

RESOLUTION NO. 21-14

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE MORAGA-ORINDA FIRE PROTECTION DISTRICT CLASSIFYING THE VARIOUS COMPONENTS OF FUND BALANCE AS DEFINED IN GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENT NO. 54 AND ADOPTING A REVISED FUND BALANCE POLICY

WHEREAS, the Moraga-Orinda Fire Protection District Board of Directors hereby finds and declares the following:

- The Governmental Accounting Standards Board has issued Statement No. 54 entitled “Fund Balance Reporting and Governmental Fund Type Definitions” which is applicable to the Moraga-Orinda Fire Protection District.
- This Board of Directors desires to classify the various components of fund balance reported by the Moraga-Orinda Fire Protection District as defined in Governmental Accounting Standards Board Statement No. 54.

THEREFORE, be it resolved by the Moraga-Orinda Fire Protection District Board of Directors the following:

- The Board of Directors hereby defines the various components of fund balance as reported by the District as presented in the attached Fund Balance Policy.
- The Board of Directors hereby adopts the attached Fund Balance Policy.
- The classification and reporting of fund balance components as required by Governmental Accounting Standards Board Statement No. 54 will continue to be effective during subsequent fiscal years.
- The Board of Directors designates the Fire Chief or Administrative Services Director as the official to determine and define the amounts of those components of fund balance that are classified as “Assigned Fund Balance”.
- Resolution 21-14 supersedes Resolution 20-10.

PASSED, APPROVED and ADOPTED this 21th day of July 2021, at the regular meeting of the District Board of Directors held virtually, on a motion made by Director **Danziger** and seconded by Director **Donner**, and duly carried with the following roll call vote:

AYES: DIRECTORS DANZIGER, DONNER, JEX, AND JORGENS

NOES: NONE

ABSENT: DIRECTOR BAITX

ABSTAIN: NONE

Resolution 21-14

Dated: July 21, 2021

Craig N. Jorgens

Craig N. Jorgens (Jul 22, 2021 17:32 PDT)

Craig Jorgens, President
Board of Directors

ATTEST:

Marcia Holbrook

Marcia Holbrook
District Clerk

Attachment A: Moraga-Orinda Fire District (Policy 12) Fund Balance Policy
(Approved at the Board Meeting of July 21, 2021)






21-14 GASB 54 Resolution

Final Audit Report

2021-07-23

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