



## RESOLUTION No. 22/23-31

### A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ALPINE FIRE PROTECTION DISTRICT ESTABLISHING THE RESTRICTED, COMMITTED, AND ASSIGNED FUND BALANCE CATEGORIES FOR FISCAL YEAR ENDING 2022-23

**WHEREAS**, the Governmental Accounting Standards Board (“GASB”) has adopted Statement 54 (“GASB 54”), a new standard for governmental fund balance reporting and governmental fund type definitions that became effective in governmental fiscal years starting after June 15, 2010; and

**WHEREAS**, the Alpine Fire Protection District (“DISTRICT”) has implemented GASB 54 requirements, and will apply such requirements to its financial statements for the fiscal year ending June 30, 2023; and

**WHEREAS**, the DISTRICT has recommended the assignment of funds for specific purposes; and the DISTRICT’S goal is to have a sufficient balance in the operating fund with sufficient working capital and a margin of safety to address local and regional emergencies without borrowing.

**NOW THEREFORE, BE IT RESOLVED** by the Board of Directors of the Alpine Fire Protection District, a public agency in the County of San Diego, California, that for Fiscal Year Ending June 30, 2023, the following funds will be classified as **Restricted** on the financial statements:

1. Sunrise Powerlink Mitigation Grant
2. PARS Section 115 Trust Account
3. SD County Mitigation Fund

**BE IT FURTHER RESOLVED** by the Board of Directors of the Alpine Fire Protection District that for Fiscal Year Ending June 30, 2023, the following funds will be classified as **Committed** on the financial statements:

1. Economic Stability Fund
2. Apparatus/Vehicle Replacement
3. Equipment Fund
4. Capital Improvement Fund
5. PASIS Risk Pool Deposit - SIR
6. CalPERS UAL

**BE IT FURTHER RESOLVED** by the Board of Directors of the Alpine Fire Protection District that for Fiscal Year Ending June 30, 2023, the following funds will be classified as **Assigned** on the financial statements:

1. Budget Stability Reserve
2. Compensated Absences
3. PASIS Risk Pool Deposit
4. Encumbrance Account

The amounts in each of the above funds will be determined by the Board of Directors and included in the Fiscal Year 2023-24 Budget.

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**PASSED AND ADOPTED** by the BOARD OF DIRECTORS of the ALPINE FIRE PROTECTION DISTRICT, County of San Diego, State of California, on this 20<sup>th</sup> day of June 2023, by the following vote:

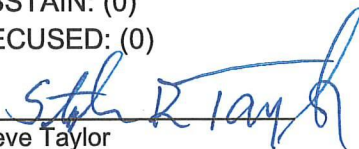
AYES: (Taylor, Paskle, Willis)

NOES: (0)

ABSENT: (Cromwell, Mehrer)

ABSTAIN: (0)

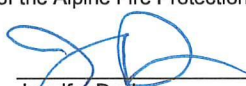
RECUSED: (0)

  
\_\_\_\_\_  
Steve Taylor  
Board President

  
\_\_\_\_\_  
Tim Mehrer  
Board Secretary

I, Jennifer Davis, Clerk of the Board of the Alpine Fire Protection District, do hereby certify that the foregoing resolution was duly passed, approved, and adopted by the Board at a regularly scheduled meeting of the Alpine Fire Protection District Board.

Executed this 6/20/23  
(Date of Execution)

  
\_\_\_\_\_  
Jennifer Davis  
Clerk of the Board