



ALPINE FIRE PROTECTION DISTRICT
BOARD OF DIRECTORS REGULAR MEETING

DIRECTOR EASTERLING
DIRECTOR PRICE
DIRECTOR TAYLOR
DIRECTOR WILLIS
DIRECTOR MEHRER

TUESDAY
NOVEMBER 15, 2022
5:00 P.M.

FIRE CHIEF BRIAN BOGGELN
CLERK OF THE BOARD ERIN DOOLEY

FIRE STATION 17 MEETING ROOM
1364 TAVERN ROAD
ALPINE, CA 91901

**THIS BOARD OF DIRECTORS REGULAR SCHEDULED
MEETING WILL BE HELD
VIA TELECONFERENCE AND AT THE
ALPINE STATION 17
1364 TAVERN ROAD
ALPINE, CA. 91901**

Information for attending the meeting remotely:

Join Zoom Meeting

<https://us06web.zoom.us/j/89688472190?pwd=c2oyVjJlEVzNyM2NraU14WG8wYWdrdz09>

Meeting ID: 896 8847 2190

Passcode: 563081

One tap mobile

+16694449171,,89688472190# US

+16699006833,,89688472190# US (San Jose)

Dial by your location

+1 669 444 9171 US

Meeting ID: 896 8847 2190

Passcode: 563081

Agendas: Agenda packets are available for public inspection 72 hours prior to scheduled meetings; please email Admin@AlpineFire.org to request an electronic copy.

Packet documents are also posted online on our website: www.AlpineFire.org.



ALPINE FIRE PROTECTION DISTRICT

BOARD OF DIRECTORS REGULAR MEETING

DIRECTOR EASTERLING
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TUESDAY
NOVEMBER 15, 2022
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FIRE STATION 17 MEETING ROOM
1364 TAVERN ROAD
ALPINE, CA 91901

DISABLED ACCESS TO MEETING: *A request for disability-related modification or accommodation, including auxiliary aids or services, may be made by a person with a disability who requires a modification or accommodation in order to participate in the public meeting. Any such request must be made to the Clerk of the Board at 619-445-2635 at least 24-hours before the meeting.*

WRITINGS DISTRIBUTED TO THE BOARD: *Pursuant to Government Code 54957.5, written materials distributed to the Board of Directors in connection with this agenda will be available to the public at the Alpine Fire Protection District Administration Office located at 1364 Tavern Road, Alpine, CA 91901. In addition, supporting documentation (including attachments referenced in the agenda) is available for viewing on the Alpine Fire Protection District website – www.alpinefire.org*

- 1) CALL TO ORDER AND DETERMINATION OF A QUORUM**
- 2) PLEDGE OF ALLEGIANCE AND INVOCATION**
- 3) APPROVAL OF AGENDA**
- 4) PUBLIC COMMENT AND DISCUSSION**

Members of the public may address the Board during public comment on a particular agenda item, or if they wish to make a general comment on a matter within the subject matter jurisdiction of the District. The President of the Board will call on the member of the public at the appropriate time and allow the member of the public to provide live comment. On their own initiative or in response to questions posed by the public, board members may ask a question for clarification; provide reference to staff or other resources for factual information or request staff to report back to the Board at a subsequent meeting. A member of the Board may take action to direct staff to place a matter of business on a future agenda. The District limits each speaker to 3 minutes per subject or topic.

SPECIAL PRESENTATION

1. The District auditor, Fechter & Company, will present the Fiscal Year 2021/22 Financial Audit to the Board of Directors.
2. The Alpine Fire Protection District will recognize the following, with an intermission to follow:
 - Director Easterling – 22 years of service to the District
 - Director Price – 12 years of service to the District

5) CONSENT CALENDAR

- 5.1 - Approve the Minutes: Board Meeting – October 18, 2022 (pg.4)
- 5.2 - Financial Reports – October (pg.7)
- 5.3 - Cash Flow Report – October (pg.27)
- 5.4 - Investment Portfolio Report – October (pg.29)
- 5.5 - Monthly Incident Statistics – October (pg.30)



6) ACTION AGENDA ITEMS

6.1 - Resolution 22/23-13 to Implement Teleconferencing Requirements During a Proclaimed State of Emergency (pg.31)

6.2 - Resolution 22/23-15 - Review and Accept the Fiscal Year 2021/22 Financial Audit (pg. 33)

Staff Report: Admin Director Pinhero

6.3 - Review and Approve District Policy #4003 – Retention and Destruction of District Records (pg.90)

Staff Report: Chief Boggeln

6.4 - Resolution #22/23-14 – Disposal of Surplus Property: 2012 Ram Power Wagon (pg.102)

Staff Report: Captain Lavigne

7) REPORTS – INFORMATION ONLY

7.1 – Directors’ Report

7.2 – Fire Chief

7.3 – Fire Marshal

7.4 – Alpine Firefighters Association - Local 2638

7.5 – Committee Reports

8) CLOSED SESSION

a. Conference with Labor Negotiators

Agency Negotiators:

Directors Taylor, Price & Fire Chief Boggeln

Unrepresented Employee:

Administrative Assistant

9) ACTION ITEM – RATIFY COMPENSATION AND BENEFIT PACKAGE FOR ADMINISTRATIVE ASSISTANT (pg.104)

10) ADJOURNMENT

NOTIFICATION OF NEXT MEETING

Next regular meeting will be held:

December 20, 2022 at 5:00 p.m.

Alpine Fire Station 17 (meeting room)

1364 Tavern Road, Alpine CA 91901

CERTIFICATION OF POSTING

I certify that on November 10, 2022, I posted a copy of the foregoing Agenda near the regular meeting place of the Board of Directors of Alpine Fire Protection District, said time being at least 72-hours in advance of the Regular Meeting of the Board of Directors. (Govt. Code Section 54954.2)

Executed at Alpine, California, on November 10, 2022.

Erin Dooley, Clerk of the Board



ALPINE FIRE PROTECTION DISTRICT MINUTES

DIRECTOR EASTERLING
DIRECTOR PRICE
DIRECTOR TAYLOR
DIRECTOR WILLIS
DIRECTOR MEHRER

TUESDAY
OCTOBER 18, 2022
5:00 P.M.

FIRE CHIEF BRIAN BOGGELN
CLERK OF THE BOARD ERIN DOOLEY

FIRE STATION 17 MEETING ROOM
1364 TAVERN ROAD
ALPINE, CA 91901

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1) CALL TO ORDER AND DETERMINATION OF A QUORUM

Board Members arriving after the meeting begins will be noted PRESENT at the point in which they arrive. Board Members leaving the meeting will be noted ABSENT at the point that they leave and PRESENT at the point they reenter the meeting.

The meeting was called to order at 5:00pm by Director Easterling. Directors in attendance: Easterling, Taylor, Price, Willis. Directors in attendance via phone: Mehrer. Also present, Fire Chief Brian Boggeln, Legal Counsel Steve Fitch and Clerk of the Board Erin Dooley.

2) PLEDGE OF ALLEGIANCE AND INVOCATION

Pledge of Allegiance led by Fire Chief Boggeln, and Invocation led by Director Willis.

3) APPROVAL OF AGENDA

Motion to approve the agenda with the change of removing Item 9.

(M/Willis 2nd/Taylor Approved 5-0)

Roll Call Vote: Aye (5) Easterling, Taylor, Price, Willis, Mehrer; Nay (0); Abstaining (0); Absent (0)

4) PUBLIC COMMENT AND DISCUSSION

Members of the public may address the Board during public comment on a particular agenda item, or if they wish to make a general comment on a matter within the subject matter jurisdiction of the District. The President of the Board will call on the member of the public at the appropriate time and allow the member of the public to provide live comment. On their own initiative or in response to questions posed by the public, board members may ask a question for clarification; provide reference to staff or other resources for factual information or request staff to report back to the Board at a subsequent meeting. A



member of the Board may take action to direct staff to place a matter of business on a future agenda. The District limits each speaker to 3 minutes per subject or topic.
Displayed, no comments.

5) CONSENT CALENDAR

- 5.1 - Approve the Minutes: Board Meeting – September 20, 2022(pg.4)
- 5.2 - Financial Reports – September (pg.9)
- 5.3 - Cash Flow Report – September (pg.30)
- 5.4 - Investment Portfolio Report – September (pg.32)
- 5.5 - Monthly Incident Statistics – September (pg.33)

Motion to approve Consent Calendar as submitted.

(M/Willis 2nd/Taylor Approved 5-0)

Roll Call Vote: Aye (5) Easterling, Taylor, Price, Willis, Mehrer; Nay (0); Abstaining (0); Absent (0)

6) DISCUSSION AGENDA ITEMS

- 6.1 - **End of Calendar Year – Board Meeting Schedule**
Staff Report: Chief Boggeln (pg.35)
Report given, no discussion.

- 6.2 - **2nd Hearing – Ordinance #2023-01 Which Adopts the 2022 California Fire Code and the 2021 International Fire Code with Certain Amendments, Additions, and Deletions (pg.35)**
Report given; Directors Taylor commented on fixing page 129 Finding #3 to read “bisected by Interstate 8 freeway.”

7) ACTION AGENDA ITEMS

- 7.1 - **Resolution 22/23-10 – to Implement Teleconferencing Requirements During a Proclaimed State of Emergency (pg.37)**
Motion to approve Resolution 22/23-10 as submitted.
(M/Willis 2nd/Price Approved 5-0)
Roll Call Vote: Aye (5) Easterling, Taylor, Price, Willis, Mehrer; Nay (0); Abstaining (0); Absent (0)

- 7.2 - **Adoption of Ordinance #2023-01 Which Adopts the 2022 California Fire Code and the 2021 International Fire Code with Certain Amendments, Additions, and Deletions (pg. 39)**
Motion to approve Ordinance #2023-01 with correction from Item 6.2.
(M/Taylor 2nd/Willis Approved 5-0)
Roll Call Vote: Aye (5) Easterling, Taylor, Price, Willis, Mehrer; Nay (0); Abstaining (0); Absent (0)

- 7.3 - **Resolution 22/23-11: Authorizing the Sole Source Purchase of One (1) Zoll Defibrillator/Monitor using ARPA Funds in an Amount Not to Exceed \$53,285.24**
Staff Report: Chief Boggeln (pg.140)
Motion to approve Resolution 22/23-11 as submitted.
(M/Willis 2nd/Price Approved 5-0)



Roll Call Vote: Aye (5) Easterling, Taylor, Price, Willis, Mehrer; Nay (0); Abstaining (0); Absent (0)

7.4 - Resolution 22/23-12: Authorizing the Sole Source Purchase of One (1) Ethernet Activated First-In Type 10 MCU

Staff Report: Chief Boggeln (pg.143)

Motion to approve Resolution 22/23-12 as submitted.

(M/Willis 2nd/Price Approved 5-0)

Roll Call Vote: Aye (5) Easterling, Taylor, Price, Willis, Mehrer; Nay (0); Abstaining (0); Absent (0)

8) REPORTS – INFORMATION ONLY

7.1 – Directors’ Report

Director Taylor met with newest Heartland Communications Director with Chief Boggeln.

7.2 – Fire Chief

Fire Chief Boggeln updated the board on personnel leaving, and upcoming events.

7.3 – Alpine Firefighters Association - Local 2638

Local 2638 President Ozbirn updated the board on this years Christmas party.

7.4 – Committee Reports

None.

9) ADJOURNEMENT

Motion to adjourn at 5:11pm.

(M/Willis 2nd/Taylor Approved 5-0)

Roll Call Vote: Aye (5) Easterling, Taylor, Price, Willis, Mehrer; Nay (0); Abstaining (0); Absent (0)

NOTIFICATION OF NEXT MEETING

Next regular meeting will be held:

November 15, 2022 at 5:00 p.m.

Alpine Fire Station 17 (meeting room)

1364 Tavern Road, Alpine CA 91901

Minutes Approved:

Board Secretary

Date

ALPINE FIRE PROTECTION DISTRICT

Balance Sheet

11/08/22

As of October 31, 2022

Accrual Basis

	Oct 31, 22
ASSETS	
Current Assets	
Checking/Savings	
1000 · COUNTY OF SAN DIEGO	
1000.01 · Gen. 310100-47500	
Committed Economic Stab. Fund	208,837.00
Committed UAL (CalPERS)	100,000.00
Committed Vac-Sick Liabilit	67,159.24
Assigned Budget Stab. Reserve	143,761.00
Allocated Capital Apparatus	584,333.36
Allocated Compensated Absenses	95,000.00
Allocated EQ/Capital Bldg	71,000.00
Allocated Encumbrance	31,003.00
Allocated Unfunded Liability	213,533.70
1000.01 · Gen. 310100-47500 - Other	248,466.85
Total 1000.01 · Gen. 310100-47500	1,763,094.15
1000.02 · Mitig.310135-47505	
Committed for Capital accrual	5,428.88
1000.02 · Mitig.310135-47505 - Other	11,867.77
Total 1000.02 · Mitig.310135-47505	17,296.65
Total 1000 · COUNTY OF SAN DIEGO	1,780,390.80
1001 · OTHER A/C'S	
1001.07 · CB&T Checking - 8473	76,928.35
1001.04 · CB&T-(Workers Comp)	20,386.30
1101.06 · CB&T Money Plus	
General	179,355.50
Committed Capital Building Fund	8,745.00
Committed Equipment Replacement	16,709.82
Committed CalPERS UAL (EF)	221,153.02
Allocated Capital Apparatus	118,679.77
Total 1101.06 · CB&T Money Plus	544,643.11
1101.09 · CB&T Savings (Grant)	500.53
1200.00 · US Bank - Trust Fund PARS 115	
Pension Investment	12,166.67
Market Value FL	-875.44
Total 1200.00 · US Bank - Trust Fund PARS 115	11,291.23
Total 1001 · OTHER A/C'S	653,749.52
Total Checking/Savings	2,434,140.32
Accounts Receivable	
1003 · *Accounts Receivable	93,028.27
Total Accounts Receivable	93,028.27
Other Current Assets	
1002 · OTHER CURRENT ASSETS	
1002.1 · LAIF 17-37-006	
General	2,629.53
Committed Funds	767,373.84
Committed SRPL Funds	5,417.55
Total 1002.1 · LAIF 17-37-006	775,420.92
1002.2 · PASIS-Risk Pool Deposit	521,020.02
1002.6 · Petty Cash	76.00
1002.65 · Change Account	100.00
1002.10 · Multi-Bank Securities	
Securities	-100,178.24
Money Market	100,178.24

ALPINE FIRE PROTECTION DISTRICT

Balance Sheet

11/08/22

As of October 31, 2022

Accrual Basis

	Oct 31, 22
Total 1002.10 · Multi-Bank Securities	0.00
1002.13 · P1R-354391 - Comerica AFPD fund	
Securities (Fixed Income)	1,960,043.85
Market Value of Portfolio FL	-135,653.55
Money Market	1,979.43
Total 1002.13 · P1R-354391 - Comerica AFPD fund	1,826,369.73
1002.14 · P1R-114381 - Comerica SRPL fund	
Securities	287,000.00
Market Value of Portfolio FL	-62,170.25
Money Market	9,754.54
Total 1002.14 · P1R-114381 - Comerica SRPL fund	234,584.29
1002.16 · US Bank Bond Interest on Inter.	5,816.47
1002.17 · US Bank Bond Interest on Princ.	144.68
Total 1002 · OTHER CURRENT ASSETS	3,363,532.11
Total Other Current Assets	3,363,532.11
Total Current Assets	5,890,700.70
TOTAL ASSETS	5,890,700.70
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	40,378.56
Total Accounts Payable	40,378.56
Other Current Liabilities	
1800 · Market value of portfolio	-241,524.00
2003 · OTHER LIABILITIES	
2003.12 · SRPL Mitigation Funds	246,445.80
Total 2003 · OTHER LIABILITIES	246,445.80
2100 · PAYROLL LIABILITIES	
2100.21 · CalPERS Retirement - Employee	-0.01
2100.05 · 457b Deferred Comp	1,800.00
2100.06 · Dental/Vision {EE}	257.41
2100.07 · Long Term Disability	-53.76
2100.16 · Life Insurance - Company	14.29
2100.17 · Supplemental Life Insurance	-73.27
2100.22 · Health Benefits {ER}	-722.47
2100.23 · Reportable Health Coverage {EE}	946.13
2100.25 · 401(a) Plan	111.25
2100 · PAYROLL LIABILITIES - Other	375.00
Total 2100 · PAYROLL LIABILITIES	2,654.57
Total Other Current Liabilities	7,576.37
Total Current Liabilities	47,954.93
Long Term Liabilities	
2500 · LONG TERM LIABILITIES	
2500.11 · ACCRUED CLAIMS LIABILITY	129,579.00
2500.01 · Compensated Absences	0.10
2500.07 · Net Pension Liability Plan 958	-111,703.00
Total 2500 · LONG TERM LIABILITIES	17,876.10
Total Long Term Liabilities	17,876.10

ALPINE FIRE PROTECTION DISTRICT

11/08/22

Balance Sheet

Accrual Basis

As of October 31, 2022

	<u>Oct 31, 22</u>
Total Liabilities	65,831.03
Equity	
1110 · Retained Earnings	802,065.48
3000 · OPENING BAL EQUITY	4,872,464.00
3002 · UNRESERVED and UNDESIGNATED	
3002.01 · General Fund Balance	1,553,545.88
3002.02 · Mitigation Fee Fund	2,703.00
Total 3002 · UNRESERVED and UNDESIGNATED	1,556,248.88
3007 · Investment in Fixed Assets	320,460.00
3009 · Prior Period Adjustment	38,500.00
Net Income	-1,764,868.69
Total Equity	5,824,869.67
TOTAL LIABILITIES & EQUITY	<u>5,890,700.70</u>

ALPINE FIRE PROTECTION DISTRICT
Profit & Loss Budget vs. Actual
 July through October 2022

	Jul - Oct 22	Budget	\$ Over Budget	% of Budget
Income				
4000 · COUNTY OF S.D.				
4000.01 · 1% Property Tax	148,598.25	3,778,114.00	-3,629,515.75	3.9%
4000.02 · Interest-General Fund	5,494.01	15,000.00	-9,505.99	36.6%
4000.03 · Mitigation Fees	11,659.14	25,000.00	-13,340.86	46.6%
4000.04 · Interest-Mitigation Fund	208.63	1,000.00	-791.37	20.9%
4000.05 · Benefit Fee-Alpine	532.98	564,000.00	-563,467.02	0.1%
4000.06 · 1% Refunds	-5,561.06	-19,000.00	13,438.94	29.3%
Total 4000 · COUNTY OF S.D.	160,931.95	4,364,114.00	-4,203,182.05	3.7%
4002 · INTEREST INCOME				
.1 · California Bank & Trust	249.01	100.00	149.01	249.0%
.2 · PASIS	1,993.85	1,500.00	493.85	132.9%
.3 · Investments	14,417.79	35,000.00	-20,582.21	41.2%
.4 · LAIF	2,629.53	1,000.00	1,629.53	263.0%
.6 · SRPL	599.10	2,000.00	-1,400.90	30.0%
Total 4002 · INTEREST INCOME	19,889.28	39,600.00	-19,710.72	50.2%
4005 · OTHER INCOME				
.01 · Plan Check	12,455.56	11,000.00	1,455.56	113.2%
.04 · Other	9,514.64	5,000.00	4,514.64	190.3%
.05 · Donations	7.00			
.08 · Ambulance Sub-Lease(Restricted)	44,400.00	120,000.00	-75,600.00	37.0%
.09 · ALS Agreement (Restricted)	0.00	30,000.00	-30,000.00	0.0%
.11 · Vehicle Reimbursements	15,150.43	15,000.00	150.43	101.0%
.13 · Strike Team Personnel Reimb.	87,821.96	20,000.00	67,821.96	439.1%
.14 · Other Strike Team Reimb.	30,200.45	15,000.00	15,200.45	201.3%
Total 4005 · OTHER INCOME	199,550.04	216,000.00	-16,449.96	92.4%
4006 · GRANT INCOME				
4006.04 · CountySD				
SHGP 2022	0.00	13,266.00	-13,266.00	0.0%
SHGP 2021	0.00	13,964.00	-13,964.00	0.0%
Total 4006.04 · CountySD	0.00	27,230.00	-27,230.00	0.0%
4006.19 · ARPA	39,210.63	100,000.00	-60,789.37	39.2%
4006.20 · FEMA Hazardous Grant PProgram	0.00	135,000.00	-135,000.00	0.0%
Total 4006 · GRANT INCOME	39,210.63	262,230.00	-223,019.37	15.0%
Total Income	419,581.90	4,881,944.00	-4,462,362.10	8.6%
Expense				
8000 · DEBIT SERVICE FUND				
8000.1 · Pension Oblig. Bond Principle	200,000.00	200,000.00	0.00	100.0%
8000.1b · Pension Obligation Bnd Interest	82,964.30	166,498.00	-83,533.70	49.8%
Total 8000 · DEBIT SERVICE FUND	282,964.30	366,498.00	-83,533.70	77.2%
5003 · GRANT EXPENSES				
5003.04 · CountySD				
SHGP 2022	0.00	13,266.00	-13,266.00	0.0%
SHSP 2021	0.00	13,964.00	-13,964.00	0.0%
Total 5003.04 · CountySD	0.00	27,230.00	-27,230.00	0.0%
5003.14 · Alpine Fire Foundation				
Other Awards	25.00	0.00	25.00	100.0%
Total 5003.14 · Alpine Fire Foundation	25.00	0.00	25.00	100.0%
5003.19 · ARPA	59,669.88	100,000.00	-40,330.12	59.7%
5003.20 · FEMA Hazardous Mit. Program	0.00	135,000.00	-135,000.00	0.0%
Total 5003 · GRANT EXPENSES	59,694.88	262,230.00	-202,535.12	22.8%
5000 · SALARIES				
5000.01 · Payroll	582,987.10	1,783,721.00	-1,200,733.90	32.7%
5000.02 · OVERTIME				
Critical Weather	6,285.81	30,068.00	-23,782.19	20.9%
FLSA	10,265.42	36,563.00	-26,297.58	28.1%
Paramedic Resource Pool	-1,186.80	0.00	-1,186.80	100.0%
Sick Coverage	27,599.85	81,185.00	-53,585.15	34.0%
Strike Team	150,004.06	35,000.00	115,004.06	428.6%
Training	7,619.85	21,559.00	-13,939.15	35.3%
Medic School Coverage	0.00	12,000.00	-12,000.00	0.0%
Unclassified-Meetings, etc	510.83	38,921.00	-38,410.17	1.3%

ALPINE FIRE PROTECTION DISTRICT
Profit & Loss Budget vs. Actual
 July through October 2022

	Jul - Oct 22	Budget	\$ Over Budget	% of Budget
Vacation-Holiday Coverage	57,532.65	234,534.00	-177,001.35	24.5%
Worker's Comp Coverage	466.68	9,000.00	-8,533.32	5.2%
Total 5000.02 · OVERTIME	259,098.35	498,830.00	-239,731.65	51.9%
Total 5000 · SALARIES	842,085.45	2,282,551.00	-1,440,465.55	36.9%
5002 · EMPLOYEE BENEFITS				
5002.01 · Educational Incentive	85,349.60	100,576.00	-15,226.40	84.9%
5002.02 · Vacation/Sick Leave Expense	70,052.47	95,000.00	-24,947.53	73.7%
5002.03 · Medicare / Employer Exp	14,288.47	41,545.00	-27,256.53	34.4%
5002.04 · Retirement - Pers	91,590.52	322,676.00	-231,085.48	28.4%
5002.4a · Retirement UAL Payments	132,355.00	132,390.00	-35.00	100.0%
5002.05 · Group Medical Ins	125,524.30	409,455.00	-283,930.70	30.7%
5002.06 · Life Insurance	2,148.22	6,480.00	-4,331.78	33.2%
5002.07 · LTD Insurance	2,262.87	6,840.00	-4,577.13	33.1%
5002.08 · Social Security(Employer)	124.00	508.00	-384.00	24.4%
5002.09 · Payroll Expenses	243.92	0.00	243.92	100.0%
5002.10 · Retirement 401 (a)	955.00	5,000.00	-4,045.00	19.1%
5002.11 · Uniform Allowance (Admin)	500.00	500.00	0.00	100.0%
Total 5002 · EMPLOYEE BENEFITS	525,394.37	1,120,970.00	-595,575.63	46.9%
5007 · CLOTHING				
5007.01 · Uniforms				
Uniforms	7,819.83	18,631.00	-10,811.17	42.0%
Total 5007.01 · Uniforms	7,819.83	18,631.00	-10,811.17	42.0%
5007.02 · Boots	784.36	4,235.00	-3,450.64	18.5%
5007.03 · Turn Outs/Helmets	7,470.82	43,663.00	-36,192.18	17.1%
5007.04 · Wildland gear	5,843.69	8,794.00	-2,950.31	66.5%
Total 5007 · CLOTHING	21,918.70	75,323.00	-53,404.30	29.1%
5008 · COMMUNICATION				
5008.01 · HCFA ,RCS - Internet	68,434.88	115,624.00	-47,189.12	59.2%
5008.03 · Mobile Data Terminals	2,698.53	7,240.00	-4,541.47	37.3%
5008.05 · Emergency Operations Center EOC	0.00	200.00	-200.00	0.0%
Total 5008 · COMMUNICATION	71,133.41	123,064.00	-51,930.59	57.8%
5009 · PASIS (Workers Comp)				
5009.01 · Administrative	94,379.00	104,250.00	-9,871.00	90.5%
5009.02 · Claim Related	14,859.88	125,000.00	-110,140.12	11.9%
Total 5009 · PASIS (Workers Comp)	109,238.88	229,250.00	-120,011.12	47.7%
5010 · HOUSEHOLD	925.57	6,000.00	-5,074.43	15.4%
5011 · FAIRA	46,011.00	46,011.00	0.00	100.0%
5012 · MAINTENANCE - EQUIPMENT				
5012.01 · E17 KME (2015)	38,472.39	41,695.00	-3,222.61	92.3%
5012.02 · E217 KME (2002)	8.61	16,495.00	-16,486.39	0.1%
5012.03 · B217 International (2002)	0.00	7,995.00	-7,995.00	0.0%
5012.3B · B17 Hi-Tech (2019)	2,040.93	6,995.00	-4,954.07	29.2%
5012.04 · 4709 U17 Ford F-250 (2018)	862.07	3,910.00	-3,047.93	22.0%
5012.05 · Rescue Tools	0.00	1,515.00	-1,515.00	0.0%
5012.06 · Hydrant	67.30	160.00	-92.70	42.1%
5012.07 · Generator	765.02	2,119.00	-1,353.98	36.1%
5012.08 · SCBA - Compressor	575.00	3,100.00	-2,525.00	18.5%
5012.09 · Portable Extinguishers	0.00	314.00	-314.00	0.0%
5012.10 · Ladder Testing	0.00	3,605.00	-3,605.00	0.0%
5012.11 · Misc.Equipment	177.83	1,000.00	-822.17	17.8%
5012.12 · Fuel	12,821.70	43,298.00	-30,476.30	29.6%
5012.13 · Foam (Class A/B)	0.00	2,000.00	-2,000.00	0.0%
5012.14 · Fire Hose/Hose Packs	93.92	4,094.00	-4,000.08	2.3%
5012.16 · Air Compressor - Station	269.52	820.00	-550.48	32.9%
5012.19 · SCBA's	1,523.44	3,555.00	-2,031.56	42.9%
5012.21 · 4701 Silverado	0.00	2,800.00	-2,800.00	0.0%
5012.22 · 4702 Dodge Ram Truck 0965(2012)	702.11	4,000.00	-3,297.89	17.6%
5012.23 · 4705 2020Ford Exp/2021 EQ Maint	0.00	1,850.00	-1,850.00	0.0%
Total 5012 · MAINTENANCE - EQUIPMENT	58,379.84	151,320.00	-92,940.16	38.6%
5013 · MAINTENANCE - RADIOS				
5013.01 · Maintenance Contract	1,021.94	3,500.00	-2,478.06	29.2%
5013.02 · Other radio maintenance	441.41	2,000.00	-1,558.59	22.1%
Total 5013 · MAINTENANCE - RADIOS	1,463.35	5,500.00	-4,036.65	26.6%
5014 · MAINTENANCE - STRUCTURES				

ALPINE FIRE PROTECTION DISTRICT
Profit & Loss Budget vs. Actual
 July through October 2022

	Jul - Oct 22	Budget	\$ Over Budget	% of Budget
5014.01 · Station 17				
Station Maintenance	5,949.36	16,217.00	-10,267.64	36.7%
Total 5014.01 · Station 17	5,949.36	16,217.00	-10,267.64	36.7%
5014.02 · HVAC Maintenance	1,290.00	2,890.00	-1,600.00	44.6%
5014.03 · Apparatus Bay Doors & Gates	525.00	4,900.00	-4,375.00	10.7%
5014.04 · Life Safety Systems	1,070.64	6,764.00	-5,693.36	15.8%
5014.05 · Plymovent	0.00	1,350.00	-1,350.00	0.0%
5014.06 · Gym Equipment	0.00	1,350.00	-1,350.00	0.0%
5014.07 · Grounds Maintenance	5,826.47	7,865.00	-2,038.53	74.1%
Total 5014 · MAINTENANCE - STRUCTURES	14,661.47	41,336.00	-26,674.53	35.5%
5015 · MEDICAL SUPPLIES				
5015.01 · EMS Supplies	-215.00	3,269.00	-3,484.00	-6.6%
5015.04 · Defib.maintenance	6,309.00	7,359.00	-1,050.00	85.7%
5015.05 · Multi Casualty Trailer	0.00	300.00	-300.00	0.0%
5015.07 · Narcotic Disposal	280.00	465.00	-185.00	60.2%
Total 5015 · MEDICAL SUPPLIES	6,374.00	11,393.00	-5,019.00	55.9%
5016 · MEMBERSHIP	1,027.00	3,601.00	-2,574.00	28.5%
5018 · OFFICE EXPENSE				
5018.01 · Expendable Supplies	337.88	2,900.00	-2,562.12	11.7%
5018.02 · Postage	100.00	900.00	-800.00	11.1%
5018.03 · Office Equip.& Maintenance	17,330.97	35,638.00	-18,307.03	48.6%
Total 5018 · OFFICE EXPENSE	17,768.85	39,438.00	-21,669.15	45.1%
5019 · PROFESSIONAL FEES				
5019.01 · Legal Counsel	15,720.80	28,400.00	-12,679.20	55.4%
5019.02 · Auditor	9,450.00	11,000.00	-1,550.00	85.9%
5019.05 · Election	0.00	18,000.00	-18,000.00	0.0%
Total 5019 · PROFESSIONAL FEES	25,170.80	57,400.00	-32,229.20	43.9%
5023 · TRAINING				
5023.01 · Training Incidentals	1,664.00	2,000.00	-336.00	83.2%
5023.02 · EMS (Medical Training)	4,918.39	17,680.00	-12,761.61	27.8%
5023.03 · HTF	5,026.00	14,351.00	-9,325.00	35.0%
5023.04 · Education	811.00	7,500.00	-6,689.00	10.8%
5023.05 · Workshops	0.00	6,010.00	-6,010.00	0.0%
Total 5023 · TRAINING	12,419.39	47,541.00	-35,121.61	26.1%
5025 · WORKSHOPS-MANAGEMENT				
5025.01 · Administrative	2,267.53	11,360.00	-9,092.47	20.0%
5025.02 · Chief Officers	59.38	6,000.00	-5,940.62	1.0%
5025.03 · Board Members	449.00	7,500.00	-7,051.00	6.0%
5025.04 · In House Training	3,305.00	4,220.00	-915.00	78.3%
5025.05 · Community Risk Reduction	0.00	6,500.00	-6,500.00	0.0%
Total 5025 · WORKSHOPS-MANAGEMENT	6,080.91	35,580.00	-29,499.09	17.1%
5028 · UTILITIES				
5028.01 · SDG&E	17,671.56	48,189.00	-30,517.44	36.7%
5028.02 · Telephone	719.72	2,500.00	-1,780.28	28.8%
5028.03 · Water	2,697.14	8,678.00	-5,980.86	31.1%
5028.04 · Trash	402.40	1,412.00	-1,009.60	28.5%
5028.05 · Sewer	3,748.46	4,035.00	-286.54	92.9%
Total 5028 · UTILITIES	25,239.28	64,814.00	-39,574.72	38.9%
5030 · SPECIAL DISTRICT EXPENSE				
5030.01 · District Operations	2,507.13	7,800.00	-5,292.87	32.1%
5030.02 · Publishing	308.00	660.00	-352.00	46.7%
5030.04 · County Admin.Fees	5,090.19	48,075.00	-42,984.81	10.6%
5030.05 · Rehab-Fire Ground Meals	8,223.19	4,000.00	4,223.19	205.6%
5030.06 · FIT Tests/HepBC/Wellness	0.00	39,260.00	-39,260.00	0.0%
5030.08 · LAFCO Budget	2,648.55	2,500.00	148.55	105.9%
5030.10 · Web Site	340.00	1,020.00	-680.00	33.3%
5030.11 · Recruitment-New Hires	413.00	750.00	-337.00	55.1%
5030.17 · Software/Licenses	11,804.90	27,010.00	-15,205.10	43.7%
Total 5030 · SPECIAL DISTRICT EXPENSE	31,334.96	131,075.00	-99,740.04	23.9%
5031 · DIRECTORS FEES	2,000.00	8,580.00	-6,580.00	23.3%
5032 · Community Risk Reduction				
5032.01 · Public Education	1,495.67	5,974.00	-4,478.33	25.0%

ALPINE FIRE PROTECTION DISTRICT

Profit & Loss Budget vs. Actual

July through October 2022

	Jul - Oct 22	Budget	\$ Over Budget	% of Budget
5032.02 · Supplies	2,932.69	4,685.00	-1,752.31	62.6%
5032.03 · Classes	0.00	1,300.00	-1,300.00	0.0%
5032.04 · Mapping	0.00	500.00	-500.00	0.0%
Total 5032 · Community Risk Reduction	4,428.36	12,459.00	-8,030.64	35.5%
5035 · UNCAPITALIZED EQUIPMENT				
Communications	3,920.31	10,851.00	-6,930.69	36.1%
Facilities	9,294.24	12,282.00	-2,987.76	75.7%
Office	0.00	13,846.00	-13,846.00	0.0%
Operations	1,186.27	10,650.00	-9,463.73	11.1%
Total 5035 · UNCAPITALIZED EQUIPMENT	14,400.82	47,629.00	-33,228.18	30.2%
5037 · CAPITAL EXP. - EQUIPMENT				
Facilities	535.00	51,000.00	-50,465.00	1.0%
Operations	0.00	10,000.00	-10,000.00	0.0%
Vehicles	3,800.00	1,005,000.00	-1,001,200.00	0.4%
Total 5037 · CAPITAL EXP. - EQUIPMENT	4,335.00	1,066,000.00	-1,061,665.00	0.4%
5038 · CONTINGENCY FUND	0.00	147,181.00	-147,181.00	0.0%
5039 · EMERGENCY FUND	0.00	5,000.00	-5,000.00	0.0%
5050 · INTERFUND TRANSFERS	0.00	-1,740,056.00	1,740,056.00	0.0%
5040 · FUND ACCURAL ACCOUNTS	0.00	234,256.00	-234,256.00	0.0%
Total Expense	2,184,450.59	4,881,944.00	-2,697,493.41	44.7%
Net Income	-1,764,868.69	0.00	-1,764,868.69	100.0%

ALPINE FIRE PROTECTION DISTRICT

Profit & Loss

11/08/22

October 2022

Accrual Basis

	Oct 22
Income	
4000 · COUNTY OF S.D.	
4000.01 · 1% Property Tax	64,592.25
4000.02 · Interest-General Fund	5,494.01
4000.03 · Mitigation Fees	11,659.14
4000.04 · Interest-Mitigation Fund	208.63
4000.05 · Benefit Fee-Alpine	532.98
4000.06 · 1% Refunds	-4,756.85
Total 4000 · COUNTY OF S.D.	77,730.16
4002 · INTEREST INCOME	
.1 · California Bank & Trust	69.38
.2 · PASIS	1,993.85
.3 · Investments	1,519.40
.6 · SRPL	153.52
Total 4002 · INTEREST INCOME	3,736.15
4005 · OTHER INCOME	
.01 · Plan Check	2,262.70
.04 · Other	5,681.00
.08 · Ambulance Sub-Lease(Restricted)	14,400.00
.11 · Vehicle Reimbursements	1,005.00
.13 · Strike Team Personnel Reimb.	23,630.78
.14 · Other Strike Team Reimb.	8,561.75
Total 4005 · OTHER INCOME	55,541.23
Total Income	137,007.54
Expense	
5000 · SALARIES	
5000.01 · Payroll	142,596.42
5000.02 · OVERTIME	
FLSA	2,544.72
Sick Coverage	15,530.40
Strike Team	12,624.24
Training	4,800.81
Unclassified-Meetings, etc	252.39
Vacation-Holiday Coverage	11,426.45
Total 5000.02 · OVERTIME	47,179.01
Total 5000 · SALARIES	189,775.43
5002 · EMPLOYEE BENEFITS	
5002.01 · Educational Incentive	1,258.94
5002.02 · Vacation/Sick Leave Expense	754.46
5002.03 · Medicare / Employer Exp	2,787.79
5002.04 · Retirement - Pers	24,513.81
5002.05 · Group Medical Ins	30,350.36
5002.06 · Life Insurance	510.85
5002.07 · LTD Insurance	545.31
5002.08 · Social Security(Employer)	31.00
5002.09 · Payroll Expenses	75.96
5002.10 · Retirement 401 (a)	217.50
Total 5002 · EMPLOYEE BENEFITS	61,045.98
5007 · CLOTHING	
5007.01 · Uniforms	
Uniforms	1,234.23
Total 5007.01 · Uniforms	1,234.23
5007.03 · Turn Outs/Helmets	5,986.27
5007.04 · Wildland gear	1,213.10

ALPINE FIRE PROTECTION DISTRICT

Profit & Loss

October 2022

	Oct 22
Total 5007 · CLOTHING	8,433.60
5008 · COMMUNICATION	
5008.01 · HCFA ,RCS - Internet	28,612.16
5008.03 · Mobile Data Terminals	457.27
Total 5008 · COMMUNICATION	29,069.43
5009 · PASIS (Workers Comp)	
5009.02 · Claim Related	4,075.84
Total 5009 · PASIS (Workers Comp)	4,075.84
5010 · HOUSEHOLD	285.71
5012 · MAINTENANCE - EQUIPMENT	
5012.01 · E17 KME (2015)	101.93
5012.3B · B17 Hi-Tech (2019)	5.70
5012.12 · Fuel	585.97
Total 5012 · MAINTENANCE - EQUIPMENT	693.60
5013 · MAINTENANCE - RADIOS	
5013.01 · Maintenance Contract	400.94
5013.02 · Other radio maintenance	441.41
Total 5013 · MAINTENANCE - RADIOS	842.35
5014 · MAINTENANCE - STRUCTURES	
5014.01 · Station 17	
Station Maintenance	2,026.04
Total 5014.01 · Station 17	2,026.04
5014.04 · Life Safety Systems	70.00
Total 5014 · MAINTENANCE - STRUCTURES	2,096.04
5016 · MEMBERSHIP	45.00
5018 · OFFICE EXPENSE	
5018.01 · Expendable Supplies	4.73
5018.03 · Office Equip.& Maintenance	6,986.52
Total 5018 · OFFICE EXPENSE	6,991.25
5023 · TRAINING	
5023.02 · EMS (Medical Training)	450.00
Total 5023 · TRAINING	450.00
5028 · UTILITIES	
5028.01 · SDG&E	4,383.22
5028.02 · Telephone	179.00
5028.03 · Water	467.73
5028.04 · Trash	100.60
Total 5028 · UTILITIES	5,130.55
5030 · SPECIAL DISTRICT EXPENSE	
5030.01 · District Operations	-5.00
5030.02 · Publishing	119.00
5030.04 · County Admin.Fees	4,594.99
5030.10 · Web Site	85.00
5030.16 · Reimbursable expenses	0.00
5030.17 · Software/Licenses	149.90
Total 5030 · SPECIAL DISTRICT EXPENSE	4,943.89
5031 · DIRECTORS FEES	500.00
5032 · Community Risk Reduction	
5032.02 · Supplies	533.88

ALPINE FIRE PROTECTION DISTRICT

Profit & Loss

October 2022

	<u>Oct 22</u>
Total 5032 - Community Risk Reduction	<u>533.88</u>
Total Expense	<u>314,912.55</u>
Net Income	<u><u>-177,905.01</u></u>

ALPINE FIRE PROTECTION DISTRICT Profit & Loss Prev Year Comparison

October 2022

	Oct 22	Oct 21	\$ Change
Income			
4000 · COUNTY OF S.D.			
4000.01 · 1% Property Tax	64,592.25	38,139.25	26,453.00
4000.02 · Interest-General Fund	5,494.01	3,354.13	2,139.88
4000.03 · Mitigation Fees	11,659.14	46,088.54	-34,429.40
4000.04 · Interest-Mitigation Fund	208.63	201.74	6.89
4000.05 · Benefit Fee-Alpine	532.98	0.00	532.98
4000.06 · 1% Refunds	-4,756.85	-2,546.79	-2,210.06
Total 4000 · COUNTY OF S.D.	77,730.16	85,236.87	-7,506.71
4002 · INTEREST INCOME			
.1 · California Bank & Trust	69.38	4.94	64.44
.2 · PASIS	1,993.85	881.32	1,112.53
.3 · Investments	1,519.40	1,893.30	-373.90
.4 · LAIF	0.00	339.47	-339.47
.6 · SRPL	153.52	136.44	17.08
Total 4002 · INTEREST INCOME	3,736.15	3,255.47	480.68
4005 · OTHER INCOME			
.01 · Plan Check	2,262.70	1,440.00	822.70
.04 · Other	5,681.00	0.00	5,681.00
.08 · Ambulance Sub-Lease(Restricted)	14,400.00	30,000.00	-15,600.00
.11 · Vehicle Reimbursements	1,005.00	0.00	1,005.00
.13 · Strike Team Personnel Reimb.	23,630.78	0.00	23,630.78
.14 · Other Strike Team Reimb.	8,561.75	0.00	8,561.75
Total 4005 · OTHER INCOME	55,541.23	31,440.00	24,101.23
Total Income	137,007.54	119,932.34	17,075.20
Expense			
5000 · SALARIES			
5000.01 · Payroll	142,596.42	125,886.49	16,709.93
5000.02 · OVERTIME			
FLSA	2,544.72	2,515.88	28.84
Sick Coverage	15,530.40	697.18	14,833.22
Strike Team	12,624.24	75,228.21	-62,603.97
Training	4,800.81	0.00	4,800.81
Unclassified-Meetings, etc	252.39	175.90	76.49
Vacation-Holiday Coverage	11,426.45	9,695.56	1,730.89
Worker's Comp Coverage	0.00	3,544.80	-3,544.80
Total 5000.02 · OVERTIME	47,179.01	91,857.53	-44,678.52
Total 5000 · SALARIES	189,775.43	217,744.02	-27,968.59
5002 · EMPLOYEE BENEFITS			
5002.01 · Educational Incentive	1,258.94	727.28	531.66
5002.02 · Vacation/Sick Leave Expense	754.46	0.00	754.46
5002.03 · Medicare / Employer Exp	2,787.79	3,107.44	-319.65
5002.04 · Retirement - Pers	24,513.81	23,309.04	1,204.77
5002.05 · Group Medical Ins	30,350.36	23,151.30	7,199.06
5002.06 · Life Insurance	510.85	480.00	30.85
5002.07 · LTD Insurance	545.31	483.92	61.39
5002.08 · Social Security(Employer)	31.00	43.97	-12.97
5002.09 · Payroll Expenses	75.96	0.00	75.96
5002.10 · Retirement 401 (a)	217.50	251.25	-33.75
Total 5002 · EMPLOYEE BENEFITS	61,045.98	51,554.20	9,491.78
5007 · CLOTHING			
5007.01 · Uniforms			
Uniforms	1,234.23	0.00	1,234.23
Total 5007.01 · Uniforms	1,234.23	0.00	1,234.23
5007.03 · Turn Outs/Helmets	5,986.27	0.00	5,986.27
5007.04 · Wildland gear	1,213.10	333.65	879.45
Total 5007 · CLOTHING	8,433.60	333.65	8,099.95
5008 · COMMUNICATION			
5008.01 · HCFA ,RCS - Internet	28,612.16	2,319.59	26,292.57
5008.02 · Mobile Communications	0.00	1,025.54	-1,025.54
5008.03 · Mobile Data Terminals	457.27	228.06	229.21
5008.05 · Emergency Operations Center EOC	0.00	1,492.34	-1,492.34
Total 5008 · COMMUNICATION	29,069.43	5,065.53	24,003.90

ALPINE FIRE PROTECTION DISTRICT Profit & Loss Prev Year Comparison

October 2022

	Oct 22	Oct 21	\$ Change
5009 · PASIS (Workers Comp)			
5009.01 · Administrative	0.00	16,781.00	-16,781.00
5009.02 · Claim Related	4,075.84	6,259.73	-2,183.89
Total 5009 · PASIS (Workers Comp)	4,075.84	23,040.73	-18,964.89
5010 · HOUSEHOLD	285.71	559.38	-273.67
5012 · MAINTENANCE - EQUIPMENT			
5012.01 · E17 KME (2015)	101.93	6.22	95.71
5012.02 · E217 KME (2002)	0.00	2,845.68	-2,845.68
5012.3B · B17 Hi-Tech (2019)	5.70	0.00	5.70
5012.05 · Rescue Tools	0.00	26.94	-26.94
5012.08 · SCBA - Compressor	0.00	455.00	-455.00
5012.12 · Fuel	585.97	4,305.23	-3,719.26
5012.13 · Foam (Class A/B)	0.00	798.10	-798.10
5012.16 · Air Compressor - Station	0.00	236.44	-236.44
5012.19 · SCBA's	0.00	277.11	-277.11
5012.21 · 4701 Silverado	0.00	752.95	-752.95
Total 5012 · MAINTENANCE - EQUIPMENT	693.60	9,703.67	-9,010.07
5013 · MAINTENANCE - RADIOS			
5013.01 · Maintenance Contract	400.94	207.00	193.94
5013.02 · Other radio maintenance	441.41	0.00	441.41
Total 5013 · MAINTENANCE - RADIOS	842.35	207.00	635.35
5014 · MAINTENANCE - STRUCTURES			
5014.01 · Station 17			
Station Maintenance	2,026.04	715.25	1,310.79
Total 5014.01 · Station 17	2,026.04	715.25	1,310.79
5014.02 · HVAC Maintenance	0.00	785.00	-785.00
5014.04 · Life Safety Systems	70.00	169.29	-99.29
Total 5014 · MAINTENANCE - STRUCTURES	2,096.04	1,669.54	426.50
5015 · MEDICAL SUPPLIES			
5015.01 · EMS Supplies	0.00	184.25	-184.25
Total 5015 · MEDICAL SUPPLIES	0.00	184.25	-184.25
5016 · MEMBERSHIP	45.00	0.00	45.00
5018 · OFFICE EXPENSE			
5018.01 · Expendable Supplies	4.73	0.00	4.73
5018.02 · Postage	0.00	100.00	-100.00
5018.03 · Office Equip.& Maintenance	6,986.52	3,430.26	3,556.26
5018.04 · CrewSense/ WebStaff maintenance	0.00	99.00	-99.00
Total 5018 · OFFICE EXPENSE	6,991.25	3,629.26	3,361.99
5019 · PROFESSIONAL FEES			
5019.01 · Legal Counsel	0.00	420.00	-420.00
5019.02 · Auditor	0.00	892.00	-892.00
Total 5019 · PROFESSIONAL FEES	0.00	1,312.00	-1,312.00
5023 · TRAINING			
5023.02 · EMS (Medical Training)	450.00	0.00	450.00
Total 5023 · TRAINING	450.00	0.00	450.00
5025 · WORKSHOPS-MANAGEMENT			
5025.01 · Administrative	0.00	45.00	-45.00
Total 5025 · WORKSHOPS-MANAGEMENT	0.00	45.00	-45.00
5028 · UTILITIES			
5028.01 · SDG&E	4,383.22	4,210.29	172.93
5028.02 · Telephone	179.00	190.97	-11.97
5028.03 · Water	467.73	1,643.19	-1,175.46
5028.04 · Trash	100.60	100.60	0.00
Total 5028 · UTILITIES	5,130.55	6,145.05	-1,014.50
5030 · SPECIAL DISTRICT EXPENSE			
5030.01 · District Operations	-5.00	324.95	-329.95
5030.02 · Publishing	119.00	0.00	119.00
5030.04 · County Admin.Fees	4,594.99	3,572.59	1,022.40
5030.05 · Rehab-Fire Ground Meals	0.00	1,492.55	-1,492.55

ALPINE FIRE PROTECTION DISTRICT
Profit & Loss Prev Year Comparison

October 2022

	Oct 22	Oct 21	\$ Change
5030.10 · Web Site	85.00	85.00	0.00
5030.16 · Reimbursable expenses	0.00	-195.58	195.58
5030.17 · Software/Licenses	149.90	0.00	149.90
Total 5030 · SPECIAL DISTRICT EXPENSE	4,943.89	5,279.51	-335.62
5031 · DIRECTORS FEES	500.00	500.00	0.00
5032 · Community Risk Reduction			
5032.02 · Supplies	533.88	0.00	533.88
Total 5032 · Community Risk Reduction	533.88	0.00	533.88
Total Expense	314,912.55	326,972.79	-12,060.24
Net Income	-177,905.01	-207,040.45	29,135.44

ALPINE FIRE PROTECTION DISTRICT
Current Month Expenses
 October 2022

	Date	Num	Name	Memo	Split	Amount
5000 · SALARIES						
Total 5000.01 · Payroll						142,596.42
5000.02 · OVERTIME						
Total FLSA						2,544.72
Total Sick Coverage						15,530.40
Total Strike Team						12,624.24
Total Training						4,800.81
Total Unclassified-Meetings, etc						252.39
Total Vacation-Holiday Coverage						11,426.45
Total 5000.02 · OVERTIME						47,179.01
Total 5000 · SALARIES						189,775.43
5002 · EMPLOYEE BENEFITS						
Total 5002.01 · Educational Incentive						1,258.94
Total 5002.02 · Vacation/Sick Leave Expense						754.46
Total 5002.03 · Medicare / Employer Exp						2,787.79
Total 5002.04 · Retirement - Pers						24,513.81
Total 5002.05 · Group Medical Ins						30,350.36
Total 5002.06 · Life Insurance						510.85
Total 5002.07 · LTD Insurance						545.31
Total 5002.08 · Social Security(Employer)						31.00
Total 5002.09 · Payroll Expenses						75.96
Total 5002.10 · Retirement 401 (a)						217.50
Total 5002 · EMPLOYEE BENEFITS						61,045.98
5007 · CLOTHING						
5007.01 · Uniforms						
Uniforms						
	10/06/2022	7888	FASTSIGNS	Fast Signs	CalCard (Brian Boggeln -2115)	549.99
	10/14/2022	IN1776929	MUNICIPAL EMERGENCY SERVICES INC	Chameleon Softshell, SS Fire Watern Shirt x 2	2000 · Accounts Payable	684.24
Total Uniforms						1,234.23
Total 5007.01 · Uniforms						1,234.23
5007.03 · Turn Outs/Helmets						
	10/03/2022	243046	ALLSTAR FIRE EQUIPMENT INC.	Turnout Coat, Pant and Suspenders x 2 each	2000 · Accounts Payable	5,986.27
Total 5007.03 · Turn Outs/Helmets						5,986.27
5007.04 · Wildland gear						
	10/14/2022	IN1776929	MUNICIPAL EMERGENCY SERVICES INC	Wildland Jacket x 3 and Wildland Tac Pant x 3	2000 · Accounts Payable	982.20
	10/20/2022	IN1779489	INC	3 Initial Attack Face Protector Oversized	2000 · Accounts Payable	230.90
Total 5007.04 · Wildland gear						1,213.10
Total 5007 · CLOTHING						8,433.60
5008 · COMMUNICATION						

ALPINE FIRE PROTECTION DISTRICT
Current Month Expenses
October 2022

	Date	Num	Name	Memo	Split	Amount
5008.01 · HCFA ,RCS - Internet						
	10/04/2022	23ALPFPDN03	COUNTYSD-REGIONAL COMM SYS	FY22/23: 24 Fire radios @ 28.50 2022/09	2000 · Accounts Payable	684.00
	10/09/2022	10/9-11/8/22	COX COMMUNICATIONS	Internet 10/9-11/8/22	2000 · Accounts Payable	150.39
	10/17/2022	ESO-92925	ESO SOLUTIONS, INC	ESO Fire Discounted Bundle: Incidents, Per. Manag., Properties and Inspections	2000 · Accounts Payable	1,545.09
	10/31/2022	Q2 22-23	HEARTLAND COMMUNICATIONS	2nd Quarter assessment, member, 35% 2022-2023	2000 · Accounts Payable	24,078.93
	10/31/2022	Q2 22-23	HEARTLAND COMMUNICATIONS	2nd Quarter assessment CIP Fund, member, 35% 2022-2023	2000 · Accounts Payable	2,153.75
Total 5008.01 · HCFA ,RCS - Internet						28,612.16
5008.03 · Mobile Data Terminals						
	10/01/2022	9917174478	VERIZON WIRELESS	Machine to Machine Monthly 10/2022	2000 · Accounts Payable	38.01
	10/01/2022	9917174477	VERIZON WIRELESS	Acct -0007: MDC -0716, -0149, -4314 (4702), -4787 (4701)	2000 · Accounts Payable	419.26
Total 5008.03 · Mobile Data Terminals						457.27
Total 5008 · COMMUNICATION						29,069.43
5009 · PASIS (Workers Comp)						
Total 5009.02 · Claim Related						4,075.84
Total 5009 · PASIS (Workers Comp)						4,075.84
5010 · HOUSEHOLD						
	10/04/2022	40924/1	ACE HARDWARE INC	Cascade Pltnm Pods 14Pk	2000 · Accounts Payable	8.61
	10/06/2022	2960	COSTCO	Household Supplies	CalCard (Brian Boggeln -2115)	238.06
	10/16/2022	48	ALBERTSONS	Detergent	CalCard (Joseph Lavigne -3092)	15.07
	10/20/2022	4412	COSTCO	Household Supplies	CalCard (Brian Boggeln -2115)	23.97
Total 5010 · HOUSEHOLD						285.71
5012 · MAINTENANCE - EQUIPMENT						
5012.01 · E17 KME (2015)						
	10/08/2022	41201/1	ACE HARDWARE INC	Marine Weld, Waterweld Epoxy	2000 · Accounts Payable	19.37
	10/12/2022	102709	NAPA - COUNTY MOTOR PARTS	E17: Heavy Duty EL Afreeze	2000 · Accounts Payable	82.56
Total 5012.01 · E17 KME (2015)						101.93
5012.3B · B17 Hi-Tech (2019)						
	10/04/2022	102058	NAPA - COUNTY MOTOR PARTS	Tire Rep Refill Kit	2000 · Accounts Payable	5.70
Total 5012.3B · B17 Hi-Tech (2019)						5.70
5012.12 · Fuel						
	10/20/2022	2377	GRAINGER	Small Equipmet Fuel	CalCard (Brian Boggeln -2115)	301.70
	10/25/2022	84609544	WEX	4701: 10.19 gal @ 6.999	2000 · Accounts Payable	71.35
	10/25/2022	84609544	WEX	Fed Gas tax \$0 & Fed Diesel tax \$2.48	2000 · Accounts Payable	-2.48
	10/25/2022	84609544	WEX	Rental: 36.259gal @ 6.124	2000 · Accounts Payable	222.04
	10/25/2022	84609544	WEX	Fed Gas tax \$6.64 & Fed Diesel tax \$0	2000 · Accounts Payable	-6.64
Total 5012.12 · Fuel						585.97
Total 5012 · MAINTENANCE - EQUIPMENT						693.60
5013 · MAINTENANCE - RADIOS						
5013.01 · Maintenance Contract						

ALPINE FIRE PROTECTION DISTRICT
Current Month Expenses
October 2022

	Date	Num	Name	Memo	Split	Amount
	10/01/2022	INV745096	DAY WIRELESS SYSTEMS	Company Maintenance Contract 10/2022	2000 · Accounts Payable	207.00
	10/18/2022	4481	COSTCO	UPS Backup System for Base Station Radio	CalCard (Brian Boggeln -2115)	193.94
Total 5013.01 · Maintenance Contract						400.94
5013.02 · Other radio maintenance						
	10/06/2022	19794	ADVANCED COMMUNICATIONS	Repair and Service Radios x 2.2	2000 · Accounts Payable	441.41
Total 5013.02 · Other radio maintenance						441.41
Total 5013 · MAINTENANCE - RADIOS						842.35
5014 · MAINTENANCE - STRUCTURES						
5014.01 · Station 17						
Station Maintenance						
	10/03/2022	40920/1	ACE HARDWARE INC	Push Coupling, Poly Tube, Led Feit Par20	2000 · Accounts Payable	43.29
	10/05/2022	43696	LR APPLIANCE REPAIR	A Shift Refridgerator: Drain Kit with Heaters Repair	2000 · Accounts Payable	1,520.00
	10/06/2022	0259582	CARTWRIGHT TERMITE & PEST CNTRL, INC	Install 3 BTS, Interior Upon Request	2000 · Accounts Payable	36.00
	10/06/2022	5250	GRAINGER	Fall Protection Equipment	CalCard (Brian Boggeln -2115)	226.58
	10/07/2022	16KY-QKVQ-FF77	Amazon	trueCABLE Pass Through Connectors	2000 · Accounts Payable	27.44
	10/12/2022	7645	TRUE CABLE	Ethernet Cable	CalCard (Brian Boggeln -2115)	31.08
	10/18/2022	0258459	CARTWRIGHT TERMITE & PEST CNTRL, INC	10/16/2022 Service	2000 · Accounts Payable	113.74
	10/25/2022	1XWC-Y6M6-4944	Amazon	24 Pack 9 Volt Batteries	2000 · Accounts Payable	27.91
Total Station Maintenance						2,026.04
Total 5014.01 · Station 17						2,026.04
5014.04 · Life Safety Systems						
	10/03/2022	23168635	JOHNSON CONTROLS	Fire alarm system MONITORING 5/1/22-4/30/27 2022/10	2000 · Accounts Payable	70.00
Total 5014.04 · Life Safety Systems						70.00
Total 5014 · MAINTENANCE - STRUCTURES						2,096.04
5016 · MEMBERSHIP						
	10/18/2022	FY22/23	SDCFCA - Admin Section	D. Pinhero & E. Dooley: Membership FY 22/23	2000 · Accounts Payable	45.00
Total 5016 · MEMBERSHIP						45.00
5018 · OFFICE EXPENSE						
5018.01 · Expendable Supplies						
	10/24/2022	1F71-G3X1-9H9H	Amazon	5-Tab Binder Dividers	2000 · Accounts Payable	4.73
Total 5018.01 · Expendable Supplies						4.73
5018.03 · Office Equip.& Maintenance						
	10/03/2022	18282	EXCEDEO - IT SUPPORT PROS	Managed Workstations: NOC Agent (10 comps @ \$45 - anti virus; logmein; MS updates) 2022/08	2000 · Accounts Payable	495.00
	10/03/2022	18282	EXCEDEO - IT SUPPORT PROS	Next Gen Endpoint Security	2000 · Accounts Payable	132.00
	10/03/2022	18282	EXCEDEO - IT SUPPORT PROS	Managed Server 1	2000 · Accounts Payable	250.00
	10/03/2022	18282	EXCEDEO - IT SUPPORT PROS	Managed VMware 1	2000 · Accounts Payable	50.00
	10/03/2022	18282	EXCEDEO - IT SUPPORT PROS	Next Gen Endpoint Security	2000 · Accounts Payable	24.00

ALPINE FIRE PROTECTION DISTRICT
Current Month Expenses
October 2022

		Date	Num	Name	Memo	Split	Amount	
		10/03/2022	18282	EXCEDEO - IT SUPPORT PROS	Office 365 Management	2000 · Accounts Payable	150.00	
		10/03/2022	18282	EXCEDEO - IT SUPPORT PROS	On premise BDR Solution	2000 · Accounts Payable	128.00	
		10/03/2022	18282	EXCEDEO - IT SUPPORT PROS	Cloud Premium - Tier 3	2000 · Accounts Payable	136.00	
		10/03/2022	18282	EXCEDEO - IT SUPPORT PROS	Site Support - remote and onsite	2000 · Accounts Payable	150.00	
		10/03/2022	18282	EXCEDEO - IT SUPPORT PROS	Vendor Management	2000 · Accounts Payable	150.00	
		10/03/2022	18282	EXCEDEO - IT SUPPORT PROS	Microsoft 365 (7)	2000 · Accounts Payable	18.00	
		10/03/2022	18282	EXCEDEO - IT SUPPORT PROS	Breach Prevention Platform	2000 · Accounts Payable	60.00	
		10/03/2022	18282	EXCEDEO - IT SUPPORT PROS	Sales tax	2000 · Accounts Payable	9.92	
		10/05/2022	1VML-1KT4-YVHM	Amazon	Klein Tools VDV526-100 Network LAN Cable Tester	2000 · Accounts Payable	96.92	
		10/13/2022	AFPD-101322	GREEN SHREDDING	Pickup (\$50)	2000 · Accounts Payable	50.00	
		10/13/2022	1WK7-G4GR-GJP1	Amazon	HDMI to VGA Cable	2000 · Accounts Payable	14.88	
		10/17/2022	18321	EXCEDEO - IT SUPPORT PROS_GOODS	VMware vSphere Essentials year Subscription	2000 · Accounts Payable	83.70	
		10/20/2022	7664	ADOBE INC.	Adobe Membership: Dooley	CalCard (Debbie Pinhero -5683)	12.99	
		10/21/2022	18325	EXCEDEO - IT SUPPORT PROS_GOODS	Wireless Access Point for 1st Floor	2000 · Accounts Payable	1,685.74	
		10/21/2022	18326	EXCEDEO - IT SUPPORT PROS_GOODS	Wireless Access Point for 2nd Floor	2000 · Accounts Payable	820.56	
		10/22/2022	485322291	USBANK (COPIER LEASE)	Sharp lease	2000 · Accounts Payable	448.15	
		10/22/2022	485322291	USBANK (COPIER LEASE)	Sales and use tax	2000 · Accounts Payable	34.74	
		10/22/2022	485322291	USBANK (COPIER LEASE)	Overage	2000 · Accounts Payable	120.83	
		10/22/2022	485322291	USBANK (COPIER LEASE)	Sales and Use Tax	2000 · Accounts Payable	9.36	
		10/25/2022	18338	EXCEDEO - IT SUPPORT PROS_GOODS	1 TB SSD for Erin Dooley	2000 · Accounts Payable	188.05	
		10/31/2022	18362	EXCEDEO - IT SUPPORT PROS_GOODS	Warranty Renewal for AFPD-VS01	2000 · Accounts Payable	1,667.68	
		Total 5018.03 · Office Equip.& Maintenance						6,986.52
		Total 5018 · OFFICE EXPENSE						6,991.25
		5023 · TRAINING						
		5023.02 · EMS (Medical Training)						
		10/27/2022	1043	Diamond Education	Monthly CE and Chart Review - 10/2022	2000 · Accounts Payable	450.00	
		Total 5023.02 · EMS (Medical Training)						450.00
		Total 5023 · TRAINING						450.00
		5028 · UTILITIES						
		5028.01 · SDG&E						
		10/07/2022	90325906219 2022/10	SDG&E	Electric 9/7-10/5/22 12283 kWh (11.1% decrease over prior month,0.5% increase over prior year)	2000 · Accounts Payable	4,195.81	
		10/07/2022	90325928213 2022/10	SDG&E	9/7-10/5/22: 101 Therms (7.2% increase over prior month, 7.9% decrease over prior year)	2000 · Accounts Payable	187.41	
		Total 5028.01 · SDG&E						4,383.22
		5028.02 · Telephone						
		10/03/2022	28610	ESI_Estech Systems	Service Charges and Taxes 10/2022	2000 · Accounts Payable	179.00	
		Total 5028.02 · Telephone						179.00
		5028.03 · Water						

ALPINE FIRE PROTECTION DISTRICT
Current Month Expenses
October 2022

	Date	Num	Name	Memo	Split	Amount
	10/21/2022	11561843 10/2022	PADRE DAM (1364 TAVERN)	86831501 Commercial: 17 units (=5 units usage from prior month)	2000 · Accounts Payable	237.37
	10/21/2022	11561843 10/2022	PADRE DAM (1364 TAVERN)	9478671 Irrigation: 16 units (= -25 units usage from prior month)	2000 · Accounts Payable	156.96
	10/21/2022	11561843 10/2022	PADRE DAM (1364 TAVERN)	Fire Sprinklers	2000 · Accounts Payable	73.40
Total 5028.03 · Water						467.73
5028.04 · Trash						
	10/01/2022	5906475-1584-7	WASTE MANAGEMENT	1 x 3yd (reg charge \$59.06) 2022/10	2000 · Accounts Payable	59.06
	10/01/2022	5906475-1584-7	WASTE MANAGEMENT	1.5yd dumpster recycle (reg charge 41.54) 2022/10	2000 · Accounts Payable	41.54
Total 5028.04 · Trash						100.60
Total 5028 · UTILITIES						5,130.55
5030 · SPECIAL DISTRICT EXPENSE						
5030.01 · District Operations						
	10/31/2022			Interest	1001.04 · CB&T-(Workers Comp)	-5.00
Total 5030.01 · District Operations						-5.00
5030.02 · Publishing						
	10/14/2022	00122774	ALPINE SUN	Public Notice 00122774 Ordinance (Posted in Newspaper on 9/16, 10/14/22)	2000 · Accounts Payable	119.00
Total 5030.02 · Publishing						119.00
5030.04 · County Admin.Fees						
	10/11/2022		COUNTY OF SAN DIEGO 1%	Apport.#3 Admin Cost	4000.01 · 1% Property Tax	531.55
	10/28/2022	010-52912	WILLDAN FINANCIAL SERVICES	Benefit fee processing as per contract	2000 · Accounts Payable	2,391.63
	10/28/2022	010-52912	WILLDAN FINANCIAL SERVICES	County data charge	2000 · Accounts Payable	1,171.15
	10/28/2022	010-52912	WILLDAN FINANCIAL SERVICES	Map charge	2000 · Accounts Payable	500.66
	10/28/2022	010-52912	WILLDAN FINANCIAL SERVICES	Postage	2000 · Accounts Payable	0.00
Total 5030.04 · County Admin.Fees						4,594.99
5030.10 · Web Site						
	10/01/2022	5CF0ACE6-0023	STREAMLINE	Website Domain Concierge (10.00) Web 50k-250k (75.00) 09/2022	2000 · Accounts Payable	85.00
Total 5030.10 · Web Site						85.00
5030.16 · Reimbursable expenses						
Total 5030.16 · Reimbursable expenses						0.00
5030.17 · Software/Licenses						
	10/13/2022	3306	ZOOM VIDEO COMMUNICATIONS, INC	Zoom Annual Renewal	CalCard (Brian Boggeln -2115)	149.90
Total 5030.17 · Software/Licenses						149.90
Total 5030 · SPECIAL DISTRICT EXPENSE						4,943.89
5031 · DIRECTORS FEES						
Total 5031 · DIRECTORS FEES						500.00
5032 · Community Risk Reduction						
5032.02 · Supplies						
	10/01/2022	2210012635CL	FREE SPIRIT THE CLOWN & COMPANY	Face Painting for 2 hours for 2022 Open House	2000 · Accounts Payable	250.00
	10/03/2022	0199295-3	ABBEY PARTY RENTS	Open House: helium tank	2000 · Accounts Payable	158.88

ALPINE FIRE PROTECTION DISTRICT
Current Month Expenses
 October 2022

		Date	Num	Name	Memo	Split	Amount
		10/06/2022	2210012635CL2	FREE SPIRIT THE CLOWN & COMPANY	Face Painting for 1 additional hour for 2022 Open House	2000 · Accounts Payable	125.00
	Total 5032.02 · Supplies						533.88
	Total 5032 · Community Risk Reduction						533.88
Total							314,912.55

ALPINE FIRE PROTECTION DISTRICT Employee Reimbursement Report

October 2022

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Amount</u>
Oct 22	Check	10/05/2022	21045	SETTER, KYLE J	K.Setter: Driver/Operator 1B Class	5002.01 · Educational Incentive	375.00
Oct 22							<u>3,638.44</u>

**ALPINE FIRE PROTECTION DISTRICT
CASH FLOW STATEMENT**

As of
10/31/2022

FUND STATUS - UNASSIGNED & REVOLVING

1000.01	County SD General Fund (Revolving cash account)	\$	248,466.85
1000.02	County SD Mitigation Other	\$	11,867.77
1001.07	California Bank & Trust (Revolving cash account) 8473	\$	76,928.35
1101.06	California Bank & Trust (Money Mkt - General business saving)	\$	179,355.50
1002.01	LAIF (General)	\$	2,629.53
1002.06	Petty Cash (Imprest account)	\$	76.00
1002.65	Change Account	\$	100.00
1499	Undeposited Funds	\$	-
			\$ 519,424.00

***Apportionment Schedule: 11/15=5%; 12/20=20%; 1/17=28%; 2/14=5%; 3/21=2%; 4/18=33%; 5/16=3%; 6/20=2%; 7/21=2%*

FUND STATUS - ASSIGNED/ALLOCATED

1000.01	County of SD General Fund - Assigned Budget Stability Reserve	\$	143,761.00
	County SD General Fund: Allocated - Capital Apparatus	\$	584,333.36
	County SD General Fund: Allocated - Compensated Absences	\$	95,000.00
	County SD General Fund: Allocated - EQ/Capital Bldg	\$	71,000.00
	County SD General Fund: Allocated - Encumbrance	\$	31,003.00
	County SD General Fund: Allocated - Unfunded Liability	\$	213,533.70
1001.04	California Bank & Trust - Workers Compensation checking	\$	20,386.30
1002.01	LAIF (SRPL Powerlink Mitigation Funds)	\$	5,417.55
1002.02	PASIS LAIF - Risk Pool Deposit Workers Compensation	\$	-
1002.13	Comerica Securities - Investment account - Market Value Fluctuation	\$	(34,532.27)
	Comerica Securities - Investment account - Money Market	\$	1,979.43
1002.14	Comerica Securities - Assigned (SRPL Sunrise Powerlink Mitigation Funds)	\$	287,000.00
1002.14	Comerica Securities - SRPL - Money Market for reinvestment	\$	9,754.54
1002.14	Comerica Securities - SRPL - Market Value Fluctuation	\$	(62,170.25)
1002.16	US Bank Bond - Interest	\$	5,816.47
1002.17	US Bank Bond - Principle	\$	144.68
1101.06	California Bank & Trust (Money Mkt - Allocated Capital Apparatus (OES))	\$	118,679.77
1101.09	CB&T Savings (Trust account / Grants)	\$	500.53
1200	US BANK - Trust Fund PARS 115 (Trust account / Grants)	\$	11,291.23
			\$ 1,502,899.04

* Mitigation funds can only be used for capital expenditures, i.e.: Fire Station, additional Apparatus (not replacements), etc. New building fees, not property taxes generate these funds.

ALPINE FIRE PROTECTION DISTRICT
CASH FLOW STATEMENT

As of
10/31/2022

FUND STATUS - COMMITTED/ASSIGNED - (RESOLUTION 22/23-04)

1000.01.1	County SD General Fund : Committed - Economic Stability Fund	\$	208,837.00
	County SD General Fund : Committed - CalPers Unfunded Actuarial Liability	\$	100,000.00
	County SD General Fund : Committed - Vacation Sick Liability	\$	67,159.24
1000.02.1	County SD Mitigation Fund : Committed & Assigned - Capital Accrual	\$	5,428.88
1101.06	California Bank & Trust (Money Mkt - Committed Capital Building Fund (08))	\$	8,745.00
	California Bank & Trust (Money Mkt - Committed Equipment Replacement)	\$	16,709.82
	California Bank & Trust (Money Mkt -Committed CalPers UAL (Equip Fund))	\$	221,153.02
1002.01	LAIF : Committed Funds	\$	767,373.84
1002.02	PASIS LAIF : Committed - Risk Pool Deposit Workers Compensation	\$	521,020.02
1002.13	Comerica Securities Inc Committed - Economic Stability Fund	\$	1,000,000.00
	Comerica Securities Inc Committed - CalPers Unfunded Liability	\$	513,119.78
	Comerica Securities Inc Committed - Capital Building Improvement Fund	\$	161,646.47
	Comerica Securities Inc Committed - Equipment Replacement Fund	\$	128,851.02
	Comerica Securities Inc Committed - Capital Apparatus Fund	\$	55,305.30
		\$	3,775,349.39
Y:\Financial Reports\Cash Flow Reports\2022		\$	5,797,672.43
	Total Current Assets	\$	5,890,700.70
	Accounts Receivable	\$	93,028.27
	Receivables	\$	93,028.27
	Deferred Outflows of Resources	\$	-

* Mitigation funds can only be used for capital expenditures, i.e.: Fire Station, additional Apparatus (not replacements), etc. New building fees, not property taxes generate these funds.

Portfolio Analysis

10/31/2022

Total cost of accounts (cash value)	\$3,754,960.28
Value of accounts (market value)	\$3,557,136.33
Unrealized gain/loss \$ (market v - cash v)	(\$197,823.95)
Unrealized gain/loss %	-5.27%
Average earning % CD	1.78%

Investment Name	Broker/Dealer	CUSIP	Maturity Date	Term in Months	Interest Rate	Quantity	Purchase Price Per Unit	Total Cost (Purchase Price)	Market Price	Market Value	Gain/Loss (\$)	Gain/Loss (%)
				0	0.00%	0	\$ -	\$ -	\$ -	\$ -	\$ -	
Federal Home LnMTG Corp	Comerica	3134GX2P8	9/26/2024	24	4.14%	4080	\$ 100.00	\$ 408,000.00	\$ 98.89	\$ 403,483.44	\$ (4,516.56)	-1.11%
Farmers & Merchants (CD)	Comerica	308862CE9	12/12/2022	120	1.96%	1250	\$ 100.00	\$ 125,000.00	\$ 99.95	\$ 124,940.00	\$ (60.00)	-0.05%
Enerbank USA (CD)	Comerica	29266NH67	2/27/2023	96	2.30%	1250	\$ 100.00	\$ 125,000.00	\$ 99.49	\$ 124,365.00	\$ (635.00)	-0.51%
Wells Fargo Bk (CD)	Comerica	949763RG3	6/6/2023	60	3.25%	1220	\$ 100.00	\$ 122,000.00	\$ 99.41	\$ 121,283.86	\$ (716.14)	-0.59%
Morgan Stanley Private Bank	Comerica	61760AQ69	7/25/2024	60	2.20%	1400	\$ 100.00	\$ 140,000.00	\$ 95.91	\$ 134,279.60	\$ (5,720.40)	-4.09%
Merrick Bank	Comerica	59013KJ9	3/31/2025	60	1.35%	1900	\$ 100.00	\$ 190,000.00	\$ 93.32	\$ 177,304.20	\$ (12,695.80)	-6.68%
BridgeWater BK ST	Comerica	108622KT7	9/16/2025	60	0.400%	1240	\$ 100.00	\$ 124,000.00	\$ 88.35	\$ 109,558.96	\$ (14,441.04)	-11.65%
American COMM BK	Comerica	02519TBB1	9/22/2025	60	0.400%	1810	\$ 100.00	\$ 181,000.00	\$ 88.29	\$ 159,803.09	\$ (21,196.91)	-11.71%
Discover Bank (CD)	Comerica	254672XR4	2/18/2026	120	2.30%	1500	\$ 100.00	\$ 150,000.00	\$ 92.53	\$ 138,790.50	\$ (11,209.50)	-7.47%
JPMorgan Chase Bank (CD)	Comerica	48128UNS4	4/16/2029	102	1.00%	1000	\$ 100.00	\$ 100,000.00	\$ 78.73	\$ 78,727.00	\$ (21,273.00)	-21.27%
JPMorgan Chase Bank (CD)*	Comerica	48128UZF9	2/15/2030	108	1.10%	1500	\$ 100.00	\$ 150,000.00	\$ 77.62	\$ 116,424.00	\$ (33,576.00)	-22.38%
Buena Park CA Cmnty Redev #	Comerica	119144AP8	9/1/2033	126	2.79%	1350	\$ 107.44	\$ 145,044.00	\$ 100.32	\$ 135,430.65	\$ (9,613.35)	-6.63%
SRPL FUNDS								\$ -				
American Exp Centurion (CD)	Comerica	02587D2Q0	12/5/2022	60	2.50%	1210	\$ 100.00	\$ 121,000.00	\$ 99.92	\$ 120,897.15	\$ (102.85)	-0.08%
Jonesboro ST BK	Comerica	48040PJA4	9/16/2035	180	1.00%	1660	\$ 100.00	\$ 166,000.00	\$ 62.61	\$ 103,932.60	\$ (62,067.40)	-37.39%
COMERICA	Comerica	Money Mkt				9,754.54	\$ 1.00	\$ 9,754.54	\$ 1.00	\$ 9,754.54	\$ -	0.00%
LAIF	LAIF	Local Agency Inv.Fund			1.967%	5,417.55	\$ 1.00	\$ 5,417.55	\$ 1.00	\$ 5,417.55	\$ -	0.00%
COMMITTED & ASSIGNED												
LAIF	LAIF	Local Agency Inv.Fund			0.320%	775,420.92	\$ 1.00	\$ 775,420.92	\$ 1.00	\$ 775,420.92	\$ -	0.00%
CB&T	CB&T	Money Mkt			0.03%	544,643.11	\$ 1.00	\$ 544,643.11	\$ 1.00	\$ 544,643.11	\$ -	0.00%
COMERICA	Comerica	Money Mkt				1,979.43	\$ 1.00	\$ 1,979.43	\$ 1.00	\$ 1,979.43	\$ -	0.00%
US BANK PARS 115	US Bank	Money Mkt				9,139.69	\$ 1.00	\$ 9,139.69	\$ 1.00	\$ 9,139.69	\$ -	0.00%
US BANK	US Bank	Money Mkt			0.68%	5,961.15	\$ 1.00	\$ 5,961.15	\$ 1.00	\$ 5,961.15	\$ -	0.00%
UNASSIGNED												
CB&T -8473	CB&T	Checking				155,599.89	\$ 1.00	\$ 155,599.89	\$ 1.00	\$ 155,599.89	\$ -	0.00%
Total								\$ 3,754,960.28		\$ 3,557,136.33	\$ (197,823.95)	-5.27%

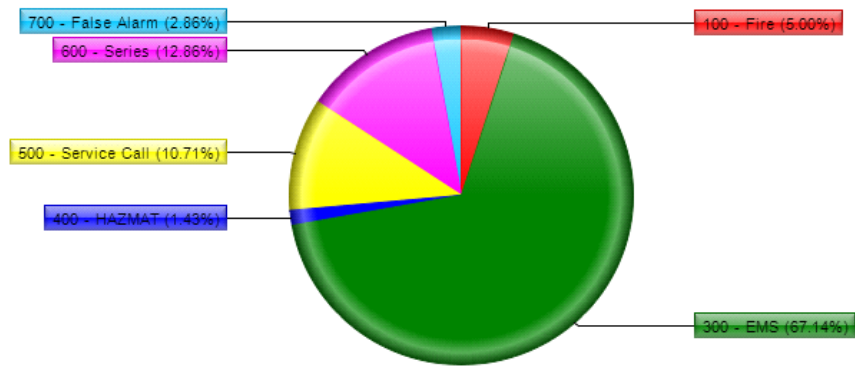
* Callable

BASE VALUE		MARKET VALUE	
\$ 5,417.55	\$ 5,417.55	LAIF / SRPL	
\$ 775,420.92	\$ 775,420.92	LAIF/AFP	
\$ 1,962,023.43	\$ 1,826,369.73	Comerica	
\$ 296,754.54	\$ 234,584.29	Comerica/SRPL	
\$ 9,139.69	\$ 9,139.69	US Bank	
\$ 544,643.11	\$ 544,643.11	CB&T	
<u>\$ 3,593,399.24</u>	<u>\$ 3,395,575.29</u>		
\$ 302,172.09	\$ 240,001.84	SRPL	
<u>\$ 3,282,087.46</u>	<u>\$ 3,146,433.76</u>	GENERAL	
<u>\$ 3,584,259.55</u>	<u>\$ 3,386,435.60</u>		

Alarm Date between 2022-10-01 and 2022-10-31

Fire Incident Type Breakdown

Incident Type Group	
100 - Fire	7
300 - EMS	94
400 - HAZMAT	2
500 - Service Call	15
600 - Series	18
700 - False Alarm	4
	140





RESOLUTION # 22/23-13

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ALPINE FIRE PROTECTION DISTRICT TO IMPLEMENT TELECONFERENCING REQUIREMENTS DURING A PROCLAIMED STATE OF EMERGENCY

WHEREAS, the Ralph M. Brown Act requires that all meetings of a legislative body of a local agency be open and public and that any person may attend and participate in such meetings;

WHEREAS, the Brown Act allows for legislative bodies to hold meetings by teleconference, but imposes specific requirements for doing so;

WHEREAS, on March 17, 2020, in order to address the need for public meetings during the present public health emergency, Governor Newsom issued Executive Order No. N-29-20, suspending the Act's teleconferencing requirements; and

WHEREAS, on June 11, 2021, Governor Newsom issued Executive Order No. N-8-21, continuing the suspension of the Brown Act's teleconferencing requirements through September 30, 2021; and

WHEREAS, these Executive Orders allowed legislative bodies to meet virtually as long as certain notice and accessibility requirements were met; and

WHEREAS, the State Legislature amended the Brown Act through Assembly Bill No. 361 (AB 361) on September 16, 2021; and

WHEREAS, AB 361 amended the Brown Act so that a local agency may use teleconferencing without complying with the regular teleconferencing requirements of the Act, where the legislative body holds a meeting during a proclaimed state of emergency and makes certain findings; and

WHEREAS, Government Code section 54953 requires that the legislative body make additional findings every 30 days in order to continue such teleconferencing.

NOW THEREFORE, the legislative body of the Alpine Fire Protection District hereby finds, determines, declares, orders, and resolves as follows:

1. That the foregoing recitals are true and correct and incorporates them by this reference.
2. The Board of the Alpine Fire Protection District finds, by a majority vote, the following:
 - a. That there exists a proclaimed state of emergency;

AND:

- b. The Board is meeting for the purpose of determining one of the following, or more than 30 days have passed since the Board met and determined one of the following and the Board now re-determines one of the following:
 - i. State or local officials have imposed or recommended measures to promote social distancing.

**Alpine Fire Protection District
Resolution #22/23-13
Page 2 of 2
November 15, 2022**

3. The District's Fire Chief or their designee is authorized to take all steps and perform all actions necessary to execute and implement this Resolution in compliance with Government Code section 54953.
4. That this Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED by the BOARD OF DIRECTORS of the ALPINE FIRE PROTECTION DISTRICT, County of San Diego, State of California, on this 15th day of November 2022, by the following vote:

AYES: (0)
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 22/23-13 was duly passed, approved, and adopted by the Board at a regularly scheduled meeting of the Alpine Fire Protection District Board held on the 15th day of November 2022.

Executed this _____
(Date of Execution)

Erin Dooley
Clerk of the Board



RESOLUTION # 22/23-15

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE ALPINE FIRE PROTECTION DISTRICT
ACCEPTING THE DISTRICT'S FISCAL YEAR 2021-22
ANNUAL FINANCIAL AUDIT**

WHEREAS, the Alpine Fire Protection District desires to accept the annual financial audit, also known as Basic Financial Statements, for Fiscal Year (FY) 2021-22, attached hereto and prepared by Fechter & Company; and

WHEREAS, staff recommends the Board of Directors accept the District's annual financial audit which was conducted in accordance with generally accepted auditing standards and reflects the opinion of the auditors that the District's financial statements fairly represent the financial position of the District as of June 30, 2021.

NOW, THEREFORE, BE IT RESOLVED, that the Board of hereby accepts the attached Basic Financial Statements for Fiscal Year 2021-22.

PASSED AND ADOPTED by the BOARD OF DIRECTORS of the ALPINE FIRE PROTECTION DISTRICT, County of San Diego, State of California, on this 15th day of November 2022, by the following vote:

AYES: (0)
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 22/23-14 was duly passed, approved, and adopted by the Board at a regularly scheduled meeting of the Alpine Fire Protection District Board held on the 15th day of November 2022.

Executed this _____.
(Date of Execution)

Erin Dooley
Clerk of the Board

ALPINE FIRE PROTECTION DISTRICT

**ANNUAL FINANCIAL REPORT
With
Independent Auditor's Report Thereon**

JUNE 30, 2022

INTRODUCTORY SECTION

**ALPINE FIRE PROTECTION DISTRICT
ANNUAL FINANCIAL REPORT
JUNE 30, 2022**

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FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Alpine Fire Protection District
Alpine, California

Opinion

We have audited the accompanying financial statements of the governmental activities and major fund of Alpine Fire Protection District as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Alpine Fire Protection District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and major fund of Alpine Fire Protection District as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Alpine Fire Protection District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Alpine Fire Protection District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

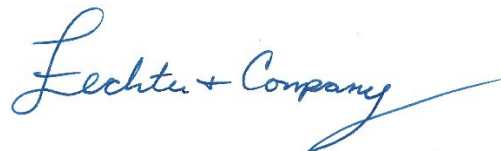
Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The Organization and Assessed Valuation information is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Fechter & Company,
Certified Public Accountants

A handwritten signature in blue ink that reads "Fechter + Company". The signature is written in a cursive, flowing style with a long horizontal flourish extending to the right.

Sacramento, California
November 1, 2022

**ALPINE FIRE PROTECTION DISTRICT
MANAGEMENT DISCUSSION AND ANALYSIS
JUNE 30, 2022**

As management of the Alpine Fire Protection District (District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2022. We encourage readers to consider the information presented here in conjunction with the District's basic financial statements, which begin immediately following this analysis. This annual financial report consists of two main parts (1) Management's Discussion and Analysis and, (2) Basic Financial Statements.

In June 1999, the Governmental Accounting Standards Board (GASB) issued Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*. GASB No. 34 established financial reporting standards for state and local governments, including cities, villages and special purpose governments.

FINANCIAL HIGHLIGHTS

- The District's ending Total Net Position balance was \$6,595,330.
- The Change in Net Position for the year was \$1,066,898.
- The District's net change in General Fund balance was \$612,681 in the current year compared to \$1,020,858 in the previous year.
- The District's General Fund Final Budget for this year showed Excess Revenue under Expenditures of (\$952,011) compared to the actual amount of \$612,681.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's audit report is comprised of four components: (1) financial statements and notes, (2) supplementary information, (3) reports on compliance and internal control, and (4) findings and recommendations.

**ALPINE FIRE PROTECTION DISTRICT
MANAGEMENT DISCUSSION AND ANALYSIS
JUNE 30, 2022**

Basic Financial Statements

The basic financial statements include government-wide financial statements and fund statements. The two sets of statements are tied together by Reconciliations showing why they differ.

The District as a whole is reported in the government-wide statements and uses accounting methods similar to those used by companies in the private sector.

More detailed information about the District's most significant funds – not the District as a whole, is provided in the fund financial statements. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs.

The *Statement of Net Position*, a government-wide statement, presents information on all of the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The *Statement of Activities*, a government-wide statement, presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The *Balance Sheet* for governmental funds presents financial information by fund types showing money left at year-end available for spending.

The *Statement of Revenues, Expenditures, and Changes in Fund Balances* for all governmental fund types focuses on how money flows into and out of the various funds.

The *Notes to the Basic Financial Statements* are included to provide more detailed data and explain some of the information in the statements.

The *Supplementary Information* gives an overview of the operations of the District and the governing body and outlines assessed property valuation.

**ALPINE FIRE PROTECTION DISTRICT
MANAGEMENT DISCUSSION AND ANALYSIS
JUNE 30, 2022**

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Fiscal year 2021/2022 reflects a \$838,224 increase in total net position to \$6,366,656. This ending net position is comprised of net invested in capital assets of \$4,291,938 and an unrestricted balance of \$2,074,718.

Statement of Net Position

To begin our analysis, a summary of the District’s Statement of Net Position is presented in Table 1 below for the current year and the prior year.

Net position may serve, over time, as a useful indicator of a government’s financial position. In the case of the District, assets and deferred outflows exceeded liabilities and deferred inflows by \$6,595,330 as of June 30, 2022.

The largest portion of the District’s net position reflects its investment in capital assets (e.g., land and improvements, buildings and improvements, vehicles, furniture and equipment, and construction in progress); less any related debt used to acquire those assets that are still outstanding. The District uses these capital assets to provide services to its constituents; consequently, these assets are not available for future spending. The District maintains a strong cash position of \$7,102,644 to support its immediate operational needs.

The District’s financial position is the product of several financial transactions including the net results of activities, the acquisition and disposal of capital assets, and the depreciation of capital assets.

TABLE 1
Condensed Statement of Net Position

Summary of Assets, Liabilities, and Net Position:

	June 30, 2022	June 30, 2021
Assets:		
Current and other assets	\$ 16,108,303	\$ 9,384,112
Capital assets, net	4,291,938	4,522,239
Total Assets and Deferred Outflows	20,400,241	13,906,351
Liabilities:		
Current and other liabilities	4,422,326	1,471,589
Long-term debt	9,382,585	6,906,330
Total Liabilities	13,804,911	8,377,919
Net Position:		
Invested in capital assets	4,291,938	4,522,239
Unrestricted net position	2,303,392	1,006,193
Total Net Position	\$ 6,595,330	\$ 5,528,432

**ALPINE FIRE PROTECTION DISTRICT
MANAGEMENT DISCUSSION AND ANALYSIS
JUNE 30, 2022**

Statement of Activities

- The District’s total revenues for the fiscal year ending June 30, 2022 were \$5,603,479, an increase of \$766,554 over the prior fiscal year. This was due primarily to increases in property tax revenue and strike team income.
- The District’s total expenses for the fiscal year ending June 30, 2022 were \$4,536,581.
- The excess of revenues over expenditures was \$838,224.

The following table presents a summary of the Statement of Activities for the fiscal year ended June 30, 2022:

TABLE 2
Condensed Statement of Activities

	June 30, 2022	June 30, 2021
Revenues:		
Property taxes	\$ 3,823,639	\$ 3,616,814
Assessments	538,364	529,436
Use of money and property	(117,697)	7,885
Mitigation fees	108,624	30,221
Inter-governmental	3,927	50,468
Miscellaneous	1,246,622	602,101
Total Revenues	5,603,479	4,836,925
Expenditures:		
Operating expenses	4,267,069	4,133,179
Depreciation	269,512	251,090
Total Expenditures	4,536,581	4,384,269
Increase (Decrease) in Net Position	\$ 1,066,898	\$ 452,656

**ALPINE FIRE PROTECTION DISTRICT
MANAGEMENT DISCUSSION AND ANALYSIS
JUNE 30, 2022**

General Fund Budgetary Highlights

The General Fund had the following Excess of Expenditures over Appropriations (instances where actual amounts exceeded budgeted amounts) in individual categories:

The District’s General Fund Final Budget for this year showed Excess Revenue over Expenditures of (\$952,011) compared to the actual amount of \$551,750. The difference is primarily due to planned budgetary management. Benefits expense was significantly over budget, and miscellaneous revenues were significantly over budget, due to the effects of the bond debt issuance and proceeds this year.

This does not reflect transfers from accrual funds to cover restricted expenses and liabilities.

		June 30, 2022	
	Actual	Budget	Variance
Revenues	\$ 10,999,176	\$ 4,506,438	\$ 6,492,738
Expenses	10,386,495	5,458,449	(4,928,046)
Net Increase (Decrease)	\$ 612,681	\$ (952,011)	\$ 1,564,692

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The District’s major holdings in capital assets and capital investment are land and structures. Station 17 was completed in March 2006. Equipment includes various apparatus and command vehicles Replacement for apparatus and vehicles is based on an estimated 10-year usable life schedule. The decrease in capital assets over prior period was due to depreciation exceeding current-year additions.

Long-Term Debt

In January of 2022 the District issued a Pension Obligation Bond for the purpose of reducing the District’s long-term pension cost. In addition to issuing the bond, the District adopted a comprehensive pension cost optimization strategy along with a pension liability management policy. A portion of the Unfunded Accrued Liability (UAL) with CalPERS was refunded through the issuance of the bond to achieve cash flow savings in the District and allows for greater fiscal resiliency and better utilization of taxpayer funds.

Governmental Accounting Standards Board Statement 68

Governmental Accounting Standards Board Statement 68 (GASB 68) was issued by GASB in June 2012, requiring public employers to comply with new accounting and financial reporting standards. GASB Statement 68 outlines a different approach to the recognition and calculation of pension obligations. Under the new GASB standards, employers that participate in a defined benefit pension plan administered as a trust or equivalent arrangement are required to record the net pension

**ALPINE FIRE PROTECTION DISTRICT
MANAGEMENT DISCUSSION AND ANALYSIS
JUNE 30, 2022**

liability, pension expense, and deferred outflows/deferred inflows of resources related to pensions in their financial statements as part of their financial position.

Net pension liability is the plan's total pension liability based on entry age normal actuarial cost method less the plan's fiduciary net position. This may be a negative liability (net pension asset).

Pension expense is the change in net pension liability from the previous fiscal year to the current fiscal year less adjustments. This may be a negative expense (pension income).

Deferred outflows and deferred inflows of resources related to pensions are certain changes in total pension liabilities and fiduciary net position that are to be recognized in future pension expense.

Under the new GASB standards, each participating cost-sharing employer is required to report its proportionate share of the collective net pension liability, pension expense, and deferred outflows/deferred inflows of resources in their financial statements, determined in conformity with either paragraph 48 or paragraph 49 of GASB 68.

FACTORS BEARING ON THE DISTRICT'S FUTURE

The economic future for the District is considered positive based on current projections. With sound financial decisions, conservative spending trends, investments focused on the preservation of principal, with strong team leadership and a continuation of sound management practices, combined with the fiduciary oversight provided by the Board of Directors, this District will continue to serve the citizens and to fulfill its mission statement.

CONTACTING THE DISTRICT

Questions regarding this report should be directed to Brian Boggeln, Fire Chief and/or Debbie Pinhero, Administrative Director at (619) 445-2635, or by mail at 1364 Tavern Road, Alpine, CA 91901.

ALPINE FIRE PROTECTION DISTRICT



“We are a public safety organization of dedicated professionals whose mission is to save lives, protect property and the environment, and serve the community.”

**ALPINE FIRE PROTECTION DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2022**

ASSETS

Current Assets:

Cash and investments	\$ 7,102,644
Deposits	519,026
Accounts receivable	82,457
Total current assets	7,704,127

Noncurrent assets

Capital assets, net	4,291,938
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TOTAL ASSETS	11,996,065
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DEFERRED OUTFLOWS OF RESOURCES	8,404,176
---------------------------------------	------------------

LIABILITIES

Current liabilities:

Accounts payable	28,229
Accrued payroll	2,353
Other current liabilities	246,446
Accrued interest	69,137
Current portion of long-term debt	200,000
Accrued claims liability	129,579
Total current liabilities	675,744

Long-term liabilities:

Net pension liability	4,123,678
Compensated absences	180,907
Bond debt due beyond one year	5,078,000
Total long-term liabilities	9,382,585

TOTAL LIABILITIES	10,058,329
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DEFERRED INFLOWS OF RESOURCES	3,746,582
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NET POSITION

Invested in capital assets	4,291,938
Unrestricted	2,303,392

NET POSITION	\$ 6,595,330
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The accompanying notes are an integral part of these financial statements

**ALPINE FIRE PROTECTION DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED
JUNE 30, 2022**

Functions & Programs	Expenses	Program Revenues			Net (Expense) Revenue and Change in Net Position
		Charges for Services	Operating Contributions and Grants	Capital Contributions and Grants	
Governmental Activities:					
Public Safety	\$ 4,536,581	\$ 1,007,282	\$ -	\$ 3,927	\$ (3,525,372)
Total	<u>\$ 4,536,581</u>	<u>\$ 1,007,282</u>	<u>\$ -</u>	<u>\$ 3,927</u>	<u>(3,525,372)</u>
General Revenues (Expense):					
					\$ 3,823,639
					538,364
					(117,697)
					108,624
					<u>239,340</u>
					<u>4,592,270</u>
					1,066,898
					<u>5,528,432</u>
					<u>\$ 6,595,330</u>

The accompanying notes are an integral part of these financial statements

**ALPINE FIRE PROTECTION DISTRICT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2022**

ASSETS	<u>General Fund</u>
Cash and investments	\$ 7,102,644
Deposits	519,026
Accounts receivable	<u>82,457</u>
TOTAL ASSETS	<u><u>\$ 7,704,127</u></u>
LIABILITIES	
Accounts payable	\$ 28,229
Accrued payroll and benefits	2,353
Other current liabilities	246,446
Accrued claims liability	<u>129,579</u>
TOTAL LIABILITIES	<u>406,607</u>
FUND BALANCES	
Fund balance:	
Non-spendable	<u>519,026</u>
Assigned:	
Assigned for capital expenditures	1,472,983
Assigned for sick and vacation leave	158,000
Assigned for OPEB	58,000
Assigned for pension liability	1,398,110
Assigned for economic uncertainty	1,000,000
Assigned for PASIS risk pool	<u>514,424</u>
Total Assigned	4,601,517
Unassigned	<u>2,176,977</u>
TOTAL FUND BALANCES	<u>7,297,520</u>
TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$ 7,704,127</u></u>

The accompanying notes are an integral part of these financial statements

**ALPINE FIRE PROTECTION DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
JUNE 30, 2022**

Total fund balances - governmental funds		\$ 7,297,520
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In governmental funds, only current assets are reported.
In the statement of net position, all assets are reported,
including capital assets and accumulated depreciation.

Capital assets at historical cost		4,291,938
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Deferred outflows of resources are not reported in the Statement of Net Position		8,404,176
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Long-term liabilities are not due and payable in the current period and,
therefore, are not reported in the funds. Those liabilities consist of:

Deferred Inflows of Resources	(3,746,582)		
Long-term debt	(5,278,000)		
Accrued interest on long-term debt	(69,137)		
Net Pension Liability	(4,123,678)		
Compensated absences	(180,907)		(13,398,304)

Net position of governmental activities		\$ 6,595,330
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The accompanying notes are an integral part of these financial statements

**ALPINE FIRE PROTECTION DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED
JUNE 30, 2022**

REVENUES

Property taxes	\$ 3,823,639
Special assessments	538,364
Inter-governmental revenues	1,011,209
Mitigation fees	108,624
Miscellaneous	5,517,340
	10,999,176
Total revenues	10,999,176

EXPENDITURES

Current:

Salaries and benefits	9,268,257
Communications	120,921
Maintenance	197,799
District insurance	136,644
District special expenses	94,057
Utilities	58,318
Office expense	45,926
Grant expenses	18,066
Professional services	23,450
Training and seminars	25,807
Workshops	11,667
Non-capitalized equipment	80,785
Clothing	20,764
Medical supplies	6,823
Fire prevention	6,485
Directors fees	6,500
Publications & memberships	2,741
Household	4,458
Use of money and property, net investment loss	117,697
Debt service - cost of issuance	100,119
Capital outlay	39,211
	10,386,495
Total expenditures	10,386,495

NET CHANGE IN FUND BALANCES

612,681

FUND BALANCES, BEGINNING OF YEAR

6,646,839

PRIOR PERIOD ADJUSTMENT

38,000

FUND BALANCE, END OF YEAR

\$ 7,297,520

The accompanying notes are an integral part of these financial statements

**ALPINE FIRE PROTECTION DISTRICT
RECONCILIATION OF THE STATEMENT OF
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED
JUNE 30, 2022**

The schedule below reconciles the Net Changes in Fund Balances reported on the Governmental Funds Statement of Revenues, Expenditures, and Change in Fund Balances, which measures only changes in current assets and current liabilities on the modified accrual basis, with the Change in Net Position of Governmental Activities reported in the Statement of Activities, which is prepared on the full accrual basis.

NET CHANGE IN FUND BALANCES	\$	612,681
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Amounts reported for governmental activities in the Statement of Activities are different because of the following:

Governmental funds report capital outlay and debt servicing payments as expenditures. However, in the Statement of Activities the cost of those assets is capitalized and allocated over their estimated useful lives and reported as depreciation expense. Debt principal payments reduce the long-term debt balances.

Depreciation expense not reported in governmental funds		(269,512)
Capital outlay is capitalized in the Statement of Net Position		39,211
Debt proceeds applied to pension liability		(5,278,000)
Interest expense on long-term debt		(69,137)

The amounts below included in the Statement of Activities do not provide or require the use of current financial resources and therefore are not reported as revenue or expenditures in governmental funds (net change):

Change in net pension liability		6,046,531
Change in compensated absences		(14,876)

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	\$	<u>1,066,898</u>
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The accompanying notes are an integral part of these financial statements

ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

The notes provided in the Financial Section of this report are considered an integral and essential part of adequate disclosure and fair presentation of this report. The notes include a summary of accounting policies and other necessary disclosure of pertinent matters relating to financial position and results of operations of the Alpine Fire Protection District (the District). The notes express significant insight to the financial statements and are conjunctive to understanding the rationale for presentation of the financial statements and information contained in this report.

The Alpine Fire Protection District is located in San Diego County and was formed in 1957 to provide fire protection and emergency services to the community of Alpine. It covers approximately 37.10 square miles with a population of 17,000. The District is located in a semi-rural community and is primarily residential with light commercial occupancies. The Federal Register lists the District as an Urban-Wildland Interface Community within the vicinity of Federal lands that is in high risk from wildfire. Most of the District is located in State Responsibility Area (SRA) lands except for the eastern third which is in the Cleveland National Forest.

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

A. Accounting Policies

The accounting policies of the District conform to generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

B. Basis of Presentation

Government-Wide Financial Statements:

The Government-Wide Financial Statements (i.e., the statement of net position and the statement of changes in net position) report information on all of the nonfiduciary activities of the District and its component units. Internal service fund activity is eliminated to avoid doubling revenues and expenses. The Government-Wide Statements are prepared using the economic resources measurement focus. Governmental fund financial statements include a reconciliation with brief explanations to better identify the relationship between the Government-Wide statements and the statements for the governmental funds. The Government-Wide Statement of activities presents a comparison between direct expenses and program revenues for each function or program of the District's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. The District does not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipients of goods or services offered by a program, as well as grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the District, with certain exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

Fund Financial Statements:

Fund Financial Statements report detailed information about the District. Each major governmental fund is presented in a separate column, and all non-major funds are aggregated into one column.

The accounting and financial treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

C. Basis of Accounting

Basis of Accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting.

Revenues – Exchange and Non-Exchange Transactions:

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. “Available” means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, “available” means collectible within the current period or within 60 days after year-end.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Eligibility requirements include timing requirements, which specify the year when the resources are to be used or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting (Continued)

Deferred Revenue:

Deferred Revenue arises when assets are received before revenue recognition criteria have been satisfied. Grants and entitlements received before eligibility requirements are met, are recorded as deferred revenue. On governmental fund financial statements, receivables associated with non-exchange transactions that will not be collected within the availability period have also been recorded as deferred revenue.

Expenses/Expenditures:

On the accrual basis of accounting, expenses are recognized at the time a liability is incurred. On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, as under the accrual basis of accounting. However, under the modified accrual basis of accounting, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Fund Accounting

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity or retained earnings, revenues, and expenditures or expenses, as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The District's accounts are organized into funds as follows:

Major Governmental Fund:

The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

E. Budgets and Budgetary Accounting

By State law, the District's Governing Board must adopt a tentative budget no later than July 1, and adopt a final budget no later than October 1. A public hearing must be conducted to receive comments prior to adoption. The District's Governing Board satisfied these requirements.

ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Budgets and Budgetary Accounting (Continued)

These budgets are revised by the District's Governing Board during the year to give consideration to unanticipated income and expenditures. It is this final revised budget that is presented in the financial statements. Formal budgetary integration was employed as a management control device during the year for all budgeted funds. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object accounts. Appropriations do not carryover from year to year.

F. Encumbrances

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated at June 30.

G. Deferred Compensation

The District offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all full-time employees, permits deferment of a portion of current salary to future years. Benefits from the plan are not available to employees until termination, retirement, disability, death, or unforeseeable emergencies.

All assets and income of the plan are held in trust for the exclusive benefit of the participants and their beneficiaries. The District does not meet the criteria for fiduciary fund reporting since it does not have either significant administrative involvement (e.g. custody) or performs the investment function. Therefore, the fair market value of the plan assets at June 30, 2022 are not included in the District's financial statements.

H. Accumulated Vacation and Sick Leave

The District's policy on vacation and sick leave states that every full-time employee shall be eligible for vacation with pay after six months of continued service with the employer. Employees shall start to earn vacation allowance as of their first date of employment.

**ALPINE FIRE PROTECTION DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 JUNE 30, 2022**

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Accumulated Vacation and Sick Leave (Continued)

Safety Personnel

Safety personnel are eligible for holiday leave in place of holiday pay. In accordance with the non-management bargaining agreement the holiday leave is treated the same as vacation leave. The maximum accumulated total which may be carried in vacation/holiday time from one fiscal budget year to the next is 72-hours.

Vacation allowance shall be earned annually based on the following schedule:

<u>Length of Service</u>	<u>Shift Personnel</u>	<u>40-Hour Employees (non-management)</u>
1 to 4 years	144 hours + 120 hours holiday = 264 hours	48 hours
5 to 9 years	168 hours + 120 hours holiday = 288 hours	56 hours
10 to 14 years	192 hours + 120 hours holiday = 312 hours	64 hours
15 to 19 years	216 hours + 120 hours holiday = 336 hours	72 hours
20 to 24 years	240 hours + 120 hours holiday = 360 hours	80 hours
25+	264 hours + 120 hours holiday = 384 hours	88 hours

Safety personnel employees accumulate sick leave from the first day of employment and shall continue to do so until they have accumulated a maximum of 2,880 hours. The accrual for sick leave shall be at the rate of 21 hours per month or ten and one-half (10 ½) shifts per year. Sick leave may be converted to vacation at the rate of three hours of sick leave for one hour of vacation so that no employee will exceed the cap of 2,880 hours.

Fire Marshal

The Fire Marshal's maximum accumulated total which may be carried in vacation time from one fiscal budget year to the next is 40-hours, which shall be earned annually based on the following schedule:

<u>Length of Service</u>	<u>Hours</u>
0 to 1 years	40 hours
1 to 2 years	60 hours
2 to 3 years	80 hours
3 to 4 years	100 hours
4 to 6 years	140 hours
Over 6 years	160 hours

**ALPINE FIRE PROTECTION DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 JUNE 30, 2022**

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Administrative Staff

The maximum accumulated total which may be carried in vacation time from one fiscal budget year to the next is 40-hours, which shall be earned annually based on the following schedule:

<u>Length of Service</u>	<u>Hours</u>
0 to 1 years	40 hours
1 to 2 years	60 hours
2 to 3 years	80 hours
3 to 4 years	100 hours
4 to 6 years	140 hours
6+ years	160 hours

Fire Chief

The Fire Chief’s maximum accumulated total which may be carried in vacation time from one fiscal budget year to the next is 72-hours. The Fire Chief shall earn 200 hours of vacation annually.

Other accumulated leave policies

There is no limit to the accrued sick leave for non-safety personnel. Unused sick leave shall be carried forward from one fiscal year to the next. Safety and Full-time Non-Safety Employees shall be compensated in cash for unused sick leave at the rate of one quarter of their regular rate of pay for any unused accumulation of sick leave when they are permanently separated from service by resignation, death, retirement, service retirement, or discharge so long as the employee has previously completed five (5) years of full-time service to the District.

Part-time employees shall earn 24 hours of sick leave annually. Sick leave will be earned on July 1st of each year and there is no carry over from year to year. Sick leave may be used beginning on the 90th day of employment. There is no cash out value for hours earned during employment or at termination. This section conforms to California AB1522 and affects employees who work in California for 30 or more days within a year.

The balance of compensated absences at fiscal year-end is reported as a long-term liability.

I. Property Tax

Secured property taxes attach as an enforceable lien on property as of March 1. Taxes are payable in two installments on December 10, and April 10. Unsecured property taxes are payable in one installment on or before August 31. The County of San Diego bills and collects the taxes for the District. Tax revenues are recognized by the District when received.

ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. Assets, Liabilities, and Equity

1. Deferred Outflows and Inflows of Resources

Pursuant to GASB Statement No. 63, “*Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*,” the District recognizes deferred outflows and inflows of resources.

In addition to assets, the Statement of Financial Position will sometimes report a separate section for deferred outflows of resources. A deferred outflow of resources is defined as a consumption of net position by the District that is applicable to a future reporting period. The District has two items which qualify for reporting in this category. Please refer to Note 7 for a detailed listing of the deferred outflows of resources the District has recognized.

In addition to liabilities, the Statement of Financial Position will sometimes report a separate section for deferred inflows of resources. A deferred inflow of resources is defined as an acquisition of net position by the District that is applicable to a future reporting period. The District has one item which qualifies for reporting in this category. Please refer to Note 7 for a detailed listing of the deferred inflows of resources.

2. Capital Assets

Capital Assets are those purchased or acquired with an original cost of \$5,000 or more and are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend the asset’s lives are not capitalized, but are expensed as incurred. Depreciation on all capital assets is computed using a straight-line basis over the following estimated useful lives:

**ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. Assets, Liabilities, and Equity (Continued)

2. Capital Assets (Continued)

<u>Asset Class</u>	<u>Examples</u>	<u>Estimated Useful Life In Years</u>
Land		N/A
Site Improvements	Paving, flagpoles, retaining walls, sidewalks, fencing, outdoor lighting	20
HVAC Systems	Heating, ventilation, and air conditioning systems	20
Roofing		20
Interior Construction		25
Carpet Replacement		7
Electrical/Plumbing		30
Sprinkler/Fire System	Fire suppression systems	25
Outdoor Equipment	Playground, radio towers, fuel tanks	20
Machinery and Tools	Shop & maintenance equipment tools	15
Kitchen Equipment	Appliances	15
Custodial Equipment	Floor scrubbers, vacuums, other	15
Science and Engineering	Lab equipment, scientific apparatus	10
Furniture and Accessories	Classroom and other furniture	20
Business Machines	Fax, duplicating & printing equipment	10
Copiers		5
Communication Equipment		10
	Mobile, portable radios, non-computerized	
Computer Hardware	PC's, printers, network hardware	5
Computer Software	Instructional, other short-term	5 to 10
Computer Software	Administrative or long-term	10 to 20
Musical Instruments	Pianos, strings, brass, percussion	10
Library Books	Collections	5 to 7
Licensed Vehicles	Buses, other on-road vehicles	8
	Major off-road vehicles, front-end loaders,	
Contractors Equipment	large tractors, mobile air compressor	10
Grounds Equipment	Mowers, tractors, attachments	15

**ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. Assets, Liabilities, and Equity (Continued)

3. Deferred Revenue

Cash received for federal and state special projects and programs is recognized as revenue to the extent that qualified expenditures have been incurred. Deferred Revenue is recorded to the extent that cash received on specific projects and programs exceeds qualified expenditures.

4. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position.

5. Revenue Limit/Property Tax

The District's revenue limit is received from a combination of local property taxes, state apportionments, and other local sources.

The County is responsible for assessing, collecting, and apportioning property taxes. Taxes are levied for each fiscal year on taxable real and personal property in the County. The levy is based on the assessed values as of the preceding March 1, which is also the lien date. Property taxes on the secured roll are due on November 1, and February 1, and taxes become delinquent after December 10, and April 10, respectively. Property taxes on the unsecured roll are due on the lien date (March 1), and become delinquent if unpaid by August 31.

Secured property taxes are recorded as revenue when apportioned, in the fiscal year of the levy. The County apportions secured property tax revenue in accordance with the alternate method of distribution prescribed by Section 4705 of the California Revenue and Taxation Code. This alternate method provides for crediting each applicable fund with its total secured taxes upon completion of the secured tax roll – approximately October 1, of each year.

K. Fund Balance Reserves and Assignments

Under GASB 54, fund balance for governmental funds should be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are now broken out in five categories:

- Nonspendable Fund Balance – this fund balance classification includes amounts that cannot be spent because they are either not in spendable form (i.e. – prepaid expenses) or legally or contractually required to be maintained intact.

ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- Restricted Fund Balance – this fund balance classification should be reported when there are constraints placed on the use of resources externally (by creditors, grant sources, contributors, etc.) or imposed by law or enabling legislation.
- Committed Fund Balance – this fund balance classification can only be used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision-making authority (i.e. – fund balance designations passed by board resolution).
- Assigned Fund Balance – this fund balance classification includes amounts that are constrained by the government’s intent to be used for specific purposes, but are neither restricted nor committed.
- Unassigned Fund Balance – this fund balance classification is the residual classification for the general fund.

L. Net Position

The government-wide financial statements utilize a net position presentation. Net position is categorized as invested capital assets (net of related debt), restricted and unrestricted.

- Invested in Capital Assets, Net of Related Debt – This category groups all capital assets into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction, or improvement of these assets reduce the balance in this category.
- Restricted Net Position – This category presents external restrictions imposed by creditors, contributors, or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.
- Unrestricted Net Position – This category represents net position of the District not restricted for any project or other purpose.

M. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

N. Recent and Upcoming Accounting Pronouncements

In June 2017, the Governmental Accounting Standards Board released Statement No. 87 (GASB 87) on leases. This Statement establishes standards of accounting and financial reporting for leases by lessees and lessors. For purposes of applying this Statement, a lease is defined as a contract that conveys control of the right to use another entity’s nonfinancial asset for a period of time in an exchange transaction.

**ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. Recent and Upcoming Accounting Pronouncements (continued)

Effective as of the fiscal year-ended June 30, 2022, a right to use asset as defined under GASB 87 will be capitalized and amortized over the lesser of its estimated useful life or the term of the contract including any applicable options to extend that are reasonably certain to be executed. Paragraph 94 of Statement 87 indicates that leases should be measured as of the beginning of the period of implementation, whereby the related asset and liability measured as the net present value of the future outflows of resources will be recognized on the Statement of Net Position.

In May 2020, the Governmental Accounting Standards Board released Statement No. 96 (GASB 96) to address Subscription-Based Information Technology Arrangements (SBITAs). Similarly to GASB 87, this Statement establishes standards of accounting and financial reporting for SBITA that results in recognizing an intangible right-to-use subscription asset and a corresponding subscription liability. The government agency should recognize amortization of the subscription asset as an outflow of resources over the subscription term. GASB 96 will become effective for fiscal years beginning after June 15, 2022. The District is currently evaluating the effects of future implementation of this upcoming accounting pronouncement.

NOTE 2 – CASH AND INVESTMENTS

The District follows the practice of pooling cash and investments of all funds except for funds required to be held by outside fiscal agents under the provisions of bond indentures.

Cash and investments consist of the following at June 30, 2022:

Investment in State Treasurer's Investment Pool (LAIF)	\$ 772,792
Deposits held in financial institutions	1,036,947
Certificates of deposit and investments	2,112,413
Cash with County	3,180,492
	<u>\$ 7,102,644</u>

A. Custodial Credit Risk

At June 30, 2022, the carrying amount of the deposits held at banks, was \$1,036,947. The bank balances are insured by the FDIC for \$250,000 and the remaining was collateralized, as required by California Government Code 53630, by the pledging financial institution with assets held in a common pool for the District and other governmental agencies. State law requires that the collateral be equal or greater than 100% of all public deposits held with the pledging financial institution if government securities are used or 150% if mortgages are used as the collateral.

ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 2 – CASH AND INVESTMENTS (CONTINUED)

B. Authorized Investments

California statutes authorize the District to invest idle or surplus funds in a variety of credit instruments as provided for in California Government Code Section 53600, Chapter 4 – Financial Affairs.

The Government Code allows investments in the following instruments:

- Securities of the United States Government, or its agencies
- Small Business Administration loans
- Certificates of Deposit (or Time Deposits) placed with commercial banks and/or savings and loan companies
- Negotiable Certificates of Deposit
- Banker’s Acceptances
- Commercial paper and medium-term corporate notes
- Local Agency Investment Fund (State Pool and County Pool) Demand Deposits
- Repurchase Agreements (Repos)
- Passbook savings Account Demand Deposits
- Reverse Repurchase Agreements
- County Cash Pool

B. Investments

The District has adopted provisions of Governmental Accounting Standards Board (GASB) 31, *“Accounting and Financial Reporting for Certain Investments and for External Investment Pools.”* GASB 31 establishes accounting and financial standards for investments in interest-earning investment contracts, external investment pools, and mutual funds. The statement requires all applicable investments to be reported at fair value on the balance sheet. Fair value is the amount at which an investment could be exchanged in a current transaction between willing parties, other than in a forced sale. All investment income, including change in fair market of investments, is recognized as revenue in the operating statement. The State Treasurer’s Local Agency Investment Fund (LAIF) is a governmental investment pool managed and directed by the California State Treasurer and is not registered with the Securities and Exchange Commission. An oversight committee, comprised of California State officers and various participants, provides oversight to the management of the fund. The District is a voluntary participant in the investment pool. The District reports its investment in the LAIF at the fair value provided by the State Treasurer, which is not materially different than cost. The balance available for withdrawal is based on the accounting records maintained by LAIF, which are on an amortized costs basis. Included in the LAIF’s investment portfolio are collateralized mortgage obligations, mortgage-backed securities, other asset-backed securities, loans to certain state funds, and floating securities issued by federal agencies, government sponsored enterprises, and corporations.

**ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 2 – CASH AND INVESTMENTS (CONTINUED)

B. Investments (continued)

The fair value of investments reported by the District is based on quoted market prices while the fair value of the LAIF investments are based on information provided by LAIF. The following table categorizes fair value measurement within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the assets and liabilities. Level 1 inputs are quoted prices for identical assets or liabilities in active markets at the date measurement; Level 2 inputs are significant other directly or indirectly observable inputs other than quoted prices; and Level 3 inputs are significant unobservable inputs. The District does not use Level 3 inputs to measure the fair value of its investments.

The following is a table classifying the assets by fair value hierarchy:

	Fair Market Value as of June 30, 2022			
	Total	Level 1	Level 2	Level 3
LAIF	\$ 772,792	\$ -	\$ 772,792	\$ -
Investments	2,112,413	2,112,413	-	-
Total	\$ 2,885,205	\$ 2,112,413	\$ 772,792	\$ -

C. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. As of the year-end, the weighted average maturity of the investments contained in the LAIF investment pool is approximately 10.5 months.

D. Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The LAIF does not have a rating provided by a nationally recognized statistical rating organization.

ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 3 - CAPITAL ASSETS

A schedule of changes in general fixed assets for the year ended June 30, 2022, is shown below:

	Balance July 1, 2021	Additions	Deletions	Balance June 30, 2022
Governmental Activities				
Capital Assets, Not Being Depreciated:				
Land	\$ 644,613	\$ -	\$ -	\$ 644,613
Total Capital Assets, Not Depreciated	<u>644,613</u>	<u>-</u>	<u>-</u>	<u>644,613</u>
Capital Assets, Being Depreciated:				
Structures & improvements	4,562,439		-	4,562,439
Equipment & vehicles	<u>3,180,318</u>	<u>39,211</u>	<u>(223,536)</u>	<u>2,995,993</u>
Total Capital Assets, Being Depreciated	<u>7,742,757</u>	<u>39,211</u>	<u>(223,536)</u>	<u>7,558,432</u>
Less Accumulated Depreciation	<u>(3,865,131)</u>	<u>(269,512)</u>	<u>223,536</u>	<u>(3,911,107)</u>
Total Capital Assets, Depreciated, Net	<u>3,877,626</u>	<u>(230,301)</u>	<u>-</u>	<u>3,647,325</u>
Capital Assets, Net	<u>\$ 4,522,239</u>	<u>\$ (230,301)</u>	<u>\$ -</u>	<u>\$ 4,291,938</u>

Total depreciation expense for the year was \$269,512 which was charged to the Public Safety activity.

NOTE 4 – LONG-TERM DEBT

The following is a summary of long-term liability balances for the year ended June 30, 2022:

	Balance July 1, 2021	Additions	Deletions	Balance June 30, 2022	Due Within One Year
Compensated absences	\$ 166,031	\$ 14,876	\$ -	\$ 180,907	\$ -
Net pension liability	6,740,299	-	(2,616,621)	4,123,678	-
Pension obligation bond	<u>-</u>	<u>5,278,000</u>	<u>-</u>	<u>5,278,000</u>	<u>200,000</u>
Total	<u>\$ 6,906,330</u>	<u>\$ 5,292,876</u>	<u>\$ (2,616,621)</u>	<u>\$ 9,582,585</u>	<u>\$ 200,000</u>

On January 18, 2022, the Board adopted Resolution No. 21/22-11 which approved the issuance of the 2022 Pension Obligation Bond structure, an unsecured obligation, for the purpose of reducing the District's long-term pension costs. The 2022 Bonds were issued in the amount of \$5,278,000. The proceeds financed an immediate contribution to CalPERS for the unfunded liability. The District also contributed an additional \$500,000 in cash to the unfunded liability account as part of the terms upon closing. The 2022 Bonds carry an interest rate of 3.29% and will be paid in semi-annual installments starting August 2022 through February 2042.

**ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 4 – LONG-TERM DEBT (CONTINUED)

The schedule of future installments for the unsecured bond obligation is as follows:

Year Ended June 30,	Principal	Interest	Total
2023	200,000	166,497	366,497
2024	210,000	163,612	373,612
2025	215,000	156,621	371,621
2026	230,000	149,300	379,300
2027	235,000	141,651	376,651
2028-2032	1,290,000	585,621	1,875,621
2033-2037	1,505,000	355,237	1,860,237
2038-2042	1,393,000	107,566	1,500,566
Total	<u>\$ 5,278,000</u>	<u>\$ 1,826,105</u>	<u>\$ 7,104,105</u>

NOTE 5 – PRIOR PERIOD ADJUSTMENT

A prior period adjustment of \$38,000 was made to the governmental fund balance for the fiscal year ended June 30, 2022 in order to recognize the full balance of the compensated absences liability only on the government-wide Statement of Net Position. In accordance with Governmental Accounting Standards Board Statement No. 16, along with Statement No. 101 on Compensated Absences issued June 2022, financial statements prepared using the current financial resources measurement focus should expend the amount normally liquidated with expendable available financial resources.

NOTE 6 - JOINT POWERS AGREEMENTS

A. PASIS

The District entered into a Joint Powers Agreement (JPA) known as the “Public Agencies Self Insurance System” (PASIS), a self-insurance plan for workers’ compensation insurance. The PASIS is governed by a board consisting of a representative from each member district. The board controls the operations of the PASIS, including selection of management and approval of operating budgets, independent of any influence by the member districts beyond their representation on the board. Each member district pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionate to their participation in the PASIS. The JPA is a separate entity which is independently audited.

Nine San Diego County fire districts have entered into the JPA to administer a program of risk management and workers’ compensation self-insurance. PASIS’ purpose is to provide for payment of workers’ compensation claims. Excess insurance is purchased to cover losses which exceed specific amounts.

**ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 6 - JOINT POWERS AGREEMENT (CONTINUED)

A. PASIS - continued

PASIS establishes a liability for both reported and unreported insured events which includes estimates of both future payments of losses and related claim adjustment expenses. The following represents changes in those liabilities for the past year:

Unpaid claims and claim adjustment expenses at beginning of year	\$ 190,510
Provision for insured events of current year	13,858
Changes in provision for insured events of prior years	<u>(60,931)</u>
Total incurred claims expense	(47,073)
Claim paid attributable to insured events of the current year	<u>(13,858)</u>
Total outstanding claims liability	<u><u>\$ 129,579</u></u>

Condensed financial information from PASIS audited financial statements as of June 30, 2022, is as follows:

Condensed Balance Sheets:

	<u>District's Share</u>	<u>Total PASIS</u>
Assets	<u>\$ 505,543</u>	<u>\$ 3,450,905</u>
Liabilities	-	-
Net position - unrestricted	<u>505,543</u>	<u>3,450,905</u>
Total liabilities and net position	<u><u>\$ 505,543</u></u>	<u><u>\$ 3,450,905</u></u>

Condensed Statements of Revenues, Expenses, and Changes in Net Position

	<u>District's Share</u>	<u>Total PASIS</u>
Revenues	\$ -	\$ -
Expenditures - net loss on investments	<u>12,356</u>	<u>84,216</u>
Changes in net position	(12,356)	(84,216)
Net position, beginning of year	<u>517,899</u>	<u>3,535,121</u>
Net position, end of year	<u><u>\$ 505,543</u></u>	<u><u>\$ 3,450,905</u></u>

The District's share of the PASIS assets is the market value.

**ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 6 - JOINT POWERS AGREEMENT (CONTINUED)

B. FAIRA

The District entered into a Joint Powers Agreement (JPA) known as the “Fire Agencies Insurance Risk Authority” (FAIRA), a self-insurance plan for general liability insurance. FAIRA is governed by a 13-member Board, elected by a vote of the members. One seat is reserved for the highest premium member and one seat is reserved for an elected member from the State of Nevada. The board controls the operations of the FAIRA, including selection of management and approval of operating budgets, independent of any influence by the member districts beyond their representation on the board. Each member district pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionate to their participation in the FAIRA. The JPA is a separate entity which is independently audited.

Condensed financial information from the most recent FAIRA audited financial statements available at June 30, 2021, is as follows:

	Total FAIRA
Assets	\$ 3,106,209
Liabilities and Fund Balance	
Liabilities	754,531
Fund Balance - unrestricted	2,351,678
Total Liabilities and Fund Balance	\$ 3,106,209
	Total FAIRA
Operating revenues	\$ 4,222,032
Expenditures	(4,488,937)
Operating loss	(266,905)
Non-operating revenue investment (net)	37,840
Net loss	(229,065)
Net position, beginning of year	2,580,743
Net position, end of year	\$ 2,351,678

**ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 6 - JOINT POWERS AGREEMENT (CONTINUED)

C. HCFA

The District entered into a Joint Powers Agreement (JPA) known as the “Heartland Communications Facility Authority” (HCFA), the purpose of which is to acquire, construct, equip, and maintain and operate a communications facility. The HCFA is governed by a commission consisting of a representative from each public agency. The commission controls the operations of the HCFA, including selection of management and approval of operating budgets, independent of any influence by members beyond their representation on the commission. Each public agency pays a premium of which 25% is based on average daily staffing and 75% based on calendar year incident count. Because the District has a minority voting interest and no administrative authority, the financial transactions of the JPA are not included in this report.

D. FDAC-EBA

The District entered into a Joint Powers Agreement (JPA) known as the “Fire Districts Association of California Employment Benefits Authority” (FDAC-EBA), the purpose of which is to provide health insurance. The JPA is a separate entity which is separately audited. The financial transactions of the JPA are not included in this report because the District had no voting interest and no administrative authority.

E. HFTA

The District was accepted as a full member of the “Heartland Fire Training Authority” Joint Powers Agreement (JPA) on July 1, 2013, the purpose of which is to provide training and training facilities. The JPA is a separate entity and is separately audited.

NOTE 7 – LEASES

The District has one equipment lease agreement, originally commencing in 2019 with a term of five years. Rent expense for the fiscal year ended June 30, 2022 was \$5,250. The minimum rental payments required under the operating lease commitments at June 30, 2022, are as follows:

Year Ended June 30,	Amount
<u> </u>	<u> </u>
2023	\$ 1,696
2024	-
Total	<u>\$ 1,696</u>

The existing agreement is expected to be replaced prior to fiscal year ending 2023, and therefore the effects of compliance with the Governmental Accounting Standards Board Statement No. 87 (GASB 87), as discussed in Note 1, are immaterial. The corresponding right-to-use asset for this equipment is not capitalized on the government-wide financial statements. The future replacement equipment will be evaluated upon signing a new contract.

**ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 7 – LEASES (CONTINUED)

The District is also a named lessor, or landlord, in a contract with a medical transport company. The contract for use of District premises commenced July 2020 for three years, with an option to extend for three additional one-year terms. However, because both parties retain the right to terminate the lease with a 60-day written notice without permission from the other party, this lease agreement falls outside the scope of GASB 87.

NOTE 8 - DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES

Pursuant to GASB Statement No. 63 (defined in footnote No. 1), the District recognized deferred outflows of resources in the government-wide statements. These items are a consumption of net position by the District that is applicable to a future reporting period.

The District reports Deferred Outflows of Resources on the government-wide financial statements related to pension plans under the California Public Employees’ Retirement System (CalPERS). The District’s remittances to CalPERS during the fiscal year ended June 30, 2022 totaled \$6,457,182. This amount contributed to the total balance of deferred outflows of resources at fiscal year-end of \$8,404,176, which will be recognized in a subsequent reporting period with the next valuation. The District is also reporting deferred outflows of resources relating to differences between projected and actual investment earnings, change in employer proportions and differences between the employer’s contributions and their proportionate share of contributions. The sum total of these amounts at year-end were \$1,779,251 and they will be amortized over a 3.8 year period.

The District recognized deferral inflows of resources in the government-wide financial statements. These are related to differences between expected and actual experience, changes of assumptions, and differences between employer’s contributions and the District’s proportionate share of pension contributions. This amount totals \$3,746,582 and will be amortized over a 3.8 year period.

Under the modified accrual basis of accounting, it is not enough that revenue is earned; it must also be available to finance expenditures of the current period. Governmental funds will therefore include deferred inflows of resources for amounts that have been earned but are not available to finance expenditures in the current period. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	Amount
2023	(350,894)
2024	(420,981)
2025	(526,477)
2026	(668,980)
2027	-
	<u>\$ (1,967,332)</u>

ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 9 - PENSION

Plan Description

The District contributes to the California Public Employees’ Retirement System (CalPERS), an agent multiple-employer public employee defined benefit pension plan. CalPERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. CalPERS acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and all other requirements are established by state statute and city ordinance. Copies of CalPERS’ annual financial report may be obtained from their Executive Office - 400 P Street, Sacramento, CA 95814.

Funding Policy

Tier 1 and Tier 2 participants are required to contribute 100% of the employee contribution. The District deposited the contributions required of District employees on their behalf into the employees’ account. The District is required to contribute at an actuarially determined rate; the 2021/2022 rates of annual covered payroll are as follows:

<u>Tier</u>	<u>Safety</u>	<u>Non-Safety</u>
Tier 1	23.67%	0.00%
Tier 2	20.59%	9.11%
PEPRA	13.04%	7.65%

The contribution requirements of plan members and the District are established and may be amended by CalPERS. One major change in the contribution rates is the unfunded liability component has now been separately stated in the reports from PERS. Consequently, even though the contribution rates appear dramatically less than the prior year the contributions themselves have increased.

At June 30, 2022, the District reported a liability of \$4,123,679 in the Statement of Net Position for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District’s proportion of the net pension liability was based on a projection of the District’s long-term share of contributions to the pension plan relative to the projected contributions of all Pension Plan participants, which was actuarially determined.

**ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 9 - PENSION (CONTINUED)

Funding Policy (Continued)

For the fiscal year ended June 30, 2022, the District recognized pension expense of \$578,394 in its Government-Wide financial statements. Pension expense represents the change in the net pension liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss, actuarial gain/loss, actuarial assumptions or method, and plan benefits.

Actuarial Assumptions

The total pension liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions. Total pension liability represents the portion of the actuarial present value of projected benefit payments attributable to past periods of service for current and inactive employees.

- Discount Rate/Rate of Return – 7.15%, net of investment expense
- Inflation Rate – 2.50%
- Salary increases – Varies by Entry Age and Service – up to 3%
- COLA Increases – up to 2.50%
- Post-Retirement Mortality – Derived using CalPERS’ Membership Data for all Funds

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period July 1, 2019 through June 30, 2020.

The long-term expected rate of return on pension plan investments (7.15%) was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Real Return Years 1-10</u>	<u>Real Return Years 11+</u>
Public Equity	50.0%	4.80%	5.98%
Global Fixed Income	28.0%	1.00%	2.62%
Inflation Sensitive	0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Estate	13.0%	3.75%	4.93%
Liquidity	1.0%	0	-.92%

**ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2022**

NOTE 9 - PENSION (CONTINUED)

Employee Retirement Plans (Continued)

Actuarial Assumptions (Continued)

The discount rate used to measure the total pension liability was 7.15 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from the District will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension fund's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. In theory, the discount rate may differ from the long-term expected rate of return discussed previously. However, based on the projected availability of the pension fund's fiduciary net position, the discount rate is equal to the long-term expected rate of return on pension plan investments, and was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.15%) or 1 percentage point higher (8.15%) than the current rate:

	1% Decrease 6.15%	Discount Rate 7.15%	1% Increase 8.15%
<u>Employer's Net Pension Liability (Asset):</u>			
Miscellaneous Plan	\$ 120,193	\$ (83,038)	\$ (251,046)
Safety Plan	7,438,492	4,206,717	1,552,212
Total	<u>\$ 7,558,685</u>	<u>\$ 4,123,679</u>	<u>\$ 1,301,166</u>

Detailed information about the pension fund's fiduciary net position is available in the separately issued CalPERS comprehensive annual financial report which may be obtained by contacting PERS.

NOTE 10 - SUBSEQUENT EVENTS

Subsequent events have been evaluated through November 1, 2022, the date the financial statements were available to be issued. Management has determined that no adjustments or additional disclosures are necessary in the accompanying financial statements.

REQUIRED SUPPLEMENTARY INFORMATION SECTION

**ALPINE FIRE PROTECTION DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED
JUNE 30, 2022**

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original	Final	Actual	Positive (Negative)
REVENUES				
Property taxes	\$ 3,603,714	\$ 3,603,714	\$ 3,823,639	\$ 219,925
Special assessments	538,094	538,094	538,364	270
Use of money and property	50,850	50,100	-	(50,100)
Inter-governmental revenues	53,594	170,000	1,011,209	841,209
Mitigation fees	25,000	25,750	108,624	82,874
Miscellaneous	274,920	118,780	5,517,340	5,398,560
Total revenues	<u>4,546,172</u>	<u>4,506,438</u>	<u>10,999,176</u>	<u>6,492,738</u>
EXPENDITURES				
Current:				
Salaries and benefits	3,985,248	4,054,778	9,268,257	(5,213,479)
Communications	125,989	121,079	120,921	158
Maintenance	234,411	191,763	197,799	(6,036)
District insurance	171,783	256,045	136,644	119,401
Special District expenses	92,584	101,841	94,057	7,784
Utilities	56,887	56,887	58,318	(1,431)
Office expense	67,483	47,718	45,926	1,792
Grant expenses	38,794	38,780	18,066	20,714
Professional services	30,198	27,850	23,450	4,400
Training and seminars	120,178	43,156	25,807	17,349
Workshops	16,644	29,275	11,667	17,608
Non-capitalized equipment	50,966	123,411	80,785	42,626
Clothing	15,720	44,570	20,764	23,806
Medical supplies	6,985	9,748	6,823	2,925
Fire prevention	28,074	28,074	6,485	21,589
Directors fees	8,580	8,580	6,500	2,080
Publications & memberships	3,601	3,601	2,741	860
Capital outlay	100,220	131,530	39,211	92,319
Household & Emergency Fund	10,500	10,500	4,458	6,042
Net investment loss	-	-	117,697	117,697
Contingency fund	129,263	129,263	-	129,263
Cost of bond issuance	-	-	100,119	(100,119)
Total expenditures	<u>5,294,108</u>	<u>5,458,449</u>	<u>10,386,495</u>	<u>(4,692,652)</u>
Excess of revenues over (under) expenditures	<u>\$ (747,936)</u>	<u>\$ (952,011)</u>	<u>\$ 612,681</u>	

See notes to required supplementary information

**ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2022**

NOTE 1 - BUDGETARY BASIS OF ACCOUNTING

Budgets for the operating fund are prepared on the cash and expenditures or encumbrances basis. Revenues are budgeted in the year receipt is expected; expenditures are budgeted in the year that the applicable warrant requisitions are expected to be issued. The budget and actual financial statements are reported on the above basis, with no material differences between them.

Annual budget requests are submitted by the District's staff to the District Board of Directors for preliminary review and approval. After public hearing, a final budget is approved by the District Board of Directors, with a resolution adopting said budget. Copies of the approved budget are sent to all required agencies.

**ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2022**

Alpine Fire Protection District – Schedule of the District’s proportionate share of the Net Pension Liability:

Last 10 Fiscal Years*:

	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
District's proportion of the net pension liability	0.60370%	0.06043%	0.06042%	0.05971%	0.06087%	0.06195%	0.07625%
District's proportionate share of the net pension liability	\$3,582,220	\$5,229,167	\$5,992,344	\$5,754,211	\$6,237,726	\$6,740,300	\$ 4,123,679
District's covered employee payroll	1,666,332	1,666,332	1,597,119	1,619,560	1,811,229	1,747,276	1,467,482
District's proportionate share of the net pension liability as a % of its covered-employee payroll	214.98%	313.81%	375.20%	355.29%	344.39%	385.76%	281.00%
Plan Fiduciary net position as a percentage of the total pension liability	80.55%	76.12%	71.49%	73.56%	74.08%	73.63%	73.63%

* Amounts presented above were determined as of 6/30.
Additional years will be presented as they become available.

CALPERS - Schedule of District Contributions

Last 10 Fiscal Years*:

	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>
Actuarially determined contribution	\$ 423,203	\$ 479,568	\$ 479,568	\$ 811,787	\$ 582,758	\$ 675,230	\$ 870,961
Total actual contribution	<u>423,203</u>	<u>479,568</u>	<u>479,568</u>	<u>811,787</u>	<u>582,758</u>	<u>675,230</u>	<u>870,961</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered-employee payroll	\$1,666,332	\$1,666,332	\$1,597,119	\$1,619,560	\$1,811,229	\$1,747,276	\$ 1,467,482
Contributions as a % of covered employee payroll	25.39%	28.78%	30.03%	50.12%	32.17%	38.64%	59.35%

SUPPLEMENTARY INFORMATION SECTION

**ALPINE FIRE PROTECTION DISTRICT
ORGANIZATION
JUNE 30, 2022**

The Alpine Fire Protection District was formed as a fire protection district on December 19, 1957, and operates under the Health and Safety Code Sections 13801-13999 of the State of California and provides fire protection services to approximately 27.5 square miles in the unincorporated eastern sector of San Diego County. The activities of the District are supervised by a board consisting of five Directors who serve four-year terms.

The Board of Directors for the fiscal year ended June 30, 2022, was composed of the following members:

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Jim Easterling	President	November 2022
Steve Taylor	Vice President	November 2024
Pat Price	Secretary	November 2022
Tim Mehrer	Director	November 2024
Baron Willis	Director	November 2022

**ALPINE FIRE PROTECTION DISTRICT
ASSESSED VALUATION
JUNE 30, 2022**

Assessed valuation for properties within the Alpine Fire Protection District boundaries as provided by the County of San Diego:

Secured property	\$2,878,720,957
Unsecured property	<u>34,920,519</u>
Total Assessed Valuation	<u><u>\$2,913,641,476</u></u>

**ALPINE FIRE PROTECTION DISTRICT
MANAGEMENT REPORT
FOR THE YEAR ENDED JUNE 30, 2022**

**ALPINE FIRE PROTECTION DISTRICT
Management Report
For the Year Ended June 30, 2022**

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Board of Directors of the
Alpine Fire Protection District
Alpine, California

In planning and performing our audit of the financial statements of the Alpine Fire Protection District for the year ended June 30, 2022, we considered the District's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

Our consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce, to a relatively low level, the risk that errors or irregularities in amounts that would be material in relation to the basic financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

We will review the status of this letter during our next audit engagement. We will be pleased to discuss it in further detail at your convenience or to perform any additional study of these matters. We thank the District's staff for its cooperation on this audit.

Fechter & Company,
Certified Public Accountants



November 1, 2022
Sacramento, California

ALPINE FIRE PROTECTION DISTRICT
Required Communications
For the Year Ended June 30, 2022

The Auditor’s Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated August 17, 2022, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute assurance that the financial statements are free of material misstatement and are fairly presented in accordance with U.S. generally accepted accounting principles. Because an audit is designed to provide reasonable, but not absolute assurance and because we did not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us.

In planning and performing our audit, we considered the District’s internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting.

As part of obtaining reasonable assurance about whether the District financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit.

Significant Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the District during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

Internal Control Related Matters

In any smaller entity, whether private enterprise or a governmental agency, the lack of segregation of duties can present potential issues in regards to the perpetuation and concealment of fraud. Specifically, the District has one individual who is primarily responsible for keeping the books and records, performing account reconciliations, collecting money, and making bank deposits. While we recognize that it may not be feasible to segregate duties due to lack of resources, we recommend that compensating controls be performed. Some of the controls would include:

- Having the Fire Chief review the monthly bank reconciliations and bank statements.
- Examining financial statements on a monthly basis.
- Examining a budget to actual report on a frequent basis.
- Examining a “profit & loss, previous year comparison” report on a frequent basis. This is a special report that your bookkeeping system can produce.

ALPINE FIRE PROTECTION DISTRICT
Required Communications
For the Year Ended June 30, 2022

An effective District administrator would understand the major revenue sources, how the District expends its resources, and to be effectively able to identify major differences from expected balances by performing the above procedures. If a difference is identified and the District is unable to determine what happened with reasonable inquiries, District management has outside resources it can access to assist – it’s attorney, outside auditor, or the county auditor-controller’s office.

The main point is that due to lack of segregation of duties, the above compensating controls should be performed and follow up given if there are any questions or differences that are unable to be reconciled with reasonable inquiries.

California Government Code Section 12422.5 requires the State Controller’s office to develop internal control guidelines applicable to each local agency by January 1, 2015. The intent of the legislation is to assist local agencies in establishing a system of internal control to safeguard assets and prevent and detect financial errors and fraud. To this end, the State Controller’s Office has produced a draft of control guidelines for local Agencies. As the District contemplates changes to its system of internal control, we advise in utilizing these guidelines when developing internal procedures to assist with your internal control processes.

The State Controller’s office has defined internal controls into five components that work together in an integrated framework. Their guidelines were adopted from the definitions and descriptions contained in *Internal Control – Integrated Framework*, published by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). The components are:

- Control Environment
- Risk Assessment
- Control Activities
- Information and Communication
- Monitoring Activities

The objective of *control environment* is the set of standards, processes, and structures that provided the basis for carrying out internal control across the entity. The governing board and management establish the “tone at the top” regarding the importance of internal control, including expected standards of conduct which then cascade down through the various levels of the organization and have a strong effect on the overall system of internal control.

A District’s *Risk Assessment* process includes how management identifies risks (including fraud risk) relevant to the preparation and fair presentation of the financial statements in accordance with the District’s applicable financial reporting framework. In addition, this would also involve areas of business and operational risk which could potentially affect the District’s finances on an ongoing basis.

ALPINE FIRE PROTECTION DISTRICT
Required Communications
For the Year Ended June 30, 2022

The District's risk assessment process is an extremely important activity the board and management should undertake. Every organization, public or private, faces business risks on a day to day basis. Identifying those risks and then acting on them in a timely manner may prevent future problems from becoming unmanageable.

Management should consistently attempt to identify risks that exist and then present those risks to the board for action. It is impossible for us to identify every potential risk that exists but either way, management and the board should proactively attempt to identify risks that could adversely affect the District's operations.

Control Activities are in reference to establishing policies and procedures that achieve management directives and respond to identified risks in the internal control system. These are specific procedures designed to perform a secondary review of internal processes that will allow for segregation of duties and a management level review of processed transactions.

Information and Communication are the District's methods of identifying what information is relevant to present to management and the board to assist the District in making the correct decisions. It also is in reference to the District's internal processes of gathering and summarizing that information.

Monitoring involves evaluating the effectiveness of controls on an on-going basis and taking remedial actions when necessary when identified by the other control procedures in place. On-going monitoring activities often are built into the normal recurring activities of a local government and include regular management and supervisory activities.

There is no catch-all for finding all instances of fraud within any entity, whether public or private. One of the key factors in helping prevent fraud is to encourage ethical behavior at all levels of the organization, i.e., "tone at the top". Another key would be to note instances of abnormal behavior of finance or accounting staff when questioned about District financial matters.

The District should remember that they have outside resources available in the case of fraud – they are able to contact the District auditor, their attorney, or the county auditor-controller should anyone feel there is a chance of fraud or abuse.

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the financial statements were:

- Accrual and disclosure of compensated absences
- Capital asset lives and depreciation expense
- PERS actuarial study to estimate the annual retired contribution and net pension liability

ALPINE FIRE PROTECTION DISTRICT
Required Communications
For the Year Ended June 30, 2022

Audit Adjustments

For purposes of this letter, professional standards define an audit adjustment as a proposed correction of the financial statements that, in our judgment, may not have been detected except through our auditing procedures. An audit adjustment may or may not indicate matters that could have a significant effect on the District's financial reporting process (that is, cause future financial statements to be materially misstated). The following audit adjustments, in our judgment, indicate matters that could have a significant effect on the District's financial reporting process:

- Posting of all GASB 34 entries on behalf of the District.
- Posting of all GASB 68 entries on behalf of the District.
- Reclassification of PERS expense from the liability account to expense
- Adjusting the workers compensation liability
- Update cash balance based on timing of release of cash
- Basis of accounting reclassifications in order to recognize the issuance of new debt and compensated absences liability in accordance with GAAP.

These adjustments are not unusual for special districts similar in size and nature, and do not indicate any pervasive matters or significant control weaknesses that require additional inquiry.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Consultations with Other Independent Auditors

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

ALPINE FIRE PROTECTION DISTRICT
Required Communications
For the Year Ended June 30, 2022

Issues Discussed Prior to Retention of Independent Auditors

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing our audit.

ALPINE FIRE PROTECTION DISTRICT - STAFF REPORT

Agenda Item: 6.3
Meeting Date: November 18, 2022
Submitted by: Chief Boggeln
Subject: District Policy #4003 – Retention and Destruction of District
Records



SUBJECT SUMMARY:

Policy #4003 was originally adopted by the District in 2007 with updates in 2011 and 2014. This update expands the list of documents that are required to be stored and when they can be destroyed. This update also adds the pertinent codes or regulations governing the retention and destruction of certain types of records.

ALPINE FIRE PROTECTION DISTRICT
BOARD POLICY AND PROCEDURES

RETENTION AND DESTRUCTION OF DISTRICT RECORDS

Policy #:4003

Fire Chief: Brian Boggeln Approved:

Board Approval: Yes

4003 – RETENTION AND DESTRUCTION OF DISTRICT RECORDS

The purpose of this policy is to provide guidance to staff regarding the retention of records of the Alpine Fire Protection District (District); provide for the identification, maintenance, and safeguarding of District records and the destruction of obsolete records in the normal course of business; ensure prompt and accurate retrieval of records; and ensure compliance with legal and regulatory requirements.

4003.01 – Authorization

The Fire Chief is authorized by the Board of Directors to interpret and implement this policy and to cause to be destroyed any or all such records, papers and documents that meet the qualifications governing the retention and disposal of records, specified in this document.

The Fire Chief will be the Custodian of Records, who will oversee the records management program, including the Records Retention Schedule, found in Appendix A. The Fire Chief will work with staff to promote the efficient and cost-effective conduct of District record keeping by reducing the number of records in active file areas, eliminating unnecessary retention of duplicate or obsolete documents and providing for timely transfer of inactive files in compliance with legal requirements.

4003.02 – Records Retention Schedule

Establishment of a records retention policy and schedule allows the District to manage, maintain, retain, destroy or duplicate records in compliance with the applicable provisions of the California Government Code. The Records Retention Schedule for the District is found in Appendix A of this document and defines Record Types, provides a description or examples of what meets the criteria for that record type and details the legal authority and minimum retention period prescribed by said legal authority. The schedule also includes the legal authority abbreviations utilized throughout the matrix.

4003.03 – Storage

Permanent records should be kept in the original format, whenever feasibly possible. However, both storage limitations and the condition and age of original documents have

ALPINE FIRE PROTECTION DISTRICT
BOARD POLICY AND PROCEDURES

RETENTION AND DESTRUCTION OF DISTRICT RECORDS

Policy #:4003

Fire Chief: Brian Boggeln Approved:

Board Approval: Yes

impacts on the manner in which permanent records can be stored. In compliance with the California Government Code, the District will retain all documents required to be kept as permanent, in storage at the Administrative Offices located at 1364 Tavern Road in Alpine, Ca.

Permanent records will also be archived as back-up in the manner prescribed in the following "Archive" section of this document. The archiving will not only allow for easier retrieval of records but will also serve as an added safety measure for aging documents in the event they deteriorate over time.

Non-permanent records will be retained in compliance with the retention schedule for the minimum legal retention period and pursuant to the legal authority specified in Appendix A. These documents will also be maintained and stored at the Administrative Offices in either hard copy or electronic format as determined by needed space. As with permanent records, non-permanent records may be archived for back-up as prescribed. Further, these documents will be disposed of in compliance with the methods recommended in the destruction section of this document.

4003.04 – Archiving

Certain documents require long term or permanent hard copy retention and others may be archived for the purposes of storage and space saving. To ensure efficiency and economy in utilization of office space for active records, all files not updated or referenced on a regular basis can be transferred to storage.

Documents that are not required to be preserved as permanent or in its original format, may be duplicated and stored in an electronic format.

4003.05 – Destruction

Once records have fulfilled their administrative, fiscal, or legal function, they should be disposed of as soon as possible in accordance with the Records Retention Schedule. This destruction should include originals, photocopies, and documents stored in any electronic format, unless the document is designated as a permanent record.

ALPINE FIRE PROTECTION DISTRICT
BOARD POLICY AND PROCEDURES

RETENTION AND DESTRUCTION OF DISTRICT RECORDS

Policy #:4003

Fire Chief: Brian Boggeln Approved:

Board Approval: Yes

Records may be destroyed by shredding, recycling or via general disposal. Confidential records will be destroyed by shredding or other secure manner that preserves their confidentiality.

ALPINE FIRE PROTECTION DISTRICT
BOARD POLICY AND PROCEDURES

RETENTION AND DESTRUCTION OF DISTRICT RECORDS

Policy #:4003

Fire Chief: Brian Boggeln Approved:

Board Approval: Yes

APPENDIX A

The following pages contain the Alpine Fire Protection District Records Retention Schedule. The matrix is broken down into columns that define or provide an example of a Type of Record, the Description or Example of the record, the Legal Authority by which the record should be retained or destroyed, and a Minimum Legal Retention Period.

Legal Authority Abbreviations:

CCP Code of Civil Procedure (California)
CCR California Code of Regulations
CFR Code of Federal Regulations
EC Elections Code (California)
GC Government Code (California)
IRC Internal Revenue Code
IRS Internal Revenue Service
LC Labor Code (California)
PC Penal Code (California)
R&TC Revenue and Tax Code (California)
USC United States Code

ALPINE FIRE PROTECTION DISTRICT

BOARD POLICY AND PROCEDURES

RETENTION AND DESTRUCTION OF DISTRICT RECORDS

Policy #:4003

Fire Chief: Brian Boggeln

Approved:

Board Approval: Yes

Type of Record	Description or Example of Record	Legal Authority	Minimum Legal Retention Period	District Retention Policy
Accident/Illness Reports	Employee Medical Records & Employee Exposure Records	8 CCR 14307 8 CCR 3204 GC 6254(c)	Length of employment + 30 years	
Accidents/Damage to District Property	Risk management administration	CCP 337.15	10 yrs.	
Accounts Payable	Journals, statements, asset inventories, account postings with supporting documents, vouchers, invoices, checks, reports investments, purchase orders	CCP 337 26 CFR 31.6001-(e)(2)	Until audited + 5yrs.	7 yrs.
Accounts Receivable	Invoices, checks, reports, investments, receipt books	26 CFR 31.6001-1(e)(2)	5 yrs.	7 yrs.
Affidavits of Publication/Posting	Legal notices for public hearings, publication of ordinances, etc.	None	5 yrs. for administrative purposes only	
Agenda/Agenda Packets	Complete agendas and packets should be imaged immediately. A paper copy will be maintained for one year only. The imaged or scanned (pdf) records may serve as the permanent record.	None	Permanent	
Annual Financial Report/Audit	Independent auditor analysis	None	Permanently for administrative services	
Appraisals	For real property owned by District	None	Permanently for administrative purposes	
Bank Account Reconciliations	Bank statements, cancelled checks, certificates of deposit	26 CFR 31.6001-1(e)(2)	5 yrs.	7 yrs.

ALPINE FIRE PROTECTION DISTRICT

BOARD POLICY AND PROCEDURES

RETENTION AND DESTRUCTION OF DISTRICT RECORDS

Policy #:4003

Fire Chief: Brian Boggeln

Approved:

Board Approval: Yes

Bids, Accepted	Includes plan and specifications; notices/affadavits	GC 60201	5 yrs. after termination of contract or agreement	
Bids, Unaccepted	Unaccepted bid packages	GC 60201	5 yrs.	
Budget, Annual	Adjustments, journal entries	GC 60201	Until audited + 5 yrs.	Permanent for administrative purposes
Cal-OSHA	Personnel-logs, Supplementary Record, Annual Summary	LC 6410; CCR 14307	5 yrs.	
California State Tax Records	Forms filed annually; quarterly and year-end reports	R&TC 19530; R&TC 19704	5 yrs.	7 yrs.
Checks	Includes payroll, canceled and voided checks	GC 60201 CCP 337	Until audited + 5 yrs.	7 yrs.
Claims against the District	Paid/Denied	GC 60201 GC 25105.5	Until settled + 5 yrs.	
Contracts	Original contracts, agreements, and back-up materials	CCP 317, 318, 319, 337	5 yrs. after termination and/or completion	
Deeds, Real Property	File with recorded documents; originals may not be destroyed	GC 60201	Permanent	
Deposits, Receipts	Checks, coin, currency	GC 60201 CCP 337	Until audited + 5 yrs.	7 yrs.
District Establishment Documents	Documents regarding the establishment/organizing of the Fire District	GC 60201	Permanent	
Easements, Real Property	File with recorded documents; originals may not be destroyed	GC 60201	Permanent	
Election – Certificates of Election	Certificates of election; original reports and statements	GC 81009(a)(d)	Termination + 5 yrs.	
Employee/Personnel Files	Personnel – not a public record	GC 12946 GC 6254(c) 29 CFR	Length of employment + 7 yrs.	Length of employment + 30 years.

ALPINE FIRE PROTECTION DISTRICT

BOARD POLICY AND PROCEDURES

RETENTION AND DESTRUCTION OF DISTRICT RECORDS

Policy #:4003

Fire Chief: Brian Boggeln

Approved:

Board Approval: Yes

	Name, address, date of birth, occupation Rate of pay and weekly compensation earned Release authorizations; certifications; reassignments; outside employment; commendations; disciplinary actions; terminations; Oaths of Office; evaluations; pre-employee medicals. Paperwork documenting internal and external training.	1627.3 LC 1174 GC 60201 29 CFR 1627.3 29 CFR 1602.31 29 CFR 516.6 et. seq. 45 CFR 1068.6(a)		
Employee/Personnel Medical Files	Part of personnel file – not a public record.	29 CFR 1910.1020 8 CCR 3204 GC 6254(c)	Length of employment + 30 yrs.	
Employee Recruitment	Alternate lists/logs, ethnicity disclosures; examination materials, examination answer sheets, job bulletins	GC 12946 GC 60201 29 CFR 1602 et. seq. 29 CFR 1627.3	Current + 5 yrs.	
Employment Applications	Applications submitted for existing or anticipated job openings, including any records pertaining to failure or refusal to hire applicant	GC 12946 29 CFR 1627.3	5 yrs.	
Fixed Assets – Surplus Property	Auction; disposal	GC 60201 CCP 337	Until audited + 5 yrs	
Fixed Ownership & Title	Title transfers when vehicle is sold.	VC 9900 et. seq.	Until sold + 5 yrs.	
Gifts	Receipts or other documentation	None	5 yrs. for administrative purposes only	
Grants – Federal and State	Grants documents and all supporting documents: applications,	24 CFR 570.502	Until Completed + 5 yrs.	Until audited + 7 yrs.

ALPINE FIRE PROTECTION DISTRICT

BOARD POLICY AND PROCEDURES

RETENTION AND DESTRUCTION OF DISTRICT RECORDS

Policy #:4003

Fire Chief: Brian Boggeln

Approved:

Board Approval: Yes

	reports, contracts, project files, proposals, statements, grant documents, inventory, etc.	24 CFR 85.42		
Hazardous Waste – Disposal	Documents regarding the handling and disposal of hazardous waste	CAL OSHA	Current + 10 yrs.	
Insurance, Joint Powers Agreements	Accreditation, MOU, agreements and agendas	GC 60201	Current + 5 yrs.	
Insurance Certificates	Liability, performance bonds, property	GC 60201	Current + 5 yrs.	
Insurance – Liability/Property	May include liability, property, Certificates of Participation, deferred, use of facilities	GC 60201	Current + 5 yrs.	
Insurance – Risk Management Reports	Federal OSHA forms; Loss Analysis Report; Safety Reports	29 CFR 1901.44 GC 60201	Current + 5yrs.	
Invoices	Copies sent for fees owed, billing, related documents	GC 60201	Current + 5 yrs.	7 years
Legal Notices Affidavits of Publications	Public hearings notifications, Ordinance publications, etc.	GC 60201	5 yrs.	
Litigation	Case files	GC 60201	Until settles or adjudicated + 5 yrs.	
Maintenance Manuals	Equipment service/maintenance	GC 60201	Current + 5 yrs.	
Maintenance Repair Records	Equipment service/maintenance	GC 60201	Current + 5 yrs.	
Minutes	Minutes of District Board Meetings.	GC 60201	Permanent	
Oaths of Office	Elected and public officials- Board Members	GC 60201 29 USC 1113	Current + 6 yrs.	
Ordinances	Vital records – originals may never be destroyed	GC 60201	Permanent	
OSHA	OSHA Log 200, Supplementary Record, Annual Summary	LC 6410 8 CCR 14307	5 yrs.	

ALPINE FIRE PROTECTION DISTRICT

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Fire Chief: Brian Boggeln

Approved:

Board Approval: Yes

		29 CFR 1904.2 – 1904.6	
OSHA (Accident/Illness Reports)	Personnel record – not a public record	LC 6410 8 CCR 14307 8 CCR 3204 GC 6254(C)	Duration of employment + 30 yrs.
Payroll – Federal State Reports	Annual W-2's, W-4's, Form 1099s, etc. Quarterly and year end reports	GC 60201	7 yrs.
Payroll Deduction/Authorization	Finance Documents	29 CFR 516.6(c) GC 60201	Current + 7 yrs.
Payroll, registers	Finance Documents	29 CFR 516.5(a) LC 1174(d)	Current + 7 yrs.
Payroll records, terminated employees	Finance files	29 CFR 516.5 GC 60201	Current + 7 yrs.
Payroll Time Cards/Sheets	Employee records	GC 60201	Current + 7 yrs
Payroll Wage Rates and Job Classifications	Employee records	GC 60201	Current + 7 yrs.
PERS Employee Benefits	Retirement plan	29 USC 1027	6 yrs.
Personnel Records	Other records (not payroll) containing name, address, date of birth, occupation etc. including records relating to promotion, demotion, transfer, lay-off, termination	29 CFR 1627.3	5 yrs Current + 30 yrs.
Personnel Rules and Regulations	Including employee handbook	GC 60201	Current + 5 yrs
Policies, Administrative	All policies and procedures, directives rendered by the District	GC 60201	Current + 5 yrs.

ALPINE FIRE PROTECTION DISTRICT

BOARD POLICY AND PROCEDURES

RETENTION AND DESTRUCTION OF DISTRICT RECORDS

Policy #:4003

Fire Chief: Brian Boggeln

Approved:

Board Approval: Yes

	not assigned a resolution number		
Policies, District Board	Original Policies adopted by the District Board	GC 60201	Current + 5 yrs.
Procedure Manuals	Administrative	GC 60201	Current + 5 yrs.
Property Acquisition/Disposition/Surplus	District owned. Supporting documents regarding sale, purchase, exchange, lease or rental of property by District	CCP 337.15	10 yrs.
Public Records Request	Requests from the public to inspect or copy public documents	GC 60201	5 yrs.
Purchasing RFQ's, RFP's	Requests for Qualifications; Requests for Proposals regarding goods and services and all supporting documentation and submissions	GC 60201	Current + 5 yrs.
Recordings Audiotapes	Taped recordings of Board Meetings – for preparation of Board meeting minutes	GC 54953.5	30 days
Recordings Videotaped meetings of legislative bodies	Tapes of public meetings made by or at the discretion of the District	GC 54953.5	30 days
Records Management Disposition Certification	Documentation of final disposition of records	GC 60201	Permanent
Records Retention Schedules	Previously adopted schedules	GC 60201	Current + 5 yrs.
Recruitments and Selection	Records relating to hiring, promotion, selection for training	29 CFR 1627.3	5 yrs.
Resolutions	Vital Records – originals may never be destroyed	GC 60201	Permanent
State Tax Records	Filed annually; quarterly	Refer to Federal tax records	5 yrs. after file date

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Fire Chief: Brian Boggeln Approved:

Board Approval: Yes

Taxes, Special	Special tax levied by local agency on a per parcel basis	CCP 338(m)	Until audited + 5 yrs	7 yrs.
Unemployment Insurance Records	Unemployment Notices, Letters, Claims	IRC 3301- 3311	5 yrs.	
Workers Compensation Files	Work-injury claims (including denied claims); claim files, reports, etc.	8 CCR 10102 8 CCR 15400.2	Until Settled + 5 yrs.	Current + 30 yrs.

ALPINE FIRE PROTECTION DISTRICT - STAFF REPORT

Agenda Item: 6.4
Meeting Date: November 18, 2022
Submitted by: Chief Boggeln
Subject: Resolution #22/23-14 – Disposition of Surplus Equipment



SUBJECT SUMMARY:

The 4702 vehicle is a 2012 Dodge Power Wagon with 138,277 miles currently used as a utility vehicle. The maintenance on this vehicle continues to increase based on age and mileage and the mechanical condition has rendered the vehicle unreliable for District use.

With the amount of funds needed to repair and maintain this vehicle compared to the worth of the vehicle, it is recommended to surplus this vehicle. The vehicle has an estimated value of \$4500.

Recommendation

Approve Resolution #22/23-14 and vehicle will be sold at auction.



RESOLUTION # 22/23-14

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE ALPINE FIRE PROTECTION DISTRICT
IDENTIFYING A SURPLUS VEHICLE AND
AUTHORIZING ITS LIQUIDATION**

WHEREAS, the Alpine Fire Protection District (District) owns and operates motor vehicles that facilitate the provision of services and conduct business; and

WHEREAS, from time to time, through normal use, some vehicles become obsolete, unreliable, and excessively costly to maintain; and

WHEREAS, District staff has identified the following as being obsolete, unreliable, and/or costly to maintain:

2012 Ram Power Wagon (VIN:3C6TD5ET4CG210965)

NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors finds the vehicle listed above to be no longer needed by the District and, therefore, is deemed surplus; and

BE IT FURTHER RESOLVED that the Board of Directors authorizes staff to liquidate said vehicles in an appropriate manner.

PASSED AND ADOPTED by the BOARD OF DIRECTORS of the ALPINE FIRE PROTECTION DISTRICT, County of San Diego, State of California, on this 15th day of November 2022, by the following vote:

AYES: (0)
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 22/23-14 was duly passed, approved, and adopted by the Board at a regularly scheduled meeting of the Alpine Fire Protection District Board held on the 15th day of November 2022.

Executed this _____
(Date of Execution)

Erin Dooley
Clerk of the Board

REVISED COMPENSATION AND BENEFIT PACKAGE FOR

ERIN DOOLEY

SECTION 1 – INTENT AND PURPOSE

- 1.1 It is the intent and purpose of this document to set forth the revised compensation and benefit package for Erin Dooley (“Employee”) transferring from a full-time to part-time “telework” employee of the Alpine Fire Protection District (“District”).

SECTION II – TERM

- 2.1 This revised benefit package shall be effective on December 1, 2022.
- 2.2 This revised compensation and benefit package shall become effective as of the date in Section 2.2 and shall remain in full force and effect until June 30, 2023, unless the agreement is terminated according to the terms set forth in Section III.

SECTION III – TERMINATION OF AGREEMENT

- 3.1 Employee’s participation as a part-time teleworker is entirely voluntary. Teleworking is available only to eligible employees, at the District’s sole discretion. Teleworking is not an employee benefit intended to be available to the entire organization. As such, no employee is entitled to, or guaranteed the opportunity to telework. Either party may terminate Employee’s employment, with or without cause at any time. The District will not be held responsible for costs, damages, or losses resulting from cessation of participation in the teleworking program.

SECTION IV – SALARY AND WORK HOURS

- 4.1 Employee will be considered “part-time” and will earn \$28.50 per hour.
- 4.2 Employee is expected to work 20-hours per week. The District may require that Employee work certain “core hours” and be accessible by telephone or teleconference during those hours.

SECTION V – SICK LEAVE

- 5.1 Sick Leave – Employee shall earn 24-hours of sick leave annually with a cap of 48-hours. There is no cash value for hours earned during employment or at termination.
- 5.2 In order to be eligible for sick leave with pay, the employee must:
 - a) Report promptly to the Fire Chief the reason for the Employee absence;
 - b) Keep the Fire Chief informed if the absence is or more than three days duration;
 - c) Upon request from the Fire Chief furnish satisfactory evidence of reason for leave upon return to duty from absence of sick leave.
- 5.3 No salary or wages shall be paid for any period of absence under this section where the Employee has failed to comply with the requirements of this subsection.

5.4 Abuse of sick leave benefit provisions by a District employee will constitute sufficient grounds for dismissal or such other disciplinary action, as the Fire Chief deems appropriate.

SECTION VI – VACATION

6.1 Employee is not entitled to vacation leave.

SECTION VII – MEDICAL COVERAGE

7.1 As a part-time employee is not entitled to medical and health benefits.

SECTION VIII – RETIREMENT

8.1 Employee is enrolled in the California Public Employees’ Retirement System PEPRA plan:
a) 2% at 62
Employee recognizes that California Public Employees’ Retirement System will apply a different accrual rate due to employee’s part-time status.

SECTION IX – HOLIDAYS

9.1 The following annual holidays shall be recognized:

New Year’s Day	Veterans Day	Thanksgiving Day
Martin Luther King Jr. Day	Memorial Day	Day after Thanksgiving
Independence Day	Labor Day	Christmas Day
Presidents Day	Columbus Day	

9.2 Employee is not eligible for holiday pay.

SECTION X – GRIEVANCE PROCEDURE

10.1 **Definition:** A grievance or dispute is defined as an alleged violation of the express provisions of this Memorandum of Understanding which personally and adversely affects Employee. A grievance shall not include any claim regarding the initiation or renewal of a Memorandum of Understanding.

10.2 **General Provision:** All grievances shall be filed in writing within fifteen (15) days of the date on which Employee knew or reasonably should have known of the alleged grievable incident. Any grievance not timely filed or appealed within specified time limits shall be null and void.

10.2.1 A written statement of grievance shall identify the specific provision or provisions of this Memorandum of Understanding alleged to have been violated. Also, a statement of grievance shall set forth the specific factual information which gives rise to the filing of the grievance.

10.2.2 Time limits provided for herein may be extended through mutual written consent of the parties.

10.2.3 Except where a grievance is resolved or ruled upon by the Board of Directors, all grievance resolutions involving the commitment of the District funds shall be subject to the written approval of the Fire Chief.

10.2.4 Parties to the grievance procedure shall be entitled to have a representative to act in his or her behalf at each step of the grievance procedure.

10.3 Procedures

10.3.1 The parties shall attempt to adjust all grievances on an informal basis between Employee and the Fire Chief.

10.3.2 If the grievant does not agree with the Fire Chief's proposed resolution of the grievance, Employee shall submit the written grievance to the Board of Directors for the adjustment and/or decision. In order to be effective, the grievant's appeal to the Board of Directors regarding the grievance must be filed with the Board of Director's no later than five (5) days from the date on which the Fire Chief rendered his written decision. All written materials and rationale which are to be submitted by the grievant to the Board of Directors shall be served upon the Fire Chief at the time the grievance is appealed to the Board of Directors.

Both the grievant, the grievant's representative, and the Fire Chief shall be given an opportunity to argue their position on the grievance to the Board of Directors prior to its determination upon the merits of the grievance. The grievant and representative and the Fire Chief shall be notified in writing of the Board's decision on the grievance.

SECTION XI – EQUIPMENT

11.1 The District may provide necessary equipment needed for teleworking. All of the equipment provided remain the property of the District and must be returned to the District upon request. Equipment provided to the Employee is to only be used for District business. Other household members or anyone else should not use the equipment or software. Employer will be responsible for insurance and maintenance of all District provided materials. Employee may use personal equipment for teleworking purposes. In such cases, Employee will be responsible for the maintenance and insurance required for the equipment.

11.2 The District will pay Employee a per pay period stipend of \$50 for use of technology (i.e., internet service, cell service).

11.3 Office supplies will be provided by the District as needed. Employee's out of pocket expenses for other supplies will not be reimbursed unless there is prior approval of the Fire Chief.

SECTION XII – INCOME TAX

- 12.1 It will be the Employee's responsibility to determine any income tax implications of maintaining a home office area. Employer will not provide tax guidance, nor will Employer assume any additional tax liabilities.

SECTION XIII – SAVINGS CLAUSE

- 13.1 If any section, subdivision, sentence, clause or phrase of this document is for any reason held to be illegal or unconstitutional, such decision shall not affect the validity of the remaining portions of this document.
- 13.2 Nothing contained herein shall be constructed to create any meet and confer rights, collective bargaining agreement or any other rights other than specifically stated herein.

[SIGNATURES ON NEXT PAGE]

SIGNATURE PAGE

WITNESS THEREOF: The parties hereto have executed this Compensation and Benefit Package between Erin Dooley and the Board of Directors of the Alpine Fire Protection District:

ALPINE FIRE PROTECTION DISTRICT

Jim Easterling, President

Date

Pat Price, Secretary

Date

EMPLOYEE

Erin Dooley

Date