

RESOLUTION NO. 14-97

DELETION OF UNNECESSARY BUDGETARY/ACCOUNTING FUNDS

WHEREAS, RCW 43.09.200, Division of municipal corporations-- Uniform system of accounting states, "The State Auditor, through such division, shall formulate, prescribe, and install a system of accounting and reporting, which shall be uniform for every public institution and every public office, and every public account of the same class."

WHEREAS, the State Auditor's Budgeting, Accounting, Reporting Systems (BARS) Manual (Vol 1, Pt 3, Ch 1, Pg 5) states "Governmental units should establish and maintain the minimum number of funds consistent with legal and operating requirements. Unnecessary funds result in inflexibility, undue complexity, and inefficient financial administration."

WHEREAS, certain budgetary/accounting funds are no longer needed in the Mason County budgetary/accounting system.

NOW, THEREFORE, BE IT RESOLVED that the Board of County Commissioners does hereby approve the deletion of the following funds from the Mason County budgetary/accounting system:

<u>FUND NUMBER</u>	<u>FUND NAME/DESCRIPTION</u>
101-999-001	WASTEWATER (94 & PRIOR)
102-999-001	COUNTY FAIR (95 & PRIOR)
140-999-001	HARBOR IMPROVEMENT
203-999-001	UNLIMITED GO HIB BOND 1968
300-999-001	HARSTENE IS TR IM (94 & PRIOR)
401-999-002	HARSTENE IS SEC TREATMENT IMPV

SIGNED this 25th day of February, 1997.

BOARD OF MASON COUNTY COMMISSIONERS

Mary Jo Cady

Mary Jo Cady, Chairperson

John A. Bolender

John A. Bolender, Commissioner

Cynthia D. Olsen

Cynthia D. Olsen, Commissioner

ATTEST:

Rebecca S. Rogers

Rebecca S. Rogers, Clerk of the Board

APPROVED AS TO FORM:

Michael Clift
Michael Clift, C. Deputy Prosecutor

- C: FILE
- BUDGET DIRECTOR
- AUDITOR
- TREASURER