

BEFORE THE BOARD OF COLUMBIA COUNTY COMMISSIONERS**RESOLUTION 2021-29****IN THE MATTER OF ESTABLISHING FUND 201000, THE GENERAL GOVERNMENT DEBT SERVICE FUND.**

WHEREAS, The Washington State Auditor's Office directs accounting and reporting standards for local governments in accordance with RCW 43.09.200, through the distribution of the Budgeting, Accounting and Reporting Systems Manual (BARS)

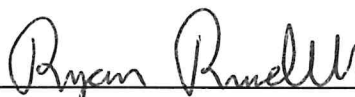
WHEREAS, It's purpose is to provide (1) uniform accounting and financial reporting to allow for meaningful use and comparison of financial data; (2) accounting and reporting instructions as a resource for local government managers; and (3) a consistent framework for financial reporting to intended users, including managers, governing bodies, granting and regulatory agencies, the state Legislature, and the general public.

WHEREAS, on December 18, 2020 the BARS manual received significant updates which will require the County to add a Debt Service Fund for all general Government debt and revise multiple accounting codes within the accounting system for the County.

NOW, THEREFORE BE IT HEREBY RESOLVED, the Columbia County Board of Commissioners authorize the addition of Fund 201000 General Government Debt Service Fund to be established to account for general government debt service transactions. All account codes requiring updating or addition will be added by the Columbia County Auditor.

PASSED AND ADOPTED by the Columbia County Board of Commissioners, State of Washington, this 7 day of June, 2021.

**BOARD OF COUNTY COMMISSIONERS
COLUMBIA COUNTY, WASHINGTON**



Ryan R. Rundell, Chairman



Charles L. Amerein, Commissioner



Marty J. Hall, Commissioner

Attest: 

Virginia Schmidt
Clerk of the Board