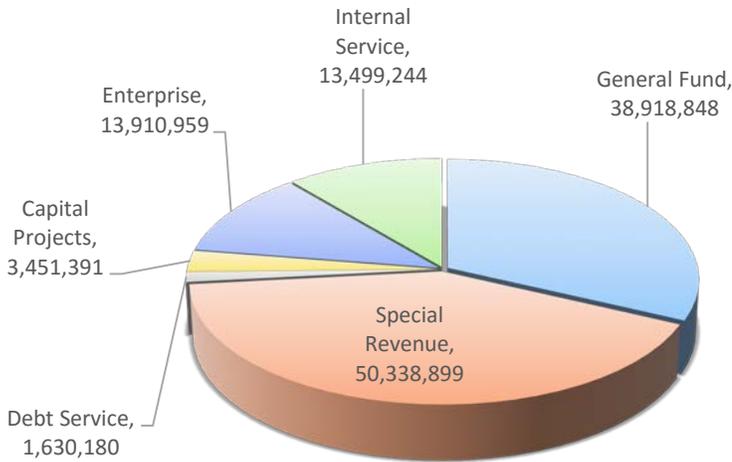


LEWIS COUNTY

2019

PRELIMINARY BUDGET ROLLUP



GENERAL FUND - The general fund is used to account for the financial activities of the general government not required to be accounted for in another account.

SPECIAL REVENUE FUNDS - Special revenue funds are used to account for the proceeds of specific revenue sources (other than trusts for individuals, private organizations or other governments or for major capital projects) that are legally restricted to expenditure for specified purposes.

ENTERPRISE FUNDS - Used to account for any activity for which a fee is charged to external users for goods or services. Activities are required to be reported as enterprise funds, in the context of the activity's principal revenue sources, if any one of the following criteria is met: a) the activity is financed with debt that is secured solely by pledge of the net revenues from fees and charges of the activity; 2) laws or regulations require that the activity's costs of providing services, including capital costs (such as depreciation or debt service), be recovered with fees and charges, rather than with taxes or similar revenues.

INTERNAL SERVICE FUNDS - Internal service funds are used to report activities that provide goods or services to other funds, departments or offices of the county on a cost reimbursement basis. Internal service funds are used where the county is the predominant participant in the activity.

DEBT SERVICE FUNDS - Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term obligation principal and interest.

CAPITAL PROJECTS FUNDS - Capital projects funds are used to account for the acquisition and/or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

FUND TYPE	REVENUES	EXPENDITURES	CHANGE IN RESERVES
GENERAL FUND (Current Expense)	35,351,423	38,918,848	(3,567,425)
SPECIAL REVENUE	48,847,445	50,338,899	(1,491,454)
DEBT SERVICE	1,628,650	1,630,180	(1,530)
CAPITAL	3,638,286	3,451,391	186,895
ENTERPRISE	13,691,947	13,910,959	(219,012)
INTERNAL SERVICE	12,551,089	13,499,244	(948,155)
TOTAL ALL FUNDS	115,708,840	121,749,521	(6,040,681)