

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% |
| Total Revenues | 75,191,122 | 100% | 1,738,395 | 2.37% |

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) |
|--------------------------------|-------------------|------------------|-------------------------------|--------------------------------|
| Current: | | | | |
| 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%) |
| Debt Service: | | | | |
| Principal Retirement | 1,672,398 | 2.41% | 75,992 | 4.76% |
| Interest | 1,205,669 | 1.73% | 45,516 | 3.92% |
| Total Expenditures | 69,506,934 | | (3,885,096) | |

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

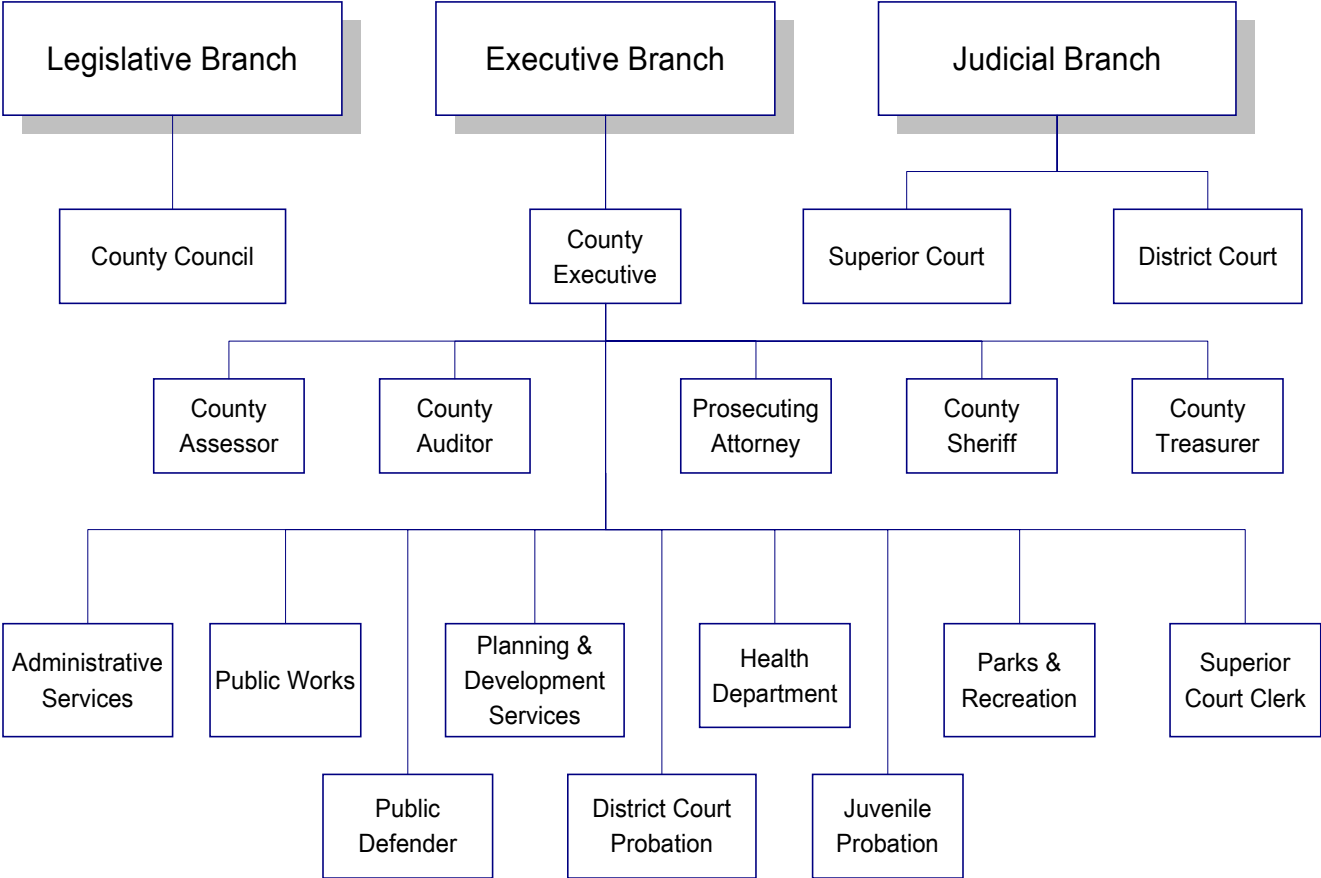
| ELECTED OFFICIALS | | |
|----------------------|----------------------------|---------------------|
| Executive | Term Ends January 10, 2000 | Pete Kremen |
| Assessor | Term Ends January 10, 2000 | Keith Willnauer |
| Auditor | Term Ends January 10, 2000 | Shirley Forslof |
| Prosecuting Attorney | 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 |

| 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 |

| 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 |

| 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 |

Whatcom County Organizational Chart





Legislative Building
PO Box 40021
Olympia, Washington 98504-0021

Washington State Auditor
Brian Sonntag

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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,

A handwritten signature in black ink that reads "Brian Sonntag".

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 |
| Assets | | | | |
| Current Assets | | | | |
| 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 | | | |
| Long-Term Assets | | | | |
| 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 | | | | |
| Other Debits | | | | |
| Amount Available in Debt Service Funds | | | | |
| Amount to be Prov. For Retirement of LT Debt | | | | |
| Total Assets | 18,232,129 | 26,863,938 | 154,105 | 1,921,267 |

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 |
| | | | | 1,492,886 | 1,430,996 |
| 892 | 194 | | | 439,784 | 346,596 |
| | | | | 11,161 | 257,660 |
| 5,761 | | | | 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 |
| 18,452,938 | 149,612,266 | 68,844,007 | 24,255,207 | 308,335,857 | 299,353,808 |

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 |
| Liabilities, Equity and Other Credits | | | | |
| Liabilities | | | | |
| Current Liabilities | | | | |
| 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 | | |
| Long-Term Liabilities | | | | |
| 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 | | | | |
| Total Liabilities | 5,067,185 | 1,473,687 | 8,918 | 50 |
| Equity and Other Credits | | | | |
| 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 |
| Total Equity and Other Credits | 13,164,944 | 25,390,251 | 145,187 | 1,921,217 |
| Total Liabilities, Equity and Other Credits | 18,232,129 | 26,863,938 | 154,105 | 1,921,267 |

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 |
| Revenues | | | | | | |
| 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 |
| Total Revenues | \$48,723,710 | 25,040,683 | 298,204 | 1,128,524 | 75,191,121 | 73,452,727 |
| Expenditures | | | | | | |
| 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 |
| Total Expenditures | 45,097,253 | 21,701,070 | 2,604,331 | 18,933 | 69,421,587 | 73,392,030 |
| Excess (Deficiency) of Revenues Over Expenditures | 3,626,457 | 3,339,613 | (2,306,127) | 1,109,591 | 5,769,534 | 60,697 |
| Other Financing Sources (Uses) | | | | | | |
| 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 |
| Total Other Financing Sources (Uses) | (925,513) | 1,187,518 | 2,068,391 | (648,379) | 1,682,017 | 4,479,050 |
| 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) |
| Fund Balance as of December 31 | \$13,164,944 | \$25,390,251 | \$145,187 | \$1,921,217 | \$40,621,599 | \$33,299,348 |

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 |
| Revenues | | | |
| 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 |
| Total Revenues | 46,219,914 | 48,723,710 | 2,503,796 |
| Expenditures | | | |
| 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 |
| Total Expenditures | 48,317,622 | 45,097,253 | 3,220,369 |
| Excess (Deficiency) of Revenues Over Expenditures | (2,097,708) | 3,626,457 | 5,724,165 |
| Other Financing Sources (Uses) | | | |
| 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 |
| Total Other Financing Sources (Uses) | (1,412,304) | (925,513) | 486,791 |
| 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) |
| Fund Balance as of December 31 | (\$1,790,459) | \$13,164,944 | \$14,955,403 |

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 |
| Operating Revenue | | |
| Intergovernmental | | |
| Charges for Service | 10,654,820 | 10,434,116 |
| Miscellaneous | 3,473,845 | 3,423,199 |
| Total Operating Revenues | 14,128,665 | 13,857,315 |
| Operating Expenses | | |
| General Operations | 13,241,281 | 12,286,788 |
| General Administration | 388,509 | 441,485 |
| Depreciation | 1,518,926 | 1,374,800 |
| Total Operating Expenses | 15,148,716 | 14,103,073 |
| Operating Income (Loss) | (1,020,051) | (245,758) |
| Non-Operating Revenues (Expenses) | | |
| 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 |
| Total Non-Operating Revenues (Expenses) | 147,782 | 33,470 |
| Income Before Operating Transfers | (872,269) | (212,288) |
| Operating Transfers In | 687,240 | 525,988 |
| Operating Transfers Out | (396,792) | (149,034) |
| Net Income (Loss) | (581,821) | 164,666 |
| Fund Equity Changes: | | |
| 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 |
| Fund Equity as of December 31 | \$15,207,179 | \$15,651,701 |

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 |
| Cash Flows From Operating Activities: | | |
| 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 |
| Total Cash Flows From Operating Activities | \$771,859 | \$2,217,515 |
| Cash Flows From Non-Capital Financing Activities: | | |
| Operating Transfer In | 687,240 | 525,988 |
| Operating Transfer Out | (396,782) | (149,034) |
| Total Cash Flows From Non-Capital Financing Activities | \$290,458 | \$376,954 |
| Cash Flows From Capital Financing Activities: | | |
| 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) |
| Total Cash Flows From Capital Financing Activities | (\$1,235,229) | (\$1,406,187) |
| Net Increase (Decrease) in Cash | (172,922) | 1,188,282 |
| Cash And Cash Equivalents January, 1 | 8,603,697 | 7,415,415 |
| Cash And Cash Equivalents December, 31 | \$8,430,775 | \$8,603,697 |

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) |
| Adjustments To Reconcile Operating Income: | | |
| 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) |
| Net Cash Provided By Operating Activities | \$771,859 | \$2,217,515 |

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

| | Internal Service |
|-----------------------------------|-------------------------|
| 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) |
| Fund Expenditures | 15,192,227 |
| 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

| General Fund | Original Budget | Budget Revisions | Revised Budget |
|---------------------------------|-----------------|------------------|----------------|
| Current Expense Fund | 48,420,946 | 2,682,989 | 51,103,935 |
| Special Revenue | | | |
| 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 |
|------------------------------|-----------------|------------------|----------------|
| Debt Service | | | |
| 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 | 2,538,364 | 341,022 | 2,879,386 |
| Capital Projects | | | |
| 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 | 721,304 | | 721,304 |
| Internal Service | | | |
| 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 | 15,011,837 | 2,282,731 | 17,294,568 |
| Total | 98,637,502 | 10,235,934 | 108,873,436 |

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 |
| TOTAL | \$ 915,058 |

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 |
| TOTAL | 59,796,298 | 954,002 | (33,799) | 8,127,506 | 68,844,007 |

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 |
| TOTAL | \$10,033,214 | |

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

| | PERS Plan 1 | PERS Plan 2 |
|----------|-------------|-------------|
| 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

| | PERS Plan 1 | PERS Plan 2 |
|------|-------------|-------------|
| 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

| Term of Service | Percent of Final Average |
|---------------------------|--------------------------|
| 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

| | LEOFF Plan 1 | LEOFF Plan 2 |
|----------|---------------------|---------------------|
| 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

| | LEOFF Plan 1 | LEOFF Plan 2 |
|------|---------------------|---------------------|
| 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

| | WCRP as of September 30, 1999 |
|------------------------------|--|
| 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

| Purpose of Indebtedness | Remaining Capacity |
|--|---------------------------|
| 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 |
|-----------------------------------|-------------------------|--------------------|
| General | | |
| Current Expense Fund | | 40,314 |
| General | | |
| Special Revenue | | |
| 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 |
| Internal Service | | |
| 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 |
| General Fund | | | | |
| Current Expense Fund | | 129,299 | 906,221 | 2,722,807 |
| Special Revenue | | | | |
| 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 |
| Debt Service | | | | |
| 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 |
| Capital Projects | | | | |
| Real Estate Excise Tax Fund | | | | 648,379 |
| Capital Projects | | | | 648,379 |
| Internal Service | | | | |
| Equipment Rental & Revolving | 129,299 | | 168,875 | |
| Administrative Services Fund | | | 687,240 | 396,792 |
| Internal Service | 129,299 | | 856,115 | 396,792 |
| Total | 129,299 | 129,299 | 6,641,435 | 6,641,435 |

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 |
|---|---------------------|---------------------|
| Assets | | |
| Current Assets | | |
| 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 |
| Long-Term Assets | | |
| Due From Gov't - Non current | 2,000,000 | 2,500,000 |
| Total Assets | \$18,232,129 | \$16,676,809 |
| Liabilities and Fund Balance | | |
| Liabilities | | |
| 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) |
| Total Liabilities | 5,067,185 | 6,083,510 |
| Fund Balance | | |
| Fund Balance - Reserved | 2,279,442 | 3,086,546 |
| Fund Balance - Unreserved/ Undesignated | 10,885,502 | 7,506,753 |
| Total Fund Balance | 13,164,944 | 10,593,299 |
| Total Liabilities and Fund Balance | \$18,232,129 | \$16,676,809 |

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 |
| Revenues | | | | |
| 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 |
| Total Revenues | 46,219,914 | 48,723,710 | 2,503,796 | 45,449,845 |
| Expenditures | | | | |
| 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 |
| Total Expenditures | 48,317,622 | 45,097,253 | 3,220,369 | 43,198,559 |
| Excess (Deficiency) of Revenues Over Expenditures | (2,097,708) | 3,626,457 | 5,724,165 | 2,251,286 |
| Other Financing Sources (Uses) | | | | |
| 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) |
| Total Other Financing Sources (Uses) | (1,412,304) | (925,513) | 486,791 | (821,040) |
| 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) |
| Fund Balance as of December 31 | (\$1,790,459) | \$13,164,944 | \$14,955,403 | \$10,593,299 |

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 |
| Total Taxes | 24,339,109 | 25,050,617 | 711,508 | 24,200,885 |

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 |
| Total Licenses and Permits | 1,319,150 | 1,364,846 | 45,696 | 1,307,497 |

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 |
| Total Intergovernmental | 11,524,385 | 12,473,666 | 949,281 | 10,960,123 |

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 |
| Total Charges For Services | 4,464,664 | 4,583,387 | 118,723 | 4,385,601 |

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 |
| Fines and Forfeits | | | | |
| 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 |
| Total Fines and Forfeits | 965,900 | 1,264,816 | 298,916 | 1,027,521 |
| Miscellaneous | | | | |
| 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 |
| Total Miscellaneous | 3,606,706 | 3,986,378 | 379,672 | 3,568,221 |
| Total Revenues | 46,219,914 | 48,723,710 | 2,503,796 | 45,449,848 |
| OTHER FINANCING SOURCES | | | | |
| Sale of Fixed Assets | \$511,000 | \$891,073 | \$380,073 | \$689,471 |
| Operating Transfer In | 848,009 | 906,221 | 58,212 | 781,126 |
| Total Other Financing Sources | 1,359,009 | 1,797,294 | 438,285 | 1,470,597 |
| RESIDUAL EQUITY TRANSFER IN | | | | 2,585,459 |
| TOTAL REVENUES, OTHER FINANCING SOURCES, & RESIDUAL EQUITY TRANSFER IN | \$47,578,923 | \$50,521,004 | \$2,942,081 | \$49,505,904 |

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 |
| Total Assessor | 1,713,938 | 1,681,384 | 32,554 | 1,770,772 |

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 |
| Total Auditor | 735,754 | 719,171 | 16,583 | 695,175 |

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 |
| Total County Council | 539,882 | 502,677 | 37,205 | 523,982 |

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 |
| Total County Executive | 379,824 | 365,490 | 14,334 | 354,059 |

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 |
| Planning and Development Services | | | | |
| 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 |
| Total PDS | 2,770,594 | 2,596,105 | 174,489 | 2,524,465 |
| Treasurer | | | | |
| 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 |
| Total Treasurer | 1,146,281 | 1,054,905 | 91,376 | 947,998 |
| Sheriff | | | | |
| 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 |
| Total Sheriff | 7,187,818 | 6,824,368 | 363,450 | 6,346,935 |
| Jail | | | | |
| 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 |
| Total Jail | 5,564,745 | 5,327,787 | 236,958 | 4,996,850 |

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 |
| District Court | | | | |
| 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 |
| Total District Court | 1,023,474 | 982,368 | 41,106 | 974,829 |
| District Court Probation | | | | |
| 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 |
| Total District Court Probation | 819,594 | 802,910 | 16,684 | 797,393 |
| Hearing Examiner | | | | |
| 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 |
| Total Hearing Examiner | 140,952 | 121,699 | 19,253 | 124,693 |
| Juvenile | | | | |
| 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 |
| Total Juvenile | 3,434,571 | 3,067,964 | 366,607 | 2,903,607 |

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 |
| Prosecuting Attorney | | | | |
| 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 |
| Total Prosecuting Attorney | 2,937,586 | 2,907,080 | 30,506 | 2,772,107 |
| Public Defender | | | | |
| 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 |
| Total Public Defender | 1,700,888 | 1,646,351 | 54,537 | 1,637,188 |
| Superior Court | | | | |
| 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 |
| Total Superior Court | 2,580,935 | 2,481,784 | 99,151 | 2,377,601 |
| Cooperative Extension | | | | |
| 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 |
| Total Cooperative Extension | 278,213 | 244,287 | 33,926 | 226,327 |

Schedule of Expenditures
Budget and Actual

• **General Fund**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)

| | 1999 | | Variance Favorable (Unfavorable) | 1998 |
|--------------------------------------|---------------------|---------------------|--|---------------------|
| | Budget | Actual | | Actual |
| Non-Departmental | | | | |
| 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 |
| Total Non-Departmental | 7,217,720 | 6,222,906 | 994,814 | 5,533,475 |
| Park | | | | |
| 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 |
| Total Park | 2,722,810 | 2,670,924 | 51,886 | 2,736,921 |
| Public Health | | | | |
| 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 |
| Total Public Health | 8,208,356 | 7,729,199 | 479,157 | 7,376,957 |
| TOTAL EXPENDITURES | \$51,103,935 | \$47,949,359 | \$3,154,576 | \$45,621,334 |

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 |
|---|---------------------|------------------|------------------|----------------|------------------|
| Assets | | | | | |
| 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 | | | | |
| Total Assets | \$11,952,694 | \$276,557 | \$97,254 | \$1,187 | \$129,904 |
| Liabilities and Fund Balance | | | | | |
| Liabilities | | | | | |
| 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 | | | | |
| Total Liabilities | 933,558 | 44,894 | 7,444 | | 51 |
| Fund Balance | | | | | |
| Fund Balance - Reserved | 178,003 | | | | 3,850 |
| Fund Balance - Unreserved/ Undesignated | 10,841,133 | 231,663 | 89,810 | 1,187 | 126,003 |
| Total Fund Balance | 11,019,136 | 231,663 | 89,810 | 1,187 | 129,853 |
| Total Liabilities and Fund Balance | \$11,952,694 | \$276,557 | \$97,254 | \$1,187 | \$129,904 |

| 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 |
|---|--------------------------|--------------------------|----------------------------------|------------------------|--------------------|
| Assets | | | | | |
| 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 | | | | | |
| Total Assets | \$149,973 | \$3 | \$32,753 | \$614,389 | \$246,938 |
| Liabilities and Fund Balance | | | | | |
| Liabilities | | | | | |
| 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 | | | | | |
| Total Liabilities | 144,640 | | 32,753 | 2,974 | 3,562 |
| Fund Balance | | | | | |
| Fund Balance - Reserved | | | | 60,000 | |
| Fund Balance - Unreserved/ Undesignated | 5,333 | 3 | | 551,415 | 243,376 |
| Total Fund Balance | 5,333 | 3 | | 611,415 | 243,376 |
| Total Liabilities and Fund Balance | \$149,973 | \$3 | \$32,753 | \$614,389 | \$246,938 |

| 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 | \$76 | \$1,787,495 | \$93 | \$58,255 | \$5,066 |
| | | 7,841,907 | | | 26,063 | 101,496 | |
| | | 13,003 | | 32,632 | | | |
| | | 37,914 | | | | 2,751 | |
| | | 5,916 | | | 124 | 482 | |
| | | 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 | | | | \$1,925 | |
| | | 10,863 | | | | 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 |
|---|--------------------------------------|--|--------------------------------------|---------------------|---------------------|
| Assets | | | | | |
| 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 |
| Total Assets | \$83,428 | \$98,263 | \$25,729 | \$26,863,938 | \$22,190,188 |
| Liabilities and Fund Balance | | | | | |
| Liabilities | | | | | |
| 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 |
| Total Liabilities | 1,975 | 2,885 | 759 | 1,473,687 | 1,327,068 |
| Fund Balance | | | | | |
| Fund Balance - Reserved | | | | 746,526 | 1,046,971 |
| Fund Balance - Unreserved/ Undesignated | 81,453 | 95,378 | 24,970 | 24,643,725 | 19,816,149 |
| Total Fund Balance | 81,453 | 95,378 | 24,970 | 25,390,251 | 20,863,120 |
| Total Liabilities and Fund Balance | \$83,428 | \$98,263 | \$25,729 | \$26,863,938 | \$22,190,188 |

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 |
|---|---------------------|------------------|------------------|----------------|-------------------|
| Revenues | | | | | |
| 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 | | |
| Total Revenues | 17,119,232 | 643,143 | 122,086 | | 27,129 |
| Expenditures | | | | | |
| 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 | | | | | |
| Total Expenditures | 17,538,019 | 633,871 | 140,565 | | 25,714 |
| Excess (Deficiency) of Revenues Over Expenditures | (418,787) | 9,272 | (18,479) | | 1,415 |
| Other Financing Sources (Uses) | | | | | |
| 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) |
| Total Other Financing Sources (Uses) | 1,001,526 | 107,649 | 6,402 | | (28,774) |
| 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 | | | | | |
| Fund Balance as of December 31 | \$11,019,136 | \$231,663 | \$89,810 | \$1,187 | \$129,853 |

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 |
|--|--------------------|-----------------|--------------------|----------------------|--------------------|
| Revenues | | | | | |
| 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 | | |
| Total Revenues | 112,693 | | 1,096,378 | 82,365 | 99,664 |
| Expenditures | | | | | |
| 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 | | | | | |
| Total Expenditures | 621,017 | | 636,439 | 102,525 | 41,258 |
| Excess (Deficiency) of Revenues Over Expenditures | (508,324) | | 459,939 | (20,160) | 58,406 |
| Other Financing Sources (Uses) | | | | | |
| Sales of Fixed Assets | | | | | |
| Operating Transfer In | 1,957,494 | | | | |
| Operating Transfer Out | | | (123,474) | | (49,500) |
| Total Other Financing Sources (Uses) | 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 | | | | | |
| Fund Balance as of December 31 | \$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 |
|--|-------------------------|----------------------------------|--------------------------------|---------------------------|
| Revenues | | | | |
| 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 | |
| Total Revenues | 141,960 | | 4,184,742 | 20,498 |
| Expenditures | | | | |
| 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 | | | | |
| Total Expenditures | 238,591 | | 1,204,772 | |
| Excess (Deficiency) of Revenues Over Expenditures | (96,631) | | 2,979,970 | 20,498 |
| Other Financing Sources (Uses) | | | | |
| Sales of Fixed Assets | | | | |
| Operating Transfer In | 77,509 | | | |
| Operating Transfer Out | | | (1,728,713) | (53,400) |
| Total Other Financing Sources (Uses) | 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 | | | | |
| Fund Balance as of December 31 | \$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 |
| Revenues | | | | |
| 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 |
| Total Revenues | <u>22,204,344</u> | <u>17,119,232</u> | <u>(5,085,112)</u> | <u>20,425,412</u> |
| Expenditures | | | | |
| 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 |
| Total Expenditures | <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> |
| Other Financing Sources (Uses) | | | | |
| 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) |
| Total Other Financing Sources (Uses) | <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> |
| Fund Balance as of December 31 | <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 |
| Revenues | | | | |
| 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 |
| Total Revenues | 583,929 | 643,143 | 59,214 | 577,971 |
| Expenditures | | | | |
| Current: | | | | |
| General Government | 713,146 | 633,871 | 79,275 | 667,002 |
| Total Expenditures | 713,146 | 633,871 | 79,275 | 667,002 |
| Excess (Deficiency) of Revenues Over Expenditures | (129,217) | 9,272 | 138,489 | (89,031) |
| Other Financing Sources (Uses) | | | | |
| Sales of Fixed Assets | | 19,221 | 19,221 | 14,290 |
| Operating Transfer In | 88,428 | 88,428 | | 88,428 |
| Total Other Financing Sources (Uses) | 88,428 | 107,649 | 19,221 | 102,718 |
| 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 |
| Fund Balance as of December 31 | \$36,092 | \$231,663 | \$195,571 | \$114,742 |

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 |
| Revenues | | | | |
| Taxes | \$143,480 | \$121,960 | (\$21,520) | \$120,136 |
| Intergovernmental | | 8 | 8 | 8 |
| Miscellaneous | | 118 | 118 | 51 |
| Total Revenues | <u>143,480</u> | <u>122,086</u> | <u>(21,394)</u> | <u>120,195</u> |
| Expenditures | | | | |
| Current: | | | | |
| Economic Environment | 144,746 | 140,565 | 4,181 | 118,962 |
| Total Expenditures | <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> |
| Other Financing Sources (Uses) | | | | |
| Sales of Fixed Assets | 1,500 | 6,402 | 4,902 | 4,954 |
| Total Other Financing Sources (Uses) | <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 |
| Fund Balance as of December 31 | <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 |
| Revenues | | | | |
| Charges for Service | 51,132 | 27,129 | (24,003) | 90,663 |
| Miscellaneous | | | | (9,613) |
| Total Revenues | <u>51,132</u> | <u>27,129</u> | <u>(24,003)</u> | <u>81,050</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government | 47,347 | 25,714 | 21,633 | 31,680 |
| Capital Outlay | 2,049 | | 2,049 | |
| Total Expenditures | <u>49,396</u> | <u>25,714</u> | <u>23,682</u> | <u>31,680</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>1,736</u> | <u>1,415</u> | <u>(321)</u> | <u>49,370</u> |
| Other Financing Sources (Uses) | | | | |
| Operating Transfer In | | | | 17,740 |
| Operating Transfer Out | (25,000) | (28,774) | (3,774) | (37,367) |
| Total Other Financing Sources (Uses) | <u>(25,000)</u> | <u>(28,774)</u> | <u>(3,774)</u> | <u>(19,627)</u> |
| Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Uses | <u>(23,264)</u> | <u>(27,359)</u> | <u>(4,095)</u> | <u>29,743</u> |
| Fund Balance as of January 1 | | 157,212 | 157,212 | 127,469 |
| Fund Balance as of December 31 | <u>(\$23,264)</u> | <u>\$129,853</u> | <u>\$153,117</u> | <u>\$157,212</u> |

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 |
| Revenues | | | | |
| Intergovernmental | 250,000 | 111,938 | (138,062) | |
| Miscellaneous | | 755 | 755 | |
| Total Revenues | <u>250,000</u> | <u>112,693</u> | <u>(137,307)</u> | |
| Expenditures | | | | |
| Current: | | | | |
| Physical Environment | 2,010,727 | 589,999 | 1,420,728 | |
| Capital Outlay | 27,000 | 31,018 | (4,018) | |
| Total Expenditures | <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> | |
| Other Financing Sources (Uses) | | | | |
| Sales of Fixed Assets | | | | |
| Operating Transfer In | 1,966,319 | 1,957,494 | (8,825) | |
| Total Other Financing Sources (Uses) | <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> | |
| Fund Balance as of December 31 | | <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 |
| Revenues | | | | |
| 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 |
| Total Revenues | 917,363 | 1,096,378 | 179,015 | 881,343 |
| Expenditures | | | | |
| Current: | | | | |
| Physical Environment | 837,152 | 634,660 | 202,492 | 632,682 |
| Capital Outlay | 3,600 | 1,779 | 1,821 | (9,991) |
| Total Expenditures | 840,752 | 636,439 | 204,313 | 622,691 |
| Excess (Deficiency) of Revenues Over Expenditures | 76,611 | 459,939 | 383,328 | 258,652 |
| Other Financing Sources (Uses) | | | | |
| Operating Transfer Out | (111,293) | (123,474) | (12,181) | (111,089) |
| Total Other Financing Sources (Uses) | (111,293) | (123,474) | (12,181) | (111,089) |
| 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 |
| Fund Balance as of December 31 | (\$34,682) | \$1,155,766 | \$1,190,448 | \$819,301 |

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

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 |
| Revenues | | | | |
| Charges for Service | 62,306 | 77,277 | 14,971 | 79,501 |
| Fines & Forfeits | 21,000 | 22,387 | 1,387 | 20,964 |
| Total Revenues | <u>83,306</u> | <u>99,664</u> | <u>16,358</u> | <u>100,465</u> |
| Expenditures | | | | |
| Current: | | | | |
| General Government | 40,136 | 41,258 | (1,122) | 38,844 |
| Total Expenditures | <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 |
| Other Financing Sources (Uses) | | | | |
| Operating Transfer Out | (51,250) | (49,500) | 1,750 | (66,700) |
| Total Other Financing Sources (Uses) | <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 |
| Fund Balance as of December 31 | <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) |
| Expenditures | | | |
| Current: | | | |
| Principal | 197,398 | 197,398 | 301,406 |
| Interest | 76,340 | 76,339 | 96,835 |
| Total Expenditures | <u>273,738</u> | <u>273,737</u> | <u>398,241</u> |
| Excess (Deficiency) of Revenues Over Expenditures | <u>(273,738)</u> | <u>(273,737)</u> | <u>1</u> |
| Other Financing Sources (Uses) | | | |
| Operating Transfer In | <u>273,738</u> | <u>273,738</u> | <u>398,240</u> |
| Total Other Financing Sources (Uses) | <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> |
| Fund Balance as of January 1 | <u>61</u> | <u>60</u> | <u>(1)</u> |
| Fund Balance as of December 31 | <u>\$61</u> | <u>\$61</u> | <u>\$60</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)



Fund Balance as of January 1

Fund Balance as of December 31

| | 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> |

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) |
| Expenditures | | | |
| Current: | | | |
| Economic Environment | | | 2,000 |
| Total Expenditures | | | 2,000 |
| Excess (Deficiency) of Revenues Over Expenditures | | | (2,000) |
| Other Financing Sources (Uses) | | | |
| Operating Transfer Out | (17,000) | (17,000) | (17,000) |
| Total Other Financing Sources (Uses) | (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 |
| Fund Balance as of December 31 | (\$17,000) | \$5,333 | \$22,333 |

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 |
| | \$5,066 | \$5,066 | \$5,066 |

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

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

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 |
| Revenues | | | | |
| Intergovernmental | 141,600 | 135,786 | (5,814) | 126,423 |
| Miscellaneous | | 6,174 | 6,174 | |
| Total Revenues | <u>141,600</u> | <u>141,960</u> | <u>360</u> | <u>126,423</u> |
| Expenditures | | | | |
| Current: | | | | |
| Security of Persons & Property | 298,325 | 223,743 | 74,582 | 210,129 |
| Capital Outlay | 5,000 | 14,848 | (9,848) | 30,296 |
| Total Expenditures | <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> |
| Other Financing Sources (Uses) | | | | |
| Operating Transfer In | 77,509 | 77,509 | | 74,103 |
| Total Other Financing Sources (Uses) | <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 |
| Fund Balance as of December 31 | <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) |
| | <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 |
| Revenues | | | | |
| 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 |
| Total Revenues | <u>5,255,938</u> | <u>4,184,742</u> | <u>(1,071,196)</u> | <u>2,777,874</u> |
| Expenditures | | | | |
| 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 |
| Total Expenditures | <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> |
| Other Financing Sources (Uses) | | | | |
| Operating Transfer Out | (1,760,819) | (1,728,713) | 32,106 | |
| Total Other Financing Sources (Uses) | <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> |
| Fund Balance as of December 31 | <u><u>\$5,786,509</u></u> | <u><u>\$7,932,266</u></u> | <u><u>\$2,145,757</u></u> | <u><u>\$6,681,006</u></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 |
| Revenues | | | | |
| Taxes | \$80,000 | \$20,498 | (\$59,502) | \$31,196 |
| Total Revenues | 80,000 | 20,498 | (59,502) | 31,196 |
| Excess (Deficiency) of Revenues Over Expenditures | 80,000 | 20,498 | (59,502) | 31,196 |
| Other Financing Sources (Uses) | | | | |
| Operating Transfer Out | (80,000) | (53,400) | 26,600 | |
| Total Other Financing Sources (Uses) | (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 |
| Fund Balance as of December 31 | \$1,782 | \$76 | (\$1,706) | \$32,978 |

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 |
| Revenues | | | | |
| Taxes | \$600,000 | \$677,530 | \$77,530 | \$667,405 |
| Intergovernmental | | 47 | 47 | 63,703 |
| Miscellaneous | | 242 | 242 | 785 |
| Total Revenues | <u>600,000</u> | <u>677,819</u> | <u>77,819</u> | <u>731,893</u> |
| Expenditures | | | | |
| Current: | | | | |
| Economic Environment | 25,000 | 16,594 | 8,406 | 3,500 |
| Capital Outlay | 50,000 | | 50,000 | 1,694,173 |
| Total Expenditures | <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) |
| Other Financing Sources (Uses) | | | | |
| Sales of Fixed Assets | | 35,566 | 35,566 | 27,507 |
| Total Other Financing Sources (Uses) | | <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 |
| Fund Balance as of December 31 | <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 |
| Revenues | | | | |
| Miscellaneous | 1,200 | 1,373 | 173 | 3,557 |
| Total Revenues | <u>1,200</u> | <u>1,373</u> | <u>173</u> | <u>3,557</u> |
| Expenditures | | | | |
| Current: | | | | |
| Physical Environment | 5,000 | 371 | 4,629 | 89 |
| Total Expenditures | <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 |
| Fund Balance as of December 31 | <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 |
| Revenues | | | | |
| Taxes | \$24,195 | \$26,463 | \$2,268 | \$24,969 |
| Miscellaneous | 6,013 | 6,509 | 496 | 6,400 |
| Total Revenues | <u>30,208</u> | <u>32,972</u> | <u>2,764</u> | <u>31,369</u> |
| Expenditures | | | | |
| Current: | | | | |
| Transportation | 24,927 | 22,998 | 1,929 | 23,275 |
| Total Expenditures | <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 |
| Other Financing Sources (Uses) | | | | |
| Operating Transfer Out | (1,013) | (1,052) | (39) | (1,012) |
| Total Other Financing Sources (Uses) | <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 |
| Fund Balance as of December 31 | <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 |
| Revenues | | | | |
| Taxes | \$120,000 | \$34,110 | (\$85,890) | \$49,318 |
| Total Revenues | <u>120,000</u> | <u>34,110</u> | <u>(85,890)</u> | <u>49,318</u> |
| Expenditures | | | | |
| Current: | | | | |
| Physical Environment | 170,000 | 1,975 | 168,025 | |
| Total Expenditures | <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) | |
| Fund Balance as of December 31 | <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 |
| Revenues | | | | |
| Taxes | \$160,000 | \$71,063 | (\$88,937) | \$81,174 |
| Total Revenues | <u>160,000</u> | <u>71,063</u> | <u>(88,937)</u> | <u>81,174</u> |
| Expenditures | | | | |
| Current: | | | | |
| Physical Environment | 195,000 | 56,859 | 138,141 | |
| Total Expenditures | <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 | |
| Fund Balance as of December 31 | <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 |
| Revenues | | | | |
| Taxes | \$46,000 | \$12,747 | (\$33,253) | \$16,345 |
| Total Revenues | <u>46,000</u> | <u>12,747</u> | <u>(33,253)</u> | <u>16,345</u> |
| Expenditures | | | | |
| Current: | | | | |
| Physical Environment | 65,650 | 4,122 | 61,528 | |
| Total Expenditures | <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) | |
| Fund Balance as of December 31 | <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 |
|---|----------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|----------------------------|
| Assets | | | | | | |
| 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) | | | | | | |
| Total Assets | \$30,768 | \$22,312 | (\$60) | \$6,699 | \$5,271 | \$219 |
| Liabilities and Fund Balance | | | | | | |
| Liabilities | | | | | | |
| Accounts Payable | | | | | | |
| Deferred Revenue | 139 | | | | | |
| Total Liabilities | 139 | 0 | 0 | 0 | 0 | 0 |
| Fund Balance | | | | | | |
| Fund Balance - Reserved | 30,629 | 22,312 | (60) | 6,699 | 5,271 | 219 |
| Total Fund Balance | 30,629 | 22,312 | (60) | 6,699 | 5,271 | 219 |
| Total Liabilities and Fund Balance | \$30,768 | \$22,312 | (\$60) | \$6,699 | \$5,271 | \$219 |

| 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> |
| 14,602 | 21,425 | 29,332 | 2,711 | 393 | 331 | 11,323 | 145,187 | 382,924 |
| <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 |
|--|----------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|----------------------------|
| Revenues | | | | | | |
| Taxes | \$270 | | | | | |
| Miscellaneous | 17 | | | 35,391 | | |
| Total Revenues | <u>287</u> | | | <u>35,391</u> | | |
| Expenditures | | | | | | |
| Debt Service: | | | | | | |
| Principal | | | | 105,000 | | |
| Interest | | | | 48,240 | | |
| Total Expenditures | | | | <u>153,240</u> | | |
| Excess (Deficiency) of Revenues Over Expenditures | <u>287</u> | | | <u>(117,849)</u> | | |
| Other Financing Sources (Uses) | | | | | | |
| Sales of Fixed Assets | | | | | | |
| Operating Transfer In | | | | 117,808 | | |
| Operating Transfer Out | | | | | | |
| Proceeds of General Long-Term Debt | | | | | | |
| Total Other Financing Sources (Uses) | | | | <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 |
| Fund Balance as of December 31 | <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 |
| \$14,602 | \$21,425 | \$29,332 | \$2,711 | \$393 | \$331 | \$11,323 | \$145,187 | \$382,924 |

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) |
| Revenues | | | |
| Taxes | | \$270 | (\$270) |
| Miscellaneous | | 17 | (17) |
| Total Revenues | | <u>287</u> | <u>(287)</u> |
| Excess (Deficiency) of Revenues Over Expenditures | | 287 | (287) |
| Other Financing Sources (Uses) | | | |
| Sales of Fixed Assets | | | 233 |
| Total Other Financing Sources (Uses) | | | <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) |
| Fund Balance as of December 31 | | <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) |
| Revenues | | | |
| Miscellaneous | | | 250 |
| Total Revenues | | | 250 |
| Expenditures | | | |
| Debt Service: | | | |
| Principal | | | 15,000 |
| Interest | | | 375 |
| Total Expenditures | | | 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) |
| Fund Balance as of December 31 | | \$22,312 | (\$22,312) |

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) |
| Fund Balance as of December 31 | | (\$60) | \$60 | (\$60) |

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 |
| Revenues | | | | |
| Miscellaneous | 35,458 | 35,391 | (67) | 35,272 |
| Total Revenues | <u>35,458</u> | <u>35,391</u> | <u>(67)</u> | <u>35,272</u> |
| Expenditures | | | | |
| Debt Service: | | | | |
| Principal | 105,000 | 105,000 | | 95,000 |
| Interest | 48,650 | 48,240 | 410 | 57,703 |
| Total Expenditures | <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> |
| Other Financing Sources (Uses) | | | | |
| Sales of Fixed Assets | | | | |
| Operating Transfer In | 118,192 | 117,808 | (384) | 95,213 |
| Total Other Financing Sources (Uses) | <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 |
| Fund Balance as of December 31 | | <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 |
| Revenues | | | | |
| Miscellaneous | 184,216 | 203,702 | 19,486 | 216,715 |
| Total Revenues | <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> |
| Other Financing Sources (Uses) | | | | |
| Operating Transfer Out | (273,738) | (273,738) | | (398,240) |
| Total Other Financing Sources (Uses) | <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> |
| Fund Balance as of December 31 | <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 |
| Revenues | | | | |
| Miscellaneous | 60,396 | 58,601 | (1,795) | 266,280 |
| Total Revenues | <u>60,396</u> | <u>58,601</u> | <u>(1,795)</u> | <u>266,280</u> |
| Expenditures | | | | |
| Debt Service: | | | | |
| Principal | 200,000 | 200,000 | | 200,000 |
| Interest | 31,600 | 31,299 | 301 | 45,590 |
| Total Expenditures | <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> |
| Other Financing Sources (Uses) | | | | |
| Operating Transfer In | 8,000 | | (8,000) | |
| Total Other Financing Sources (Uses) | <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 |
| Fund Balance as of December 31 | <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 |
| Revenues | | | | |
| Miscellaneous | | 190 | 190 | 716 |
| Total Revenues | | 190 | 190 | 716 |
| Expenditures | | | | |
| Debt Service: | | | | |
| Principal | 425,000 | 425,000 | | 375,000 |
| Interest | 95,175 | 94,960 | 215 | 118,228 |
| Total Expenditures | 520,175 | 519,960 | 215 | 493,228 |
| Excess (Deficiency) of Revenues Over Expenditures | (520,175) | (519,770) | 405 | (492,512) |
| Other Financing Sources (Uses) | | | | |
| Operating Transfer In | 520,175 | 519,675 | (500) | 492,925 |
| Total Other Financing Sources (Uses) | 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 |
| Fund Balance as of December 31 | | \$2,711 | \$2,711 | \$2,806 |

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 |
| Revenues | | | | |
| Miscellaneous | | 33 | 33 | |
| Total Revenues | | 33 | 33 | |
| Expenditures | | | | |
| Debt Service: | | | | |
| Principal | 505,000 | 505,000 | | 485,000 |
| Interest | 300,205 | 299,829 | 376 | 320,203 |
| Total Expenditures | 805,205 | 804,829 | 376 | 805,203 |
| Excess (Deficiency) of Revenues Over Expenditures | (805,205) | (804,796) | 409 | (805,203) |
| Other Financing Sources (Uses) | | | | |
| Operating Transfer In | 805,205 | 804,705 | (500) | 805,038 |
| Total Other Financing Sources (Uses) | 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 |
| Fund Balance as of December 31 | | \$393 | \$393 | \$484 |

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 |
| Expenditures | | | | |
| Debt Service: | | | | |
| Principal | 130,000 | 130,000 | | 125,000 |
| Interest | 513,518 | 513,222 | 296 | 518,387 |
| Total Expenditures | 643,518 | 643,222 | 296 | 643,387 |
| Excess (Deficiency) of Revenues Over Expenditures | (643,518) | (643,222) | (296) | (643,387) |
| Other Financing Sources (Uses) | | | | |
| Operating Transfer In | 643,518 | 643,518 | | 643,183 |
| Total Other Financing Sources (Uses) | 643,518 | 643,518 | | 643,183 |
| Excess (Deficiency) of Revenues & Other Financing Sources Over Expenditures & Other Uses | | 296 | (296) | (204) |
| Fund Balance as of January 1 | | 35 | 35 | 239 |
| Fund Balance as of December 31 | | \$331 | (\$261) | \$35 |

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 |
| Expenditures | | | | |
| Debt Service: | | | | |
| Principal | 110,000 | 110,000 | | |
| Interest | 141,500 | 141,781 | (281) | |
| Total Expenditures | <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> | |
| Other Financing Sources (Uses) | | | | |
| Operating Transfer In | 251,500 | 256,423 | 4,923 | |
| Proceeds of General Long-Term Debt | | | | 6,681 |
| Total Other Financing Sources (Uses) | <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> | |
| Fund Balance as of December 31 | | <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 |
|---|----------------------------|---------------------------|----------------------------|
| Assets | | | |
| Current Assets | | | |
| Cash & Equivalents | \$19 | \$777,770 | \$43 |
| Investments At Cost | 12,322 | | |
| Interest Receivable (Net) | 58 | | |
| Due From Other Governments | | | |
| Long-Term Assets | | | |
| Investment in Joint Ventures | | 40,769 | |
| Total Assets | \$12,399 | \$818,539 | \$43 |
| Liabilities and Fund Balance | | | |
| Liabilities | | | |
| Due to Other Funds | | | |
| Revenue Collected in Advance | | | |
| Total Liabilities | | | |
| Fund Balance | | | |
| Fund Balance - Unreserved/ Undesignated | 12,399 | 818,539 | 43 |
| Total Fund Balance | 12,399 | 818,539 | 43 |
| Total Liabilities and Fund Balance | \$12,399 | \$818,539 | \$43 |

| 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 |
|---|----------------------------|---------------------------|----------------------------|
| Revenues | | | |
| Taxes | | \$890,347 | |
| Intergovernmental | | | |
| Miscellaneous | 662 | (374) | |
| Total Revenues | 662 | 889,973 | |
| Expenditures | | | |
| Current: | | | |
| Capital Outlay | | | |
| Total Expenditures | | | |
| Excess (Deficiency) of Revenues Over Expenditures | 662 | 889,973 | |
| Other Financing Sources (Uses) | | | |
| Operating Transfer Out | | (648,379) | |
| Proceeds of General Long-Term Debt | | | |
| Total Other Financing Sources (Uses) | | (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 | | | |
| Fund Balance as of December 31 | \$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) |
| \$8,316 | \$82,384 | \$769,074 | \$230,462 | \$1,921,217 | \$1,460,005 |

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

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 |
| Revenues | | | | |
| Taxes | \$750,000 | \$890,347 | \$140,347 | \$819,263 |
| Miscellaneous | | (374) | (374) | (2,039) |
| Total Revenues | <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> |
| Other Financing Sources (Uses) | | | | |
| Operating Transfer Out | (648,879) | (648,379) | 500 | (621,562) |
| Total Other Financing Sources (Uses) | <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 |
| Fund Balance as of December 31 | <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 | \$43 | \$43 |

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 |
| Revenues | | | | |
| Miscellaneous | 400 | 412 | 12 | 399 |
| Total Revenues | <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> |
| Other Financing Sources (Uses) | | | | |
| Operating Transfer Out | (8,000) | | 8,000 | |
| Total Other Financing Sources (Uses) | <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> |
| Fund Balance as of December 31 | <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 |
| Revenues | | | | |
| Intergovernmental | | 2,567 | 2,567 | 600 |
| Miscellaneous | 3,500 | 4,448 | 948 | 16,528 |
| Total Revenues | <u>3,500</u> | <u>7,015</u> | <u>3,515</u> | <u>17,128</u> |
| Expenditures | | | | |
| Current: | | | | |
| Capital Outlay | 52,000 | 18,933 | 33,067 | 12,612 |
| Total Expenditures | <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) |
| Fund Balance as of December 31 | <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 |
| Other Financing Sources (Uses) | | | |
| Proceeds of General Long-Term Debt | | | 3,299,074 |
| Total Other Financing Sources (Uses) | | | 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) |
| Fund Balance as of December 31 | \$769,074 | \$769,074 | \$769,074 |

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 |
| Revenues | | | |
| Taxes | | \$230,462 | \$230,462 |
| Total Revenues | | 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 | | | |
| Fund Balance as of December 31 | | \$230,462 | \$230,462 |

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 |
|-----------------------------|---------------------|----------------------------|---------------------|---------------------|
| Assets | | | | |
| 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 |
| Current Assets | 5,967,712 | 5,072,903 | 11,040,615 | 10,967,697 |
| 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 |
| Long-Term Assets | 6,929,777 | 482,546 | 7,412,323 | 7,456,178 |
| Total Assets | \$12,897,489 | \$5,555,449 | \$18,452,938 | \$18,423,875 |

Combining Balance Sheet

• **Internal Service Funds**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)

| | Equipment Rental | Administrative Services | 1999 | 1998 |
|--|---------------------|----------------------------|---------------------|---------------------|
| Liabilities and Fund Equity | | | | |
| Liabilities | | | | |
| 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) |
| Current Liabilities | <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 |
| Long-Term Liabilities | <u>157,542</u> | <u>421,123</u> | <u>578,665</u> | <u>527,844</u> |
| Total Liabilities | <u>312,747</u> | <u>2,933,012</u> | <u>3,245,759</u> | <u>2,772,174</u> |
| Fund Equity | | | | |
| 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 |
| Total Fund Equity | <u>12,584,742</u> | <u>2,622,437</u> | <u>15,207,179</u> | <u>15,651,701</u> |
| Total Liabilities and Fund Equity | <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 |
|--|---------------------|----------------------------|---------------------|---------------------|
| Operating Revenue | | | | |
| 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 |
| Total Operating Revenues | 6,265,136 | 7,863,529 | 14,128,665 | 13,857,315 |
| Total Operating Expenses | | | | |
| 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 |
| Total Operating Expenses | 6,494,615 | 8,654,101 | 15,148,716 | 14,103,073 |
| Operating Income (Loss) | (229,479) | (790,572) | (1,020,051) | (245,758) |
| Non-Operating Revenues (Expenses) | | | | |
| 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 |
| Total Non-Operating Revenues (Expenses) | 89,392 | 58,390 | 147,782 | 33,470 |
| Income Before Operating Transfers | (140,087) | (732,182) | (872,269) | (212,288) |
| Operating Transfers In | | 687,240 | 687,240 | 525,988 |
| Operating Transfers Out | | (396,792) | (396,792) | (149,034) |
| Net Income (Loss) | (140,087) | (441,734) | (581,821) | 164,666 |
| Fund Equity Changes: | | | | |
| 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 |
| Fund Equity as of December 31 | \$12,584,742 | \$2,622,437 | \$15,207,179 | \$15,651,701 |



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 |
|---|---------------------|----------------------------|----------------------|----------------------|
| Cash Flows From Operating Activities: | | | | |
| 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 |
| Total Cash Flows From Operating Activities | \$804,038 | (\$32,179) | \$771,859 | \$2,217,515 |
| Cash Flows From Non-Capital Financing Activities: | | | | |
| Operating Transfer In | | 687,240 | 687,240 | 525,988 |
| Operating Transfer Out | | (396,792) | (396,792) | (149,034) |
| Total Cash Flows From Non-Capital Financing Activities | | \$290,448 | \$290,448 | \$376,954 |
| Cash Flows From Capital Financing Activities: | | | | |
| 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) |
| Total Cash Flows From Capital Financing Activities | (\$868,805) | (\$366,424) | (\$1,235,229) | (\$1,406,187) |
| 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 |
| Cash And Cash Equivalents December, 31 | \$4,592,136 | \$3,838,639 | \$8,430,775 | \$8,603,697 |

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) |
| Adjustments To Reconcile Operating Income: | | | | |
| 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) |
| Net Cash Provided By Operating Activities | \$804,038 | (\$32,179) | \$771,859 | \$2,217,515 |



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 |
|------------------------------|-----------------------|---|-----------------------------------|--------------------|----------------------------------|--------------------------|
| Assets | | | | | | |
| Current Assets | | | | | | |
| 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 | | | | | | |
| Total Assets | \$1,209,397 | \$485,960 | \$141,722 | \$3,526,521 | \$604,908 | \$170,607 |
| Liabilities | | | | | | |
| Current Liabilities | | | | | | |
| 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 |
| Total Liabilities | \$1,209,397 | \$485,960 | \$141,722 | \$3,526,521 | \$604,908 | \$170,607 |

| 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 |
| \$337 | \$33,887,405 | \$4,682,961 | \$26,012,082 | \$59,975,374 | \$10,174,725 | \$3,688,277 | \$2,887,507 |
| | \$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 |
| \$337 | \$33,887,405 | \$4,682,961 | \$26,012,082 | \$59,975,374 | \$10,174,725 | \$3,688,277 | \$2,887,507 |

Combining Balance Sheet

• **Agency Funds**

Year Ended December 31, 1999

(With comparative totals for December 31, 1998)

| | Claims Fund | Salary Fund | 1999 | 1998 |
|------------------------------|--------------------|----------------|----------------------|----------------------|
| Assets | | | | |
| Current Assets | | | | |
| 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 | |
| Total Assets | \$2,162,803 | \$1,680 | \$149,612,266 | \$154,464,279 |
| Liabilities | | | | |
| Current Liabilities | | | | |
| 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 |
| Total Liabilities | \$2,162,803 | \$1,680 | \$149,612,266 | \$154,464,279 |



Combining Statement of Changes in
Assets and Liabilities

• **Agency Funds**

Year Ended December 31, 1999

| | Balance January 1 | Additions | Deletions | Balance December 31 |
|---------------------------|----------------------|------------------|------------------|------------------------|
| Cemetery Districts | | | | |
| Assets | | | | |
| Cash & Equivalents | \$428,832 | \$900,493 | \$810,868 | \$518,457 |
| Investments At Cost | 654,522 | 36,968 | 550 | 690,940 |
| Total Assets | \$1,083,354 | \$937,461 | \$811,418 | \$1,209,397 |
| Liabilities | | | | |
| 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 |
| Total Liabilities | \$1,083,354 | \$543,284 | \$417,241 | \$1,209,397 |

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

Combining Statement of Changes in
Assets and Liabilities

• **Agency Funds**

Year Ended December 31, 1999

| | Balance January 1 | Additions | Deletions | Balance December 31 |
|--|----------------------|------------------|------------------|------------------------|
| Park & Recreation Districts | | | | |
| Assets | | | | |
| Current Assets | | | | |
| Cash & Equivalents | \$21,441 | \$237,533 | \$211,415 | \$47,560 |
| Investments At Cost | 89,127 | 5,035 | | 94,162 |
| Total Assets | \$110,568 | \$242,568 | \$211,415 | \$141,722 |
| Liabilities | | | | |
| Current Liabilities | | | | |
| 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 |
| Total Liabilities | \$110,568 | \$76,649 | \$45,495 | \$141,722 |

| | Balance January 1 | Additions | Deletions | Balance December 31 |
|---------------------------|----------------------|---------------------|---------------------|------------------------|
| Rural Library | | | | |
| Assets | | | | |
| 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 |
| Total Assets | \$2,932,048 | \$14,031,775 | \$13,437,301 | \$3,526,521 |
| Liabilities | | | | |
| 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 |
| Total Liabilities | \$2,932,048 | \$5,107,524 | \$4,513,051 | \$3,526,521 |

Combining Statement of Changes in
Assets and Liabilities

• **Agency Funds**

Year Ended December 31, 1999

| | Balance January 1 | Additions | Deletions | Balance December 31 |
|-----------------------------------|----------------------|---------------------|---------------------|------------------------|
| Northwest Regional Council | | | | |
| Assets | | | | |
| Cash & Equivalents | \$764,887 | \$15,718,049 | \$16,198,145 | \$284,791 |
| Investments At Cost | 303,002 | 17,115 | | 320,117 |
| Total Assets | \$1,067,889 | \$15,735,164 | \$16,198,145 | \$604,908 |
| Liabilities | | | | |
| 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 |
| Total Liabilities | \$1,067,889 | \$8,697,539 | \$9,160,519 | \$604,908 |

| | Balance January 1 | Additions | Deletions | Balance December 31 |
|-------------------------------|----------------------|--------------------|--------------------|------------------------|
| Council of Governments | | | | |
| Assets | | | | |
| Cash & Equivalents | \$20,962 | \$1,490,197 | \$1,439,635 | \$71,524 |
| Investments At Cost | 95,408 | 314,575 | 310,900 | 99,083 |
| Total Assets | \$116,370 | \$1,804,772 | \$1,750,535 | \$170,607 |
| Liabilities | | | | |
| 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 |
| Total Liabilities | \$116,370 | \$893,963 | \$839,726 | \$170,607 |

Combining Statement of Changes in
Assets and Liabilities

• **Agency Funds**

Year Ended December 31, 1999

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

| | Balance January 1 | Additions | Deletions | Balance December 31 |
|----------------------------|----------------------|---------------------|---------------------|------------------------|
| Port | | | | |
| Assets | | | | |
| Current Assets | | | | |
| 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 |
| Total Assets | \$28,703,704 | \$98,417,014 | \$93,233,313 | \$33,887,405 |
| Liabilities | | | | |
| Current Liabilities | | | | |
| Warrants Payable | \$174,196 | \$25,879,398 | \$24,990,369 | \$1,063,225 |
| Custodial Accounts | 28,529,508 | 4,294,672 | | 32,824,180 |
| Total Liabilities | \$28,703,704 | \$30,174,070 | \$24,990,369 | \$33,887,405 |

Combining Statement of Changes in
Assets and Liabilities

• **Agency Funds**

Year Ended December 31, 1999

| | Balance January 1 | Additions | Deletions | Balance December 31 |
|----------------------------|----------------------|---------------------|---------------------|------------------------|
| P.U.D. District | | | | |
| Assets | | | | |
| Current Assets | | | | |
| 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 |
| Total Assets | \$2,737,791 | \$40,977,318 | \$39,032,148 | \$4,682,961 |
| Liabilities | | | | |
| Current Liabilities | | | | |
| 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 |
| Total Liabilities | \$2,737,791 | \$7,733,670 | \$5,788,500 | \$4,682,961 |

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

Combining Statement of Changes in
Assets and Liabilities

• **Agency Funds**

Year Ended December 31, 1999

| | Balance January 1 | Additions | Deletions | Balance December 31 |
|----------------------------|----------------------|----------------------|----------------------|------------------------|
| School Districts | | | | |
| Assets | | | | |
| Current Assets | | | | |
| 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 |
| Total Assets | \$76,484,347 | \$357,373,306 | \$373,882,280 | \$59,975,374 |
| Liabilities | | | | |
| Current Liabilities | | | | |
| 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 |
| Total Liabilities | \$76,484,347 | \$172,975,782 | \$189,484,756 | \$59,975,374 |

| | Balance January 1 | Additions | Deletions | Balance December 31 |
|----------------------------|----------------------|---------------------|---------------------|------------------------|
| Fire Districts | | | | |
| Assets | | | | |
| Current Assets | | | | |
| 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 |
| Total Assets | \$8,363,798 | \$37,201,003 | \$35,390,076 | \$10,174,725 |
| Liabilities | | | | |
| Current Liabilities | | | | |
| 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 |
| Total Liabilities | \$8,363,798 | \$10,974,235 | \$9,163,308 | \$10,174,725 |

Combining Statement of Changes in
Assets and Liabilities

• **Agency Funds**

Year Ended December 31, 1999



| | Balance January 1 | Additions | Deletions | Balance December 31 |
|----------------------------|----------------------|---------------------|---------------------|------------------------|
| Water Districts | | | | |
| Assets | | | | |
| Current Assets | | | | |
| 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 |
| Total Assets | \$4,260,121 | \$17,916,316 | \$18,488,160 | \$3,688,277 |
| Liabilities | | | | |
| Current Liabilities | | | | |
| 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 |
| Total Liabilities | \$4,260,121 | \$5,836,141 | \$6,407,985 | \$3,688,277 |

| | Balance January 1 | Additions | Deletions | Balance December 31 |
|-----------------------------|----------------------|---------------------|---------------------|------------------------|
| Treasurer's Suspense | | | | |
| Assets | | | | |
| 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 |
| Total Assets | \$3,576,293 | \$91,024,793 | \$91,713,579 | \$2,887,507 |
| Liabilities | | | | |
| Other Accrued Liabilities | | 85,223 | 47 | 85,176 |
| Custodial Accounts | \$3,576,293 | | \$773,962 | \$2,802,331 |
| Total Liabilities | \$3,576,293 | \$85,223 | \$774,009 | \$2,887,507 |

Combining Statement of Changes in
Assets and Liabilities

• **Agency Funds**

Year Ended December 31, 1999

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

| | Balance January 1 | Additions | Deletions | Balance December 31 |
|--------------------------|----------------------|------------|------------|------------------------|
| Salary Fund | | | | |
| Assets | | | | |
| Cash & Equivalents | \$1,680 | | | \$1,680 |
| Total Assets | \$1,680 | \$0 | \$0 | \$1,680 |
| Liabilities | | | | |
| Custodial Accounts | \$1,680 | | | \$1,680 |
| Total Liabilities | \$1,680 | \$0 | \$0 | \$1,680 |



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 |
| GENERAL GOVERNMENT | | | | | | |
| 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 |
| TOTAL GENERAL GOVERNMENT | 1,539,033 | 40,201,543 | 135,476 | | 3,635,868 | 45,511,920 |
| SECURITY OF PERSONS AND PROPERTY | | | | | | |
| | 87,490 | 7,212,704 | 21,878 | | 1,919,101 | 9,241,172 |
| TRANSPORTATION | | | | | | |
| | 312,333 | | | | 312,592 | 624,925 |
| ECONOMIC ENVIRONMENT | | | | | | |
| | | | | | 25,600 | 25,600 |
| PHYSICAL ENVIRONMENT | | | | | | |
| | 156,357 | 327,204 | 31,443 | | 43,113 | 558,117 |
| MENTAL AND PHYSICAL HEALTH | | | | | | |
| | 54,879 | 654,701 | 12,281 | 76,791 | 204,565 | 1,003,217 |
| CULTURE AND RECREATION | | | | | | |
| | 8,509,046 | 2,898,070 | 241,206 | | 230,735 | 11,879,056 |
| TOTAL GENERAL FIXED ASSETS | \$10,659,137 | \$51,294,222 | \$442,283 | \$76,791 | \$6,371,574 | \$68,844,007 |

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 |
| TOTAL GENERAL GOVERNMENT | 45,110,097 | 425,773 | 23,950 | | 45,511,920 |
| 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 |
| TOTAL GENERAL FIXED ASSETS | \$59,796,298 | \$954,002 | \$33,799 | \$8,127,506 | \$68,844,007 |

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 |
|--------------------------------|---------------------|---------------------|
| Assets | | |
| Amount to be Provided | 24,255,207 | 25,692,585 |
| Assets | \$24,255,207 | \$25,692,585 |
| Liabilities | | |
| 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 |
| Long Term Liabilities | \$24,255,207 | \$25,692,585 |

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

| | | |
|--|--------------------------|----------------------|
| I. INDEBTEDNESS FOR GENERAL PURPOSES <u>WITHOUT A VOTE</u> | | |
| 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> |
| MARGIN OF INDEBTEDNESS AVAILABLE <u>WITHOUT A VOTE</u> | | <u>\$136,086,835</u> |
| II. INDEBTEDNESS FOR GENERAL PURPOSES <u>WITH A 3/5 VOTE</u> | | |
| 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> |
| MARGIN OF INDEBTEDNESS AVAILABLE <u>WITH 3/5 VOTE</u> | | <u>\$267,589,093</u> |
| Total Indebtedness Allowable (Legal Limit 2 1/2%) | | 267,589,093 |
| Less: Indebtedness Incurred - Section I & II | | <u>24,466,621</u> |
| MARGIN OF INDEBTEDNESS AVAILABLE | | <u>\$243,122,472</u> |

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 |
| TOTAL | \$205,405,103 | | \$205,405,103 |

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 | |
| Total Department of Agriculture | | | <u><u>786,168</u></u> | |
| <i>DEPARTMENT OF COMMUNITY PLANNING & 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 |
| Total Department of Community Planning & Development | | | <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 | |
| Total Interagency Committee Outdoor Recreation | | | <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 | |
| Total Department of Justice | | | <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 | |
| Total Department of Transportation | 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 | |
| Total Environmental Protection Agency | 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 | |
| Total FEMA | 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 |
|---|---------------------------|-----------------------------------|------------------------------|
| <i>DEPARTMENT OF HEALTH AND HUMAN SERVICES/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> |
| Total Department of Health and Human Services | | | <u><u>1,611,322</u></u> |
| TOTAL FEDERAL ASSISTANCE | | | <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 | |
|---|---------------------|-----------------------------|---------------------------|--------|
| STATE LEGISLATURE | | | | |
| Prosecutor's Salary | None | N/A | 37,686 | NOTE 1 |
| Autopsies | None | RCW 68.50.104 | 31,040 | |
| Total State Legislature | | | <u>68,726</u> | |
| OTHER JUDICIAL AGENCIES | | | | |
| Criminal Witness Fees | None | N/A | 351 | NOTE 1 |
| Total Other Judicial Agencies | | | <u>351</u> | |
| DEPARTMENT OF ECOLOGY | | | | |
| 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 | |
| Total Department of Ecology | | | <u>406,905</u> | |
| TRAFFIC SAFETY COMMISSION | | | | |
| Traffic Safety Project | None | 98 ST N/A | 6,570 | |
| Traffic Safety Project | None | 9907017 | 5,369 | |
| Total Traffic Safety Commission | | | <u>11,939</u> | |
| DEPARTMENT OF TRANSPORTATION | | | | |
| 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 |
| Total Department of Transportation | | | <u>192,543</u> | |
| COUNTY ROAD ADMINISTRATION BOARD | | | | |
| 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 | |
| Total County Road Administration Board | | | <u>419,664</u> | |

| Program Title | Federal CFDA Number | Other Identification Number | Current Year Expenditures | |
|---|---------------------------|-----------------------------------|------------------------------|--------|
| TRANSPORTATION IMPROVEMENT BOARD | | | | |
| Urban Arterial Trust Account | None | 8-2-037-(P05)-1 | 4,795 | |
| TIA/ISTEA | None | 9W-037(102)-1 | 9,751 | |
| Total Transportation Improvement Board | | | <u>14,546</u> | |
| DEPARTMENT OF COMMUNITY, TRADE, & ECONOMIC DEVELOPMENT | | | | |
| 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 | |
| Total Department of Community, Trade, & Economic Development | | | <u>186,045</u> | |
| DEPARTMENT OF SOCIAL AND HEALTH SERVICES | | | | |
| 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-Governor 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 |
| Total Department of Social and Health Services | | | <u>2,715,299</u> | |

| Program Title | Federal CFDA Number | Other Identification Number | Current Year Expenditures |
|-----------------------------------|---------------------|-----------------------------|---------------------------|
| DEPARTMENT OF HEALTH | | | |
| 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 |
| Total Department of Health | | | <u>305,238</u> |
| TOTAL STATE ASSISTANCE | | | <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.

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.

