

RESOLUTION NO. 34-95  
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 Budgetary, 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 HEREBY RESOLVED that the Board of County Commissioners does hereby approve the deletion of the following funds from the Mason County budgetary/accounting system:

FUND NUMBER	FUND NAME/DESCRIPTION
103	CENTENNIAL COMMITTEE
126	CUM RES #1 RETAINAGE
170	PARKS ACQUISITION & DEVELOPMENT
177	ROSE POINT PROJECT
199	FEDERAL SHARED REVENUE
300	CAPITAL PROJECTS

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APPROVED this 28<sup>th</sup> day of March, 1995.

BOARD OF COUNTY COMMISSIONERS  
MASON COUNTY, WASHINGTON

William O. Hunter  
William O. Hunter, Chairperson

M. L. Faughender  
M. L. Faughender, Commissioner

Mary Cady  
Mary Cady, Commissioner

ATTEST:

Rebecca S. Rogers  
Rebecca S. Rogers, Clerk of the Board

APPROVED AS TO FORM:

Michael Clift  
Michael Clift, C. Deputy Prosecutor

C: Auditor  
Treasurer