing Sources (Uses)</b>	<u>1,500</u>	<u>6,402</u>	<u>4,902</u>	<u>4,954</u>
Financing Sources Over Expenditures & Other Uses	<u>234</u>	<u>(12,077)</u>	<u>(12,311)</u>	<u>6,187</u>
Fund Balance as of January 1		101,887	101,887	95,700
<b>Fund Balance as of December 31</b>	<u>\$234</u>	<u>\$89,810</u>	<u>\$89,576</u>	<u>\$101,887</u>

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balance  
Budget and Actual (GAAP Basis)



• **Tax Refund**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)

Fund Balance as of January 1  
Residual Equity Transfer In  
Residual Equity Transfer Out  
**Fund Balance as of December 31**

	1999		1998
Budget	Actual	Variance Favorable (Unfavorable)	Actual
	1,187	1,187	1,187
	<u>\$1,187</u>	<u>\$1,187</u>	<u>\$1,187</u>

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balance  
Budget and Actual (GAAP Basis)



• **Treasurer's O & M**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)

	1999			1998
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
<b>Revenues</b>				
Charges for Service	51,132	27,129	(24,003)	90,663
Miscellaneous				(9,613)
<b>Total Revenues</b>	<b>51,132</b>	<b>27,129</b>	<b>(24,003)</b>	<b>81,050</b>
<b>Expenditures</b>				
Current:				
General Government	47,347	25,714	21,633	31,680
Capital Outlay	2,049		2,049	
<b>Total Expenditures</b>	<b>49,396</b>	<b>25,714</b>	<b>23,682</b>	<b>31,680</b>
Excess (Deficiency) of Revenues Over Expenditures	1,736	1,415	(321)	49,370
<b>Other Financing Sources (Uses)</b>				
Operating Transfer In				17,740
Operating Transfer Out	(25,000)	(28,774)	(3,774)	(37,367)
<b>Total Other Financing Sources (Uses)</b>	<b>(25,000)</b>	<b>(28,774)</b>	<b>(3,774)</b>	<b>(19,627)</b>
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Uses	(23,264)	(27,359)	(4,095)	29,743
Fund Balance as of January 1		157,212	157,212	127,469
<b>Fund Balance as of December 31</b>	<b>(\$23,264)</b>	<b>\$129,853</b>	<b>\$153,117</b>	<b>\$157,212</b>



Combining Statement of Revenues, Expenditures  
and Changes in Fund Balance  
Budget and Actual (GAAP Basis)



• **Water Resources**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)

	1999			1998
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
<b>Revenues</b>				
Intergovernmental	250,000	111,938	(138,062)	
Miscellaneous		755	755	
<b>Total Revenues</b>	<u>250,000</u>	<u>112,693</u>	<u>(137,307)</u>	
<b>Expenditures</b>				
Current:				
Physical Environment	2,010,727	589,999	1,420,728	
Capital Outlay	27,000	31,018	(4,018)	
<b>Total Expenditures</b>	<u>2,037,727</u>	<u>621,017</u>	<u>1,416,710</u>	
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,787,727)</u>	<u>(508,324)</u>	<u>1,279,403</u>	
<b>Other Financing Sources (Uses)</b>				
Sales of Fixed Assets				
Operating Transfer In	1,966,319	1,957,494	(8,825)	
<b>Total Other Financing Sources (Uses)</b>	<u>1,966,319</u>	<u>1,957,494</u>	<u>(8,825)</u>	
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Uses	<u>178,592</u>	<u>1,449,170</u>	<u>1,270,578</u>	
Fund Balance as of January 1	<u>(178,592)</u>		<u>178,592</u>	
<b>Fund Balance as of December 31</b>		<u><u>\$1,449,170</u></u>	<u><u>\$1,449,170</u></u>	

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balance  
Budget and Actual (GAAP Basis)



• **Park ORV**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)

Fund Balance as of January 1  
Residual Equity Transfer In  
Residual Equity Transfer Out  
**Fund Balance as of December 31**

	1999		1998
Budget	Actual	Variance Favorable (Unfavorable)	Actual
	29,165	29,165	29,165
	<u>\$29,165</u>	<u>\$29,165</u>	<u>\$29,165</u>

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balance  
Budget and Actual (GAAP Basis)



• **Solid Waste**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)

	1999		1998	
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
<b>Revenues</b>				
Taxes				
Licenses & Permits				
Intergovernmental	294,263	249,882	(44,381)	234,334
Charges for Service	595,100	805,676	210,576	615,792
Miscellaneous	28,000	40,820	12,820	31,217
<b>Total Revenues</b>	<b>917,363</b>	<b>1,096,378</b>	<b>179,015</b>	<b>881,343</b>
<b>Expenditures</b>				
Current:				
Physical Environment	837,152	634,660	202,492	632,682
Capital Outlay	3,600	1,779	1,821	(9,991)
<b>Total Expenditures</b>	<b>840,752</b>	<b>636,439</b>	<b>204,313</b>	<b>622,691</b>
Excess (Deficiency) of Revenues Over Expenditures	76,611	459,939	383,328	258,652
<b>Other Financing Sources (Uses)</b>				
Operating Transfer Out	(111,293)	(123,474)	(12,181)	(111,089)
<b>Total Other Financing Sources (Uses)</b>	<b>(111,293)</b>	<b>(123,474)</b>	<b>(12,181)</b>	<b>(111,089)</b>
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Uses	(34,682)	336,465	371,147	147,563
Fund Balance as of January 1		819,301	819,301	671,738
<b>Fund Balance as of December 31</b>	<b>(\$34,682)</b>	<b>\$1,155,766</b>	<b>\$1,190,448</b>	<b>\$819,301</b>

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balance  
Budget and Actual (GAAP Basis)



• **Convention Center**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)

	1999			1998
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
<b>Revenues</b>				
Taxes	\$80,000	\$82,365	\$2,365	\$91,004
<b>Total Revenues</b>	80,000	82,365	2,365	91,004
<b>Expenditures</b>				
Current:				
Culture & Recreation	106,525	102,525	4,000	104,525
<b>Total Expenditures</b>	106,525	102,525	4,000	104,525
Excess (Deficiency) of Revenues Over Expenditures	(26,525)	(20,160)	6,365	(13,521)
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Uses	(26,525)	(20,160)	6,365	(13,521)
Fund Balance as of January 1		160,230	160,230	173,752
<b>Fund Balance as of December 31</b>	<b>(\$26,525)</b>	<b>\$140,070</b>	<b>\$166,595</b>	<b>\$160,231</b>

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balance  
Budget and Actual (GAAP Basis)



• **Victim/Witness Assistance**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)

	1999			1998
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
<b>Revenues</b>				
Charges for Service	62,306	77,277	14,971	79,501
Fines & Forfeits	21,000	22,387	1,387	20,964
<b>Total Revenues</b>	<u>83,306</u>	<u>99,664</u>	<u>16,358</u>	<u>100,465</u>
<b>Expenditures</b>				
Current:				
General Government	40,136	41,258	(1,122)	38,844
<b>Total Expenditures</b>	<u>40,136</u>	<u>41,258</u>	<u>(1,122)</u>	<u>38,844</u>
Excess (Deficiency) of Revenues Over Expenditures	43,170	58,406	15,236	61,621
<b>Other Financing Sources (Uses)</b>				
Operating Transfer Out	(51,250)	(49,500)	1,750	(66,700)
<b>Total Other Financing Sources (Uses)</b>	<u>(51,250)</u>	<u>(49,500)</u>	<u>1,750</u>	<u>(66,700)</u>
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Uses	(8,080)	8,906	16,986	(5,079)
Fund Balance as of January 1		64,887	64,887	69,966
<b>Fund Balance as of December 31</b>	<u>(\$8,080)</u>	<u>\$73,793</u>	<u>\$81,873</u>	<u>\$64,887</u>

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balance  
Budget and Actual (GAAP Basis)



• **CERB**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)

	1999		1998	
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
<b>Expenditures</b>				
Current:				
Principal	197,398	197,398		301,406
Interest	76,340	76,339	1	96,835
<b>Total Expenditures</b>	<u>273,738</u>	<u>273,737</u>	<u>1</u>	<u>398,241</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(273,738)</u>	<u>(273,737)</u>	<u>1</u>	<u>(398,241)</u>
<b>Other Financing Sources (Uses)</b>				
Operating Transfer In	<u>273,738</u>	<u>273,738</u>		<u>398,240</u>
<b>Total Other Financing Sources (Uses)</b>	<u>273,738</u>	<u>273,738</u>		<u>398,240</u>
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Uses		<u>1</u>	<u>1</u>	<u>(1)</u>
Fund Balance as of January 1	<u>61</u>	<u>60</u>	<u>(1)</u>	<u>61</u>
<b>Fund Balance as of December 31</b>	<u><u>\$61</u></u>	<u><u>\$61</u></u>		<u><u>\$60</u></u>

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balance  
Budget and Actual (GAAP Basis)

• **Emergency Contingency Fair**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)



Fund Balance as of January 1  
**Fund Balance as of December 31**

	1999		1998
Budget	Actual	Variance Favorable (Unfavorable)	Actual
	5,250	5,250	5,250
	<u>\$5,250</u>	<u>\$5,250</u>	<u>\$5,250</u>

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balance  
Budget and Actual (GAAP Basis)

• **Drug Task Force**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)



	1999		1998
Budget	Actual	Variance Favorable (Unfavorable)	Actual
	16,170	16,170	16,170
	<u>\$16,170</u>	<u>\$16,170</u>	<u>\$16,170</u>

Fund Balance as of January 1

**Fund Balance as of December 31**



Combining Statement of Revenues, Expenditures  
and Changes in Fund Balance  
Budget and Actual (GAAP Basis)



• **Community Development**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)

	1999		1998
	Budget	Actual	Variance Favorable (Unfavorable)
<b>Expenditures</b>			
Current:			
Economic Environment			2,000
<b>Total Expenditures</b>			2,000
Excess (Deficiency) of Revenues Over Expenditures			(2,000)
<b>Other Financing Sources (Uses)</b>			
Operating Transfer Out	(17,000)	(17,000)	(17,000)
<b>Total Other Financing Sources (Uses)</b>	(17,000)	(17,000)	(17,000)
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Uses	(17,000)	(17,000)	(19,000)
Fund Balance as of January 1		22,333	22,333
<b>Fund Balance as of December 31</b>	<b>(\$17,000)</b>	<b>\$5,333</b>	<b>\$22,333</b>

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balance  
Budget and Actual (GAAP Basis)



• **Imminent Threat Grant**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)

	1999		1998
Budget	Actual	Variance Favorable (Unfavorable)	Actual
		3	3
		\$3	\$3

Fund Balance as of January 1

**Fund Balance as of December 31**

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balance  
Budget and Actual (GAAP Basis)

● **Sewer Improvement District 1**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)



Fund Balance as of January 1  
**Fund Balance as of December 31**

	1999		1998
Budget	Actual	Variance Favorable (Unfavorable)	Actual
	5,066	5,066	5,066
	<b>\$5,066</b>	<b>\$5,066</b>	<b>\$5,066</b>

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balance  
Budget and Actual (GAAP Basis)



• **Whatcom County Drug**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)

	1999			1998
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
<b>Revenues</b>				
Charges for Service	5,600		(5,600)	2,832
Fines & Forfeits	310,000	417,823	107,823	416,681
Miscellaneous		30,940	30,940	
<b>Total Revenues</b>	<u>315,600</u>	<u>448,763</u>	<u>133,163</u>	<u>419,513</u>
<b>Expenditures</b>				
Current:				
Security of Persons & Property	89,500	88,808	692	99,314
Capital Outlay	100,000	16,393	83,607	16,363
<b>Total Expenditures</b>	<u>189,500</u>	<u>105,201</u>	<u>84,299</u>	<u>115,677</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>126,100</u>	<u>343,562</u>	<u>217,462</u>	<u>303,836</u>
<b>Other Financing Sources (Uses)</b>				
Operating Transfer Out	(305,453)	(270,453)	35,000	(265,396)
<b>Total Other Financing Sources (Uses)</b>	<u>(305,453)</u>	<u>(270,453)</u>	<u>35,000</u>	<u>(265,396)</u>
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Uses	<u>(179,353)</u>	<u>73,109</u>	<u>252,462</u>	<u>38,440</u>
Fund Balance as of January 1	65,353	538,306	472,953	499,866
<b>Fund Balance as of December 31</b>	<u>(\$114,000)</u>	<u>\$611,415</u>	<u>\$725,415</u>	<u>\$538,306</u>

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balance  
Budget and Actual (GAAP Basis)



• Auditor's O & M

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)

	1999			1998
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
<b>Revenues</b>				
Intergovernmental	43,000	57,700	14,700	45,531
Charges for Service	50,000	54,246	4,246	56,061
<b>Total Revenues</b>	<u>93,000</u>	<u>111,946</u>	<u>18,946</u>	<u>101,592</u>
<b>Expenditures</b>				
Current:				
General Government	16,050	6,861	9,189	11,471
Capital Outlay	37,580	29,581	7,999	13,015
<b>Total Expenditures</b>	<u>53,630</u>	<u>36,442</u>	<u>17,188</u>	<u>24,486</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>39,370</u>	<u>75,504</u>	<u>36,134</u>	<u>77,106</u>
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Uses	<u>39,370</u>	<u>75,504</u>	<u>36,134</u>	<u>77,106</u>
Fund Balance as of January 1	<u>37,580</u>	<u>167,872</u>	<u>130,292</u>	<u>90,767</u>
<b>Fund Balance as of December 31</b>	<u><u>\$76,950</u></u>	<u><u>\$243,376</u></u>	<u><u>\$166,426</u></u>	<u><u>\$167,873</u></u>

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balance  
Budget and Actual (GAAP Basis)



• **Emergency Management**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)

	1999		1998	
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
<b>Revenues</b>				
Intergovernmental	141,600	135,786	(5,814)	126,423
Miscellaneous		6,174	6,174	
<b>Total Revenues</b>	<u>141,600</u>	<u>141,960</u>	<u>360</u>	<u>126,423</u>
<b>Expenditures</b>				
Current:				
Security of Persons & Property	298,325	223,743	74,582	210,129
Capital Outlay	5,000	14,848	(9,848)	30,296
<b>Total Expenditures</b>	<u>303,325</u>	<u>238,591</u>	<u>64,734</u>	<u>240,425</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(161,725)</u>	<u>(96,631)</u>	<u>65,094</u>	<u>(114,002)</u>
<b>Other Financing Sources (Uses)</b>				
Operating Transfer In	77,509	77,509		74,103
<b>Total Other Financing Sources (Uses)</b>	<u>77,509</u>	<u>77,509</u>		<u>74,103</u>
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Uses	<u>(84,216)</u>	<u>(19,122)</u>	<u>65,094</u>	<u>(39,899)</u>
Fund Balance as of January 1		100,156	100,156	140,055
<b>Fund Balance as of December 31</b>	<u>(\$84,216)</u>	<u>\$81,034</u>	<u>\$165,250</u>	<u>\$100,156</u>

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balance  
Budget and Actual (GAAP Basis)

● **Sub-Flood Control District**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)



Fund Balance as of January 1

**Fund Balance as of December 31**

	1999		1998
Budget	Actual	Variance Favorable (Unfavorable)	Actual
	(2,244)	(2,244)	(2,244)
	<u>(\$2,244)</u>	<u>(\$2,244)</u>	<u>(\$2,244)</u>

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balance  
Budget and Actual (GAAP Basis)



• **Flood Control Zone District**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)

	1999			1998
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
<b>Revenues</b>				
Taxes	\$3,500,000	\$3,414,987	(\$85,013)	\$1,725,892
Intergovernmental	1,056,588	368,622	(687,966)	655,015
Charges for Service	399,350	4,756	(394,594)	52,737
Miscellaneous	300,000	396,377	96,377	344,230
<b>Total Revenues</b>	<u>5,255,938</u>	<u>4,184,742</u>	<u>(1,071,196)</u>	<u>2,777,874</u>
<b>Expenditures</b>				
Current:				
Physical Environment	3,940,397	1,197,656	2,742,741	2,007,966
Capital Outlay	14,586	7,116	7,470	6,606
<b>Total Expenditures</b>	<u>3,954,983</u>	<u>1,204,772</u>	<u>2,750,211</u>	<u>2,014,572</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,300,955</u>	<u>2,979,970</u>	<u>1,679,015</u>	<u>763,302</u>
<b>Other Financing Sources (Uses)</b>				
Operating Transfer Out	(1,760,819)	(1,728,713)	32,106	
<b>Total Other Financing Sources (Uses)</b>	<u>(1,760,819)</u>	<u>(1,728,713)</u>	<u>32,106</u>	
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Uses	<u>(459,864)</u>	<u>1,251,257</u>	<u>1,711,121</u>	<u>763,302</u>
Fund Balance as of January 1	<u>6,246,373</u>	<u>6,681,009</u>	<u>434,636</u>	<u>5,917,704</u>
<b>Fund Balance as of December 31</b>	<u>\$5,786,509</u>	<u>\$7,932,266</u>	<u>\$2,145,757</u>	<u>\$6,681,006</u>



Combining Statement of Revenues, Expenditures  
and Changes in Fund Balance  
Budget and Actual (GAAP Basis)



• **Point Roberts Fuel Tax**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)

	1999			1998
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
<b>Revenues</b>				
Taxes	\$80,000	\$20,498	(\$59,502)	\$31,196
<b>Total Revenues</b>	80,000	20,498	(59,502)	31,196
Excess (Deficiency) of Revenues Over Expenditures	80,000	20,498	(59,502)	31,196
<b>Other Financing Sources (Uses)</b>				
Operating Transfer Out	(80,000)	(53,400)	26,600	
<b>Total Other Financing Sources (Uses)</b>	(80,000)	(53,400)	26,600	
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Uses		(32,902)	(32,902)	31,196
Fund Balance as of January 1	1,782	32,978	31,196	1,782
<b>Fund Balance as of December 31</b>	<b>\$1,782</b>	<b>\$76</b>	<b>(\$1,706)</b>	<b>\$32,978</b>

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balance  
Budget and Actual (GAAP Basis)



• **Conservation Futures**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)

	1999			1998
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
<b>Revenues</b>				
Taxes	\$600,000	\$677,530	\$77,530	\$667,405
Intergovernmental		47	47	63,703
Miscellaneous		242	242	785
<b>Total Revenues</b>	<u>600,000</u>	<u>677,819</u>	<u>77,819</u>	<u>731,893</u>
<b>Expenditures</b>				
Current:				
Economic Environment	25,000	16,594	8,406	3,500
Capital Outlay	50,000		50,000	1,694,173
<b>Total Expenditures</b>	<u>75,000</u>	<u>16,594</u>	<u>58,406</u>	<u>1,697,673</u>
Excess (Deficiency) of Revenues Over Expenditures	525,000	661,225	136,225	(965,780)
<b>Other Financing Sources (Uses)</b>				
Sales of Fixed Assets		35,566	35,566	27,507
<b>Total Other Financing Sources (Uses)</b>		<u>35,566</u>	<u>35,566</u>	<u>27,507</u>
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Uses	525,000	696,791	171,791	(938,273)
Fund Balance as of January 1		1,090,704	1,090,704	2,028,977
<b>Fund Balance as of December 31</b>	<u>\$525,000</u>	<u>\$1,787,495</u>	<u>\$1,262,495</u>	<u>\$1,090,704</u>

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balance  
Budget and Actual (GAAP Basis)



• **Lake Management District 1**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)

	1999			1998
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
<b>Revenues</b>				
Miscellaneous	1,200	1,373	173	3,557
<b>Total Revenues</b>	<u>1,200</u>	<u>1,373</u>	<u>173</u>	<u>3,557</u>
<b>Expenditures</b>				
Current:				
Physical Environment	5,000	371	4,629	89
<b>Total Expenditures</b>	<u>5,000</u>	<u>371</u>	<u>4,629</u>	<u>89</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(3,800)</u>	<u>1,002</u>	<u>4,802</u>	<u>3,468</u>
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Uses	<u>(3,800)</u>	<u>1,002</u>	<u>4,802</u>	<u>3,468</u>
Fund Balance as of January 1	20,310	25,278	4,968	21,810
<b>Fund Balance as of December 31</b>	<u>\$16,510</u>	<u>\$26,280</u>	<u>\$9,770</u>	<u>\$25,278</u>

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balance  
Budget and Actual (GAAP Basis)



• **Road Improvement Districts**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)

	1999			1998
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
<b>Revenues</b>				
Taxes	\$24,195	\$26,463	\$2,268	\$24,969
Miscellaneous	6,013	6,509	496	6,400
<b>Total Revenues</b>	<u>30,208</u>	<u>32,972</u>	<u>2,764</u>	<u>31,369</u>
<b>Expenditures</b>				
Current:				
Transportation	24,927	22,998	1,929	23,275
<b>Total Expenditures</b>	<u>24,927</u>	<u>22,998</u>	<u>1,929</u>	<u>23,275</u>
Excess (Deficiency) of Revenues Over Expenditures	5,281	9,974	4,693	8,094
<b>Other Financing Sources (Uses)</b>				
Operating Transfer Out	(1,013)	(1,052)	(39)	(1,012)
<b>Total Other Financing Sources (Uses)</b>	<u>(1,013)</u>	<u>(1,052)</u>	<u>(39)</u>	<u>(1,012)</u>
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Uses	4,268	8,922	4,654	7,082
Fund Balance as of January 1	134,997	148,334	13,337	141,253
<b>Fund Balance as of December 31</b>	<u>\$139,265</u>	<u>\$157,256</u>	<u>\$17,991</u>	<u>\$148,335</u>

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balance  
Budget and Actual (GAAP Basis)



• **Lynden/Everson Sub-Zone**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)

	1999			1998
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
<b>Revenues</b>				
Taxes	\$120,000	\$34,110	(\$85,890)	\$49,318
<b>Total Revenues</b>	<u>120,000</u>	<u>34,110</u>	<u>(85,890)</u>	<u>49,318</u>
<b>Expenditures</b>				
Current:				
Physical Environment	170,000	1,975	168,025	
<b>Total Expenditures</b>	<u>170,000</u>	<u>1,975</u>	<u>168,025</u>	
Excess (Deficiency) of Revenues Over Expenditures	<u>(50,000)</u>	<u>32,135</u>	<u>82,135</u>	<u>49,318</u>
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Uses	<u>(50,000)</u>	<u>32,135</u>	<u>82,135</u>	<u>49,318</u>
Fund Balance as of January 1	56,550	49,318	(7,232)	
<b>Fund Balance as of December 31</b>	<u><u>\$6,550</u></u>	<u><u>\$81,453</u></u>	<u><u>\$74,903</u></u>	<u><u>\$49,318</u></u>

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balance  
Budget and Actual (GAAP Basis)



• **Sumas/Nooksack/Everson Sub-Zone**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)

	1999			1998
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
<b>Revenues</b>				
Taxes	\$160,000	\$71,063	(\$88,937)	\$81,174
<b>Total Revenues</b>	<u>160,000</u>	<u>71,063</u>	<u>(88,937)</u>	<u>81,174</u>
<b>Expenditures</b>				
Current:				
Physical Environment	195,000	56,859	138,141	
<b>Total Expenditures</b>	<u>195,000</u>	<u>56,859</u>	<u>138,141</u>	
Excess (Deficiency) of Revenues Over Expenditures	<u>(35,000)</u>	<u>14,204</u>	<u>49,204</u>	<u>81,174</u>
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Uses	<u>(35,000)</u>	<u>14,204</u>	<u>49,204</u>	<u>81,174</u>
Fund Balance as of January 1	35,225	81,174	45,949	
<b>Fund Balance as of December 31</b>	<u>\$225</u>	<u>\$95,378</u>	<u>\$95,153</u>	<u>\$81,174</u>

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balance  
Budget and Actual (GAAP Basis)



• **Acme/Van Zandt Sub-Zone**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)

	1999			1998
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
<b>Revenues</b>				
Taxes	\$46,000	\$12,747	(\$33,253)	\$16,345
<b>Total Revenues</b>	<u>46,000</u>	<u>12,747</u>	<u>(33,253)</u>	<u>16,345</u>
<b>Expenditures</b>				
Current:				
Physical Environment	65,650	4,122	61,528	
<b>Total Expenditures</b>	<u>65,650</u>	<u>4,122</u>	<u>61,528</u>	
Excess (Deficiency) of Revenues Over Expenditures	<u>(19,650)</u>	<u>8,625</u>	<u>28,275</u>	<u>16,345</u>
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Uses	<u>(19,650)</u>	<u>8,625</u>	<u>28,275</u>	<u>16,345</u>
Fund Balance as of January 1	19,650	16,345	(3,305)	
<b>Fund Balance as of December 31</b>	<u><u>19,650</u></u>	<u><u>\$24,970</u></u>	<u><u>\$24,970</u></u>	<u><u>\$16,345</u></u>





## **Debt Service Funds**

Debt Service funds are used to account for the accumulation of resources for, and payment of, general long-term debt principal, assessment debt, interest, and related costs. Whatcom County appropriates current year expenditures and anticipated revenue. The modified accrual basis of accounting is applied. A description of each fund is as follows:

### **General Obligation Bond**

A fund to account for redemption of bonds that are general obligations of the County.

### **Road Improvement District Special Assessment Bond**

A fund to account for redemption of bonds that will be repaid from the proceeds of special assessments, which have been levied against the affected property owners.

# Combining Balance Sheet

## • Debt Service Funds

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)

Page 1 of 2

	1977 Fair GO Bond	1978 Ltd. Tax GO Bond	1981 Ltd. Tax GO Bond	1982 Ltd. Tax GO Bond	1983 Ltd. Tax GO Bond	CRID #4 General Debt
<b>Assets</b>						
Cash & Equivalents	\$30,629	\$22,312	(\$60)	\$6,699	\$5,271	\$219
Investments At Cost						
Taxes Receivable (Net)	139					
Special Assessments (Net)						
Interest Receivable (Net)						
<b>Total Assets</b>	<b>\$30,768</b>	<b>\$22,312</b>	<b>(\$60)</b>	<b>\$6,699</b>	<b>\$5,271</b>	<b>\$219</b>
<b>Liabilities and Fund Balance</b>						
<b>Liabilities</b>						
Accounts Payable						
Deferred Revenue	139					
<b>Total Liabilities</b>	<b>139</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balance</b>						
Fund Balance - Reserved	30,629	22,312	(60)	6,699	5,271	219
<b>Total Fund Balance</b>	<b>30,629</b>	<b>22,312</b>	<b>(60)</b>	<b>6,699</b>	<b>5,271</b>	<b>219</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$30,768</b>	<b>\$22,312</b>	<b>(\$60)</b>	<b>\$6,699</b>	<b>\$5,271</b>	<b>\$219</b>

CRID #5 General Debt	CRID #9 General Debt	LRID #10 General Debt	1991 Ltd. Tax GO Bond	1993 Ltd. Tax GO Bond	1997 Ltd. Tax GO Bond	1998 Ltd. Tax GO Bond	1999	1998
\$14,602	\$17 21,315	\$229 29,059	\$2,711	\$466	\$433	\$11,423	\$94,951 50,374 139	\$120,125 261,569 421
1,391	7,019 93	138					8,410 231	254,374 1,229
<u>\$15,993</u>	<u>\$28,444</u>	<u>\$29,426</u>	<u>\$2,711</u>	<u>\$466</u>	<u>\$433</u>	<u>\$11,423</u>	<u>\$154,105</u>	<u>\$637,718</u>
		\$94		\$73	\$102	\$100	\$369	
1,391	7,019						8,549	254,794
<u>1,391</u>	<u>7,019</u>	<u>94</u>	<u>0</u>	<u>73</u>	<u>102</u>	<u>100</u>	<u>8,918</u>	<u>254,794</u>
<u>14,602</u>	<u>21,425</u>	<u>29,332</u>	<u>2,711</u>	<u>393</u>	<u>331</u>	<u>11,323</u>	<u>145,187</u>	<u>382,924</u>
<u>14,602</u>	<u>21,425</u>	<u>29,332</u>	<u>2,711</u>	<u>393</u>	<u>331</u>	<u>11,323</u>	<u>145,187</u>	<u>382,924</u>
<u>\$15,993</u>	<u>\$28,444</u>	<u>\$29,426</u>	<u>\$2,711</u>	<u>\$466</u>	<u>\$433</u>	<u>\$11,423</u>	<u>\$154,105</u>	<u>\$637,718</u>

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balance

• **Debt Service Funds**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)

Page 1 of 2

	1977 Fair GO Bond	1978 Ltd. Tax GO Bond	1981 Ltd. Tax GO Bond	1982 Ltd. Tax GO Bond	1983 Ltd. Tax GO Bond	CRID #4 General Debt
<b>Revenues</b>						
Taxes	\$270					
Miscellaneous	17			35,391		
<b>Total Revenues</b>	<u>287</u>			<u>35,391</u>		
<b>Expenditures</b>						
Debt Service:						
Principal				105,000		
Interest				48,240		
<b>Total Expenditures</b>				<u>153,240</u>		
Excess (Deficiency) of Revenues Over Expenditures	<u>287</u>			<u>(117,849)</u>		
<b>Other Financing Sources (Uses)</b>						
Sales of Fixed Assets						
Operating Transfer In				117,808		
Operating Transfer Out						
Proceeds of General Long-Term Debt						
<b>Total Other Financing Sources (Uses)</b>				<u>117,808</u>		
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures &	<u>287</u>			<u>(41)</u>		
Fund Balance as of January 1	30,342	22,312	(60)	6,740	5,271	219
<b>Fund Balance as of December 31</b>	<u>\$30,629</u>	<u>\$22,312</u>	<u>(\$60)</u>	<u>\$6,699</u>	<u>\$5,271</u>	<u>\$219</u>

CRID #5 General Debt	CRID #9 General Debt	LRID #10 General Debt	1991 Ltd. Tax GO Bond	1993 Ltd. Tax GO Bond	1997 Ltd. Tax GO Bond	1998 Ltd. Tax GO Bond	1999	1998
							\$270	\$593
	203,702	58,601	190	33			297,934	519,254
	203,702	58,601	190	33			298,204	519,847
		200,000	425,000	505,000	130,000	110,000	1,475,000	1,295,000
		31,299	94,960	299,829	513,222	141,781	1,129,331	1,060,486
		231,299	519,960	804,829	643,222	251,781	2,604,331	2,355,486
	203,702	(172,698)	(519,770)	(804,796)	(643,222)	(251,781)	(2,306,127)	(1,835,639)
								233
			519,675	804,705	643,518	256,423	2,342,129	2,036,359
	(273,738)						(273,738)	(398,240)
								6,681
	(273,738)		519,675	804,705	643,518	256,423	2,068,391	1,645,033
	(70,036)	(172,698)	(95)	(91)	296	4,642	(237,736)	(190,606)
14,602	91,461	202,030	2,806	484	35	6,681	382,923	573,530
<b>\$14,602</b>	<b>\$21,425</b>	<b>\$29,332</b>	<b>\$2,711</b>	<b>\$393</b>	<b>\$331</b>	<b>\$11,323</b>	<b>\$145,187</b>	<b>\$382,924</b>

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balance  
Budget and Actual (GAAP Basis)



• **1977 Fair General Obligation Bond**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)

	1999		1998
	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Taxes		\$270	(\$270)
Miscellaneous		17	(17)
<b>Total Revenues</b>		<u>287</u>	<u>(287)</u>
Excess (Deficiency) of Revenues Over Expenditures		287	(287)
<b>Other Financing Sources (Uses)</b>			
Sales of Fixed Assets			233
<b>Total Other Financing Sources (Uses)</b>			<u>233</u>
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Uses		287	(287)
Fund Balance as of January 1		30,342	(30,342)
<b>Fund Balance as of December 31</b>		<u>\$30,629</u>	<u>(\$30,629)</u>

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balance  
Budget and Actual (GAAP Basis)



• **1977 Ltd. Tax General Obligation Bond**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)

	1999		1998
	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Miscellaneous			250
<b>Total Revenues</b>			250
<b>Expenditures</b>			
Debt Service:			
Principal			15,000
Interest			375
<b>Total Expenditures</b>			15,375
Excess (Deficiency) of Revenues Over Expenditures			(15,125)
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Uses			(15,125)
Fund Balance as of January 1		22,312	(22,312)
<b>Fund Balance as of December 31</b>		<b>\$22,312</b>	<b>(\$22,312)</b>

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balance  
Budget and Actual (GAAP Basis)



• **1981 Ltd. Tax General Obligation Bond**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)

	1999		1998	
Budget	Actual	Variance Favorable (Unfavorable)	Actual	
Fund Balance as of January 1		(60)	60	(60)
<b>Fund Balance as of December 31</b>		<b>(\$60)</b>	<b>\$60</b>	<b>(\$60)</b>



Combining Statement of Revenues, Expenditures  
and Changes in Fund Balance  
Budget and Actual (GAAP Basis)



• **1982 Ltd. Tax General Obligation Bond**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)

	1999			1998
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
<b>Revenues</b>				
Miscellaneous	35,458	35,391	(67)	35,272
<b>Total Revenues</b>	<u>35,458</u>	<u>35,391</u>	<u>(67)</u>	<u>35,272</u>
<b>Expenditures</b>				
Debt Service:				
Principal	105,000	105,000		95,000
Interest	48,650	48,240	410	57,703
<b>Total Expenditures</b>	<u>153,650</u>	<u>153,240</u>	<u>410</u>	<u>152,703</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(118,192)</u>	<u>(117,849)</u>	<u>343</u>	<u>(117,431)</u>
<b>Other Financing Sources (Uses)</b>				
Sales of Fixed Assets				
Operating Transfer In	118,192	117,808	(384)	95,213
<b>Total Other Financing Sources (Uses)</b>	<u>118,192</u>	<u>117,808</u>	<u>(384)</u>	<u>95,213</u>
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Uses		<u>(41)</u>	<u>(41)</u>	<u>(22,218)</u>
Fund Balance as of January 1		6,740	(6,740)	28,959
<b>Fund Balance as of December 31</b>		<u><u>\$6,699</u></u>	<u><u>\$6,699</u></u>	<u><u>\$6,741</u></u>

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balance  
Budget and Actual (GAAP Basis)

• **1983 Ltd. Tax General Obligation Bond**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)



Fund Balance as of January 1

**Fund Balance as of December 31**

	1999		1998
Budget	Actual	Variance Favorable (Unfavorable)	Actual
	5,271	(5,271)	5,271
	<u>\$5,271</u>	<u>(\$5,271)</u>	<u>\$5,271</u>

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balance  
Budget and Actual (GAAP Basis)

● **C.R.I.D. No. 4 General Debt**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)



1999			1998
Budget	Actual	Variance Favorable (Unfavorable)	Actual
	219	(219)	219
	<u>\$219</u>	<u>(\$219)</u>	<u>\$219</u>

Fund Balance as of January 1

**Fund Balance as of December 31**

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balance  
Budget and Actual (GAAP Basis)

• **C.R.I.D. No. 5 General Debt**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)



Fund Balance as of January 1

**Fund Balance as of December 31**

	1999		1998
Budget	Actual	Variance Favorable (Unfavorable)	Actual
	14,602	(14,602)	14,602
	<u>\$14,602</u>	<u>(\$14,602)</u>	<u>\$14,602</u>

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balance  
Budget and Actual (GAAP Basis)



• **C.R.I.D. No. 9 General Debt**  
Year Ended December 31, 1999  
(With comparative totals for December 31, 1998)

	1999			1998
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
<b>Revenues</b>				
Miscellaneous	184,216	203,702	19,486	216,715
<b>Total Revenues</b>	<u>184,216</u>	<u>203,702</u>	<u>19,486</u>	<u>216,715</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>184,216</u>	<u>203,702</u>	<u>19,486</u>	<u>216,715</u>
<b>Other Financing Sources (Uses)</b>				
Operating Transfer Out	(273,738)	(273,738)		(398,240)
<b>Total Other Financing Sources (Uses)</b>	<u>(273,738)</u>	<u>(273,738)</u>		<u>(398,240)</u>
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Uses	<u>(89,522)</u>	<u>(70,036)</u>	<u>19,486</u>	<u>(181,525)</u>
Fund Balance as of January 1	<u>89,522</u>	<u>91,461</u>	<u>1,939</u>	<u>272,986</u>
<b>Fund Balance as of December 31</b>	<u><u>89,522</u></u>	<u><u>\$21,425</u></u>	<u><u>\$21,425</u></u>	<u><u>\$91,461</u></u>

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balance  
Budget and Actual (GAAP Basis)

• **L.R.I.D. No. 10 General Debt**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)



	1999			1998
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
<b>Revenues</b>				
Miscellaneous	60,396	58,601	(1,795)	266,280
<b>Total Revenues</b>	<u>60,396</u>	<u>58,601</u>	<u>(1,795)</u>	<u>266,280</u>
<b>Expenditures</b>				
Debt Service:				
Principal	200,000	200,000		200,000
Interest	31,600	31,299	301	45,590
<b>Total Expenditures</b>	<u>231,600</u>	<u>231,299</u>	<u>301</u>	<u>245,590</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(171,204)</u>	<u>(172,698)</u>	<u>(1,494)</u>	<u>20,690</u>
<b>Other Financing Sources (Uses)</b>				
Operating Transfer In	8,000		(8,000)	
<b>Total Other Financing Sources (Uses)</b>	<u>8,000</u>		<u>(8,000)</u>	
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Uses	<u>(163,204)</u>	<u>(172,698)</u>	<u>(9,494)</u>	<u>20,690</u>
Fund Balance as of January 1		202,030	202,030	181,340
<b>Fund Balance as of December 31</b>	<u>(\$163,204)</u>	<u>\$29,332</u>	<u>\$192,536</u>	<u>\$202,030</u>

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balance  
Budget and Actual (GAAP Basis)



• **1991 Ltd. Tax General Obligation Bond**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)

	1999			1998
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
<b>Revenues</b>				
Miscellaneous		190	190	716
<b>Total Revenues</b>		190	190	716
<b>Expenditures</b>				
Debt Service:				
Principal	425,000	425,000		375,000
Interest	95,175	94,960	215	118,228
<b>Total Expenditures</b>	520,175	519,960	215	493,228
Excess (Deficiency) of Revenues Over Expenditures	(520,175)	(519,770)	405	(492,512)
<b>Other Financing Sources (Uses)</b>				
Operating Transfer In	520,175	519,675	(500)	492,925
<b>Total Other Financing Sources (Uses)</b>	520,175	519,675	(500)	492,925
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Uses		(95)	(95)	413
Fund Balance as of January 1		2,806	2,806	2,393
<b>Fund Balance as of December 31</b>		<b>\$2,711</b>	<b>\$2,711</b>	<b>\$2,806</b>

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balance  
Budget and Actual (GAAP Basis)



• **1993 Ltd. Tax General Obligation Bond**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)

	1999			1998
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
<b>Revenues</b>				
Miscellaneous		33	33	
<b>Total Revenues</b>		33	33	
<b>Expenditures</b>				
Debt Service:				
Principal	505,000	505,000		485,000
Interest	300,205	299,829	376	320,203
<b>Total Expenditures</b>	805,205	804,829	376	805,203
Excess (Deficiency) of Revenues Over Expenditures	(805,205)	(804,796)	409	(805,203)
<b>Other Financing Sources (Uses)</b>				
Operating Transfer In	805,205	804,705	(500)	805,038
<b>Total Other Financing Sources (Uses)</b>	805,205	804,705	(500)	805,038
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Uses		(91)	(91)	(165)
Fund Balance as of January 1		484	484	649
<b>Fund Balance as of December 31</b>		<b>\$393</b>	<b>\$393</b>	<b>\$484</b>



Combining Statement of Revenues, Expenditures  
and Changes in Fund Balance  
Budget and Actual (GAAP Basis)



• **1997 Ltd. Tax General Obligation Bond**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)

	1999			1998
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
<b>Expenditures</b>				
Debt Service:				
Principal	130,000	130,000		125,000
Interest	513,518	513,222	296	518,387
<b>Total Expenditures</b>	<u>643,518</u>	<u>643,222</u>	<u>296</u>	<u>643,387</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(643,518)</u>	<u>(643,222)</u>	<u>(296)</u>	<u>(643,387)</u>
<b>Other Financing Sources (Uses)</b>				
Operating Transfer In	643,518	643,518		643,183
<b>Total Other Financing Sources (Uses)</b>	<u>643,518</u>	<u>643,518</u>		<u>643,183</u>
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Uses		<u>296</u>	<u>(296)</u>	<u>(204)</u>
Fund Balance as of January 1		<u>35</u>	<u>35</u>	<u>239</u>
<b>Fund Balance as of December 31</b>		<u><u>\$331</u></u>	<u><u>(\$261)</u></u>	<u><u>\$35</u></u>

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balance  
Budget and Actual (GAAP Basis)



• **1998 Ltd. Tax General Obligation Bond**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)

	1999			1998
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
<b>Expenditures</b>				
Debt Service:				
Principal	110,000	110,000		
Interest	141,500	141,781	(281)	
<b>Total Expenditures</b>	<u>251,500</u>	<u>251,781</u>	<u>(281)</u>	
Excess (Deficiency) of Revenues Over Expenditures	<u>(251,500)</u>	<u>(251,781)</u>	<u>281</u>	
<b>Other Financing Sources (Uses)</b>				
Operating Transfer In	251,500	256,423	4,923	
Proceeds of General Long-Term Debt				6,681
<b>Total Other Financing Sources (Uses)</b>	<u>251,500</u>	<u>256,423</u>	<u>4,923</u>	<u>6,681</u>
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Uses		<u>4,642</u>	<u>5,204</u>	<u>6,681</u>
Fund Balance as of January 1		<u>6,681</u>	<u>6,681</u>	
<b>Fund Balance as of December 31</b>		<u><u>\$11,323</u></u>	<u><u>\$11,885</u></u>	<u><u>\$6,681</u></u>

## **Capital Project Funds**

Capital Projects Funds are established in Whatcom County to account for financial resources to be used for the acquisition or construction of major capital facilities. Both revenues and expenditures are budgeted in compliance with procedures established in the RCW 36.40. The modified accrual basis of accounting is applied. A description of each fund follows:

### **1983 Sewer Construction**

A fund to account for acquisition, construction and installation of sewerage facilities in the Nor-Bell Care area.

### **Real Estate Excise Tax**

A fund to account for an excise tax on each sale of real property, imposed on the unincorporated areas of the county.

### **Courthouse Expansion Construction**

A reserve fund set up for remodeling of the county courthouse.

### **Road Improvement District No. 10 Construction**

A fund supported by special assessments for construction of infrastructure improvements to the Horton Road area.

### **County Park Improvement Fund**

A fund established to account for repair, replacement, improvements and maintenance of existing facilities and equipment for parks, recreation equipment, and senior centers. The funding for expenditure was approved by a vote of the people, authorizing a one year excess

property tax levy in the amount of \$2,500,000.

### **Civic Center Building Improvement**

A fund created to account for the acquisition of the Civic Center Building.

### **Public Utilities Improvement**

A fund to account for the collection of a rural county sales and use tax that provides funds for financing public facilities.

Combining Balance Sheet

● **Capital Projects Funds**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)

Page 1 of 2

	1983 Sewer Construction	Real Estate Excise Tax	Courthouse Construction
<b>Assets</b>			
<b>Current Assets</b>			
Cash & Equivalents	\$19	\$777,770	\$43
Investments At Cost	12,322		
Interest Receivable (Net)	58		
Due From Other Governments			
<b>Long-Term Assets</b>			
Investment in Joint Ventures		40,769	
<b>Total Assets</b>	<b>\$12,399</b>	<b>\$818,539</b>	<b>\$43</b>
<b>Liabilities and Fund Balance</b>			
<b>Liabilities</b>			
Due to Other Funds			
Revenue Collected in Advance			
<b>Total Liabilities</b>			
<b>Fund Balance</b>			
Fund Balance - Unreserved/ Undesignated	12,399	818,539	43
<b>Total Fund Balance</b>	<b>12,399</b>	<b>818,539</b>	<b>43</b>
<b>Total Liabilities and Fund Balance</b>	<b>\$12,399</b>	<b>\$818,539</b>	<b>\$43</b>

Road Improvement District 10 Construction	County Parks Improvement	Civic Center Building Improvement	Public Utilities Improvement	1999	1998
	\$7,450	\$769,074	\$230,462	\$1,784,818	\$1,307,383
8,277	72,362			92,961	121,055
39	343			440	569
	2,279			2,279	2,279
				40,769	40,770
<u>\$8,316</u>	<u>\$82,434</u>	<u>\$769,074</u>	<u>\$230,462</u>	<u>\$1,921,267</u>	<u>\$1,472,056</u>
					12,000
	50			50	51
	50			50	12,051
<u>8,316</u>	<u>82,384</u>	<u>769,074</u>	<u>230,462</u>	<u>1,921,217</u>	<u>1,460,005</u>
<u>8,316</u>	<u>82,384</u>	<u>769,074</u>	<u>230,462</u>	<u>1,921,217</u>	<u>1,460,005</u>
<u>\$8,316</u>	<u>\$82,434</u>	<u>\$769,074</u>	<u>\$230,462</u>	<u>\$1,921,267</u>	<u>\$1,472,056</u>

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balance

• **Capital Projects Funds**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)

Page 1 of 2

	1983 Sewer Construction	Real Estate Excise Tax	Courthouse Construction
<b>Revenues</b>			
Taxes		\$890,347	
Intergovernmental			
Miscellaneous	662	(374)	
<b>Total Revenues</b>	662	889,973	
<b>Expenditures</b>			
Current:			
Capital Outlay			
<b>Total Expenditures</b>			
Excess (Deficiency) of Revenues Over Expenditures	662	889,973	
<b>Other Financing Sources (Uses)</b>			
Operating Transfer Out		(648,379)	
Proceeds of General Long-Term Debt			
<b>Total Other Financing Sources (Uses)</b>		(648,379)	
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Uses	662	241,594	
Fund Balance as of January 1	11,737	576,945	43
Residual Equity Transfer Out			
<b>Fund Balance as of December 31</b>	\$12,399	\$818,539	\$43

Road Improvement District 10 Construction	County Parks Improvement	Civic Center Building Improvement	Public Utilities Improvement	1999	1998
			\$230,462	\$1,120,809	\$819,263
	2,567			2,567	600
412	4,448			5,148	15,478
412	7,015		230,462	1,128,524	835,341
	18,933			18,933	12,612
	18,933			18,933	12,612
412	(11,918)		230,462	1,109,591	822,729
				(648,379)	(621,562)
					3,299,074
				(648,379)	2,677,512
412	(11,918)		230,462	461,212	3,500,241
7,904	94,302	769,074		1,460,005	501,764
					(2,542,000)
<b>\$8,316</b>	<b>\$82,384</b>	<b>\$769,074</b>	<b>\$230,462</b>	<b>\$1,921,217</b>	<b>\$1,460,005</b>

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balance  
Budget and Actual (GAAP Basis)



● **1983 Sewer Construction**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)

	1999			1998
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
<b>Revenues</b>				
Miscellaneous	700	662	(38)	590
<b>Total Revenues</b>	700	662	(38)	590
Excess (Deficiency) of Revenues Over Expenditures	700	662	(38)	590
<b>Other Financing Sources (Uses)</b>				
Operating Transfer Out	(12,425)		12,425	
<b>Total Other Financing Sources (Uses)</b>	(12,425)		12,425	
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Uses	(11,725)	662	12,387	590
Fund Balance as of January 1	11,725	11,737	12	11,147
<b>Fund Balance as of December 31</b>		<b>\$12,399</b>	<b>\$12,399</b>	<b>\$11,737</b>



Combining Statement of Revenues, Expenditures  
and Changes in Fund Balance  
Budget and Actual (GAAP Basis)



• **Real Estate Excise Tax**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)

	1999			1998
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
<b>Revenues</b>				
Taxes	\$750,000	\$890,347	\$140,347	\$819,263
Miscellaneous		(374)	(374)	(2,039)
<b>Total Revenues</b>	<u>750,000</u>	<u>889,973</u>	<u>139,973</u>	<u>817,224</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>750,000</u>	<u>889,973</u>	<u>139,973</u>	<u>817,224</u>
<b>Other Financing Sources (Uses)</b>				
Operating Transfer Out	(648,879)	(648,379)	500	(621,562)
<b>Total Other Financing Sources (Uses)</b>	<u>(648,879)</u>	<u>(648,379)</u>	<u>500</u>	<u>(621,562)</u>
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Uses	<u>101,121</u>	<u>241,594</u>	<u>140,473</u>	<u>195,662</u>
Fund Balance as of January 1		576,945	576,945	381,283
<b>Fund Balance as of December 31</b>	<u>\$101,121</u>	<u>\$818,539</u>	<u>\$717,418</u>	<u>\$576,945</u>

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balance  
Budget and Actual (GAAP Basis)

• **Courthouse Construction**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)



Fund Balance as of January 1  
**Fund Balance as of December 31**

	1999		1998
Budget	Actual	Variance Favorable (Unfavorable)	Actual
	43	43	43
	<u>\$43</u>	<u>\$43</u>	<u>\$43</u>

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balance  
Budget and Actual (GAAP Basis)



● **Road Improvement District No. 10 Construction**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)

	1999			1998
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
<b>Revenues</b>				
Miscellaneous	400	412	12	399
<b>Total Revenues</b>	<u>400</u>	<u>412</u>	<u>12</u>	<u>399</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>400</u>	<u>412</u>	<u>12</u>	<u>399</u>
<b>Other Financing Sources (Uses)</b>				
Operating Transfer Out	(8,000)		8,000	
<b>Total Other Financing Sources (Uses)</b>	<u>(8,000)</u>		<u>8,000</u>	
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Uses	<u>(7,600)</u>	<u>412</u>	<u>8,012</u>	<u>399</u>
Fund Balance as of January 1	<u>7,897</u>	<u>7,904</u>	<u>7</u>	<u>7,505</u>
<b>Fund Balance as of December 31</b>	<u><u>\$297</u></u>	<u><u>\$8,316</u></u>	<u><u>\$8,019</u></u>	<u><u>\$7,904</u></u>

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balance  
Budget and Actual (GAAP Basis)



● **County Parks Improvement**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)

	1999			1998
	Budget	Actual	Variance Favorable (Unfavorable)	Actual
<b>Revenues</b>				
Intergovernmental		2,567	2,567	600
Miscellaneous	3,500	4,448	948	16,528
<b>Total Revenues</b>	<u>3,500</u>	<u>7,015</u>	<u>3,515</u>	<u>17,128</u>
<b>Expenditures</b>				
Current:				
Capital Outlay	52,000	18,933	33,067	12,612
<b>Total Expenditures</b>	<u>52,000</u>	<u>18,933</u>	<u>33,067</u>	<u>12,612</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(48,500)</u>	<u>(11,918)</u>	<u>36,582</u>	<u>4,516</u>
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Uses	<u>(48,500)</u>	<u>(11,918)</u>	<u>36,582</u>	<u>4,516</u>
Fund Balance as of January 1		94,302	94,302	101,786
Residual Equity Transfer Out				(12,000)
<b>Fund Balance as of December 31</b>	<u>(\$48,500)</u>	<u>\$82,384</u>	<u>\$130,884</u>	<u>\$94,302</u>

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balance  
Budget and Actual (GAAP Basis)

● **Civic Center Building Improvement**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)



	1999		1998
Budget	Actual	Variance Favorable (Unfavorable)	Actual
<b>Other Financing Sources (Uses)</b>			
Proceeds of General Long-Term Debt			3,299,074
<b>Total Other Financing Sources (Uses)</b>			3,299,074
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Uses			3,299,074
Fund Balance as of January 1	769,074	769,074	
Residual Equity Transfer Out			(2,530,000)
<b>Fund Balance as of December 31</b>	<b>\$769,074</b>	<b>\$769,074</b>	<b>\$769,074</b>

Combining Statement of Revenues, Expenditures  
and Changes in Fund Balance  
Budget and Actual (GAAP Basis)



● **Public Utilities Improvement**

Year Ended December 31, 1999  
(With comparative totals for December 31, 1998)

	1999		1998
	Budget	Actual	Actual
<b>Revenues</b>			
Taxes		\$230,462	\$230,462
<b>Total Revenues</b>		230,462	230,462
Excess (Deficiency) of Revenues Over Expenditures		230,462	230,462
Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Uses		230,462	230,462
Fund Balance as of January 1			
<b>Fund Balance as of December 31</b>		<b>\$230,462</b>	<b>\$230,462</b>

## **Internal Service Funds**

Internal Service Funds are established to account for the financing of goods or services provided by one department to other departments of Whatcom County, or to other governments, on a cost reimbursement basis. The accrual basis of accounting is used in the following funds:

### **Equipment Rental and Revolving**

A fund to finance the maintenance and operation of equipment used by the Public Works Department and other departments. This fund also maintains an inventory of road construction materials for the County.

### **Administrative Services**

A fund to finance the central services of Whatcom County. These activities include finance, human resources, information services, and records. Also, to account for the county's self insurance activities, tort claims, and facilities management.

Combining Balance Sheet

• **Internal Service Funds**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)



	Equipment Rental	Administrative Services	1999	1998
<b>Assets</b>				
Current Assets				
Cash & Equivalents	\$4,592,136	\$3,838,639	\$8,430,775	\$8,603,697
Deposits With Fiscal Agent		2,000	2,000	2,000
Investments At Cost		1,214,256	1,214,256	1,149,335
Accounts Receivable (Net)	632	260	892	11,168
Interest Receivable (Net)		5,761	5,761	5,402
Due From Other Funds	43,436		43,436	285,897
Due From Other Governments	54,051		54,051	70,102
Inventory	1,277,457	11,987	1,289,444	840,096
<b>Current Assets</b>	<b>5,967,712</b>	<b>5,072,903</b>	<b>11,040,615</b>	<b>10,967,697</b>
Long-Term Assets				
Land	755,331		755,331	888,687
Building & Structures (Net)	1,472,022	16,532	1,488,554	1,248,528
Capital Leases (Net)		137,572	137,572	146,921
Other Improvements (Net)	308,108		308,108	524,735
Machinery & Equipment (Net)	4,394,316	328,442	4,722,758	4,647,307
<b>Long-Term Assets</b>	<b>6,929,777</b>	<b>482,546</b>	<b>7,412,323</b>	<b>7,456,178</b>
<b>Total Assets</b>	<b>\$12,897,489</b>	<b>\$5,555,449</b>	<b>\$18,452,938</b>	<b>\$18,423,875</b>



Combining Balance Sheet

• **Internal Service Funds**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)

	Equipment Rental	Administrative Services	1999	1998
<b>Liabilities and Fund Equity</b>				
<b>Liabilities</b>				
Current Liabilities				
Accounts Payable	\$155,290	\$248,294	\$403,584	\$494,819
Claims Cost Payable		2,252,054	2,252,054	1,727,587
Due to Other Funds	298		298	3,431
Accrued Wages & Benefits	(237)		(237)	(237)
Due to Other Governments	3,651	10,141	13,792	22,108
Other Accrued Liabilities	(3,797)	1,400	(2,397)	(3,378)
<b>Current Liabilities</b>	<u>155,205</u>	<u>2,511,889</u>	<u>2,667,094</u>	<u>2,244,330</u>
Long -Term Liabilities				
Employee Leave Benefits	157,542	184,931	342,473	319,087
Other Long-Term Liabilities		236,192	236,192	208,757
<b>Long-Term Liabilities</b>	<u>157,542</u>	<u>421,123</u>	<u>578,665</u>	<u>527,844</u>
<b>Total Liabilities</b>	<u>312,747</u>	<u>2,933,012</u>	<u>3,245,759</u>	<u>2,772,174</u>
<b>Fund Equity</b>				
Contributed Capital	4,042,290	411,187	4,453,477	4,316,178
Retained Earnings - Reserved	500,000		500,000	500,000
Retained Earnings - Unreserved	8,042,452	2,211,250	10,253,702	10,835,523
<b>Total Fund Equity</b>	<u>12,584,742</u>	<u>2,622,437</u>	<u>15,207,179</u>	<u>15,651,701</u>
<b>Total Liabilities and Fund Equity</b>	<u>\$12,897,489</u>	<u>\$5,555,449</u>	<u>\$18,452,938</u>	<u>\$18,423,875</u>

Combining Statement of Revenues, Expenses  
and Changes in Fund Equity

• **Internal Service Funds**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)



	Equipment Rental	Administrative Services	1999	1998
<b>Operating Revenue</b>				
Intergovernmental				
Charges for Service	3,197,176	7,457,644	10,654,820	10,434,116
Miscellaneous	3,067,960	405,885	3,473,845	3,423,199
<b>Total Operating Revenues</b>	<b>6,265,136</b>	<b>7,863,529</b>	<b>14,128,665</b>	<b>13,857,315</b>
<b>Operating Expenses</b>				
General Operations	4,788,619	8,452,662	13,241,281	12,286,788
General Administration	388,509		388,509	441,485
Depreciation	1,317,487	201,439	1,518,926	1,374,800
<b>Total Operating Expenses</b>	<b>6,494,615</b>	<b>8,654,101</b>	<b>15,148,716</b>	<b>14,103,073</b>
<b>Operating Income (Loss)</b>	<b>(229,479)</b>	<b>(790,572)</b>	<b>(1,020,051)</b>	<b>(245,758)</b>
<b>Non-Operating Revenues (Expenses)</b>				
Gain (Loss) on Sale of Fixed Assets	36,108		36,108	46,186
Interest Revenue		65,280	65,280	
Interest Expense		(6,890)	(6,890)	(151,345)
Other Non-Operating Revenues	53,284		53,284	138,629
<b>Total Non-Operating Revenues (Expenses)</b>	<b>89,392</b>	<b>58,390</b>	<b>147,782</b>	<b>33,470</b>
<b>Income Before Operating Transfers</b>	<b>(140,087)</b>	<b>(732,182)</b>	<b>(872,269)</b>	<b>(212,288)</b>
Operating Transfers In		687,240	687,240	525,988
Operating Transfers Out		(396,792)	(396,792)	(149,034)
<b>Net Income (Loss)</b>	<b>(140,087)</b>	<b>(441,734)</b>	<b>(581,821)</b>	<b>164,666</b>
<b>Fund Equity Changes:</b>				
Retained Earning, January 1	8,682,539	2,652,984	11,335,523	11,170,857
Net Income (Loss)	(140,087)	(441,734)	(581,821)	164,666
Retained Earning, December 31	8,542,452	2,211,250	10,753,702	11,335,523
Contributed Capital, January 1	3,904,991	411,187	4,316,178	4,185,043
Contributed Capital Increases	8,000		8,000	
Residual Equity Transfer In (Out)	129,299		129,299	131,135
Contributed Capital, December 31	4,042,290	411,187	4,453,477	4,316,178
<b>Fund Equity as of December 31</b>	<b>\$12,584,742</b>	<b>\$2,622,437</b>	<b>\$15,207,179</b>	<b>\$15,651,701</b>



Combining Statement of Cashflows

• **Internal Service Funds**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)

	Equipment Rental	Administrative Services	1999	1998
<b>Cash Flows From Operating Activities:</b>				
Cash Received From Customers	\$6,427,871	\$7,969,581	\$14,397,452	\$13,895,191
Cash Payments For Goods And Services	(4,845,851)	(5,442,336)	(10,288,187)	(8,858,089)
Cash Payments To Employees	(791,627)	(2,559,424)	(3,351,051)	(3,083,934)
Miscellaneous Cash Receipts	13,645		13,645	264,347
<b>Total Cash Flows From Operating Activities</b>	<b>\$804,038</b>	<b>(\$32,179)</b>	<b>\$771,859</b>	<b>\$2,217,515</b>
<b>Cash Flows From Non-Capital Financing Activities:</b>				
Operating Transfer In		687,240	687,240	525,988
Operating Transfer Out		(396,792)	(396,792)	(149,034)
<b>Total Cash Flows From Non-Capital Financing Activities</b>		<b>\$290,448</b>	<b>\$290,448</b>	<b>\$376,954</b>
<b>Cash Flows From Capital Financing Activities:</b>				
Interest on Lease		(6,890)	(6,890)	(5,601)
Interest on Short-Term Loan				(145,744)
Contributions From Other Funds	8,000		8,000	
Proceeds From Sale of Assets	265,851		265,851	128,151
Residual Equity Transfer In (Out)	129,299		129,299	131,135
Payments For Capital Assets	(1,271,955)	(359,534)	(1,631,489)	(1,514,128)
<b>Total Cash Flows From Capital Financing Activities</b>	<b>(\$868,805)</b>	<b>(\$366,424)</b>	<b>(\$1,235,229)</b>	<b>(\$1,406,187)</b>
Net Increase (Decrease) in Cash	(64,767)	(108,155)	(172,922)	1,188,282
Cash And Cash Equivalents January, 1	4,656,903	3,946,794	8,603,697	7,415,415
<b>Cash And Cash Equivalents December, 31</b>	<b>\$4,592,136</b>	<b>\$3,838,639</b>	<b>\$8,430,775</b>	<b>\$8,603,697</b>

Combining Statement of Cashflows

• **Internal Service Funds**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)

**Reconciliation Of Operating Income To Net Cash Provided By Operating Activities:**

	Equipment Rental	Administrative Services	1999	1998
Operating Income	(\$229,479)	(\$790,572)	(\$1,020,051)	(\$245,760)
<b>Adjustments To Reconcile Operating Income:</b>				
Depreciation Expense	1,317,487	201,439	1,518,926	1,374,800
(Increase) Decrease in Receivable	120	10,156	10,276	84,560
(Increase) Decrease in Interfund Receivable	146,564	95,897	242,461	(64,213)
(Increase) Decrease in Prepaid Expenses				1,257
(Increase) Decrease in intergovernmental Receivable	16,051		16,051	16,747
(Increase) Decrease in Inventory	(449,115)	(233)	(449,348)	311,919
Increase (Decrease) in Deposit W/ Fiscal Agent				782
Increase (Decrease) in Accounts Payable	(8,455)	436,417	427,962	616,823
Increase (Decrease) in Due to Other Funds		(3,431)	(3,431)	3,431
Increase (Decrease) in Due To Governments		(6,198)	(6,198)	(2,793)
Increase (Decrease) in Other Accrued Liabilities				1,400
Increase (Decrease) in Interfund Payables	298		298	(55,942)
Increase (Decrease) in Accrued Leave Benefits	(960)	24,346	23,386	9,490
Increase (Decrease) in Intergovernmental Payables	(2,118)		(2,118)	5,769
Miscellaneous Cash Receipts	13,645		13,645	264,347
Increase (Decrease) in Accrued Wages				(105,102)
<b>Net Cash Provided By Operating Activities</b>	<b>\$804,038</b>	<b>(\$32,179)</b>	<b>\$771,859</b>	<b>\$2,217,515</b>



## **Agency Funds**

Agency Funds are established to account for assets held by Whatcom County acting in the capacity of agent. Agency Funds are funds over which the County has no oversight responsibility or financial interdependency. Many independent districts are required by state statute to process all monies through the County Treasurer's office. Such funds do not represent assets of Whatcom County. Agency Funds are custodial in nature and therefore do not involve measurement of results or operations. Each independent district is responsible for preparing its own annual financial report.

# Combining Balance Sheet

## • Agency Funds

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)

Page 1 of 3

	Cemetery Districts	Drainage, Diking & Flood Cntr Districts	Park & Recreation Districts	Rural Library	Northwest Regional Council	Council of Government
<b>Assets</b>						
<b>Current Assets</b>						
Cash & Equivalents	\$518,457	\$106,359	\$47,560	\$79,032	\$284,791	\$71,524
Deposits With Fiscal Agent						
Investments At Cost	690,940	379,601	94,162	3,447,489	320,117	99,083
Accounts Receivable (Net)						
Due From Other Governments						
<b>Total Assets</b>	<b>\$1,209,397</b>	<b>\$485,960</b>	<b>\$141,722</b>	<b>\$3,526,521</b>	<b>\$604,908</b>	<b>\$170,607</b>
<b>Liabilities</b>						
<b>Current Liabilities</b>						
Warrants Payable						
Accounts Payable	7,070		1,280	215,874	418,510	39,340
Matured Long-Term Debt						
Matured Interest Payable						
Other Accrued Liabilities	350			(1,934)	(705)	978
Revenue Collected in Advance						
Custodial Accounts	1,201,977	485,960	140,442	3,312,581	187,103	130,289
<b>Total Liabilities</b>	<b>\$1,209,397</b>	<b>\$485,960</b>	<b>\$141,722</b>	<b>\$3,526,521</b>	<b>\$604,908</b>	<b>\$170,607</b>



Hospital Districts	Port	P.U.D. District	Whatcom Transit	School Districts	Fire Districts	Water Districts	Treasurer's Suspense
\$337	\$1,221,731	\$708		\$5,376,514	\$535,426	\$300,202	\$2,887,313
				232,508			
	32,665,674	4,682,253	26,012,082	54,366,352	9,639,299	3,387,272	
						803	194
<u>\$337</u>	<u>\$33,887,405</u>	<u>\$4,682,961</u>	<u>\$26,012,082</u>	<u>\$59,975,374</u>	<u>\$10,174,725</u>	<u>\$3,688,277</u>	<u>\$2,887,507</u>
	\$1,063,225			\$5,214,094			
		2,660			549,785	130,293	
				180,000			
				52,508			
		148		23,271	3,594	7,187	
337	32,824,180	4,680,153	26,012,082	54,505,501	9,621,346	3,550,797	85,176
<u>\$337</u>	<u>\$33,887,405</u>	<u>\$4,682,961</u>	<u>\$26,012,082</u>	<u>\$59,975,374</u>	<u>\$10,174,725</u>	<u>\$3,688,277</u>	<u>\$2,887,507</u>

Combining Balance Sheet

• **Agency Funds**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)



	Claims Fund	Salary Fund	1999	1998
<b>Assets</b>				
<b>Current Assets</b>				
Cash & Equivalents	\$2,162,803	\$1,680	\$13,594,437	\$15,616,557
Deposits With Fiscal Agent			232,508	160,986
Investments At Cost			135,784,324	138,686,784
Accounts Receivable (Net)			194	(48)
Due From Other Governments			803	
<b>Total Assets</b>	<b>\$2,162,803</b>	<b>\$1,680</b>	<b>\$149,612,266</b>	<b>\$154,464,279</b>
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Warrants Payable	\$2,162,803		\$8,440,122	\$8,929,267
Accounts Payable			1,364,812	1,354,124
Matured Long-Term Debt			180,000	130,000
Matured Interest Payable			52,508	30,986
Other Accrued Liabilities			32,889	36,596
Revenue Collected in Advance			85,176	
Custodial Accounts		1,680	139,456,759	143,983,306
<b>Total Liabilities</b>	<b>\$2,162,803</b>	<b>\$1,680</b>	<b>\$149,612,266</b>	<b>\$154,464,279</b>



Combining Statement of Changes in  
Assets and Liabilities

• **Agency Funds**

Year Ended December 31, 1999

	Balance January 1	Additions	Deletions	Balance December 31
<b>Cemetery Districts</b>				
<b>Assets</b>				
Cash & Equivalents	\$428,832	\$900,493	\$810,868	\$518,457
Investments At Cost	654,522	36,968	550	690,940
<b>Total Assets</b>	<b>\$1,083,354</b>	<b>\$937,461</b>	<b>\$811,418</b>	<b>\$1,209,397</b>
<b>Liabilities</b>				
Accounts Payable	\$12,030	\$203,307	\$208,267	\$7,070
Other Accrued Liabilities	1,807	207,517	208,974	350
Custodial Accounts	1,069,517	132,460		1,201,977
<b>Total Liabilities</b>	<b>\$1,083,354</b>	<b>\$543,284</b>	<b>\$417,241</b>	<b>\$1,209,397</b>

	Balance January 1	Additions	Deletions	Balance December 31
<b>Drainage, Diking &amp; Flood Control Districts</b>				
<b>Assets</b>				
Cash & Equivalents	\$79,128	\$180,824	\$153,593	\$106,359
Investments At Cost	364,443	46,192	31,034	379,601
<b>Total Assets</b>	<b>\$443,571</b>	<b>\$227,016</b>	<b>\$184,627</b>	<b>\$485,960</b>
<b>Liabilities</b>				
Accounts Payable	\$13,413	\$56,576	\$69,989	(\$0)
Custodial Accounts	430,158	55,802		485,960
<b>Total Liabilities</b>	<b>\$443,571</b>	<b>\$112,378</b>	<b>\$69,989</b>	<b>\$485,960</b>

Combining Statement of Changes in  
Assets and Liabilities

• **Agency Funds**

Year Ended December 31, 1999

	Balance January 1	Additions	Deletions	Balance December 31
<b>Park &amp; Recreation Districts</b>				
<b>Assets</b>				
<b>Current Assets</b>				
Cash & Equivalents	\$21,441	\$237,533	\$211,415	\$47,560
Investments At Cost	89,127	5,035		94,162
<b>Total Assets</b>	<b>\$110,568</b>	<b>\$242,568</b>	<b>\$211,415</b>	<b>\$141,722</b>
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Warrants Payable	652		652	
Accounts Payable	860	35,353	34,933	1,280
Other Accrued Liabilities		9,857	9,857	
Matured Long-Term Debt	53		53	
Custodial Accounts	109,003	31,439		140,442
<b>Total Liabilities</b>	<b>\$110,568</b>	<b>\$76,649</b>	<b>\$45,495</b>	<b>\$141,722</b>

	Balance January 1	Additions	Deletions	Balance December 31
<b>Rural Library</b>				
<b>Assets</b>				
Cash & Equivalents	\$142,327	\$11,116,807	\$11,180,101	\$79,032
Investments At Cost	2,789,721	2,914,968	2,257,200	3,447,489
<b>Total Assets</b>	<b>\$2,932,048</b>	<b>\$14,031,775</b>	<b>\$13,437,301</b>	<b>\$3,526,521</b>
<b>Liabilities</b>				
Accounts Payable	\$109,286	\$1,797,991	\$1,691,403	\$215,874
Other Accrued Liabilities	(1,358)	2,821,072	2,821,648	(1,934)
Custodial Accounts	2,824,120	488,461		3,312,581
<b>Total Liabilities</b>	<b>\$2,932,048</b>	<b>\$5,107,524</b>	<b>\$4,513,051</b>	<b>\$3,526,521</b>

Combining Statement of Changes in  
Assets and Liabilities

• **Agency Funds**

Year Ended December 31, 1999

	Balance January 1	Additions	Deletions	Balance December 31
<b>Northwest Regional Council</b>				
<b>Assets</b>				
Cash & Equivalents	\$764,887	\$15,718,049	\$16,198,145	\$284,791
Investments At Cost	303,002	17,115		320,117
<b>Total Assets</b>	<b>\$1,067,889</b>	<b>\$15,735,164</b>	<b>\$16,198,145</b>	<b>\$604,908</b>
<b>Liabilities</b>				
Accounts Payable	440,470	6,243,444	6,265,404	418,510
Other Accrued Liabilities	(824)	2,454,094	2,453,975	(705)
Custodial Accounts	628,243		441,140	187,103
<b>Total Liabilities</b>	<b>\$1,067,889</b>	<b>\$8,697,539</b>	<b>\$9,160,519</b>	<b>\$604,908</b>

	Balance January 1	Additions	Deletions	Balance December 31
<b>Council of Governments</b>				
<b>Assets</b>				
Cash & Equivalents	\$20,962	\$1,490,197	\$1,439,635	\$71,524
Investments At Cost	95,408	314,575	310,900	99,083
<b>Total Assets</b>	<b>\$116,370</b>	<b>\$1,804,772</b>	<b>\$1,750,535</b>	<b>\$170,607</b>
<b>Liabilities</b>				
Accounts Payable	\$12,077	\$379,558	\$352,295	\$39,340
Other Accrued Liabilities		488,409	487,431	978
Custodial Accounts	104,293	25,996		130,289
<b>Total Liabilities</b>	<b>\$116,370</b>	<b>\$893,963</b>	<b>\$839,726</b>	<b>\$170,607</b>

Combining Statement of Changes in  
Assets and Liabilities

• **Agency Funds**

Year Ended December 31, 1999

	Balance January 1	Additions	Deletions	Balance December 31
<b>Hospital Districts</b>				
<b>Assets</b>				
Cash & Equivalents	\$158	\$239,320	\$239,141	\$337
<b>Total Assets</b>	<b>\$158</b>	<b>\$239,320</b>	<b>\$239,141</b>	<b>\$337</b>
<b>Liabilities</b>				
Custodial Accounts	\$158	\$179		\$337
<b>Total Liabilities</b>	<b>\$158</b>	<b>\$179</b>		<b>\$337</b>

	Balance January 1	Additions	Deletions	Balance December 31
<b>Port</b>				
<b>Assets</b>				
<b>Current Assets</b>				
Cash & Equivalents	\$218,705	\$66,973,783	\$65,970,757	\$1,221,731
Investments At Cost	28,484,999	31,443,230	27,262,556	32,665,674
<b>Total Assets</b>	<b>\$28,703,704</b>	<b>\$98,417,014</b>	<b>\$93,233,313</b>	<b>\$33,887,405</b>
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Warrants Payable	\$174,196	\$25,879,398	\$24,990,369	\$1,063,225
Custodial Accounts	28,529,508	4,294,672		32,824,180
<b>Total Liabilities</b>	<b>\$28,703,704</b>	<b>\$30,174,070</b>	<b>\$24,990,369</b>	<b>\$33,887,405</b>

Combining Statement of Changes in  
Assets and Liabilities

• **Agency Funds**

Year Ended December 31, 1999



	Balance January 1	Additions	Deletions	Balance December 31
<b>P.U.D. District</b>				
<b>Assets</b>				
<b>Current Assets</b>				
Cash & Equivalents	\$739	\$28,724,302	\$28,724,333	\$708
Investments At Cost	2,737,052	12,253,016	10,307,814	4,682,253
<b>Total Assets</b>	<b>\$2,737,791</b>	<b>\$40,977,318</b>	<b>\$39,032,148</b>	<b>\$4,682,961</b>
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Accounts Payable	\$259,569	\$4,790,749	\$5,047,658	\$2,660
Other Accrued Liabilities	1,553	739,437	740,842	148
Custodial Accounts	2,476,669	2,203,484		4,680,153
<b>Total Liabilities</b>	<b>\$2,737,791</b>	<b>\$7,733,670</b>	<b>\$5,788,500</b>	<b>\$4,682,961</b>

	Balance January 1	Additions	Deletions	Balance December 31
<b>Whatcom Transit</b>				
<b>Assets</b>				
Cash & Equivalents	\$4	\$23,975,037	\$23,975,041	
Investments At Cost	23,407,613	13,990,706	11,386,237	26,012,082
<b>Total Assets</b>	<b>\$23,407,617</b>	<b>\$37,965,742</b>	<b>\$35,361,278</b>	<b>\$26,012,082</b>
<b>Liabilities</b>				
Custodial Accounts	\$23,407,617	\$2,604,465		\$26,012,082
<b>Total Liabilities</b>	<b>\$23,407,617</b>	<b>\$2,604,465</b>		<b>\$26,012,082</b>



Combining Statement of Changes in  
Assets and Liabilities

• **Agency Funds**

Year Ended December 31, 1999

	Balance January 1	Additions	Deletions	Balance December 31
<b>School Districts</b>				
<b>Assets</b>				
<b>Current Assets</b>				
Cash & Equivalents	\$7,859,177	\$276,360,814	\$278,843,477	\$5,376,514
Deposits With Fiscal Agent	160,986	11,910,649	11,839,127	232,508
Investments At Cost	68,464,184	69,101,844	83,199,676	54,366,352
<b>Total Assets</b>	<b>\$76,484,347</b>	<b>\$357,373,306</b>	<b>\$373,882,280</b>	<b>\$59,975,374</b>
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Warrants Payable	\$7,579,449	\$158,526,110	\$160,891,465	\$5,214,094
Matured Long-Term Debt	130,000	10,184,023	10,134,023	180,000
Matured Interest Payable	30,986	4,265,650	4,244,128	52,508
Other Accrued Liabilities	23,271			23,271
Custodial Accounts	68,720,641		14,215,140	54,505,501
<b>Total Liabilities</b>	<b>\$76,484,347</b>	<b>\$172,975,782</b>	<b>\$189,484,756</b>	<b>\$59,975,374</b>

	Balance January 1	Additions	Deletions	Balance December 31
<b>Fire Districts</b>				
<b>Assets</b>				
<b>Current Assets</b>				
Cash & Equivalents	\$739,581	\$29,282,148	\$29,486,303	\$535,426
Investments At Cost	7,624,217	7,918,855	5,903,773	9,639,299
<b>Total Assets</b>	<b>\$8,363,798</b>	<b>\$37,201,003</b>	<b>\$35,390,076</b>	<b>\$10,174,725</b>
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Accounts Payable	\$364,641	\$6,781,987	\$6,596,843	\$549,785
Other Accrued Liabilities	7,455	2,562,604	2,566,465	3,594
Custodial Accounts	7,991,702	1,629,644		9,621,346
<b>Total Liabilities</b>	<b>\$8,363,798</b>	<b>\$10,974,235</b>	<b>\$9,163,308</b>	<b>\$10,174,725</b>

Combining Statement of Changes in  
Assets and Liabilities

• **Agency Funds**

Year Ended December 31, 1999

	Balance January 1	Additions	Deletions	Balance December 31
<b>Water Districts</b>				
<b>Assets</b>				
<b>Current Assets</b>				
Cash & Equivalents	\$587,626	\$15,308,389	\$15,595,814	\$300,202
Investments At Cost	3,672,495	2,607,124	2,892,347	3,387,272
Due from Federal		803		803
<b>Total Assets</b>	<b>\$4,260,121</b>	<b>\$17,916,316</b>	<b>\$18,488,160</b>	<b>\$3,688,277</b>
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Accounts Payable	\$141,777	\$4,552,461	\$4,563,945	\$130,293
Other Accrued Liabilities	4,638	1,283,680	1,281,131	7,187
Custodial Accounts	4,113,706		562,909	3,550,797
<b>Total Liabilities</b>	<b>\$4,260,121</b>	<b>\$5,836,141</b>	<b>\$6,407,985</b>	<b>\$3,688,277</b>

	Balance January 1	Additions	Deletions	Balance December 31
<b>Treasurer's Suspense</b>				
<b>Assets</b>				
Cash & Equivalents	\$3,576,341	\$85,823,378	\$86,512,406	\$2,887,313
Accounts Receivable (Net)	(48)	5,201,415	5,201,173	194
<b>Total Assets</b>	<b>\$3,576,293</b>	<b>\$91,024,793</b>	<b>\$91,713,579</b>	<b>\$2,887,507</b>
<b>Liabilities</b>				
Other Accrued Liabilities		85,223	47	85,176
Custodial Accounts	\$3,576,293		\$773,962	\$2,802,331
<b>Total Liabilities</b>	<b>\$3,576,293</b>	<b>\$85,223</b>	<b>\$774,009</b>	<b>\$2,887,507</b>

Combining Statement of Changes in  
Assets and Liabilities

• **Agency Funds**

Year Ended December 31, 1999

	Balance January 1	Additions	Deletions	Balance December 31
<b>Claims Fund</b>				
<b>Assets</b>				
Cash & Equivalents	\$1,174,969	\$246,760,383	\$245,772,550	\$2,162,803
<b>Total Assets</b>	<b>\$1,174,969</b>	<b>\$246,760,383</b>	<b>\$245,772,550</b>	<b>\$2,162,803</b>
<b>Liabilities</b>				
Warrants Payable	\$1,174,969	\$72,521,014	\$71,533,180	\$2,162,803
<b>Total Liabilities</b>	<b>\$1,174,969</b>	<b>\$72,521,014</b>	<b>\$71,533,180</b>	<b>\$2,162,803</b>

	Balance January 1	Additions	Deletions	Balance December 31
<b>Salary Fund</b>				
<b>Assets</b>				
Cash & Equivalents	\$1,680			\$1,680
<b>Total Assets</b>	<b>\$1,680</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,680</b>
<b>Liabilities</b>				
Custodial Accounts	\$1,680			\$1,680
<b>Total Liabilities</b>	<b>\$1,680</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,680</b>



## **General Fixed Assets Account Group**

The General Fixed Assets Account Group is used to account for governmental fixed assets except those used in Proprietary Funds. The assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Depreciation is not provided for nor subtracted from the value of these assets.

Schedule of General Fixed Assets  
by Source  
Year Ended December 31, 1999



**General Fixed Assets**

Land	\$10,659,137
Building & Structures (Net)	51,294,222
Leasehold Improvements (Net)	76,791
Other Improvements (Net)	442,283
Machinery & Equipment (Net)	6,371,574

**Total Fixed Assets**

\$68,844,007

**Investment in General Fixed Assets**

General Fund	\$68,308,503
State Grants	235,291
Other Sources	300,213

**Total Investment in General Fixed Assets**

\$68,844,007

Schedule of General Fixed Assets by  
Function and Activity  
Year Ended December 31, 1999



	YEAR END ASSETS BY TYPE					TOTAL
	Land	Building	Improvements	Leasehold Improvements	Machinery & Equipment	Fixed Assets 12/31/99
<b>GENERAL GOVERNMENT</b>						
Legislative					\$27,147	\$27,147
Courts					109,375	\$109,375
Legal Services					126,439	\$126,439
Finance & Other Administration					915,699	\$915,699
Central Services					1,440,856	\$1,440,856
Personnel Services					16,300	\$16,300
Miscellaneous General Government	1,539,033	40,201,543	135,476		1,000,052	\$42,876,104
<b>TOTAL GENERAL GOVERNMENT</b>	<b>1,539,033</b>	<b>40,201,543</b>	<b>135,476</b>		<b>3,635,868</b>	<b>45,511,920</b>
<b>SECURITY OF PERSONS AND PROPERTY</b>						
	87,490	7,212,704	21,878		1,919,101	9,241,172
<b>TRANSPORTATION</b>						
	312,333				312,592	624,925
<b>ECONOMIC ENVIRONMENT</b>						
					25,600	25,600
<b>PHYSICAL ENVIRONMENT</b>						
	156,357	327,204	31,443		43,113	558,117
<b>MENTAL AND PHYSICAL HEALTH</b>						
	54,879	654,701	12,281	76,791	204,565	1,003,217
<b>CULTURE AND RECREATION</b>						
	8,509,046	2,898,070	241,206		230,735	11,879,056
<b>TOTAL GENERAL FIXED ASSETS</b>	<b>\$10,659,137</b>	<b>\$51,294,222</b>	<b>\$442,283</b>	<b>\$76,791</b>	<b>\$6,371,574</b>	<b>\$68,844,007</b>

Schedule of Changes in General Fixed  
Assets by Function and Activity  
Year Ended December 31, 1999



	Balance	Changes in Assets			Balance
	As of 01/01/99	Additions	Deductions	Adjustments	As of 12/31/99
GENERAL GOVERNMENT					
Legislative	11,200	15,947			27,147
Courts	\$100,831	\$10,144	\$1,600		109,375
Legal Services	125,759	2,040	1,360		126,439
Finance & Other Administration	837,340	99,349	20,990		915,699
Central Services	1,312,598	128,258			1,440,856
Personnel Services	16,300				16,300
Miscellaneous General Government	42,706,069	170,035			42,876,104
<b>TOTAL GENERAL GOVERNMENT</b>	<b>45,110,097</b>	<b>425,773</b>	<b>23,950</b>		<b>45,511,920</b>
SECURITY OF PERSONS AND PROPERTY	860,427	258,288	5,049	8,127,506	9,241,172
TRANSPORTATION	471,831	153,094			624,925
ECONOMIC ENVIRONMENT	25,600				25,600
PHYSICAL ENVIRONMENT	518,203	39,914			558,117
MENTAL AND PHYSICAL HEALTH	954,369	53,648	4,800		1,003,217
CULTURE AND RECREATION	11,855,770	23,286			11,879,056
<b>TOTAL GENERAL FIXED ASSETS</b>	<b>\$59,796,298</b>	<b>\$954,002</b>	<b>\$33,799</b>	<b>\$8,127,506</b>	<b>\$68,844,007</b>



## **General Long Term Debt Account Group**

The General Long-Term Debt Account Group (GLTDAG) is used to account for the County's unmatured long-term indebtedness that has not been identified as a specific fund liability of a proprietary or trust fund. Besides general obligation debt instruments (e.g., bonds, notes, warrants), the GLTDAG also is used to report revenue bonds that will be repaid from general government resources, special assessment debt when the County is "obligated in some manner," special revenue bonds and certain liabilities that normally are not expected to be liquidated with expendable available financial resources.

Combining Balance Sheet

• **General Long-Term Debt Group of Accounts**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)



	1999	1998
<b>Assets</b>		
Amount to be Provided	24,255,207	25,692,585
<b>Assets</b>	<b>\$24,255,207</b>	<b>\$25,692,585</b>
<b>Liabilities</b>		
General Obligation Bonds (Net)	19,430,000	20,705,000
Special Assessment Bonds (Net)	1,140,241	1,537,639
Employee Leave Benefits	3,230,433	3,189,588
Landfill Closure Costs	250,000	
Other Long Term Liabilities	204,533	260,358
<b>Long Term Liabilities</b>	<b>\$24,255,207</b>	<b>\$25,692,585</b>

# Statistical Section

## General Government Expenditures by Function (1)

### • Last Ten Fiscal Years

Year	General Government	Security of Persons & Property	Physical Environment	Transportation	Economic Environment	Mental & Physical Health	Culture Recreation	Intra-Governmental
1990	12,317,191	8,379,871	847,845	8,618,420	615,669	5,579,687	2,947,614	0
1991	14,614,401	9,730,262	1,682,744	9,752,761	1,212,590	6,006,449	3,463,565	0
1992	15,219,942	10,964,657	1,325,932	9,343,275	1,520,925	6,009,134	3,428,600	0
1993	15,334,507	11,938,978	752,583	10,217,219	1,282,391	6,699,872	2,766,231	0
1994	14,879,934	13,288,183	1,681,962	9,870,981	1,298,507	6,662,809	2,603,148	0
1995	15,536,340	14,365,755	1,817,130	9,428,456	965,641	7,143,697	2,701,136	0
1996	11,770,828	14,133,452	1,907,928	10,703,423	950,057	6,702,229	2,663,466	0
1997	12,306,262	15,058,747	2,762,472	10,809,665	1,489,765	7,130,541	2,731,892	0
1998	14,227,461	17,003,381	2,366,215	10,990,385	1,183,325	7,730,267	2,911,750	0
1999	15,047,278	18,509,529	2,834,910	11,444,117	1,235,673	8,028,398	3,020,587	0

(1) Includes general, special revenue, capital projects, debt service, and special assessment funds.

Other Financing Uses	Capital Outlays	Debt Service	Total
5,264,206	7,054,785	1,329,706	52,954,994
5,664,458	6,722,605	3,888,407	62,738,242
6,754,622	18,530,072	2,296,684	75,393,843
12,124,229	18,127,833	7,507,177	86,751,020
7,704,879	10,054,403	2,434,073	70,478,879
7,518,960	7,255,829	2,579,690	69,312,634
4,536,564	6,915,944	2,727,494	63,011,385
4,870,189	13,672,005	2,561,469	73,393,007
3,911,873	13,599,996	2,756,559	76,681,212
6,159,294	6,508,375	2,878,067	75,666,228

General Government Revenues by Source (1)

• Last Ten Fiscal Years



Year	Taxes	Licenses & Permits	Inter-Governmental	Charges for Service	Fines & Forfeits	Misc.	Intra-Governmental	Other Financing Sources	Total
1990	23,256,764	1,003,978	11,641,154	8,563,059	847,207	4,693,698	0	11,807,602	61,813,462
1991	24,585,901	1,034,730	14,344,724	9,329,287	915,468	4,868,622	0	18,553,399	73,632,131
1992	26,916,675	1,024,506	12,446,562	9,196,879	1,133,419	4,895,059	0	7,767,475	63,380,575
1993	31,137,897	1,376,959	13,060,505	6,750,748	1,278,444	5,739,585	0	22,080,362	81,424,500
1994	32,935,517	1,341,723	14,477,141	5,314,895	1,518,559	5,674,464	0	8,307,957	69,570,256
1995	35,135,468	1,128,653	14,693,127	5,199,775	1,377,609	5,219,506	0	8,407,289	71,161,427
1996	35,430,869	1,268,937	17,326,228	5,293,274	1,197,890	3,777,127	0	5,933,163	70,227,488
1997	38,250,989	1,340,274	18,017,481	6,085,563	1,619,031	4,124,349	0	8,054,550	77,492,237
1998	39,438,336	1,351,354	19,508,309	6,053,392	1,466,255	4,753,738	0	8,502,012	81,073,396
1999	42,343,802	1,415,442	17,887,436	7,042,730	1,705,224	4,796,491	0	7,926,658	83,117,783

(1) Includes general, special revenue, capital projects, debt service, and special assessment funds.

Property Tax Levies & Collections

• Last Ten Fiscal Years



Year	Total Tax Levy	Current Tax Collection	Percent of Levy Collected	Delinquent Tax Collection	Total Tax Collection	Ratio of Total Tax Collections To Total Levy	Outstanding Delinquent Taxes	Ratio of Delinquent Taxes To Total Levy
1990	13,346,855	12,835,724	96.17%	685,418	13,521,142	101.31%	812,964	6.09%
1991	15,110,092	14,614,628	96.72%	485,686	15,100,314	99.94%	822,742	5.44%
1992	16,701,753	16,184,299	96.90%	457,690	16,641,989	99.64%	882,506	5.28%
1993	19,056,793	18,606,092	97.63%	509,139	19,115,231	100.31%	824,068	4.32%
1994	21,296,312	20,716,153	97.28%	465,815	21,181,968	99.46%	938,411	4.41%
1995	22,962,054	22,186,141	96.62%	554,689	22,740,830	99.04%	1,159,635	5.05%
1996	25,292,251	24,547,885	97.06%	707,630	25,255,515	99.85%	1,196,371	4.73%
1997	27,178,522	26,465,092	97.38%	655,200	27,120,292	99.79%	1,322,065	4.86%
1998	27,864,587	27,068,437	97.14%	754,999	27,823,436	99.85%	1,430,947	5.14%
1999	28,585,345	27,646,933	96.72%	858,703	28,505,636	99.72%	1,492,835	5.22%

Does not include Agency Funds

Assessed Value of Taxable Property (1)

• Last Ten Fiscal Years



Fiscal Year	Tax Year	Real Property Assessed Value	Personal Property Assessed Value	Public Utilities And Water Craft	Total Assessed Value
1990	1991	4,618,763,170	302,929,930	326,654,761	\$5,248,347,861
1991	1992	5,020,081,880	379,889,490	295,474,124	\$5,695,445,494
1992	1993	6,012,211,890	361,369,510	293,777,887	\$6,667,359,287
1993	1994	7,233,761,115	387,349,485	313,794,924	\$7,934,905,524
1994	1995	8,180,835,325	404,220,321	334,660,434	\$8,919,716,080
1995	1996	8,717,963,010	402,239,851	317,727,609	\$9,437,930,470
1996	1997	9,241,501,960	410,699,900	382,793,629	\$10,034,995,489
1997	1998	9,655,317,130	410,421,086	378,523,956	\$10,444,262,172
1998	1999	9,938,624,420	427,546,605	337,392,696	\$10,703,563,721
1999	2000	10,130,282,150	448,738,355	375,873,011	\$10,954,893,516





Property Tax Rates (Per \$1,000 of Assessed Value)  
 Direct & Overlapping Governments

● **Last Ten Fiscal Years**

WHATCOM COUNTY GOVERNMENT					AGENCIES				
Year	General Fund	Special Revenue Funds	Debt Service	Total County	School Districts	Fire Districts	Port Districts	Cities & Towns	State of WA
1990	1.598	2.345	0.067	4.010	3.446	0.963	0.497	2.997	4.029
1991	1.564	2.250	0.056	3.870	4.076	1.630	0.486	3.585	4.148
1992	1.600	2.297	0.004	3.901	3.280	1.037	0.496	3.576	4.733
1993	1.517	2.324	0.004	3.845	3.962	1.020	0.471	3.306	4.302
1994	1.446	2.290	0.003	3.739	3.651	0.991	0.446	3.003	3.946
1995	1.388	2.170	0.003	3.561	3.750	1.118	0.425	2.926	3.783
1996	1.470	2.206	0.002	3.679	3.642	1.123	0.413	2.621	3.745
1997	1.500	2.256	0.002	3.758	3.838	1.137	0.402	2.582	3.640
1998	1.470	2.252	0.000	3.722	3.700	1.168	0.396	2.919	3.597
1999	1.473	2.292	0.000	3.765	4.068	1.198	0.396	2.929	3.421

Property is assessed at %100 of its true and fair value.

AGENCIES								Total
Rural Library	Hospital District	Park & Rec District	Water District	Flood Zone District	Sewer District	Cemetary District	Total Agencies	
0.500	0.277	0.199	0.078	0.558	0.000	0.074	13.618	17.628
0.472	0.261	0.115	0.042	0.000	0.000	0.085	14.900	18.770
0.481	0.685	0.113	0.041	0.000	0.000	0.084	14.526	18.427
0.478	0.229	0.000	0.300	0.000	0.000	0.082	14.150	17.995
0.479	0.222	0.136	0.256	0.000	0.000	0.085	13.215	16.954
0.521	0.458	0.092	0.980	0.000	0.000	0.084	14.137	17.698
0.479	0.431	0.091	0.983	0.000	0.000	0.081	13.608	17.287
0.494	0.391	0.109	0.961	0.000	0.000	0.083	13.637	17.395
0.500	0.391	0.109	0.861	0.000	0.000	0.085	13.727	17.449
0.500	0.474	0.106	0.787	0.000	0.000	0.085	13.964	17.729

Ten Largest Taxpayers  
December 31, 1999 for 2000 Taxes



Taxpayer	Type of Business	1999 Assessed Valuation	Percentage of Total Assessed Valuation
Altantic-Richfield Co. (ARCO)	Oil Refinery	390,416,185	3.564%
Puget Sound Power & Light	Electric Power Utility	166,012,557	1.515%
Aloca Aluminum (INTALCO)	Aluminum Reduction	163,779,655	1.495%
Encogen Northwest LP	Electric Cogeneration	118,937,920	1.086%
Tenaska Wash. Partners LP	Electric Cogeneration	81,781,055	0.747%
Sumas Cogeneration Co LP	Electric Cogeneration	72,863,200	0.665%
Tosco Corporation	Oil Refinery	71,429,165	0.652%
Georgia Pacific Corporation	Pulp, Paper Manufacturing	63,565,872	0.580%
Trillium Corporation	Real Estate Development	54,461,650	0.497%
Bellis Fair Partners	Retail Shopping Mall	46,383,500	0.423%
Totals		\$1,229,630,759	11.224%
County Total 1999 Assessed Value:		\$10,954,893,516	

Special Assessment Billings & Collections

• Last Ten Fiscal Years



Fiscal Year	Assessments Receivable January 1	Assessment Roll Billings	Assessments Collected (1)	Assessments Receivable December 31
1990	2,999,548	0	325,807	\$2,673,741
1991	2,673,741	0	257,990	\$2,415,751
1992	2,415,751	1,043,673	239,328	\$3,220,096
1993	3,220,096	0	391,944	\$2,828,152
1994	2,828,152	0	200,454	\$2,627,698
1995	2,627,698	0	95,087	\$2,532,611
1996	2,532,611	0	0	\$2,532,611
1997	2,532,611	0	(349)	\$2,532,960
1998	2,532,960	0	2,275,300	\$257,660
1999	257,660	0	246,499	\$11,161

(1) Includes cancellations, supplements, and adjustments.

Total Property Value: \$ 10,703,563,721

<b>I. INDEBTEDNESS FOR GENERAL PURPOSES <u>WITHOUT A VOTE</u></b>		
Legal Limit 1.5% of Taxable Property Value		160,553,456
Indebtedness (Liabilities):		
GO Bond	19,430,000	
Lease Purchase Agreements	204,533	
Sick & Vacation Benefits	3,230,433	
Accounts Payable	1,681,678	
	<u>Total Liabilities</u>	<u>24,546,644</u>
Less Assets Available:		
Cash on Hand plus Investments	79,884	
Uncollected Taxes	139	
	<u>Total Assets</u>	<u>80,023</u>
Indebtedness Incurred - Section I		<u>24,466,621</u>
Indebtedness Margin Before Excess		136,086,835
Less Indebtedness Incurred From Section II in Excess of 1% of Taxable Property Value		<u>0</u>
<b>MARGIN OF INDEBTEDNESS AVAILABLE <u>WITHOUT A VOTE</u></b>		<b><u>\$136,086,835</u></b>
<b>II. INDEBTEDNESS FOR GENERAL PURPOSES <u>WITH A 3/5 VOTE</u></b>		
Legal Limit of 2 1/2% of Taxable Property Value		267,589,093
Indebtedness Incurred:		
GO Bond Fund Liabilities	<u>0</u>	
Lease Purchase Agreements	<u>0</u>	
Less Assets Available	<u>0</u>	
Indebtedness Incurred - Section II		<u>0</u>
<b>MARGIN OF INDEBTEDNESS AVAILABLE <u>WITH 3/5 VOTE</u></b>		<b><u>\$267,589,093</u></b>
Total Indebtedness Allowable (Legal Limit 2 1/2%)		267,589,093
Less: Indebtedness Incurred - Section I & II		<u>24,466,621</u>
<b>MARGIN OF INDEBTEDNESS AVAILABLE</b>		<b><u>\$243,122,472</u></b>

All other funds have net assets exceeding liabilities

Ratio of Net General Obligation Bonded Debt  
to Assessed Value & Net General Obligation  
Bonded Debt per Capita

• **Last Ten Fiscal Years**

Fiscal Year	Population (1)	Assessed Value (2)	Gross Bonded Debt (3)	Debt Service Money Available (4)	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
1990	127,780	\$5,248,347,861	\$2,367,000	\$584,973	\$1,782,027	0.034%	13.95
1991	132,200	\$5,695,445,494	\$12,625,000	\$564,458	\$12,060,542	0.212%	91.23
1992	137,100	\$6,667,359,287	\$12,054,000	\$254,929	\$11,799,071	0.177%	86.06
1993	140,000	\$7,934,905,524	\$19,607,000	\$247,062	\$19,359,938	0.244%	138.29
1994	145,000	\$8,919,716,080	\$18,825,000	\$110,262	\$18,714,738	0.210%	129.07
1995	148,300	\$9,437,930,470	\$17,957,000	\$97,493	\$17,859,507	0.189%	120.43
1996	152,800	\$10,034,995,489	\$16,904,000	\$88,679	\$16,815,321	0.168%	110.05
1997	156,200	\$10,444,262,172	\$18,440,000	\$104,603	\$18,335,397	0.176%	117.38
1998	157,500	\$10,703,563,721	\$20,705,000	\$74,610	\$20,630,390	0.193%	130.99
1999	161,300	\$10,954,893,516	\$19,430,000	\$79,884	\$19,350,116	0.177%	119.96

(1) Population Estimate supplied by Whatcom Council of Governments.

(2) From Table 4.

(3) General obligation debt reported in the enterprise funds and special assessment debt with government commitment have been excluded.

(4) Amount available for repayment of general obligation bonds (not including Special Assessment.)

Ratio of Annual Debt Service Expenditures for  
General Obligations Bonded Debt (1)  
to Total General Governmental Expenditures

• **Last Ten Fiscal Years**

Fiscal Year	Principal (1)	Interest (2)	Total Debt Service	Total General Governmental Expenditures (3)	Ratio of Net Bonded Debt to Assessed Value
1990	\$702,485	\$627,221	\$1,329,706	\$52,954,994	2.51%
1991	\$924,454	\$2,989,951	\$3,914,405	\$62,764,240	6.24%
1992	\$886,007	\$1,410,677	\$2,296,684	\$75,393,843	3.05%
1993	\$5,933,961	\$1,573,216	\$7,507,177	\$86,751,020	8.65%
1994	\$990,389	\$1,443,684	\$2,434,073	\$70,478,879	3.45%
1995	\$1,183,759	\$1,395,931	\$2,579,690	\$69,312,634	3.72%
1996	\$1,308,433	\$1,419,061	\$2,727,494	\$63,011,385	4.33%
1997	\$1,161,774	\$1,399,695	\$2,561,469	\$73,393,007	3.49%
1998	\$1,596,406	\$1,160,153	\$2,756,559	\$76,681,212	3.59%
1999	\$1,672,398	\$1,205,669	\$2,878,067	\$75,666,228	3.80%

(1) General obligation bonds reported in the enterprise funds with government commitment have been excluded.

(2) Excludes bond issuance and other costs.

(3) Includes general, special revenue, debt service, & capital projects funds.



Computation of Direct & Overlapping Bonded Debt  
 General Obligation Bonds  
 December 31, 1999



Jurisdiction	Gross Debt Outstanding	Percentage Applicable to Whatcom County	Amount Applicable to Whatcom County
Whatcom County	\$19,430,000	100%	\$19,430,000
Port Districts	15,000,000	100%	15,000,000
Fire Districts	4,518,581	100%	4,518,581
Water Districts	380,000	100%	380,000
School Districts	164,976,522	100%	164,976,522
Park Districts	1,100,000	100%	1,100,000
<b>TOTAL</b>	<b>\$205,405,103</b>		<b>\$205,405,103</b>

Demographic Statistics  
 • Last Ten Fiscal Years



Fiscal Year	Population (1)	Per Capita Income (2)	School Enrollment (3)	Unemployment Rate (4)
1990	127,780	17,246	20,801	5.0%
1991	132,200	17,758	21,407	6.5%
1992	137,100	18,094	21,441	7.6%
1993	140,000	18,243	21,693	7.8%
1994	145,000	18,853	22,139	7.3%
1995	148,300	19,589	22,928	7.3%
1996	152,800	20,694	22,973	7.5%
1997	156,200	21,438	23,383	6.0%
1998	157,500	Not Available	24,024	5.8%
1999	161,300	Not Available	24,250	5.2%

- (1) Population Estimate supplied by Whatcom Council of Government..  
 (2) Per Capita Income supplied by State of Washington Employment Security Department.  
 (3) Total number of students. School Enrollment supplied by ESD-189.  
 (4) Unemployment rate supplied by State of Washington Employment Security Department.

Property Value, Construction & Bank Deposits

• Last Ten Fiscal Years



Year	Total New Construction Value (1)	Total Property Value (2)	Total Bank Deposits (3)
1990	119,619,659	5,248,347,861	1,187,272,000
1991	255,811,615	5,695,445,494	Not Available
1992	294,765,410	6,667,359,287	Not Available
1993	291,423,907	7,934,905,524	1,434,564,000
1994	414,515,578	8,919,716,080	1,573,620,000
1995	555,800,874	9,437,930,470	1,646,404,000
1996	255,938,718	10,034,995,489	1,676,763,000
1997	255,041,583	10,444,262,172	1,596,518,000
1998	222,637,443	10,703,563,721	1,615,981,000
1999	309,746,172	10,954,893,516	1,682,130,000

(1) Source: Whatcom County Assessor's Office  
 (2) Source: Whatcom County Assessor's Office.  
 (3) Source: FDIC (as of June 30th of each year)

Miscellaneous Statistics

• Last Eight Fiscal Years



1992	1993	1994	1995	1996	1997	1998	1999
------	------	------	------	------	------	------	------

**Miles of Road (1):**

Unimproved	2.00	2.00	1.63	1.63	1.63	1.63	1.63	1.63
Graded & Drained	0.96	0.96	0.96	0.96	0.96	0.96	0.96	0.96
Gravel	62.12	62.12	61.19	60.72	58.84	58.07	57.17	56.58
Oiled	730.24	723.24	717.32	703.17	692.72	686.44	676.57	667.01
Asphalt	158.09	165.88	171.35	173.24	178.67	186.16	196.70	203.96
Concrete	<u>16.33</u>	<u>16.33</u>	<u>18.40</u>	<u>17.60</u>	<u>17.60</u>	<u>15.60</u>	<u>15.60</u>	<u>18.52</u>
Total Roads	969.74	970.53	970.85	957.32	950.42	948.86	948.63	948.66

**Fire Protection (2):**

No. of Districts	18	18	18	18	17	17	17	17
No. of Paid Firemen	14.5	15.5	15.5	21	23	30	34	49
No. of Volunteer Firemen	584	599	589	605	604	609	621	631

**Leisure Facilities (3):**

Parks- Number	9	9	9	9	9	9	9	9
Parks- Acres	2201.54	2127.28	2127.28	2127.28	2211.28	2211.28	3650.28	3652.6
ORV Park Acres	0	0	0	0	0	0	0	0
Senior Centers	8*	8*	8*	8*	8*	8*	8*	8*

**General Elections (4):**

Number of Registered Voters	79,501	79,513	85,670	88,678	95,665	85,538	90,258	90,987
Number of Voters	64,463	44,911	48,749	45,511	65,565	50,593	57,090	53,038
Percent of Registered Voters Voting	81.1%	56.5%	56.9%	51.3%	68.5%	59.2%	63.3%	58.3%

**Public Schools/ Education (5):**

Number of Schools:								
Elementary	29	30	32	32	32	33	34	35
Middle	8	8	9	9	9	9	10	10
High	8	8	8	8	8	8	9	9
Alternative or Special Education	2	2	4	5	5	5	7	8
Community Colleges	1	1	1	1	1	1	1	1
Technical	1	1	1	1	1	1	1	1

\*Two Senior Centers are County Owned.

- (1) Source: Whatcom County Public Works Department
- (2) Source: Whatcom County Small Taxing Districts
- (3) Source: Whatcom County Park's Department
- (4) Source: Whatcom County Election Department
- (5) Source: Education Service District #189

## **Supplemental Schedules**

The Schedule of Expenditures of Federal Awards and State and Local Financial Assistance reports awards, grants, contracts, and other financial assistance received:

- 1) Directly from a federal agency.
- 2) Indirectly from a federal agency through a state agency.
- 3) Directly from state agencies.

Schedule of Expenditures of  
Federal Awards  
Year Ended December 31, 1999



Program Title	Federal CFDA Number	Other Identification Number	Current Year Expenditures	
<i>DEPARTMENT OF AGRICULTURE/Federal Assistance Received Indirectly</i>				
SPI/ Juvenile Meals-Sup. of Public Instruction	10.557	N/A	34,458	NOTE 1
Women-Infant-Children	10.557	9903021	216,780	
Breastfeeding/ MCH	10.557	9903021	2,475	
WIC-CHIMS Development	10.557	9903021	340	
Total CFDA Number	10.557		<u>254,053</u>	
WIC-Farmers Market	10.558	9903021	2,650	
Federal Forest-Pass through DOT	10.666	RCW 36.33.110	464,112	
Forest Surveillance-Pass through DOT	10.666	N/A	60,000	NOTE 1
Total CFDA Number	10.666		<u>524,112</u>	
Federal Forest	10.670	WANW-99-020	5,353	
<b>Total Department of Agriculture</b>			<u><u>786,168</u></u>	
<i>DEPARTMENT OF COMMUNITY PLANNING &amp; DEVELOPMENT/Federal Assistance Received Indirectly</i>				
Community Development Block Grant-SOW	14.228	96-745-076	24,000	
CDBG - Disaster Recovery	14.228	F-96-74196-025	174,147	NOTE 4
<b>Total Department of Community Planning &amp; Development</b>			<u><u>198,147</u></u>	
<i>INTERAGENCY COMMITTEE FOR OUTDOOR RECREATION/Federal Assistance Received Indirectly</i>				
Salmon Recovery Grants	15.608	99-1608N	96,765	
Salmon Recovery Grants	15.608	99-1205B	12,166	
<b>Total Interagency Committee Outdoor Recreation</b>			<u><u>108,931</u></u>	
<i>DEPARTMENT OF JUSTICE/Federal Assistance Received Directly</i>				
Drug Court Planning	16.585	98DCVX0066	18,621	
State Criminal Alien Assistance Program	16.592	97LBVX3980/98LBVX3980	73,985	
HIDTA	NONE	I9PWP531	129,014	
HIDTA	NONE	I8PNWP513	149,578	
Criminal Alien Assistance	16.606	1999APVX0281	134,645	
Criminal Alien Assistance	16.606	1999APVX0825	130,095	
<b>Total Department of Justice</b>			<u><u>635,939</u></u>	

Program Title	Federal CFDA Number	Other Identification Number	Current Year Expenditures	
<i>FEDERAL DEPARTMENT OF TRANSPORTATION/Federal Assistance Received Indirectly-Pass through DOT</i>				
Surface Transport. Program	20.205	LA 2599	62,476	
Surface Transport. Program	20.205	LA 3942	720	NOTE 4
Surface Transport. Program	20.205	LA 3916	32,202	
Surface Transport. Program	20.205	LA 3922	2,199	
Surface Transport. Program	20.205	LA 3564	1,573	
Bridge Replacement	20.205	LA 2976	2,144	NOTE 4
Bridge Replacement	20.205	LA 2975	9,393	NOTE 4
Bridge Replacement	20.205	LA 3131	9,571	
Bridge Replacement	20.205	LA 3441	94,365	
Bridge Replacement	20.205	LA 3442	4,236	
Bridge Highway System	20.205	LA 3814	564	
Railroad Protection	20.205	LA 2679	9,986	
Ferry Boat Discretionary	20.205	LA 3572	34,757	
<b>Total Department of Transportation</b>	20.205		<u>264,185</u>	
<i>ENVIRONMENTAL PROTECTION AGENCY/Federal Assistance Received Indirectly-Pass through EPA</i>				
DOH Group A Evaluation	66.468	980600	4,000	
<b>Total Environmental Protection Agency</b>	66.468		<u>4,000</u>	
<i>FEDERAL EMERGENCY MANAGEMENT AGENCY/Federal Assistance Received Indirectly-Pass through DCD</i>				
FEMA	83.544	MD-97-7358-284/1159 DR-WA	10,059	
FEMA	83.544	MD-97-6110-133/1079 DR-WA	7,222	
<b>Total FEMA</b>	83.544		<u>17,281</u>	

Schedule of Expenditures of  
Federal Awards  
Year Ended December 31, 1999



Program Title	Federal CFDA Number	Other Identification Number	Current Year Expenditures
DEPARTMENT OF HEALTH AND HUMAN SERVICES/ <i>Federal Assistance Received Indirectly-Pass through DSHS</i>			
Perinatal Heb. B Program	93.268	PF115781	630
Infant Immunization	93.268	9903021	33,783
Total CFDA Number	93.268		<u>34,413</u>
Tobacco ASSIST	93.399	9903021	3,300
Child Support Enforcement	93.563	N/A	521,293
Social Svc Block Grant	93.667	9707011	18,477
Social Svc Block Grant	93.667	9907029	19,080
Social Svc Block Grant	93.667	9707011	39,045
Social Svc Block Grant	93.667	9907029	41,987
Social Svc Block Grant	93.667	9707011	103,276
Social Svc Block Grant	93.667	9907029	100,257
Social Svc Block Grant	93.667	9707011	23,494
Social Svc Block Grant	93.667	9907029	30,917
Social Svc Block Grant	93.667	9707011	15,396
Social Svc Block Grant	93.667	9907029	16,521
Social Svc Block Grant	93.667	9707011	1,474
Social Svc Block Grant	93.667	9907029	1,518
Total CFDA Number	93.667		<u>411,441</u>
Medical Assistance Program-Medicaid Match	93.778	9712006	49,248
Medical Assistance Program-Medicaid Outreach	93.778	9712006	24,177
Medical Assistance Program-Medicaid Outreach	93.778	9712006	64,469
Medical Assistance Program-Phycho Social	93.778	9903021	5,000
Medical Assistance Program-Passport	93.778	9712018	9,037
Medical Assistance Program-Passport	93.778	9907004	8,979
Medical Assistance Program-Medicad Match	93.778	9712006	2,025
Medical Assistance Program-Medicaid Outreach	93.778	9712006	3,489
Total CFDA Number	93.778		<u>166,422</u>
Breast/ Cervical Cancer	93.919	9903021	3,750
HIV Prevention	93.940	9903021	15,281
Federal Block Grant-Mental Health	93.958	9907008	9,155
Federal Block Grant-Mental Health	93.958	RSN 94-0 SRSN-Whatcom 98-05	9,154
Total CFDA Number	93.958		<u>18,309</u>

NOTE 1



Program Title	Federal CFDA Number	Other Identification Number	Current Year Expenditures
Structural Residential	93.959	9707027	1,764
ADATSA Outpatient	93.959	9707027	33,656
ADATSA Outpatient	93.959	9909010	37,224
GIA	93.959	9909010	60,420
GIA	93.959	9707027	30,922
TANF Out Station	93.959	9909010	11,495
Prevention	93.959	9707027	48,872
Prevention	93.959	9909010	40,437
Total CFDA Number	93.959		<u>264,790</u>
Health Svc Block Grant-Prevention	93.991	9903021	10,089
MCH Services Block Grant-Maternal/ Infant	93.994	9903021	108,371
MCH Services Block Grant-CSHCN	93.994	9903021	53,863
Total CFDA Number	93.994		<u>162,234</u>
<b>Total Department of Health and Human Services</b>			<u><u>1,611,322</u></u>
<b>TOTAL FEDERAL ASSISTANCE</b>			<u><u>3,625,972</u></u>

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE 1-The county was unable to obtain other identification number.

NOTE 2-The Schedule of Expenditures of Federal Awards is prepared on the same basis of accounting as the county's financial statements. The county uses the modified accrual basis of accounting.

NOTE 3-The amounts shown as current year expenditures represent only federal and state grant portions of the program costs. Entire program costs, including the county's portion, may be more than shown.

NOTE 4-Current year grant receipts for prior year costs.

Program Title	Federal CFDA Number	Other Identification Number	Current Year Expenditures	
<b>STATE LEGISLATURE</b>				
Prosecutor's Salary	None	N/A	37,686	NOTE 1
Autopsies	None	RCW 68.50.104	31,040	
<b>Total State Legislature</b>			<u>68,726</u>	
<b>OTHER JUDICIAL AGENCIES</b>				
Criminal Witness Fees	None	N/A	351	NOTE 1
<b>Total Other Judicial Agencies</b>			<u>351</u>	
<b>DEPARTMENT OF ECOLOGY</b>				
SOS Chuckanut	None	9905012	36,184	
WRR & MLCF	None	G99-00205	31,934	
LTCA	None	G98-00123	217,948	
FCAAP	None	G98-00092	25,741	
FCAAP	None	G98-00232	31,497	
FCAAP	None	G98-00200	25,888	
FCAAP	None	G0000071	6,691	
FCAAP	None	G0000029	29,498	
Coastal Zone Management	None	G0000113	1,524	
<b>Total Department of Ecology</b>			<u>406,905</u>	
<b>TRAFFIC SAFETY COMMISSION</b>				
Traffic Safety Project	None	98 ST N/A	6,570	
Traffic Safety Project	None	9907017	5,369	
<b>Total Traffic Safety Commission</b>			<u>11,939</u>	
<b>DEPARTMENT OF TRANSPORTATION</b>				
Transportation Grants	None	GCA0925	132,947	
Highway Litter Pickup	None	DA99L01	8,300	
MV Fuel Tax Co Ferries	None	GC 5773	48,730	
Coastal Bike Route	None	STPE-2037-(059)	2,567	NOTE 4
<b>Total Department of Transportation</b>			<u>192,543</u>	
<b>COUNTY ROAD ADMINISTRATION BOARD</b>				
Rural Arterial Program	None	3799-01	24,697	
Rural Arterial Program	None	3799-02	24,697	
Rural Arterial Program	None	3700-01	4,409	
CAPA	None	WAC 136-300	365,862	
<b>Total County Road Administration Board</b>			<u>419,664</u>	

Program Title	Federal CFDA Number	Other Identification Number	Current Year Expenditures	
<b>TRANSPORTATION IMPROVEMENT BOARD</b>				
Urban Arterial Trust Account	None	8-2-037-(P05)-1	4,795	
TIA/ISTEA	None	9W-037(102)-1	9,751	
<b>Total Transportation Improvement Board</b>			<u>14,546</u>	
<b>DEPARTMENT OF COMMUNITY, TRADE, &amp; ECONOMIC DEVELOPMENT</b>				
DCD-Drug Task Force	None	N/A	12,000	NOTE 1
DCD-Drug Task Force	None	N/A	52,082	NOTE 1
DCD-Drug Task Force	None	N/A	57,549	NOTE 1
DCD-Border Town	None	N/A	14,532	NOTE 1
Growth Mgmt Act Incentive Grant	None	98-166-184	13,020	
CV Advocacy	None	9708023	933	
CV Advocacy	None	9908016	1,660	
FEMA	None	MD-97-6110-133	1,204	
FEMA Military	None	EM999378	33,066	
<b>Total Department of Community, Trade, &amp; Economic Development</b>			<u>186,045</u>	
<b>DEPARTMENT OF SOCIAL AND HEALTH SERVICES</b>				
Regional AIDS Project	None	992014	126,310	
DSHS-CPS	None	9707028	16,584	
DSHS-CPS	None	9907005	17,739	
Passport	None	9712018	9,037	
Passport	None	9907004	8,979	
DSHS-Juv Ct Spec Super-CJS At Risk	None	9763-13273	46,401	
DSHS-Juv Ct Spec Super-CJS At Risk	None	9963-41903	38,232	
DSHS-Juv Ct Spec Super-CJS Option B	None	9763-13273	3,752	
DSHS-Juv Ct Spec Super-CJS SSODA	None	9763-13273	39,010	
DSHS-Juv Ct Spec Super-CJS SSODA	None	9963-41903	38,227	
DSHS-Juvenile Diversion	None	9763-13273	38,383	
DSHS-Juvenile Diversion	None	9963-41903	38,623	
DSHS-Parole/ Diagnostic	None	9763-13225	21,857	
DSHS-Parole/ Diagnostic	None	9963-41903	30,689	
DSHS-Impact Fee	None	9763-13273	38,866	
DSHS-Impact Fee	None	9963-41903	39,116	
DSHS-Juv Ct Spec Super-Commit	None	9763-13225	59,649	
DSHS-Juv Ct Spec Super-Commit	None	9963-41903	34,623	
DSHS-Governor Advisory Comm-Bldg Prev.	None	I200-00298	22,252	
DSHS-Governor Advisory Comm-Jusitic Bldg	None	I200-00399/I200-00598	41,462	

Program Title	Federal CFDA Number	Other Identification Number	Current Year Expenditures	
DSHS-Governor Advisory Comm.	None	9763-13225	49,625	
DSHS-Governor Advisory Comm.	None	916001383	97,586	
DSHS-Governor Advisory Comm.	None	21944	63,001	
DSHS-Juv Ct Spec CJAA	None	9863-15310	15,403	
DSHS-Juv Ct Spec CJAA	None	9963-41903	30,120	
DSHS-Miscellaneous-Victim Restoration Pjt	None	1-300-02398/1-300-00299	78,093	
DSHS-Juv Incent (JAIBG)	None	N/A	32,619	NOTE 1
DSHS-Govenor Ad	None	N/A	17,932	NOTE 1
Mental Health-NSRSN Grant	None	RSN 94-0/SRSN Whatcom 98-05	46,821	
Mental Health-NSRSN Grant	None	9907008	46,821	
Youth Services	None	9707027	60,163	
Pregnant And Parenting Women	None	9707027	33,209	
Training Grants-99 Safety Conference	None	N/A	5,981	NOTE 1
Training Grants-Star Task Force Safety	None	N/A	1,131	NOTE 1
Detoxification	None	9707027	69,693	
Detoxification	None	9909010	79,522	
GIA	None	9707027	63,709	
GIA	None	9909010	187,805	
DCFS Grant	None	9707027	9,229	
TANF Out Station	None	9707027	22,712	
TANF GFS Services	None	9909010	1,079	
ADATSA Assessment	None	9707027	72,274	
ADATSA Assessment	None	9909010	69,345	
Social Svc Block Grant	None	9707011	22,195	
Social Svc Block Grant	None	9907029	26,289	
Social Svc Block Grant	None	9707011	32,849	
Social Svc Block Grant	None	9907029	33,677	
Social Svc Block Grant	None	9707011	69,418	
Social Svc Block Grant	None	9907029	74,883	
Social Svc Block Grant	None	9707011	183,598	
Social Svc Block Grant	None	9907029	178,233	
Social Svc Block Grant	None	9707011	41,764	
Social Svc Block Grant	None	9907029	54,959	
Social Svc Block Grant	None	9707011	27,374	
Social Svc Block Grant	None	9907029	29,372	
Social Svc Block Grant	None	9707011	10,120	
Social Svc Block Grant	None	9907029	10,200	
State Reimb Non-Support	None	N/A	56,707	NOTE 1
<b>Total Department of Social and Health Services</b>			<u>2,715,299</u>	

Program Title	Federal CFDA Number	Other Identification Number	Current Year Expenditures
<b>DEPARTMENT OF HEALTH</b>			
DOH Urgent Needs Funding	None	9903021	88,038
DOH Urgent Needs Funding	None	9903021	5,000
DOH Urgent Needs Funding	None	9903021	7,948
DOH Urgent Needs Funding	None	9903021	20,461
DOH Urgent Needs Funding	None	9903021	45,758
DOH Urgent Needs Funding	None	9903021	1,591
DOH Urgent Needs Funding	None	9903021	5,167
DOH Urgent Needs Funding	None	9903021	6,688
DOH Urgent Needs Funding	None	9903021	4,500
DOH Urgent Needs Funding	None	9903021	2,650
DOH Urgent Needs Funding	None	9903021	2,678
DOH Urgent Needs Funding	None	9903021	1,571
DOH Urgent Needs Funding	None	9903021	16,654
DOH Urgent Needs Funding	None	9903021	16,515
DOH Urgent Needs Funding	None	9903021	7,168
DOH Urgent Needs Funding	None	9903021	6,629
Breast & Cervical	None	9903021	2,073
Child Death Review	None	9903021	9,820
SOS Chuckanut	None	9804018/G9800224	1,487
Tobacco	None	9903021	14,342
Psychosocial	None	9903021	5,000
MCH Enhancement-Coord	None	9804017	30,000
Shellfish	None	9903021	3,500
<b>Total Department of Health</b>			<u>305,238</u>
<b>TOTAL STATE ASSISTANCE</b>			<u><u>4,321,256</u></u>

NOTES TO THE SCHEDULE OF STATE AND LOCAL FINANCIAL ASSISTANCE

NOTE 1-The County was unable to obtain other identification number.

NOTE 2-The Schedule of State and Local Financial Assistance is prepared on the same basis of accounting as the county's financial statements. The county uses the modified accrual basis of accounting.

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