

**THREE RIVERS SCHOOL DISTRICT**  
8550 NEW HOPE ROAD  
P.O. BOX 160  
JOSEPHINE COUNTY, MURPHY, OREGON

**Resolution #Fiscal 10/11-06**

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**RESOLUTION ESTABLISHING AUTHORITY TO ASSIGN ENDING FUND BALANCE**

**WHEREAS**, GASB 54, a ruling by the Government Accounting and Standards Board effective for the fiscal year ending June 30, 2011, requires fund balances to be reported in classifications that “comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.”, and

**WHEREAS**, The ending balance for all funds must be designated per the following categories set forth by GASB 54:

- **Non-spendable** – Funds which cannot be spent.
- **Restricted** – Amounts subject to externally enforceable legal restrictions (imposed by grantors, contributors, governmental regulations, etc.)
- **Committed** - Amounts that are constrained by limitations that a government imposes upon itself.
- **Assigned** – Intended use of resources established by the governing body itself, or by an official or officers to which authority is delegated by the governing body.
- **Unassigned** – Available for any purpose. (Reported only in the General Fund)

now therefore;

**BE IT RESOLVED**, that the Three Rivers School District Board of Directors hereby grants to the Superintendent and the Director of Fiscal Services the authority to classify portions of ending fund balance as Assigned.

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ATTEST: \_\_\_\_\_  
Superintendent/Clerk Board Chair

Moved: \_\_\_\_\_ Seconded: \_\_\_\_\_

Passed \_\_\_\_\_ Date: \_\_\_\_\_  
(Passed/Failed)