

**BEFORE THE BOARD OF COUNTY COMMISSIONERS
LEWIS COUNTY, WASHINGTON**

IN THE MATTER OF:

RESOLUTION NO. 25-007

ESTABLISH A NEW MANAGERIAL ENTERPRISE
FUND - SOLID WASTE UTILITY CAPITAL RESERVE
FUND NO. 4020

WHEREAS, the Solid Waste Utility Fund No. 4010 currently accounts for the operation of the Centralia and Morton Transfer Stations as well as reserves for capital purposes; and

WHEREAS, the County may establish managerial funds to track specific activities, provide a greater level of financial clarity, and ensure compliance with restrictions on use. The Governmental Accounting Standards Board (GASB) requires that this fund be held for managerial purposes only and may not be presented as a financial reporting fund; and

WHEREAS, for the purposes of financial reporting, the newly established Solid Waste Utility Capital Reserve Fund No. 4020 shall be combined with the operating fund, Solid Waste Utility Fund No. 4010; and

WHEREAS, three reserve balances have been established by the Board of County Commissioners (BOCC) that shall be separately identified and recorded for the purposes listed below:

1. **Equipment Reserve:** Pursuant to Resolution 09-410
2. **Capital Improvement Reserve:** Pursuant to Resolution 19-292
3. **Court-Ordered Abatement Reserve:** Pursuant to Resolution 02-450

WHEREAS, it appears to be in the best interest of the County to establish an enterprise fund for managerial purposes to account for financial activities related to Solid Waste Utility capital reserves.

NOW THEREFORE BE IT RESOLVED that the managerial enterprise fund to be known as Solid Waste Utility Capital Reserve Fund No. 4020 is hereby established to account for financial resources that are reserved for specific purpose.

DONE IN OPEN SESSION this 7th day of January, 2025.

APPROVED AS TO FORM:
Jonathan Meyer, Prosecuting Attorney

BOARD OF COUNTY COMMISSIONERS
LEWIS COUNTY, WASHINGTON

David Bailey
By: David Bailey,
Chief Civil Deputy Prosecuting Attorney

Scott J. Brummer
Scott J. Brummer, Chair

ATTEST:



Lindsey R. Pollock, DVM
Lindsey R. Pollock, DVM, Vice Chair

Rieva Lester, CMC
Rieva Lester, CMC,
Clerk of the Lewis County Board of
County Commissioners

Sean D. Swope
Sean D. Swope, Commissioner