

Resolution No. 38-12

**Defining and adopting all county funds for accounting standard GASB 54**

**WHEREAS**, the Governmental Accounting Standards Board (GASB) statement number 54 has redefined when the county can report governmental funds outside of the general fund,

**WHEREAS**, to prevent the county from having to consolidate funds into the general fund, all governmental funds not otherwise restricted by an outside source such as state law, contract, or grant, must be committed by the county legislative authority,

**WHEREAS**, it is in the interest of the county to have all county funds listed in a common section of the county code, Chapter 3.01,

**NOW, THEREFORE, BE IT HEREBY RESOLVED**, that the following funds be redefined and reorganized in county code, and committed to purposes described as follows:

<u>Fund #</u>	<u>Fund Title</u>	<u>Fund Description</u>
001	General Fund (Current Expense)	Use of revenue is generally unassigned and may be used for Mason County's general expenses.
<b>Special Revenue Funds:</b>		
103	Rural Sales & Use Tax	Use of revenue is restricted per RCW 82.14.370
104	Auditor's O&M	Use of revenue is restricted per RCW 36.22.170
105	County Roads	Use of revenue is restricted per RCW 36.82.010
106	Paths & Trails	Use of revenue is restricted per RCW 47.30
109	Election Equipment & Holding	Use of revenue is committed per Resolution #1270
110	Crime Victims Compensation	Use of revenue is restricted per RCW 7.68.035
114	Victim Witness Preservation	Use of revenue is committed per Resolution #100-06
116	Historical Preservation	Use of revenue is restricted per RCW 36.22.170
117	Affordable Housing	Use of revenue is restricted per RCW 36.22
118	Abatement/Repair & Demolition	Use of revenue is committed per Resolution #67-09
119	Reserve for Technology	Use of revenue is committed per Resolution #67-10
120	Treasurer's REET Electronic Tech	Use of revenue is restricted per RCW 82.45.180
127	Cumulative Reserve: Ins Deduct	Use of revenue is committed per Resolution #8-89
130	Reserve Legal #2	Use of revenue is committed per Resolution #71-09
131	Reserve for Accrued Leave	Use of revenue is committed per Resolution #70-04
134	National Forest Safety Net	Use of revenue is restricted per Public Law 106-393

**Special Revenue Funds:**

135	Trial Court Improvement	Use of revenue is restricted per RCW 3.58.060
138	Family Law Facilitator	Use of revenue is restricted per RCW 26.12.240
140	Sheriff Special Funds	Use of revenue is restricted per RCW 88.02.650
145	Oakland Bay Shellfish Protection	Use of revenue is committed per Resolution #37-08
150	Public Health Services	Use of revenue is restricted per RCW's 70.01 – 70.290
160	Law Library	Use of revenue is restricted per RCW 27.24.010 & .070
163	Lodging (Motel/Hotel) Tax	Use of revenue is restricted per RCW 67.28.080
164	Mental Health	Use of revenue is restricted per RCW 82.14.460
180	Treasurer M&O	Use of revenue is restricted per RCW 84.56.020
190	Veterans Assistance	Use of revenue is restricted per RCW 73.08.080
192	Skokomish Flood Zone	Use of revenue is committed per Resolution #15-81
194	Mason Lake Management Dist #2	Use of revenue is committed per Resolution #121-08
199	Island Lake Management Dist #2	Use of revenue is committed per Resolution #18-98 and separately adopted Ordinance #44-98

**Capital Project Funds:**

350	Real Estate Excise Tax 1	Use of revenue is restricted by RCW 82.46.010
351	Real Estate Excise Tax 2	Use of revenue is restricted by RCW 82.46.035

**Enterprise Funds:**

402	Landfill/Solid Waste	Use of revenue accounts for the operation of the solid waste department which provides solid waste management to the residents, litter and illegal dump to residents, litter and illegal dump clean up, landfill closure and managing transfer stations
403	North Bay Case Inlet	Use of revenue accounts for the operation of the North Bay Case Inlet wastewater facility and repay bond/loan payments for project.
405	Wastewater System Development	Use of revenue accounts for the financing of study, design and coordination of construction of the County's wastewater systems and wastewater facilities supply. Resolution #61-11 (revises #139-04)
406	Combined Utility Administration	Use of revenue accounts for administrative costs for all utility funds operated by the county.

**Enterprise Funds, cont:**

- 411 Rustlewood Sewer & Water Use of revenue accounts for the operation of the Rustlewood Sewer & Water facility.
- 412 Beards Cove Water Use of revenue accounts for the operation of the Beards Cove Water facility.
- 413 Belfair Wastewater & Water Reclamation Use of revenue is accounts for the design, development and construction the new Belfair wastewater and water reclamation utility facility and the cost of operations of the facility. Resolution #118-07
- 480 Storm Drainage System Use of revenue for payment to update storm water policies and regulations and developing storm water management plans. Resolution #30-07


**Internal Service Funds:**

- 501 Equipment Rental & Revolving Use of revenue is restricted per RCW 36.33A.010-060 Use of revenue for equipment, computer and phone systems for all funds operated by the County
- 502 Unemployment Use of revenue for payment of unemployment payments claims of all county department employees

**APPROVED** this 1<sup>st</sup> day of May 2012.

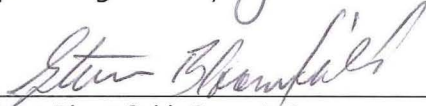
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MASON COUNTY, WASHINGTON


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Steve Bloomfield, Commissioner

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Tim Sheldon, Commissioner