

## Seal Rock Water District

P.O. Box 190 Seal Rock, Oregon 97376 Phone 563-3529



June 9, 1994

RESOLUTION #0694-06

## RESOLUTION CHANGING THE ACCOUNTING METHOD OF THE DISTRICT

WHERE AS, the District's Auditors recommend a change from the modified cash basis of accounting, now in use by the District, to a full accrual basis of accounting,

BE IT RESOLVED, that beginning July 1, 1994, the accounting method used by Seal Rock Water District shall be the full accrual method as recommended in guide lines of the Governmental Accounting Standards Board.

Approved: JUNE 9 1994

Joe Vandehey, Secretary Board of Commissioners