



RESOLUTION # 22/23-04

**A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE ALPINE FIRE PROTECTION DISTRICT  
ESTABLISHING THE RESTRICTED, COMMITTED, AND ASSIGNED  
FUND BALANCES FOR FY 22/23**

**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

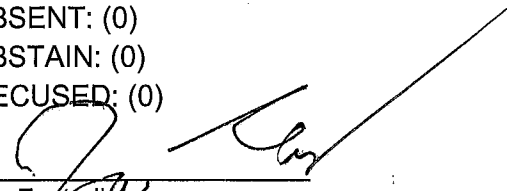
**WHEREAS**, in June of 2022 the DISTRICT adopted Resolution #21/22-23 which established the classifications of funds for specific purposes; and


**WHEREAS**, 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, 2022, the following fund balances found in Attachment 1 are established.

**PASSED AND ADOPTED** by the BOARD OF DIRECTORS of the ALPINE FIRE PROTECTION DISTRICT, County of San Diego, State of California, on this 16<sup>th</sup> day of August 2022, by the following vote:

AYES: (5) Easterling, Taylor, Price, Willis, Mehrer  
NOES: (0)  
ABSENT: (0)  
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 21/22-23 was duly passed, approved, and adopted by the Board at a regularly scheduled meeting of the Alpine Fire Protection District Board held on the 16<sup>th</sup> day of August 2022.

Executed this 8/16/22  
(Date of Execution)

  
\_\_\_\_\_  
Erin Dooley  
Clerk of the Board