

**HARDIN COUNTY FISCAL COURT
RESOLUTION NO. 2021-171**

WHEREAS, the Governmental Accounting Standards Board issued Statement 87 establishing a single model for lease accounting based on the principle that leases are financings of the right to use; which requires recognition of certain lease assets and liabilities for leases.

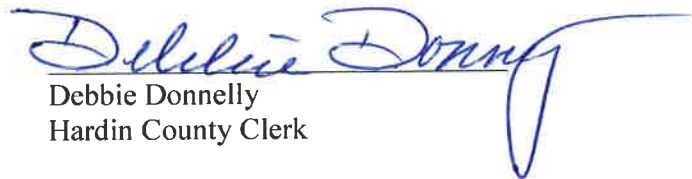
BE IT RESOLVED, upon recommendation of Judge/Executive Harry L. Berry to approve the establishment of a materiality threshold amount of \$10,000 for capitalization of leases.

ADOPTED, by the Hardin County Fiscal Court in its regular meeting on 2021.



Harry L. Berry
Hardin County Judge/Executive

ATTEST:



Debbie Donnelly
Hardin County Clerk