

P.O. Box 1295 HARRISBURG, PA 17108 (717) 780-6300 (717) 255-2684 FAX BOARD OF COMMISSIONERS
JEFF HASTE, CHAIRMAN
MIKE PRIES, VICE CHAIRMAN
GEORGE P. HARTWICK III, SECRETARY

CHIEF CLERK/CHIEF OF STAFF LAURA E. EVANS, ESQ.

RESOLUTION NO. 30-2011

A RESOLUTION APPROVING THE GASB (GENERAL ACCOUNTING STANDARDS BOARD) #54 POLICY

WHEREAS, the Dauphin County Board of Commissioners (the "Board") recognizes that the maintenance of a fund balance is essential to the preservation of the financial integrity of the County; and

WHEREAS, the General Accounting Standards Board has issued a Policy outlining the definitions, guidelines, use of the fund balance, the authority to commit funds and the authority to assign funds; and

NOW, THEREFORE, IT IS HEREBY RESOLVED, that the Dauphin County Board of Commissioners adopt the attached GASB #54 Policy.

ADOPTED, by the Board of Commissioners of Dauphin County, Pennsylvania, in lawful session duly assembled this 2/ day of December _____, 2011.

ATTEST:

Laura E. Evans, Esq. Chief Clerk/Chief of Staff

DAUPHIN COUNTY BOARD OF COMMISSIONERS

Jen masie, Chairmai

Mike Pries, Vice Chairman

George P. Hartwick, III, Secretary