

**BEFORE THE BOARD OF SUPERVISORS OF THE  
COUNTY OF AMADOR, STATE OF CALIFORNIA**

IN THE MATTER OF:

RESOLUTION ADOPTING A )  
LEASES/LEASED ASSETS POLICY ) RESOLUTION NO. 23-010

WHEREAS, the Board of Supervisors desires to ensure prudent County fiscal management, including the adoption of policies such as the Leases/Leased Assets Policy; and

WHEREAS, the Leases/Leased Assets policy objectives are to maintain financial discipline in its financial reporting and accounting procedures; to specifically address Leases to include a definition as well as the terms of a Lease that would cause it to be included and reported under the requirements of GASB 87; and to document the County's materiality threshold in applying GASB 87 in the County's Audited Financial Statements and accounting system.

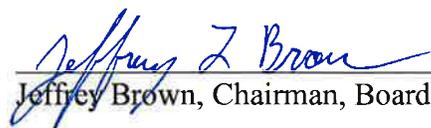
NOW, THEREFORE, BE IT HEREBY RESOLVED that the Amador County Board of Supervisors adopt the Leases/Leased Assets Policy, in the form attached hereto.

PASSED AND ADOPTED by the Board of Supervisors of the County of Amador at a regular meeting of said Board, held on the 24<sup>th</sup> day of January, 2023, by the following vote of said Board:

AYES: Jeffrey Brown, Brian Oneto, Patrick Crew, Frank U. Axe, Richard Forster

NOES: None

ABSENT: None

  
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Jeffrey Brown, Chairman, Board of Supervisors

ATTEST:  
JENNIFER BURNS, Clerk of the  
Board of Supervisors, Amador County,  
California

  
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Deputy