

**RESOLUTION NO. 23-14**

**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 23-14 supersedes Resolution 22-21.

**PASSED, APPROVED and ADOPTED** this 19th day of July 2023, at the regular meeting of the District Board of Directors held at 22 Orinda Way, Orinda, California 94563 on a motion made by Director Jorgens and seconded by Director Roemer and duly carried with the following roll call vote:

**AYES: DIRECTORS HASLER, JORGENS, ROEMER, AND JEX**

**NOES: DIRECTOR DANZIGER**

**ABSENT: NONE**

**ABSTAIN: NONE**

**Resolution 23-14**

**Dated: July 19, 2023**

  
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John Jex, President  
Board of Directors

I certify that this is a full, true and correct copy of the original document which is on file in my office, and that was passed and adopted by the Moraga-Orinda Fire Protection District on the date shown.

ATTEST:

  
\_\_\_\_\_  
Marcia Holbrook  
District Clerk

APPROVED AS TO FORM:

APPROVED AS TO CONTENT:

  
\_\_\_\_\_  
Jon Holtzman, District Counsel

  
\_\_\_\_\_  
Dave Winnacker, Fire Chief

Attachment A: Moraga-Orinda Fire District (Policy 12) Fund Balance Policy  
(Approved at the Board Meeting of July 19, 2023)