

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

RE: COMMITMENT OF FINANCIAL RESOURCES)
FOR SPECIFIC PURPOSES FOR THE) RESOLUTION NO. 15-____
ANIMAL SHELTER IN FUND 301)

WHEREAS, the Governmental Accounting Standards Board (GASB) Statement No. 54 establishes accounting and financial reporting standards for governments that report governmental funds; and,

WHEREAS, GASB Statement No. 54 establishes criteria for classifying fund balances into specifically defined classifications and clarifies definitions for governmental fund types; and,

WHEREAS, GASB Statement No. 54 defines Capital Projects Funds as funds that are used to account for and report the financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets; and,

WHEREAS, the Board of County Commissioners (BOCC) has the authority under GASB Statement No. 54 to commit specific financial resources for specific expenditures; and,

WHEREAS, the Lewis County Animal Shelter has received unrestricted bequests totaling \$438,757.60, and it appears to be in the best public interest to honor the spirit of the bequests by recognizing the revenue within the Capital Maintenance and Repair Fund No. 301 those unrestricted bequests specific to the Lewis County Animal Shelter and committing the use to only those expenditures related to the capital acquisition, construction, or repair of assets and facilities related to the Animal Shelter;

NOW, THEREFORE BE IT RESOLVED that effective the date of this Resolution, \$438,757.60 will be recognized as bequest revenue within the Capital Maintenance and Repair Fund No. 301 and committed to use for only those expenditures related to the capital acquisition, construction, or repair of assets and facilities related to the Animal Shelter.

DONE IN OPEN SESSION, this ____ day of _____, 2015.

ATTEST:

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

Karri Muir, CMC, Clerk of the Board

Edna J. Fund, Chair

APPROVED AS TO FORM:

P.W. Schulte, Vice Chair

Civil Deputy Prosecuting Attorney

Gary Stamper, Commissioner