



GENERAL FIXED ASSETS

The *General Fixed Assets Account Group* accounts for those fixed assets that are not accounted for in proprietary funds. General fixed assets used in governmental fund operations are valued at historical cost, or estimated historical cost where no records exist. Donated fixed assets are valued at estimated fair market value on the date of donation. Depreciation is not provided for general fixed assets. Certain real property improvements such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems are considered infrastructure and are not accounted for in the *General Fixed Assets Account Group*.



Schedule Of General Fixed Assets By Source

At December 31, 1999

General Fixed Assets

Land	\$ 33,367,592
Buildings	96,105,643
Equipment And Machinery	8,578,545
Construction In Progress	16,760,966
Equity Interest In Joint Ventures	768,000
Total General Fixed Assets	<u>\$ 155,580,746</u>

Investment In General Fixed Assets

Bond Funds	\$ 68,661,910
Current Funds	63,585,022
Federal And State Grant Funds	17,828,885
Gifts	2,562,835
Undeterminable (Historical costs not available)	2,942,094
Total Investment In General Fixed Assets	<u>\$ 155,580,746</u>



Schedule Of General Fixed Assets By Activity

At December 31, 1999

Activity	Total	Land	Buildings	Equipment
Cooperative Extension	\$ 27,624	\$ -	\$ -	\$ 27,624
Assessor/Treasurer	121,942	-	-	121,942
Prosecuting Attorney	120,184	-	-	120,184
Auditor	1,748,852	-	-	1,748,852
Emergency Management Services	84,141	-	-	84,141
Clerk	93,489	-	-	93,489
County Council	72,441	-	-	72,441
County Executive	10,359	-	-	10,359
Budget And Finance	21,452	-	-	21,452
District Courts	2,032,199	324,000	1,457,898	250,301
Juvenile	21,809,042	87,321	21,628,015	93,706
District Court Probation	18,769	-	-	18,769
Detention Facilities	159,106	-	-	159,106
Sheriff	36,616,817	773,993	35,340,643	502,181
Medical Examiner	2,864,434	-	2,757,889	106,545
Superior Court	91,844	-	-	91,844
Administrative Services	28,437	-	-	28,437
Parks And Recreation	13,611,175	10,465,597	2,915,761	229,817
Planning And Land Services	129,719	-	-	129,719
Assigned Council	11,528	-	-	11,528
Personnel	37,870	-	-	37,870
Law Enforcement	180,467	-	-	180,467
Geographic Information System	683,051	-	-	683,051
Auditor's Maintenance And Operation	541,903	-	-	541,903
Criminal Justice	378,867	-	-	378,867
Conservation Futures	4,420,122	4,420,122	-	-
Arts Commission	63,290	-	-	63,290
County Fair	105,226	22,826	82,400	-
Human Services	33,291	-	-	33,291
Marine Services	322,276	-	-	322,276
Drug Investigation	39,987	-	-	39,987
911 System	820,035	-	-	820,035
Antiprofitteering	6,141	-	-	6,141
Community Development	902,807	902,807	-	-
Flood Property	1,257,260	1,257,260	-	-
Roads	4,611,060	452,166	2,879,424	1,279,470
Surface Water Management	11,772,402	11,136,759	387,705	247,938
Community Action	21,522	-	-	21,522
Gig Harbor Home	151,224	24,500	126,724	-
Greater Lakes Mental Health Facilities	425,114	65,638	359,476	-
General Government Buildings	28,043,548	3,426,282	24,617,266	-
Law Enforcement Support Agency Building - 50% Interest	741,236	-	741,236	-
Public Health Facility	2,819,527	8,321	2,811,206	-
Total General Fixed Assets Allocated By Activity	138,051,780	\$ 33,367,592	\$ 96,105,643	\$ 8,578,545
Construction In Progress	16,760,966			
Equity Interest In Joint Ventures:				
Cheney Stadium	768,000			
Total General Fixed Assets	\$ 155,580,746			



Schedule Of Changes In General Fixed Assets By Function And Activity

For The Year Ended December 31, 1999

Page 1 of 2

Function And Activity	Balance 01-01-99 (a)	Increases (b)	Decreases (c)	Balance 12-31-99
General Governmental Services				
Assessor/Treasurer	\$ 93,122	\$ 105,874	\$ 77,054	\$ 121,942
Auditor	1,693,867	76,039	21,054	1,748,852
County Council	66,829	5,612	-	72,441
County Executive	10,359	-	-	10,359
Budget And Finance	15,502	5,950	-	21,452
Administrative Services	28,437	-	-	28,437
Personnel	37,870	-	-	37,870
Geographic Information System	811,883	18,555	147,387	683,051
Auditor's Maintenance And Operation	416,625	125,278	-	541,903
General Governmental Buildings	26,623,031	1,420,517	-	28,043,548
Total General Governmental Services	29,797,525	1,757,825	245,495	31,309,855
Public Safety				
Juvenile	20,707,025	1,102,017	-	21,809,042
Sheriff	36,560,621	59,546	3,350	36,616,817
Law Enforcement	182,311	7,000	8,844	180,467
Marine Services	335,441	15,968	29,133	322,276
Drug Investigation	39,987	-	-	39,987
911 System	952,326	78,827	211,118	820,035
Emergency Management Services	84,952	14,206	15,017	84,141
Detention Facilities	159,106	-	-	159,106
Antiprofitteering	6,141	-	-	6,141
Flood Property	1,257,260	-	-	1,257,260
Law Enforcement Support Agency Building - 50% Interest	741,236	-	-	741,236
Total Public Safety	61,026,406	1,277,564	267,462	62,036,508
Physical Environment				
Cooperative Extension	27,624	-	-	27,624
Planning And Land Services	121,368	13,609	5,258	129,719
Surface Water Management	8,816,489	2,987,917	32,004	11,772,402
Total Physical Environment	8,965,481	3,001,526	37,262	11,929,745
Legal And Judicial				
Prosecuting Attorney	115,425	41,580	36,821	120,184
Clerk	102,361	-	8,872	93,489
District Courts	2,001,828	59,719	29,348	2,032,199
Superior Court	-	91,844	-	91,844
Assigned Council	11,528	-	-	11,528
District Court Probation	12,835	5,934	-	18,769
Criminal Justice	281,203	97,664	-	378,867
Total Legal And Judicial	2,525,180	296,741	75,041	2,746,880



Schedule Of Changes In General Fixed Assets By Function And Activity

For The Year Ended December 31, 1999

Page 2 of 2

Function And Activity	Balance 01-01-99 (a)	Increases (b)	Decreases (c)	Balance 12-31-99
Transportation				
Roads	\$ 13,903,373	\$ 111,094	\$ 9,403,407	\$ 4,611,060
Economic Environment				
Community Development	1,309,996	141,364	548,553	902,807
Community Action	21,522	-	-	21,522
Total Economic Environment	<u>1,331,518</u>	<u>141,364</u>	<u>548,553</u>	<u>924,329</u>
Mental And Physical Health				
Medical Examiner	2,864,434	-	-	2,864,434
Human Services	58,943	25,968	51,620	33,291
Gig Harbor Home	151,224	-	-	151,224
Greater Lakes Mental Health Facilities	425,114	-	-	425,114
Public Health Facility	2,819,527	-	-	2,819,527
Total Mental And Physical Health	<u>6,319,242</u>	<u>25,968</u>	<u>51,620</u>	<u>6,293,590</u>
Culture And Recreation				
Parks And Recreation	5,805,761	7,869,518	64,104	13,611,175
Conservation Futures	9,568,600	-	5,148,478	4,420,122
Arts Commission	63,290	-	-	63,290
County Fair	105,226	-	-	105,226
Equity Interest In Cheney Stadium	813,000	-	45,000	768,000
Total Culture And Recreation	<u>16,355,877</u>	<u>7,869,518</u>	<u>5,257,582</u>	<u>18,967,813</u>
Construction In Progress	<u>12,329,828</u>	<u>11,708,961</u>	<u>7,277,823</u>	<u>16,760,966</u>
Total General Fixed Assets	<u>\$ 152,554,430</u>	<u>\$ 26,190,561</u>	<u>\$ 23,164,245</u>	<u>\$ 155,580,746</u>

(a) General Fixed Assets were restated January 1, 1999 to reflect a change in the capitalization policy. The threshold for capitalizing machinery and equipment expenditures was changed from \$3,000 to \$5,000. As required by generally accepted accounting principles, \$2,449,000 of machinery and equipment capitalized prior to 1999 was written-off to reflect the change in accounting policy.

(b) Includes transfers to departments and/or funds.

(c) Includes transfers from departments and/or funds.

This page left blank intentionally.