

**RESOLUTION NO. 2026-01**

**RESOLUTION OF THE GOVERNING BOARD  
OF THE SOUTHERN INYO FIRE PROTECTION DISTRICT**

**FOR THE ESTABLISHMENT OF A DISCRETIONARY ACCUMULATED CAPITAL SCBA-TANK  
ASSET FUND ACCOUNT**

**Whereas**, the district’s capital assets, which include Self-Contained Breathing Apparatus (SCBA) tanks, have been identified as a necessary asset to be stocked, maintained, and periodically replaced long-term; and

**Whereas**, establishing an Accumulated Capital Asset Fund account will provide a clear accounting vehicle for tracking the historical cost of these assets, supporting accurate financial reporting, and ensuring compliance with California Government Code and GASB standards;

**NOW, THEREFORE, BE IT RESOLVED** that the Southern Inyo Fire Protection District Board of Directors hereby authorizes the County of Inyo Auditor-Controller to open and maintain an Accumulated Capital SCBA-Tank Asset Fund account in the district’s general ledger.

**AND BE IT FURTHER RESOLVED** that the fund shall be used solely for the purpose of recording the historical cost of the designated capital asset, and that all related capital expenditures, transfers, and disbursements shall be properly documented and reported in compliance with accounting standards; and that the board may, at any regular or special meeting by majority vote, amend the purpose, funding levels, or procedural guidelines of the Accumulated Capital SCBA-Tank Account, including deposits, transfers, or withdrawals.

**PASSED AND ADOPTED** by the Governing Board of the District at a regular meeting held on the 25<sup>th</sup> day of June, 2026, by the following vote:

Motion passed \_\_\_/\_\_\_/\_\_\_/\_\_\_

**RESOLUTION NO. 2026-01**

	AYE	NOE	ABSTAIN	ABSENT
Chair, [Robin Flinchum]	_____	_____	_____	_____
Vice-Chair, [Cameron Mayer]	_____	_____	_____	_____
Secretary, [Eliza Woodall]	_____	_____	_____	_____
Treasurer, [Colette Zelwer]	_____	_____	_____	_____
Director, [Spencer McNeal]	_____	_____	_____	_____

\_\_\_\_\_  
Robin Flinchum, Chairperson  
Southern Inyo Fire Protection District Board

ATTEST: \_\_\_\_\_

Mike Jerry, District Administrator of the Southern Inyo Fire Protection District