

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

IN THE MATTER OF:

RESOLUTION NO. 25-202

APPROVE COMMITMENT OF FINANCIAL
RESOURCES FOR A SPECIFIC PURPOSE TO
CAPITAL MAINTENANCE AND REPAIR FUND NO.
3010

WHEREAS, the Governmental Accounting Standards Board (GASB) Statement No. 54 establishes accounting and financial reporting standards for fund balance categories; and

WHEREAS, GASB 54 defines committed fund balance as amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority; and

WHEREAS, the Board of County Commissioners (BOCC) desires to commit a portion of fund balance for the purpose of funding future capital projects; and

WHEREAS, the committed funds shall not be used for any purpose other than capital projects approved by the BOCC unless formal action is taken to modify or remove the commitment. This commitment shall remain in effect until such time as the BOCC formally changes or removes it by subsequent resolution.

NOW THEREFORE BE IT RESOLVED the BOCC hereby commits \$2,000,000 of the General Fund's unassigned fund balance for future capital projects, subject to BOCC approval. These funds shall be transferred to Capital Maintenance and Repair Fund No. 3010 and classified as committed fund balance.

DONE IN OPEN SESSION this 15th day of July, 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