

**KITTITAS COUNTY
BOARD OF COUNTY COMMISSIONERS**

RESOLUTION NO. 2011-139

A Resolution Closing Fund #104 Sheriff K-9 Unit Fund

WHEREAS, Kittitas Co Board of County Commissioners Resolution 2001-124 established Fund 104, Sheriff K-9 Unit for the purpose of accepting donations for the K-9 program, and;

WHEREAS, this fund was used to accept donations to pay exclusively for the K-9 Unit program, and;

WHEREAS, Governmental Accounting Standards Board (GASB) has issued an accounting standard GASB 54 in which each fund must be evaluated to determine that a significant amount of the revenue must be restricted and pass the Special Revenue Fund Calculation test:


$$\frac{\text{Restricted} + \text{Committed Revenues}}{\text{Total Resource Inflows}} = 20\% \text{ or Greater}$$

WHEREAS, Fund #104 Sheriff K-9 Unit does not pass the above test as the balance in the fund is \$500.75, with no current revenues.


NOW, THEREFORE BE IT RESOLVED, that Fund #104 Sheriff K-9 Unit Fund be closed and all remaining funds be transferred into #001 General Fund, effective December 31, 2011 into a Restricted Fund Balance account.

APPROVED, this 20th day of December 2011.

**BOARD OF COUNTY COMMISSIONERS
KITTITAS COUNTY, WASHINGTON**


Chairman


Vice Chairman


Commissioner




Clerk of the Board