

## HARDIN COUNTY FISCAL COURT

### RESOLUTION NO. 2011-072

**BE IT RESOLVED**, Hardin County's Policy on Spending of Resources and Classification of Fund Balances shall be as follows:

**BE IT RESOLVED**, Hardin County, when both restricted and unrestricted resources are available for spending on a specific purpose, those resources considered restricted will be spent first. Restricted resources have constraints placed on the use externally (creditors, grantors, contributors or laws and regulations of other governments). Constraints can also be imposed by law through constitutional provisions or enabling legislation.

**BE IT RESOLVED**, Once restricted resources have been exhausted, unrestricted resources will then be spent on the specific purpose. Unrestricted resources are those considered committed, assigned and unassigned by Hardin County and will be spent in that order.

**BE IT RESOLVED**, Committed resources are formally committed by Hardin County Fiscal Court through adoption of a resolution. Assigned resources are informally designated through a declaration of intent to use for the specific purpose.

**BE IT RESOLVED**, the Judge/Executive has been designated by Hardin County Fiscal Court the ability to assign resources. All other unrestricted resources not meeting the definition of committed or assigned are considered unassigned and will be spent last.

**BE IT FURTHER RESOLVED**, Classification of Ending Fund Balances will be determined by applying the accounting policy as stated above.

**ADOPTED** by Hardin County Fiscal Court in its regular meeting of 14 June 2011.

  
Harry L. Berry  
Hardin County Judge/Executive

ATTEST:

  
Kenneth L. Tabb  
Hardin County Clerk