



RESOLUTION # 21/22-04

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE ALPINE FIRE PROTECTION DISTRICT
ESTABLISHING COMMITTED AND ASSIGNED
FUND BALANCES FOR
FISCAL YEAR 2021/2022**

WHEREAS, the Alpine Fire Protection District adopted the Governmental Accounting Standards Board ("GASB") Statement No. 54; and

WHEREAS, the Alpine Fire Protection District reclassified the various components of fund balances reported by the Alpine Fire Protection District as defined in GASB No. 54; and

WHEREAS, pursuant to constraints imposed by Board resolution, "committed" amounts cannot be used for any purpose other than specified in the resolution, unless the Board removes or changes the specific use through resolution or ordinance; and

WHEREAS, "assigned" amounts are constrained by the District's intent to be used for specific purposes, but are neither restricted nor committed;

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE ALPINE FIRE PROTECTION DISTRICT HEREBY ADOPTS THE FOLLOWING FUND BALANCE POLICY:

Fund Name	Committed	Assigned	Total
Apparatus/Vehicles	\$750,000.00	\$60,500.00	\$810,500.00
Equipment Replacement	\$180,791.92	\$20,000.00	\$200,791.92
Capital Building	\$418,111.36	\$43,580.00	\$461,691.36
CalPERS Unfunded Liability	\$900,000.00	\$498,110.00	\$1,398,110.00
Economic Stability	\$1,000,000.00	\$0.00	\$1,000,000.00
Vacation/Sick Liability	\$120,000.00	\$38,000.00	\$158,000.00
OPEB (Retiree Health)	\$58,000.00	\$0.00	\$58,000.00
Self-Insured Risk Pool	\$300,000.00	\$214,423.75	\$514,423.75
	\$3,726,903.28	\$874,613.75	\$4,601,517.03

PASSED AND ADOPTED by the BOARD OF DIRECTORS of the ALPINE FIRE PROTECTION DISTRICT, County of San Diego, State of California, on this 17th day of August 2021, by the following vote:

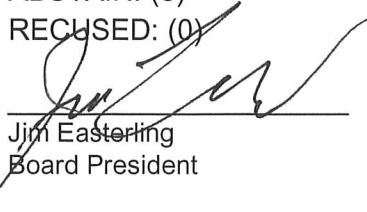
AYES: (4) Easterling, Taylor, Price, Mehrer

NOES: (0)

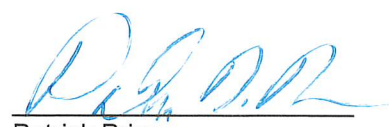
ABSENT: (1) Willis

ABSTAIN: (0)

RECUSED: (0)




Jim Easterling
Board President



Patrick Price
Board Secretary

I, Erin Dooley, Clerk of the Board of the Alpine Fire Protection District, do hereby certify that the foregoing Resolution 21/22-04 was duly passed, approved, and adopted by the Board at a regularly scheduled meeting of the Alpine Fire Protection District Board held on the 17th day of August, 2021.

Executed this 8/17/2021
(Date of Execution)


Erin Dooley
Clerk of the Board