

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29

RESOLUTION NO. 2012-2

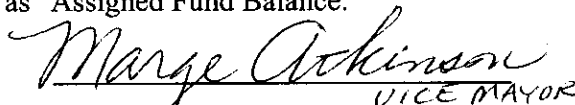
**RESOLUTION OF THE CITY COUNCIL CLASSIFYING THE VARIOUS
COMPONENTS OF FUND BALANCE AS DEFINED IN
GOVERNMENTAL ACCOUNTING STANDARDS BOARD
STATEMENT NO. 54.**

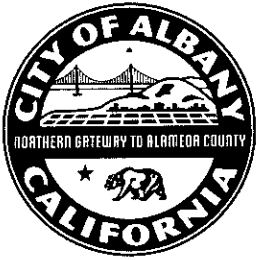
WHEREAS, The Governmental Accounting Standards Board has issued Statement
No. 54 entitled "Fund Balance Reporting and Governmental Fund Type Definitions;"
and

WHEREAS, The City Council desires to classify the various components of fund
balance reported by the City as defined in Governmental Accounting Standards Board
Statement No. 54.

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. That the Albany City Council hereby approves the classification and reporting of fund balance components as required by Governmental Accounting Standards Board Statement No. 54 to become effective starting with the 2010/11 fiscal year.
2. That the Albany City Council designates the City manager as the City official to determine and define the amounts of those components of fund balances that are classified as "Assigned Fund Balance."


Farid Javandel, Mayor VICE MAYOR



City of Albany

1000 San Pablo Avenue • Albany, California 94706
(510) 528-5710 • www.albanyca.org

RESOLUTION NO. 2012-2

PASSED AND APPROVED BY THE COUNCIL OF THE CITY OF ALBANY,

this 9th day of January, 2012, by the following votes:

AYES: Council Members Atkinson, Lieber, Wile

NOES:

ABSENT:

ABSTAINED: Council Member Thomsen and Mayor Javandel

WITNESS MY HAND AND THE SEAL OF THE CITY OF ALBANY, this 10th

Day of January, 2012.

Eileen Harrington
DEPUTY CITY CLERK

The City of Albany is dedicated to maintaining its small town ambience, responding to the needs of a diverse community, and providing a safe, healthy and sustainable environment.



PRINTED ON RECYCLED PAPER