



**RESOLUTION # 20/21-01**

**A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE ALPINE FIRE PROTECTION DISTRICT  
ESTABLISHING COMMITTED FUND BALANCES  
FOR FY2020/2021**

**WHEREAS**, In March, 2009, the Governmental Accounting Standards Board (GASB) issued GASB Statement No.54; and

**WHEREAS**, the provisions of GASB 54 requires the establishment of a hierarchy of fund balance classifications; and

**WHEREAS**, the "committed" classification requires formal action by the highest level of decision making authority; and now therefore

**IT IS HEREBY RESOLVED**; that the following funds are committed and constrained for use as allocated:

| <b>CAPITAL VEHICLE &amp; EXPENSE FUND - COMMITTED FUNDS RESOLUTION 20/21-01</b> |                      |                     |                     |                     |
|---|----------------------|---------------------|---------------------|---------------------|
|   | <b>Funded Status</b> | <b>Assigned</b>     | <b>Committed</b>    | <b>Total</b>        |
| Economic Uncertainty  | 94%                  |                     | 940,000             | 940,000             |
| CalPERS Unfunded Liability  | 15%                  | 429,770             | 561,231             | 991,001             |
| Capital Building  | 58%                  | 508                 | 289,207             | 289,715             |
| Equipment Replacement   | 161%                 | 145,156             | 258,050             | 403,206             |
| OPEB (PERS healthcare)  | 40%                  |                     | 48,000              | 48,000              |
| Engine 17   | 33%                  |                     | 232,162             | 232,162             |
| Brush 17  | 2%                   |                     | 10,000              | 10,000              |
| 4706 Vehicles   | 100%                 |                     | 40,000              | 40,000              |
| 4705 Vehicle  | 100%                 | 37,500              |                     | 37,500              |
| 4702 Vehicles   | 9%                   |                     | 3,427               | 3,427               |
| 4701 Vehicles   | 100%                 | 124,000             |                     | 124,000             |
| PASIS Risk Pool   | 100%                 | 240,916             | 250,000             | 490,916             |
| Vacation Sick Liability   | 100%                 | 171,541             |                     | 171,541             |
| <b>TOTAL</b>  |                      | <b>\$ 1,149,391</b> | <b>\$ 2,632,077</b> | <b>\$ 3,781,468</b> |

**PASSED AND ADOPTED by the Board of Directors of the Alpine Fire Protection District, County of San Diego, State of California, on the 21<sup>st</sup> day of July, 2020 by the following vote:**

**AYES:** (5) Easterling, Mann, Price, Taylor, Willis  
**NOES:** ( )  
**ABSTAIN:** ( )  
**ABSENT:** ( )

  
\_\_\_\_\_  
Jim Easterling  
President of the Board

  
\_\_\_\_\_  
Pat Price  
Board Secretary

**Alpine Fire Protection District**

I hereby certify that the above and foregoing is a full and true copy of Resolution 20/21-01 of the Resolutions of the Alpine Fire Protection District, as adopted by the Alpine Fire Protection District Board of Directors at a Regular Meeting held on July 21, 2020.

  
\_\_\_\_\_  
Clerk of the Board

Date 12/01/2020