



# ALPINE FIRE PROTECTION DISTRICT

## BOARD OF DIRECTORS REGULAR MEETING

DIRECTOR EASTERLING  
DIRECTOR PRICE  
DIRECTOR TAYLOR  
DIRECTOR WILLIS  
DIRECTOR MEHRER

**TUESDAY**  
**NOVEMBER 16, 2021**  
**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

**The November 16, 2021 meeting will be held in a hybrid format to accommodate both in-person and remote participation by the Board and its staff members. The public is similarly welcome to participate in person or remotely (video or telephone). The following standards apply.**

1. With respect to in-person participation in the District Board Room:
  - a. Face coverings must be worn by any unvaccinated persons.
  - b. Face coverings are not required to be worn by any vaccinated persons.
  
2. With respect to remote participation:
  - a. Members of the public may attend and comment in real time by connecting via Zoom. Any member of the public wishing to speak may type their name in the "Chat" box. Individuals desiring to provide public comment through the use of an internet website, or other online platform, not under the District's control, that requires registration to log in to a teleconference may be required to register as required by the third-party internet website or online platform to participate.
  - b. The President will call on members of the public at the appropriate time. The District will no longer read email public comment aloud during the meeting.

### **Remote Meeting Connection Information:**

#### **Join Zoom Meeting:**

<https://us06web.zoom.us/j/86177169663>

Meeting ID: 861 7716 9663

+1 669 900 6833 US (San Jose)

Meeting ID: 861 7716 9663

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



# ALPINE FIRE PROTECTION DISTRICT

## BOARD OF DIRECTORS REGULAR MEETING

DIRECTOR EASTERLING  
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**TUESDAY**  
**NOVEMBER 16, 2021**  
**5:00 P.M.**

FIRE CHIEF BRIAN BOGGELN  
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FIRE STATION 17 MEETING ROOM  
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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](http://www.alpinefire.org)*

- 1) CALL TO ORDER AND DETERMINATION OF A QUORUM**
- 2) PLEDGE OF ALLEGIANCE**
- 3) INVOCATION**
- 4) APPROVAL OF AGENDA**
- 5) 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.*

1. **Attending Remotely:** *Typing their name in the "Chat" box in Zoom and indicate the agenda item, or if they wish to make a general comment on a matter within the subject matter jurisdiction of the District.*
2. **Attending in Person:** *Submitting a speaker slip to the Clerk of the Board.*

### **6) CONSENT CALENDAR**

- 6.1 - Approve the Minutes: Regular Board Meeting – October 19, 2021 (pgs.4-6)
- 6.2 - Approve the Minutes: Special Board Meeting – November 2, 2021(pgs.7-8)
- 6.3 - Financial Reports (pgs.9-29)
- 6.4 - Cash Flow Report (pgs.30-31)
- 6.5 - Investment Portfolio Report (pg.32)
- 6.6 - Monthly Incident Statistics (pg.33)



## 7) ACTION AGENDA ITEMS

- 7.1 - **Consideration to Approve Resolution #21/22-08 to Implement Teleconferencing Requirements during a Proclaimed State of Emergency Under Government Code Section 54953.**

Staff Report: Chief Boggeln (pgs. 34-35)

- 7.2 - **Consideration to Approve Resolution #21/22-09: Resolution of the Board of Directors of the Alpine Fire Protection District Directing Staff to Take Actions Necessary to Issue Bonds for the Purpose of Refunding Some or All of the District's Unfunded Accrued Liability**

Staff Report: Chief Boggeln (pgs.36-64)

## 8) REPORTS – INFORMATION ONLY

- 9.1 – Directors' Report  
9.2 – Fire Chief  
9.3 – Fire Marshal  
9.4 – Alpine Firefighters Association - Local 2638  
9.5 – Committee Reports

## 9) CLOSED SESSION

- a. **Conference with Labor Negotiators (§54957.6)**

Agency Designated Representatives: Taylor, Price, Boggeln

Unrepresented Employee: Administrative Director

- b. **Conference with Legal Counsel – Anticipated Litigation**

Significant exposure to litigation pursuant to §54956.9(b): 1 case

## 10) ADJOURNEMENT

### **NOTIFICATION OF NEXT MEETING**

**Next regular meeting will be held:**

December 21, 2021 at 5:00 p.m.

Alpine Fire Station 17 (meeting room)

1364 Tavern Road, Alpine CA 91901

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## **CERTIFICATION OF POSTING**

I certify that on November 10, 2021, 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, 2021.

*Erin Dooley*

Erin Dooley, Clerk of the Board



# ALPINE FIRE PROTECTION DISTRICT MINUTES

DIRECTOR EASTERLING  
DIRECTOR PRICE  
DIRECTOR TAYLOR  
DIRECTOR WILLIS  
DIRECTOR MEHRER

**TUESDAY**  
**OCTOBER 19, 2021**  
**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. Roll call by Clerk of the Board Erin Dooley. Directors in attendance: Easterling, Price, Taylor, Willis. Directors absent: Mehrer. Also present, Fire Chief Brian Boggeln, Legal Counsel Steve Fitch, and Clerk of the Board Erin Dooley.**

## 2) PLEDGE OF ALLEGIANCE

Led by Legal Counsel Fitch

## 3) INVOCATION

Given by Director Willis

## 4) APPROVAL OF AGENDA

Motion to approve the agenda as submitted.

(M/Taylor                      2<sup>nd</sup>/Willis                      Approved 4-0)

## 5) 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. The District limits each speaker to 3 minutes per subject or topic.*

1. **Attending Remotely:** *Typing their name in the “Chat” box in Zoom and indicate the agenda item, or if they wish to make a general comment on a matter within the subject matter jurisdiction of the District.*

2. **Attending in Person:** *Submitting a speaker slip to the Clerk of the Board.*



Read, no comment.

**6) CONSENT CALENDAR**

- 5.1 - Approve the Minutes: Regular Board Meeting – September 21, 2021 (pgs.4-6)
- 5.2 - Financial Reports (pgs.7-24)
- 5.3 - Cash Flow Report (pgs.25-26)
- 5.4 - Investment Portfolio Report (pg.27)
- 5.5 - Monthly Incident Statistics (pg.28)
- 5.6 - Correspondence (pg.29-30)

**Motion to approve Consent Calendar as submitted.**

**(M/Willis                      2<sup>nd</sup>/Easterling                      Approved 4-0)**

**7) DISCUSSION AGENDA ITEMS**

- 7.1 - Presentation on Fiscal Year 2020/2021 Audit**  
Verbal Report: Chief Boggeln  
**Auditor Craig Fechter discussed the Audit and presented a PowerPoint.**
- 7.2 - Update on Assembly Bill 38: Fire Safety**  
Staff Report: Fire Marshal McBroom (pg.31)  
**Fire Marshal McBroom presented a PowerPoint.**

**8) ACTION AGENDA ITEMS**

- 8.1 - Consideration to Approve Resolution #21/22-07 to Implement Teleconferencing Requirements during a Proclaimed State of Emergency Under Government Code Section 54953**  
Staff Report: Chief Boggeln (pgs.34-35)  
**Motion to approve Resolution #21/22-07 as submitted.**  
**(M/Willis                      2<sup>nd</sup>/Price                      Approved 4-0)**  
**Roll Call Vote: Aye (4); Easterling, Willis, Price, Taylor; Nay (0); Abstaining (0); Absent (1); Mehrer**
- 8.2 - Review and Approve Fiscal Year 2020/2021 Audit**  
Staff Report: Admin Specialist Pinhero (pgs.36-90)  
**Motion to approve the Fiscal Year 2020/2021 Audit as submitted.**  
**(M/Willis                      2<sup>nd</sup>/Taylor                      Approved 4-0)**

**9) REPORTS – INFORMATION ONLY**

- 9.1 – Directors’ Report  
**Director Easterling wanted to thank the crew that helped him on a call.**
- 9.2 – Fire Chief  
**Fire Chief Boggeln reported on the Strike Teams, future ARPA meetings regarding COVID funds, as well as weekly in-house COVID-19 testing will begin November 1.**
- 9.3 – Fire Marshal  
**Fire Marshal McBroom gave a defensible space presentation at the Women’s Club, self-appointed himself on the county fire authority committee to represent**



**special districts, reported on the updates regarding the removal of dead pine trees at Southern Indian Health Council.**

9.4 – Alpine Firefighters Association - Local 2638

**None.**

9.5 – Committee Reports

**None.**

**10) ADJOURNMENT**

**Motion to adjourn at 5:43pm.**

**(M/Willis**

**2<sup>nd</sup>/Easterling**

**Approved 4-0)**

**NOTIFICATION OF NEXT MEETING**

**Next regular meeting will be held:**

November 16, 2021 at 5:00 p.m.

Alpine Fire Station 17 (meeting room)

1364 Tavern Road, Alpine, CA 91901

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**Minutes Approved:**

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Board Secretary

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Date



# ALPINE FIRE PROTECTION DISTRICT SPECIAL MEETING MINUTES

DIRECTOR EASTERLING  
DIRECTOR PRICE  
DIRECTOR TAYLOR  
DIRECTOR WILLIS  
DIRECTOR MEHRER

**TUESDAY**  
**NOVEMBER 2, 2021**  
**9:00 A.M.**

FIRE CHIEF BRIAN BOGGELN  
CLERK OF THE BOARD ERIN DOOLEY

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.*

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## 1) CALL TO ORDER AND DETERMINATION OF A QUORUM

Board Members arriving after the special meeting begins will be noted PRESENT at the point in which they arrive. Board Members leaving the special 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 9:00am by Director Easterling. Roll call by Clerk of the Board Erin Dooley. Directors in attendance: Easterling, Taylor, Mehrer. Also present, Fire Chief Brian Boggeln, Fire Captain Greg O’Gorman, and Clerk of the Board Erin Dooley.**

## 2) APPROVAL OF AGENDA

**Motion to approve the agenda as submitted.  
(M/Taylor 2<sup>nd</sup>/Easterling Approved 3-0)**

## 3) PUBLIC COMMENT AND DISCUSSION

*The public may comment on any matter on the agenda at this time or may request of the Board that public comment be heard immediately prior to the Board taking action on a particular item. If there are no requests for further public comment on a particular matter, then this portion of the agenda shall conclude public comment on all agenda items. **No comment.***

## 4) DISCUSSION AGENDA ITEMS

- 4.1 - **The Board will conduct a workshop regarding the options to finance the Alpine Fire Protection District’s CalPERS Unfunded Accrued Liability. No action will be taken at this Special Meeting. Direction may be given to staff and/or board committees. Any matters identified during the Special Meeting requiring board action will be placed on a future agenda.** Presentations given by Dmitry Semenov and Jeff Land with CalPERS, and presentation given by Jennifer Meza with PARS. **Directors discussed; no direction given.**



- Director Willis entered meeting at 9:35am.
- Break from 9:55am to 10:08am.
- Director Easterling left meeting at 10:20am.

**5) ADJOURNMENT**

Motion to adjourn at 11:51 am  
(M/Willis 2<sup>nd</sup>/Mehrer Approved 3-0)

**NOTIFICATION OF NEXT MEETING**

Next regular meeting will be held:  
November 16, 2021 at 5:00 p.m.  
Alpine Fire Station 17 (meeting room)  
1364 Tavern Road, Alpine, CA 91901

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**Minutes Approved:**

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Board Secretary

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Date



## ALPINE FIRE PROTECTION DISTRICT

## Balance Sheet

11/10/21

As of October 31, 2021

Accrual Basis

	Oct 31, 21
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>1000 · COUNTY OF SAN DIEGO</b>	
1000.01 · Gen. 310100-47500	
Committed for UAL (CalPERS)	100,000.00
Committed for Vac-Sick Liabilit	120,000.00
Committed for Capital Accrual	225,840.35
Assigned for Capital Projects	98,500.00
1000.01 · Gen. 310100-47500 - Other	282,242.73
<b>Total 1000.01 · Gen. 310100-47500</b>	826,583.08
1000.02 · Mitig.310135-47505	
Committed for Capital accrual	117,958.03
Assigned for Capital Accrual	46,290.28
<b>Total 1000.02 · Mitig.310135-47505</b>	164,248.31
<b>Total 1000 · COUNTY OF SAN DIEGO</b>	990,831.39
<b>1001 · OTHER A/C'S</b>	
1001.07 · CB&T Checking - 8473	141,604.93
1001.04 · CB&T-(Workers Comp)	14,777.00
1101.06 · CB&T Money Plus	
General	207,168.88
Assigned Building/Veh (budget)	63,580.00
Assigned BuildAccrual Fund (08)	30,000.00
Assigned EquipAccrual Fund (09)	12,800.00
Committed Capital Apparatus	418.03
<b>Total 1101.06 · CB&amp;T Money Plus</b>	313,966.91
1101.09 · CB&T Savings (Grant)	500.53
<b>Total 1001 · OTHER A/C'S</b>	470,849.37
<b>Total Checking/Savings</b>	1,461,680.76
<b>Accounts Receivable</b>	
1003 · *Accounts Receivable	76,496.03
<b>Total Accounts Receivable</b>	76,496.03
<b>Other Current Assets</b>	
<b>1002 · OTHER CURRENT ASSETS</b>	
1002.1 · LAIF 17-37-006	
General	620.88
Committed Funds	764,258.01
Committed SRPL Funds	5,417.55
<b>Total 1002.1 · LAIF 17-37-006</b>	770,296.44
1002.2 · PASIS-Risk Pool Deposit	516,195.34
1002.6 · Petty Cash	76.00
1002.65 · Change Account	100.00
1002.10 · Multi-Bank Securities	
Securities	197,000.00
Market Value of Portfolio FL	1,435.67
<b>Total 1002.10 · Multi-Bank Securities</b>	198,435.67
1002.13 · P1R-354391 - Comerica AFPD fund	
Securities (Fixed Income)	1,880,358.48
Market Value of Portfolio FL	35,972.42
Money Market	46,492.78
<b>Total 1002.13 · P1R-354391 - Comerica AFPD fund</b>	1,962,823.68
1002.14 · P1R-114381 - Comerica SRPL fund	

## ALPINE FIRE PROTECTION DISTRICT

## Balance Sheet

11/10/21

As of October 31, 2021

Accrual Basis

	<u>Oct 31, 21</u>
Securities	287,000.00
Market Value of Portfolio FL	-9,675.06
Money Market	5,023.44
Total 1002.14 · P1R-114381 - Comerica SRPL fund	282,348.38
1002.15 · Deferred Outflows of Resources	1,862,674.00
Total 1002 · OTHER CURRENT ASSETS	5,592,949.51
Total Other Current Assets	5,592,949.51
Total Current Assets	7,131,126.30
Fixed Assets	
1600 · FIXED ASSETS	
1600.04 · Equipment & Vehicles	3,034,585.00
1600.05 · Structures and Improvements	4,525,887.00
1600.07 · Accumulated Depreciation	-3,614,041.00
Total 1600 · FIXED ASSETS	3,946,431.00
Total Fixed Assets	3,946,431.00
<b>TOTAL ASSETS</b>	<b>11,077,557.30</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	12,324.52
Total Accounts Payable	12,324.52
Credit Cards	
2002 · CREDIT CARDS	
CalCard (Brian Boggeln -1835)	1,100.77
Total 2002 · CREDIT CARDS	1,100.77
Total Credit Cards	1,100.77
Other Current Liabilities	
1800 · Market value of portfolio	32,607.90
2003 · OTHER LIABILITIES	
2003.12 · SRPL Mitigation Funds	252,766.43
Total 2003 · OTHER LIABILITIES	252,766.43
2100 · PAYROLL LIABILITIES	
2100.26 · PERS Safety Add'l 1%	3,576.45
2100.04 · CalPERS Retirement - Company	11,743.01
2100.21 · CalPERS Retirement - Employee	6,312.53
2100.05 · 457b Deferred Comp	1,850.00
2100.07 · Long Term Disability	535.53
2100.09 · Union Dues	1,020.00
2100.16 · Life Insurance - Company	-38.50
2100.17 · Supplemental Life Insurance	112.72
2100.20 · AFLAC	75.50
2100.22 · Health Benefits {ER}	-1,465.77
2100.25 · 401(a) Plan	117.50
2100 · PAYROLL LIABILITIES - Other	525.00
Total 2100 · PAYROLL LIABILITIES	24,363.97
Total Other Current Liabilities	309,738.30
Total Current Liabilities	323,163.59
Long Term Liabilities	
2500 · LONG TERM LIABILITIES	

## ALPINE FIRE PROTECTION DISTRICT

## Balance Sheet

As of October 31, 2021

11/10/21

Accrual Basis

	<u>Oct 31, 21</u>
2500.11 · ACCRUED CLAIMS LIABILITY	195,800.00
2500.01 · Compensated Absences	98,537.10
2500.06 · Net Pension Liability Plan 959	6,048,576.00
2500.07 · Net Pension Liability Plan 958	181,457.00
2500.08 · Net Pension Liab. Plan 23014	7,058.00
2500.09 · Net Pension Liab. Plan 23190	635.00
2500.10 · Deferred Inflows of Resources	705,660.00
<b>Total 2500 · LONG TERM LIABILITIES</b>	<u>7,237,723.10</u>
<b>Total Long Term Liabilities</b>	<u>7,237,723.10</u>
<b>Total Liabilities</b>	<u>7,560,886.69</u>
<b>Equity</b>	
1110 · Retained Earnings	-102,834.09
3000 · OPENING BAL EQUITY	-320,460.00
<b>3002 · UNRESERVED and UNDESIGNATED</b>	
3002.01 · General Fund Balance	1,553,545.88
3002.02 · Mitigation Fee Fund	2,703.00
<b>Total 3002 · UNRESERVED and UNDESIGNATED</b>	<u>1,556,248.88</u>
3007 · Investment in Fixed Assets	4,266,891.00
3009 · Prior Period Adjustment	500.00
Net Income	-1,883,675.18
<b>Total Equity</b>	<u>3,516,670.61</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>11,077,557.30</u></u>

**ALPINE FIRE PROTECTION DISTRICT**  
**Profit & Loss Budget vs. Actual**  
 July through October 2021

	Jul - Oct 21	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
<b>4000 · COUNTY OF S.D.</b>				
4000.01 · 1% Property Tax	103,085.96	3,605,714.00	-3,502,628.04	2.9%
4000.02 · Interest-General Fund	3,354.13	17,000.00	-13,645.87	19.7%
4000.03 · Mitigation Fees	46,088.54	25,000.00	21,088.54	184.4%
4000.04 · Interest-Mitigation Fund	201.74	750.00	-548.26	26.9%
4000.05 · Benefit Fee-Alpine	0.00	538,094.00	-538,094.00	0.0%
4000.06 · 1% Refunds	-2,674.40	-19,000.00	16,325.60	14.1%
<b>Total 4000 · COUNTY OF S.D.</b>	<b>150,055.97</b>	<b>4,167,558.00</b>	<b>-4,017,502.03</b>	<b>3.6%</b>
<b>4002 · INTEREST INCOME</b>				
.1 · California Bank & Trust	24.56	100.00	-75.44	24.6%
.2 · PASIS	881.32	5,000.00	-4,118.68	17.6%
.3 · Investments	14,343.91	40,000.00	-25,656.09	35.9%
.4 · LAIF	339.47	5,000.00	-4,660.53	6.8%
.6 · SRPL	554.86	0.00	554.86	100.0%
<b>Total 4002 · INTEREST INCOME</b>	<b>16,144.12</b>	<b>50,100.00</b>	<b>-33,955.88</b>	<b>32.2%</b>
<b>4005 · OTHER INCOME</b>				
.01 · Plan Check	6,661.70	11,000.00	-4,338.30	60.6%
.02 · First Responder	0.00	13,000.00	-13,000.00	0.0%
.04 · Other	75.13	45,000.00	-44,924.87	0.2%
.08 · Ambulance Sub-Lease(Restricted)	30,000.00	120,000.00	-90,000.00	25.0%
.09 · ALS Agreement (Restricted)	0.00	35,000.00	-35,000.00	0.0%
.11 · Vehicle Reimbursements	14,368.00	15,000.00	-632.00	95.8%
.13 · Strike Team Personnel Reimb.	56,092.50	10,000.00	46,092.50	560.9%
.14 · Other Strike Team Reimb.	19,906.69	1,000.00	18,906.69	1,990.7%
<b>Total 4005 · OTHER INCOME</b>	<b>127,104.02</b>	<b>250,000.00</b>	<b>-122,895.98</b>	<b>50.8%</b>
<b>4006 · GRANT INCOME</b>				
4006.04 · CountySD				
SHGP 2021	0.00	13,964.00	-13,964.00	0.0%
SHGP 2020	0.00	13,616.00	-13,616.00	0.0%
<b>Total 4006.04 · CountySD</b>	<b>0.00</b>	<b>27,580.00</b>	<b>-27,580.00</b>	<b>0.0%</b>
4006.11 · Sempra Energy - CERT	2,000.00			
4006.14 · Alpine Fire Foundation	0.00	11,200.00	-11,200.00	0.0%
<b>Total 4006 · GRANT INCOME</b>	<b>2,000.00</b>	<b>38,780.00</b>	<b>-36,780.00</b>	<b>5.2%</b>
<b>Total Income</b>	<b>295,304.11</b>	<b>4,506,438.00</b>	<b>-4,211,133.89</b>	<b>6.6%</b>
<b>Expense</b>				
<b>5003 · GRANT EXPENSES</b>				
5003.04 · CountySD				
SHSP 2021	0.00	13,964.00	-13,964.00	0.0%
SHSP 2020	0.00	13,616.00	-13,616.00	0.0%
<b>Total 5003.04 · CountySD</b>	<b>0.00</b>	<b>27,580.00</b>	<b>-27,580.00</b>	<b>0.0%</b>
5003.14 · Alpine Fire Foundation	0.00	11,200.00	-11,200.00	0.0%
<b>Total 5003 · GRANT EXPENSES</b>	<b>0.00</b>	<b>38,780.00</b>	<b>-38,780.00</b>	<b>0.0%</b>
<b>5000 · SALARIES</b>				
5000.01 · Payroll	515,480.52	1,670,924.00	-1,155,443.48	30.9%
5000.02 · OVERTIME				
Admin Leave Cover - C-9	7,713.36	0.00	7,713.36	100.0%
Critical Weather	0.00	27,741.00	-27,741.00	0.0%
FLSA	10,457.26	33,733.00	-23,275.74	31.0%
Sick Coverage	13,161.16	72,126.00	-58,964.84	18.2%
Strike Team	401,615.77	109,000.00	292,615.77	368.5%
Training	142.84	18,864.00	-18,721.16	0.8%
Unclassified-Meetings, etc	729.40	16,644.00	-15,914.60	4.4%
Vacation-Holiday Coverage	30,571.68	221,926.00	-191,354.32	13.8%
Worker's Comp Coverage	3,544.80	8,322.00	-4,777.20	42.6%
<b>Total 5000.02 · OVERTIME</b>	<b>467,936.27</b>	<b>508,356.00</b>	<b>-40,419.73</b>	<b>92.0%</b>
<b>Total 5000 · SALARIES</b>	<b>983,416.79</b>	<b>2,179,280.00</b>	<b>-1,195,863.21</b>	<b>45.1%</b>
<b>5002 · EMPLOYEE BENEFITS</b>				
5002.01 · Educational Incentive	72,623.72	81,977.00	-9,353.28	88.6%
5002.02 · Vacation/Sick Leave Expense	5,680.72	38,000.00	-32,319.28	14.9%
5002.03 · Medicare / Employer Exp	15,158.83	36,998.00	-21,839.17	41.0%
5002.04 · Retirement - Pers	110,127.28	322,573.00	-212,445.72	34.1%
5002.4a · Retirement UAL Payments	498,110.00	498,110.00	0.00	100.0%

**ALPINE FIRE PROTECTION DISTRICT**  
**Profit & Loss Budget vs. Actual**  
 July through October 2021

	Jul - Oct 21	Budget	\$ Over Budget	% of Budget
5002.05 · Group Medical Ins	95,786.00	340,361.00	-244,575.00	28.1%
5002.06 · Life Insurance	2,188.50	4,590.00	-2,401.50	47.7%
5002.07 · LTD Insurance	2,005.48	6,120.00	-4,114.52	32.8%
5002.08 · Social Security(Employer)	288.59	5,659.00	-5,370.41	5.1%
5002.10 · Retirement 401 (a)	1,180.25	5,000.00	-3,819.75	23.6%
<b>Total 5002 · EMPLOYEE BENEFITS</b>	<b>803,149.37</b>	<b>1,339,388.00</b>	<b>-536,238.63</b>	<b>60.0%</b>
5006 · UNEMPLOYMENT	0.00	500.00	-500.00	0.0%
5007 · CLOTHING				
5007.01 · Uniforms				
Uniforms	1,191.84	12,300.00	-11,108.16	9.7%
<b>Total 5007.01 · Uniforms</b>	<b>1,191.84</b>	<b>12,300.00</b>	<b>-11,108.16</b>	<b>9.7%</b>
5007.02 · Boots	0.00	3,420.00	-3,420.00	0.0%
5007.03 · Turn Outs/Helmets	2,045.35	25,570.00	-23,524.65	8.0%
5007.04 · Wildland gear	700.73	3,280.00	-2,579.27	21.4%
<b>Total 5007 · CLOTHING</b>	<b>3,937.92</b>	<b>44,570.00</b>	<b>-40,632.08</b>	<b>8.8%</b>
5008 · COMMUNICATION				
5008.01 · HCFA ,RCS - Internet	65,820.81	113,314.00	-47,493.19	58.1%
5008.02 · Mobile Communications	1,576.90	2,975.00	-1,398.10	53.0%
5008.03 · Mobile Data Terminals	2,777.28	4,590.00	-1,812.72	60.5%
5008.05 · Emergency Operations Center EOC	1,492.34	200.00	1,292.34	746.2%
<b>Total 5008 · COMMUNICATION</b>	<b>71,667.33</b>	<b>121,079.00</b>	<b>-49,411.67</b>	<b>59.2%</b>
5009 · PASIS (Workers Comp)				
5009.01 · Administrative	78,983.00	92,584.00	-13,601.00	85.3%
5009.02 · Claim Related	15,390.05	125,000.00	-109,609.95	12.3%
<b>Total 5009 · PASIS (Workers Comp)</b>	<b>94,373.05</b>	<b>217,584.00</b>	<b>-123,210.95</b>	<b>43.4%</b>
5010 · HOUSEHOLD	1,353.37	5,500.00	-4,146.63	24.6%
5011 · FAIRA	38,461.00	38,461.00	0.00	100.0%
5012 · MAINTENANCE - EQUIPMENT				
5012.01 · E17 KME (2015)	12,544.22	26,292.00	-13,747.78	47.7%
5012.02 · E217 KME (2002)	34,385.75	42,639.00	-8,253.25	80.6%
5012.03 · B217 International (2002)	55.08	7,995.00	-7,939.92	0.7%
5012.3B · B17 Hi-Tech (2019)	4,463.38	6,995.00	-2,531.62	63.8%
5012.04 · 4709 U17 Ford F-250 (2018)	1,174.81	5,206.00	-4,031.19	22.6%
5012.05 · Rescue Tools	26.94	1,515.00	-1,488.06	1.8%
5012.06 · Hydrant	0.00	125.00	-125.00	0.0%
5012.07 · Generator	0.00	2,060.00	-2,060.00	0.0%
5012.08 · SCBA - Compressor	1,334.52	1,851.00	-516.48	72.1%
5012.09 · Portable Extinguishers	0.00	174.00	-174.00	0.0%
5012.10 · Ladder Testing	0.00	3,240.00	-3,240.00	0.0%
5012.11 · Misc.Equipment	101.49	1,000.00	-898.51	10.1%
5012.12 · Fuel	14,672.06	28,074.00	-13,401.94	52.3%
5012.13 · Foam (Class A/B)	798.10	2,000.00	-1,201.90	39.9%
5012.14 · Fire Hose/Hose Packs	0.00	2,500.00	-2,500.00	0.0%
5012.15 · Vehicle Maintenance Software	1,072.00	1,701.00	-629.00	63.0%
5012.16 · Air Compressor - Station	236.44	1,320.00	-1,083.56	17.9%
5012.18 · 4706 Ford Ranger (2007)	17.10	1,300.00	-1,282.90	1.3%
5012.19 · SCBA's	344.79	3,280.00	-2,935.21	10.5%
5012.21 · 4701 Dodge Ram Truck 0966(2012)	1,920.73	2,800.00	-879.27	68.6%
5012.22 · 4702 Dodge Ram Truck 0965(2012)	739.75	3,500.00	-2,760.25	21.1%
5012.23 · 4705 2020Ford Exp/2021 EQ Maint	0.00	1,850.00	-1,850.00	0.0%
<b>Total 5012 · MAINTENANCE - EQUIPMENT</b>	<b>73,887.16</b>	<b>147,417.00</b>	<b>-73,529.84</b>	<b>50.1%</b>
5013 · MAINTENANCE - RADIOS				
5013.01 · Maintenance Contract	828.00	3,500.00	-2,672.00	23.7%
5013.02 · Other radio maintenance	0.00	2,000.00	-2,000.00	0.0%
<b>Total 5013 · MAINTENANCE - RADIOS</b>	<b>828.00</b>	<b>5,500.00</b>	<b>-4,672.00</b>	<b>15.1%</b>
5014 · MAINTENANCE - STRUCTURES				
5014.01 · Station 17				
Station Maintenance	5,454.75	20,075.00	-14,620.25	27.2%
<b>Total 5014.01 · Station 17</b>	<b>5,454.75</b>	<b>20,075.00</b>	<b>-14,620.25</b>	<b>27.2%</b>
5014.02 · HVAC Maintenance	1,085.00	2,200.00	-1,115.00	49.3%
5014.03 · Apparatus Bay Doors & Gates	0.00	4,900.00	-4,900.00	0.0%
5014.04 · Alarm System	548.04	4,521.00	-3,972.96	12.1%
5014.05 · Plymovent	0.00	1,800.00	-1,800.00	0.0%
5014.06 · Gym Equipment	0.00	1,350.00	-1,350.00	0.0%

**ALPINE FIRE PROTECTION DISTRICT**  
**Profit & Loss Budget vs. Actual**  
 July through October 2021

	Jul - Oct 21	Budget	\$ Over Budget	% of Budget
5014.07 · Grounds Maintenance	88.24	3,800.00	-3,711.76	2.3%
<b>Total 5014 · MAINTENANCE - STRUCTURES</b>	<b>7,176.03</b>	<b>38,646.00</b>	<b>-31,469.97</b>	<b>18.6%</b>
<b>5015 · MEDICAL SUPPLIES</b>				
5015.01 · Disposable Supplies	0.00	3,500.00	-3,500.00	0.0%
5015.02 · Defib. supplies	184.25	0.00	184.25	100.0%
5015.04 · Defib.maintenance	0.00	5,025.00	-5,025.00	0.0%
5015.05 · Multi Casualty Trailer	0.00	300.00	-300.00	0.0%
5015.07 · Narcotic Disposal	158.00	923.00	-765.00	17.1%
<b>Total 5015 · MEDICAL SUPPLIES</b>	<b>342.25</b>	<b>9,748.00</b>	<b>-9,405.75</b>	<b>3.5%</b>
<b>5016 · MEMBERSHIP</b>	<b>1,499.00</b>	<b>3,601.00</b>	<b>-2,102.00</b>	<b>41.6%</b>
<b>5018 · OFFICE EXPENSE</b>				
5018.01 · Expendable Supplies	782.29	2,400.00	-1,617.71	32.6%
5018.02 · Postage	140.79	885.00	-744.21	15.9%
5018.03 · Office Equip.& Maintenance	10,487.15	43,233.00	-32,745.85	24.3%
5018.04 · CrewSense/ WebStaff maintenance	396.00	1,200.00	-804.00	33.0%
<b>Total 5018 · OFFICE EXPENSE</b>	<b>11,806.23</b>	<b>47,718.00</b>	<b>-35,911.77</b>	<b>24.7%</b>
<b>5019 · PROFESSIONAL FEES</b>				
5019.01 · Legal Counsel	4,470.00	15,900.00	-11,430.00	28.1%
5019.02 · Auditor	10,670.00	10,450.00	220.00	102.1%
5019.07 · Actuarial Services	0.00	1,500.00	-1,500.00	0.0%
<b>Total 5019 · PROFESSIONAL FEES</b>	<b>15,140.00</b>	<b>27,850.00</b>	<b>-12,710.00</b>	<b>54.4%</b>
<b>5023 · TRAINING</b>				
5023.01 · Training Incidentals	2,375.08	2,360.00	15.08	100.6%
5023.02 · Medical Training	0.00	4,000.00	-4,000.00	0.0%
5023.03 · HTF	5,023.00	14,351.00	-9,328.00	35.0%
5023.04 · Education	306.14	7,500.00	-7,193.86	4.1%
5023.05 · Workshops	0.00	4,510.00	-4,510.00	0.0%
<b>Total 5023 · TRAINING</b>	<b>7,704.22</b>	<b>32,721.00</b>	<b>-25,016.78</b>	<b>23.5%</b>
<b>5025 · WORKSHOPS-MANAGEMENT</b>				
5025.01 · Administrative	1,910.00	7,370.00	-5,460.00	25.9%
5025.02 · Chief Officers	0.00	6,550.00	-6,550.00	0.0%
5025.03 · Board Members	0.00	7,500.00	-7,500.00	0.0%
5025.04 · In House Training	3,305.00	5,855.00	-2,550.00	56.4%
5025.05 · Fire Prevention	0.00	2,000.00	-2,000.00	0.0%
<b>Total 5025 · WORKSHOPS-MANAGEMENT</b>	<b>5,215.00</b>	<b>29,275.00</b>	<b>-24,060.00</b>	<b>17.8%</b>
<b>5028 · UTILITIES</b>				
5028.01 · SDG&E	12,614.14	40,933.00	-28,318.86	30.8%
5028.02 · Telephone	771.86	2,500.00	-1,728.14	30.9%
5028.03 · Water	5,564.25	8,107.00	-2,542.75	68.6%
5028.04 · Trash	420.40	1,312.00	-891.60	32.0%
5028.05 · Sewer	2,724.49	4,035.00	-1,310.51	67.5%
<b>Total 5028 · UTILITIES</b>	<b>22,095.14</b>	<b>56,887.00</b>	<b>-34,791.86</b>	<b>38.8%</b>
<b>5030 · SPECIAL DISTRICT EXPENSE</b>				
5030.01 · District Operations	2,622.09	7,730.00	-5,107.91	33.9%
5030.02 · Publishing	220.50	660.00	-439.50	33.4%
5030.04 · County Admin.Fees	651.49	50,565.00	-49,913.51	1.3%
5030.05 · Rehab-Fire Ground Meals	1,639.93	3,000.00	-1,360.07	54.7%
5030.06 · FIT Tests/HepBC/Wellness	1,742.76	33,518.00	-31,775.24	5.2%
5030.08 · LAFCO Budget	2,335.09	2,348.00	-12.91	99.5%
5030.10 · Web Site	340.00	1,020.00	-680.00	33.3%
5030.11 · Recruitment-New Hires	140.00	0.00	140.00	100.0%
5030.16 · Reimbursable expenses	1,663.42	0.00	1,663.42	100.0%
<b>Total 5030 · SPECIAL DISTRICT EXPENSE</b>	<b>11,355.28</b>	<b>98,841.00</b>	<b>-87,485.72</b>	<b>11.5%</b>
<b>5031 · DIRECTORS FEES</b>	<b>1,900.00</b>	<b>8,580.00</b>	<b>-6,680.00</b>	<b>22.1%</b>
<b>5032 · FIRE PREVENTION</b>				
5032.01 · Public Education	70.02	4,500.00	-4,429.98	1.6%
5032.02 · Supplies	45.60	3,485.00	-3,439.40	1.3%
5032.03 · Classes	0.00	1,300.00	-1,300.00	0.0%
5032.04 · Mapping	852.19	1,150.00	-297.81	74.1%
<b>Total 5032 · FIRE PREVENTION</b>	<b>967.81</b>	<b>10,435.00</b>	<b>-9,467.19</b>	<b>9.3%</b>
<b>5035 · UNCAPITALIZED EQUIPMENT</b>				
Communications	2,105.94	3,760.00	-1,654.06	56.0%

**ALPINE FIRE PROTECTION DISTRICT**  
**Profit & Loss Budget vs. Actual**  
 July through October 2021

	Jul - Oct 21	Budget	\$ Over Budget	% of Budget
Facilities	0.00	8,065.00	-8,065.00	0.0%
Office	158.16	0.00	158.16	100.0%
Vehicles	20,440.24			
<b>Total 5035 · UNCAPITALIZED EQUIPMENT</b>	<b>22,704.34</b>	<b>11,825.00</b>	<b>10,879.34</b>	<b>192.0%</b>
<b>5037 · CAPITAL EXP. - EQUIPMENT</b>				
Command Vehicle	0.00	60,500.00	-60,500.00	0.0%
Station	0.00	35,515.00	-35,515.00	0.0%
<b>Total 5037 · CAPITAL EXP. - EQUIPMENT</b>	<b>0.00</b>	<b>96,015.00</b>	<b>-96,015.00</b>	<b>0.0%</b>
<b>5038 · CONTINGENCY FUND</b>	<b>0.00</b>	<b>129,263.00</b>	<b>-129,263.00</b>	<b>0.0%</b>
<b>5039 · EMERGENCY FUND</b>	<b>0.00</b>	<b>5,000.00</b>	<b>-5,000.00</b>	<b>0.0%</b>
<b>5050 · INTERFUND TRANSFERS</b>	<b>0.00</b>	<b>-676,971.00</b>	<b>676,971.00</b>	<b>0.0%</b>
<b>5040 · FUND ACCURAL ACCOUNTS</b>	<b>0.00</b>	<b>438,945.00</b>	<b>-438,945.00</b>	<b>0.0%</b>
<b>Total Expense</b>	<b>2,178,979.29</b>	<b>4,506,438.00</b>	<b>-2,327,458.71</b>	<b>48.4%</b>
<b>Net Income</b>	<b>-1,883,675.18</b>	<b>0.00</b>	<b>-1,883,675.18</b>	<b>100.0%</b>

## ALPINE FIRE PROTECTION DISTRICT

## Profit &amp; Loss

October 2021

	Oct 21
<b>Income</b>	
<b>4000 · COUNTY OF S.D.</b>	
4000.01 · 1% Property Tax	38,139.25
4000.02 · Interest-General Fund	3,354.13
4000.03 · Mitigation Fees	46,088.54
4000.04 · Interest-Mitigation Fund	201.74
4000.06 · 1% Refunds	-2,546.79
<b>Total 4000 · COUNTY OF S.D.</b>	<b>85,236.87</b>
<b>4002 · INTEREST INCOME</b>	
.1 · California Bank & Trust	4.94
.2 · PASIS	881.32
.3 · Investments	1,893.30
.4 · LAIF	339.47
.6 · SRPL	136.44
<b>Total 4002 · INTEREST INCOME</b>	<b>3,255.47</b>
<b>4005 · OTHER INCOME</b>	
.01 · Plan Check	1,440.00
.08 · Ambulance Sub-Lease(Restricted)	30,000.00
<b>Total 4005 · OTHER INCOME</b>	<b>31,440.00</b>
<b>Total Income</b>	<b>119,932.34</b>
<b>Expense</b>	
<b>5000 · SALARIES</b>	
5000.01 · Payroll	125,886.49
5000.02 · OVERTIME	
Admin Leave Cover - C-9	7,713.36
FLSA	2,515.88
Sick Coverage	697.18
Strike Team	67,514.85
Unclassified-Meetings, etc	175.90
Vacation-Holiday Coverage	9,695.56
Worker's Comp Coverage	3,544.80
<b>Total 5000.02 · OVERTIME</b>	<b>91,857.53</b>
<b>Total 5000 · SALARIES</b>	<b>217,744.02</b>
<b>5002 · EMPLOYEE BENEFITS</b>	
5002.01 · Educational Incentive	727.28
5002.02 · Vacation/Sick Leave Expense	0.00
5002.03 · Medicare / Employer Exp	3,107.44
5002.04 · Retirement - Pers	23,309.04
5002.05 · Group Medical Ins	23,151.30
5002.06 · Life Insurance	480.00
5002.07 · LTD Insurance	483.92
5002.08 · Social Security(Employer)	43.97
5002.09 · Payroll Expenses	0.00
5002.10 · Retirement 401 (a)	251.25
<b>Total 5002 · EMPLOYEE BENEFITS</b>	<b>51,554.20</b>
<b>5007 · CLOTHING</b>	
5007.04 · Wildland gear	333.65
<b>Total 5007 · CLOTHING</b>	<b>333.65</b>
<b>5008 · COMMUNICATION</b>	
5008.01 · HCFA ,RCS - Internet	2,319.59
5008.02 · Mobile Communications	1,025.54
5008.03 · Mobile Data Terminals	228.06
5008.05 · Emergency Operations Center EOC	1,492.34
<b>Total 5008 · COMMUNICATION</b>	<b>5,065.53</b>



## ALPINE FIRE PROTECTION DISTRICT

## Profit &amp; Loss

October 2021

	Oct 21
<b>5009 · PASIS (Workers Comp)</b>	
5009.01 · Administrative	16,781.00
5009.02 · Claim Related	6,259.73
<b>Total 5009 · PASIS (Workers Comp)</b>	23,040.73
<b>5010 · HOUSEHOLD</b>	559.38
<b>5012 · MAINTENANCE - EQUIPMENT</b>	
5012.01 · E17 KME (2015)	6.22
5012.02 · E217 KME (2002)	586.06
5012.05 · Rescue Tools	26.94
5012.08 · SCBA - Compressor	277.11
5012.12 · Fuel	4,305.23
5012.13 · Foam (Class A/B)	798.10
5012.16 · Air Compressor - Station	236.44
5012.21 · 4701 Dodge Ram Truck 0966(2012)	687.95
<b>Total 5012 · MAINTENANCE - EQUIPMENT</b>	6,924.05
<b>5013 · MAINTENANCE - RADIOS</b>	
5013.01 · Maintenance Contract	207.00
<b>Total 5013 · MAINTENANCE - RADIOS</b>	207.00
<b>5014 · MAINTENANCE - STRUCTURES</b>	
5014.01 · Station 17	
Station Maintenance	715.25
<b>Total 5014.01 · Station 17</b>	715.25
5014.02 · HVAC Maintenance	785.00
5014.04 · Alarm System	169.29
<b>Total 5014 · MAINTENANCE - STRUCTURES</b>	1,669.54
<b>5015 · MEDICAL SUPPLIES</b>	
5015.02 · Defib. supplies	184.25
<b>Total 5015 · MEDICAL SUPPLIES</b>	184.25
<b>5018 · OFFICE EXPENSE</b>	
5018.02 · Postage	100.00
5018.03 · Office Equip.& Maintenance	3,430.26
5018.04 · CrewSense/ WebStaff maintenance	99.00
<b>Total 5018 · OFFICE EXPENSE</b>	3,629.26
<b>5019 · PROFESSIONAL FEES</b>	
5019.01 · Legal Counsel	420.00
5019.02 · Auditor	892.00
<b>Total 5019 · PROFESSIONAL FEES</b>	1,312.00
<b>5025 · WORKSHOPS-MANAGEMENT</b>	
5025.01 · Administrative	45.00
<b>Total 5025 · WORKSHOPS-MANAGEMENT</b>	45.00
<b>5028 · UTILITIES</b>	
5028.01 · SDG&E	4,210.29
5028.02 · Telephone	190.97
5028.03 · Water	1,643.19
5028.04 · Trash	100.60
<b>Total 5028 · UTILITIES</b>	6,145.05
<b>5030 · SPECIAL DISTRICT EXPENSE</b>	
5030.01 · District Operations	324.95
5030.04 · County Admin.Fees	215.29
5030.05 · Rehab-Fire Ground Meals	67.47

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Accrual Basis

**ALPINE FIRE PROTECTION DISTRICT**

**Profit & Loss**

**October 2021**

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	<u>Oct 21</u>
5030.10 · Web Site	85.00
5030.16 · Reimbursable expenses	<u>1,229.50</u>
<b>Total 5030 · SPECIAL DISTRICT EXPENSE</b>	1,922.21
<b>5031 · DIRECTORS FEES</b>	<u>500.00</u>
<b>Total Expense</b>	<u>320,835.87</u>
<b>Net Income</b>	<u><u><b>-200,903.53</b></u></u>

**ALPINE FIRE PROTECTION DISTRICT**  
**Current Month Expenses**  
 October 2021

	Date	Num	Name	Memo	Split	Amount
<b>5000 · SALARIES</b>						
Total 5000.01 · Payroll						125,886.49
<b>5000.02 · OVERTIME</b>						
Total Admin Leave Cover - C-9						7,713.36
<b>FLSA</b>						
Total FLSA						2,515.88
<b>Sick Coverage</b>						
Total Sick Coverage						697.18
<b>Strike Team</b>						
Total Strike Team						67,514.85
<b>Unclassified-Meetings, etc</b>						
Total Unclassified-Meetings, etc						175.90
<b>Vacation-Holiday Coverage</b>						
Total Vacation-Holiday Coverage						9,695.56
<b>Worker's Comp Coverage</b>						
Total Worker's Comp Coverage						3,544.80
Total 5000.02 · OVERTIME						91,857.53
Total 5000 · SALARIES						217,744.02
<b>5002 · EMPLOYEE BENEFITS</b>						
<b>5002.01 · Educational Incentive</b>						
Total 5002.01 · Educational Incentive						727.28
<b>5002.02 · Vacation/Sick Leave Expense</b>						
Total 5002.02 · Vacation/Sick Leave Expense						0.00
<b>5002.03 · Medicare / Employer Exp</b>						
Total 5002.03 · Medicare / Employer Exp						3,107.44
<b>5002.04 · Retirement - Pers</b>						
Total 5002.04 · Retirement - Pers						23,309.04
<b>5002.05 · Group Medical Ins</b>						
Total 5002.05 · Group Medical Ins						23,151.30
<b>5002.06 · Life Insurance</b>						
Total 5002.06 · Life Insurance						480.00
<b>5002.07 · LTD Insurance</b>						
Total 5002.07 · LTD Insurance						483.92
<b>5002.08 · Social Security(Employer)</b>						
Total 5002.08 · Social Security(Employer)						43.97
<b>5002.09 · Payroll Expenses</b>						
	10/14/2021		QuickBooks Payroll Service	Fee for 1 direct deposit(s) at \$1.75 each	1001.07 · CB&T Checking - 8473	1.75
	10/15/2021				2100.10 · Misc Deductions	-1.75
	10/28/2021		QuickBooks Payroll Service	Fee for 1 direct deposit(s) at \$1.75 each	1001.07 · CB&T Checking - 8473	1.75
	10/29/2021				2100.10 · Misc Deductions	-1.75
Total 5002.09 · Payroll Expenses						0.00
<b>5002.10 · Retirement 401 (a)</b>						

**ALPINE FIRE PROTECTION DISTRICT**  
**Current Month Expenses**  
**October 2021**

	Date	Num	Name	Memo	Split	Amount
Total 5002.10 · Retirement 401 (a)						251.25
Total 5002 · EMPLOYEE BENEFITS						51,554.20
<b>5007 · CLOTHING</b>						
<b>5007.04 · Wildland gear</b>						
	10/28/2021	37209	LINEGEAR	Mystery Ranch FTW Pouch x 12	2000 · Accounts Payable	333.65
Total 5007.04 · Wildland gear						333.65
Total 5007 · CLOTHING						333.65
<b>5008 · COMMUNICATION</b>						
<b>5008.01 · HCFA ,RCS - Internet</b>						
	10/01/2021	22ALPFPDN03	COUNTYSD-REGIONAL COMM SYS	FY21/22: 23 Fire radios @ 28.50 2021/09	2000 · Accounts Payable	655.50
	10/01/2021	22ALPFC03	COUNTYSD-REGIONAL COMM SYS	FY20/21: 6 CAP Code for paging @ 2.50 each 2021/09	2000 · Accounts Payable	15.00
	10/09/2021	10/09-11/08/2021	COX COMMUNICATIONS	Internet 10/09-11/08/2021	2000 · Accounts Payable	149.00
	10/17/2021	ESO-62682	ESO SOLUTIONS, INC	Yr 3 11/16/21-11/15/22 of 3 yr contract	2000 · Accounts Payable	1,500.09
Total 5008.01 · HCFA ,RCS - Internet						2,319.59
<b>5008.02 · Mobile Communications</b>						
	10/01/2021	9889696338	VERIZON WIRELESS	iPad, iPad Pro, -0050 BB, -0592 JMB, -5562 BR17, -9741 E217, -3339 E17, -5729 AC, -6530 DP	2000 · Accounts Payable	960.60
	10/08/2021	3264	Best Buy	Cell Phone Case 4701	CalCard (Brian Boggeln -1835)	64.94
Total 5008.02 · Mobile Communications						1,025.54
<b>5008.03 · Mobile Data Terminals</b>						
	10/01/2021	9889696339	VERIZON WIRELESS	Acct -0007: MDC -0716, -0149, -4314 (4702), -4787 (4701)	2000 · Accounts Payable	228.06
Total 5008.03 · Mobile Data Terminals						228.06
<b>5008.05 · Emergency Operations Center EOC</b>						
	10/06/2021	1MPX-1JKM-QWQC	Amazon	Conferencing Camera	2000 · Accounts Payable	1,492.34
Total 5008.05 · Emergency Operations Center EOC						1,492.34
Total 5008 · COMMUNICATION						5,065.53
<b>5009 · PASIS (Workers Comp)</b>						
<b>5009.01 · Administrative</b>						
	10/01/2021	2021/10 Q2	PASIS - CITY OF SAN MARCOS	Q1 = \$62,202.; Q2 = \$16,781; Q3=\$5895; Q4=\$5895 Total=\$90773	2000 · Accounts Payable	16,781.00
Total 5009.01 · Administrative						16,781.00
<b>5009.02 · Claim Related</b>						
Total 5009.02 · Claim Related						6,259.73
Total 5009 · PASIS (Workers Comp)						23,040.73
<b>5010 · HOUSEHOLD</b>						
	10/06/2021	80349496	WAXIE SANITARY SUPPLY	Household Supplies	2000 · Accounts Payable	492.15
	10/08/2021	80356451	WAXIE SANITARY SUPPLY	Klenz SPec Floor: Liquid LauSoft Soap	2000 · Accounts Payable	67.23
Total 5010 · HOUSEHOLD						559.38
<b>5012 · MAINTENANCE - EQUIPMENT</b>						
<b>5012.01 · E17 KME (2015)</b>						
	10/30/2021	37005/1	ACE HARDWARE INC	Thread Seal, Cap PVC, Adptr Barb	2000 · Accounts Payable	6.22

**ALPINE FIRE PROTECTION DISTRICT**  
**Current Month Expenses**  
**October 2021**

	Date	Num	Name	Memo	Split	Amount
Total 5012.01 · E17 KME (2015)						6.22
<b>5012.02 · E217 KME (2002)</b>						
	10/18/2021	58643	CP RICHARDS SIGNS	E217: Logo and Number Change	2000 · Accounts Payable	586.06
Total 5012.02 · E217 KME (2002)						586.06
<b>5012.05 · Rescue Tools</b>						
	10/06/2021	1573	WESTERN EXTRICATION SPECIALISTS	Hiebing; Cap Breather Hydraulic W/SPL Guard Short	2000 · Accounts Payable	26.94
Total 5012.05 · Rescue Tools						26.94
<b>5012.08 · SCBA - Compressor</b>						
	10/06/2021	21-315CALB	CALIFORNIA HEALTH & SAFETY INC	Labor; Battery	2000 · Accounts Payable	277.11
Total 5012.08 · SCBA - Compressor						277.11
<b>5012.12 · Fuel</b>						
	10/07/2021	201798	COUNTYSD-FUEL	XR2020 (4702) (51.6 gals unleaded @ \$3.88 gal) 2021/10	2000 · Accounts Payable	200.35
	10/07/2021	201798	COUNTYSD-FUEL	XR2022 (4700 ) (24.3 gals unleaded @ \$3.88 gal) 2021/10	2000 · Accounts Payable	94.35
	10/15/2021	S122949	DION & SONS	Diesel Fuel gals 638.40@ \$3.47	2000 · Accounts Payable	2,215.25
	10/15/2021	S122949	DION & SONS	Environmental Compliance Fee	2000 · Accounts Payable	9.50
	10/15/2021	S122949	DION & SONS	Fuel Surcharge	2000 · Accounts Payable	11.95
	10/15/2021	S122949	DION & SONS	SD County 7.75%	2000 · Accounts Payable	173.39
	10/15/2021	S122949	DION & SONS	Diesel Tax 5.75%	2000 · Accounts Payable	127.41
	10/15/2021	S122949	DION & SONS	State Highway Use Tax	2000 · Accounts Payable	248.34
	10/15/2021	S122949	DION & SONS	Federal Excise tax diesel	2000 · Accounts Payable	0.64
	10/15/2021	S122949	DION & SONS	Fed Excise tax & gas tax credit	2000 · Accounts Payable	0.00
	10/25/2021	7535429	WEX	Div Chief: 28.853 gal @ 4.399 2021/10	2000 · Accounts Payable	126.92
	10/25/2021	7535429	WEX	Fed Gas tax \$5.28 & Fed Diesel tax \$0	2000 · Accounts Payable	-5.28
	10/25/2021	7535429	WEX	U17: 120.015 gal @ 4.667 2021/10	2000 · Accounts Payable	560.05
	10/25/2021	7535429	WEX	Fed Gas tax \$21.96 & Fed Diesel tax \$0	2000 · Accounts Payable	-21.96
	10/25/2021	7535429	WEX	BR17: 43.35 gal @ 4.328 2021/10	2000 · Accounts Payable	187.62
	10/25/2021	7535429	WEX	Fed Gas tax \$0 & Fed Diesel tax \$8.62	2000 · Accounts Payable	-8.62
	10/25/2021	7535429	WEX	BR217: 75.298 @ 4.437 2021/10	2000 · Accounts Payable	334.07
	10/25/2021	7535429	WEX	Fed Gas tax \$0 & Fed Diesel tax \$18.30	2000 · Accounts Payable	-18.30
	10/25/2021	7535429	WEX	4705: 16.26 @ 4.461 2021/10	2000 · Accounts Payable	72.53
	10/25/2021	7535429	WEX	Fed Gas tax \$2.98 & Fed Diesel tax \$0	2000 · Accounts Payable	-2.98
Total 5012.12 · Fuel						4,305.23
<b>5012.13 · Foam (Class A/B)</b>						
	10/20/2021	IN1634366	INC	Class A Foam Phos Chk 5Gal Pal	2000 · Accounts Payable	798.10
Total 5012.13 · Foam (Class A/B)						798.10
<b>5012.16 · Air Compressor - Station</b>						
	10/05/2021	25300	AIR-VAC SYSTEMS INC.	Maintenance 20/21	2000 · Accounts Payable	236.44
Total 5012.16 · Air Compressor - Station						236.44
<b>5012.21 · 4701 Dodge Ram Truck 0966(2012)</b>						
	10/18/2021	58690	CP RICHARDS SIGNS	4701: Lettering Only	2000 · Accounts Payable	687.95

**ALPINE FIRE PROTECTION DISTRICT**  
**Current Month Expenses**  
 October 2021

	Date	Num	Name	Memo	Split	Amount
Total 5012.21 · 4701 Dodge Ram Truck 0966(2012)						687.95
Total 5012 · MAINTENANCE - EQUIPMENT						6,924.05
<b>5013 · MAINTENANCE - RADIOS</b>						
<b>5013.01 · Maintenance Contract</b>						
	10/01/2021	INV694933	DAY WIRELESS SYSTEMS	2021/10	2000 · Accounts Payable	207.00
Total 5013.01 · Maintenance Contract						207.00
Total 5013 · MAINTENANCE - RADIOS						207.00
<b>5014 · MAINTENANCE - STRUCTURES</b>						
<b>5014.01 · Station 17</b>						
<b>Station Maintenance</b>						
	10/11/2021	1925109	PURTEC INDUSTRIAL WATER	14" Mixed Bed, Di Tank Rental, 200K reb?Green Quality Light, Hose Kit	2000 · Accounts Payable	170.00
	10/14/2021	1102	SUN & SKY ALLIANCE GROUP	Fixed Oven	CalCard (Patrick Dotson -1963)	264.96
	10/17/2021	36853/1	ACE HARDWARE INC	Spray Paint; File Handle; Univ Joint; Tape	2000 · Accounts Payable	50.60
	10/18/2021	314744	LYNN'S LOCKSMITH SERVICE	Fix front door, Change code on door, front door sticking	2000 · Accounts Payable	220.00
	10/21/2021	36905/1	ACE HARDWARE INC	1 Drain Boilr Brass	2000 · Accounts Payable	9.69
Total Station Maintenance						715.25
Total 5014.01 · Station 17						715.25
<b>5014.02 · HVAC Maintenance</b>						
	10/01/2021	SA211001	PACIFIC HVAC SERVICE	Qrtly Maintenance	2000 · Accounts Payable	300.00
	10/06/2021	44641	COUNTYWIDE MECHANICAL SYSTEMS INC	Thermostats and dampeners not working correctly	2000 · Accounts Payable	485.00
Total 5014.02 · HVAC Maintenance						785.00
<b>5014.04 · Alarm System</b>						
	10/01/2021	22542302	JOHNSON CONTROLS	Fire alarm system MONITORING 5/1/2017 - 4/30/2022 2021/09	2000 · Accounts Payable	35.00
	10/01/2021	22541804	JOHNSON CONTROLS	Fire alarm system INSPECTIONS 3/1/2017 - 2/28/2022 2021/09	2000 · Accounts Payable	91.25
	10/06/2021	3080	Home Depot	Carbon Monoxide Detector	CalCard (Jason McBroom -1843)	43.04
Total 5014.04 · Alarm System						169.29
Total 5014 · MAINTENANCE - STRUCTURES						1,669.54
<b>5015 · MEDICAL SUPPLIES</b>						
<b>5015.02 · Defib. supplies</b>						
	10/01/2021	3373622	ZOLL MEDICAL CORPORATION	Electrodes Pediatric, Electrode Pads, Electrodes Defib.	2000 · Accounts Payable	184.25
Total 5015.02 · Defib. supplies						184.25
Total 5015 · MEDICAL SUPPLIES						184.25
<b>5018 · OFFICE EXPENSE</b>						
<b>5018.02 · Postage</b>						
	10/06/2021	EFT	FP POSTAGE RESET	Replenish Funds in Postage Meter	1001.07 · CB&T Checking - 8473	100.00
Total 5018.02 · Postage						100.00
<b>5018.03 · Office Equip.&amp; Maintenance</b>						

**ALPINE FIRE PROTECTION DISTRICT**  
**Current Month Expenses**  
**October 2021**

		<b>Date</b>	<b>Num</b>	<b>Name</b>	<b>Memo</b>	<b>Split</b>	<b>Amount</b>
		10/04/2021	17152	EXCEDEO - IT SUPPORT PROS	Managed Workstations: NOC Agent (9 comps @ \$45 - anti virus; logmein; MS updates) 2021/10	2000 · Accounts Payable	405.00
		10/04/2021	17152	EXCEDEO - IT SUPPORT PROS	Next Gen Endpoint Security	2000 · Accounts Payable	108.00
		10/04/2021	17152	EXCEDEO - IT SUPPORT PROS	Managed Server 1	2000 · Accounts Payable	250.00
		10/04/2021	17152	EXCEDEO - IT SUPPORT PROS	Managed VMware 1	2000 · Accounts Payable	50.00
		10/04/2021	17152	EXCEDEO - IT SUPPORT PROS	Next Gen Endpoint Security	2000 · Accounts Payable	24.00
		10/04/2021	17152	EXCEDEO - IT SUPPORT PROS	Office 365 Management	2000 · Accounts Payable	150.00
		10/04/2021	17152	EXCEDEO - IT SUPPORT PROS	On premise BDR Solution	2000 · Accounts Payable	128.00
		10/04/2021	17152	EXCEDEO - IT SUPPORT PROS	Cloud Premium - Tier 3	2000 · Accounts Payable	140.00
		10/04/2021	17152	EXCEDEO - IT SUPPORT PROS	Site Support - remote and onsite	2000 · Accounts Payable	150.00
		10/04/2021	17152	EXCEDEO - IT SUPPORT PROS	Vendor Management	2000 · Accounts Payable	150.00
		10/04/2021	17152	EXCEDEO - IT SUPPORT PROS	Breach Prevention Platform	2000 · Accounts Payable	50.00
		10/04/2021	17152	EXCEDEO - IT SUPPORT PROS	Sales tax	2000 · Accounts Payable	9.92
		10/13/2021	RI105070066	FP MAILING SOLUTIONS_RENTAL	Post Base Rental 10/13/21-01/12/22	2000 · Accounts Payable	87.28
		10/13/2021	7827	Amazon	USB Cable	CalCard (Brian Boggeln -1835)	14.97
		10/15/2021	17216	EXCEDEO - IT SUPPORT PROS_GOODS	VNWare VSphere Essential - Server Lic. 3 years	2000 · Accounts Payable	66.96
		10/15/2021	17215	PROS_GOODS	Warranty Renewal AFPD-VS01	2000 · Accounts Payable	1,601.98
		10/16/2021	19HK-9176-DQGL	Amazon	MackBook Pro Adapter, Wireless Presenter Remote	2000 · Accounts Payable	44.15
				Total 5018.03 · Office Equip.& Maintenance			3,430.26
				<b>5018.04 · CrewSense/ WebStaff maintenance</b>			
		10/08/2021	INV33273	CREWSENSE LLC	2021/10--2021/11	2000 · Accounts Payable	99.00
				Total 5018.04 · CrewSense/ WebStaff maintenance			99.00
				Total 5018 · OFFICE EXPENSE			3,629.26
				<b>5019 · PROFESSIONAL FEES</b>			
				<b>5019.01 · Legal Counsel</b>			
		10/31/2021	21635	FITCH LAW FIRM	District business: \$150.00 x 2.80 hrs: 2021/10	2000 · Accounts Payable	420.00
				Total 5019.01 · Legal Counsel			420.00
				<b>5019.02 · Auditor</b>			
		10/18/2021	Audit FY 20/21 Pmt 2	FECHTER & COMPANY, CPA's	FY 2020-21 Audit	2000 · Accounts Payable	892.00
				Total 5019.02 · Auditor			892.00
				Total 5019 · PROFESSIONAL FEES			1,312.00
				<b>5025 · WORKSHOPS-MANAGEMENT</b>			
				<b>5025.01 · Administrative</b>			
		10/14/2021	8222	COUNTYSD-TREASURER TAX COLLECTOR	DP: TTC Workshop	CalCard (Debbie Pinhero -5683)	45.00
				Total 5025.01 · Administrative			45.00
				Total 5025 · WORKSHOPS-MANAGEMENT			45.00
				<b>5028 · UTILITIES</b>			
				<b>5028.01 · SDG&amp;E</b>			

**ALPINE FIRE PROTECTION DISTRICT**  
**Current Month Expenses**  
**October 2021**

	Date	Num	Name	Memo	Split	Amount
	10/07/2021	90325906219 2021/10	SDG&E	Electric 9/4-10/5/2021 13392 kWh (7.9% decrease over prior month,2.4% decrease over prior year)	2000 · Accounts Payable	4,052.64
	10/07/2021	90325928213 2021/10	SDG&E	9/4-10/5/2021: 114 Therms (1.5% decrease over prior month, 3.8% decrease over prior year)	2000 · Accounts Payable	157.65
Total 5028.01 · SDG&E						4,210.29
<b>5028.02 · Telephone</b>						
	10/06/2021	277564	ESI_Estech Systems	2021/10	2000 · Accounts Payable	190.97
Total 5028.02 · Telephone						190.97
<b>5028.03 · Water</b>						
	10/22/2021	11561843 09/17-10/16	PADRE DAM (1364 TAVERN)	86831501 Commercial: 168 units (=+18 units usage from prior month)	2000 · Accounts Payable	1,337.79
	10/22/2021	11561843 09/17-10/16	PADRE DAM (1364 TAVERN)	9478671 Irrigation: 25 units (= -6 units usage from prior month)	2000 · Accounts Payable	235.50
	10/22/2021	11561843 09/17-10/16	PADRE DAM (1364 TAVERN)	Fire Sprinklers 9/20-10/19	2000 · Accounts Payable	69.90
Total 5028.03 · Water						1,643.19
<b>5028.04 · Trash</b>						
	10/01/2021	5894903-1584-5	WASTE MANAGEMENT	1 x 3yd (reg charge \$59.06) 2021/10	2000 · Accounts Payable	59.06
	10/01/2021	5894903-1584-5	WASTE MANAGEMENT	1.5yd dumpster recycle (reg charge 41.54) 2021/10	2000 · Accounts Payable	41.54
Total 5028.04 · Trash						100.60
Total 5028 · UTILITIES						6,145.05
<b>5030 · SPECIAL DISTRICT EXPENSE</b>						
<b>5030.01 · District Operations</b>						
	10/07/2021	5580	LIEBERT CASSIDY WHITMORE	Sample COVID Personel Policies	CalCard (Jason McBroom -1843)	150.00
	10/13/2021	4695	ZOOM VIDEO COMMUNICATIONS, INC	Zoom.com: Charged \$149.90 on 7/10/21, probate credit of \$124.85 on 9/9/21	CalCard (Brian Boggeln -1835)	25.05
	10/13/2021	4695	INC	Zoom.com	CalCard (Brian Boggeln -1835)	149.90
Total 5030.01 · District Operations						324.95
<b>5030.04 · County Admin.Fees</b>						
	10/12/2021		COUNTY OF SAN DIEGO 1%	Apport.#3 Admin Cost	4000.01 · 1% Property Tax	215.29
Total 5030.04 · County Admin.Fees						215.29
<b>5030.05 · Rehab-Fire Ground Meals</b>						
	10/13/2021	1432	COSTCO	Water	CalCard (Brian Boggeln -1835)	67.47
Total 5030.05 · Rehab-Fire Ground Meals						67.47
<b>5030.10 · Web Site</b>						
	10/01/2021	5CF0ACE6-0011	STREAMLINE	10/01-11/01/2021	2000 · Accounts Payable	85.00
Total 5030.10 · Web Site						85.00
<b>5030.16 · Reimbursable expenses</b>						
	10/04/2021	20414	DOTSON, PATRICK D	Caldor Fire: 08/30/21 - 9/15/21; Hard Rock Hotel	1001.07 · CB&T Checking - 8473	930.00
	10/11/2021	4631	COMFORT SUITES	KNP Complex: Lodging 10/11	CalCard (Greg O'Gorman -1955)	126.79
	10/11/2021	6651	COMFORT SUITES	KNP Complex: Lodging 10/11	CalCard (Greg O'Gorman -1955)	126.79
	10/21/2021	20456	LAVIGNE, JOSEPH J	Alisal Fire: JLavigne: Dinner for crew 10/12/21	1001.07 · CB&T Checking - 8473	81.83



**ALPINE FIRE PROTECTION DISTRICT**  
**Current Month Expenses**  
 October 2021

	<b>Date</b>	<b>Num</b>	<b>Name</b>	<b>Memo</b>	<b>Split</b>	<b>Amount</b>
Total 5030.16 · Reimbursable expenses						1,229.50
Total 5030 · SPECIAL DISTRICT EXPENSE						1,922.21
<b>5031 · DIRECTORS FEES</b>						
Total 5031 · DIRECTORS FEES						500.00
<b>TOTAL</b>						<b>320,835.87</b>

**ALPINE FIRE PROTECTION DISTRICT  
Profit & Loss Prev Year Comparison**

**October 2021**

	Oct 21	Oct 20	\$ Change
<b>Income</b>			
<b>4000 · COUNTY OF S.D.</b>			
4000.01 · 1% Property Tax	38,139.25	74,369.16	-36,229.91
4000.02 · Interest-General Fund	3,354.13	3,192.23	161.90
4000.03 · Mitigation Fees	46,088.54	0.00	46,088.54
4000.04 · Interest-Mitigation Fund	201.74	195.30	6.44
4000.05 · Benefit Fee-Alpine	0.00	6,031.41	-6,031.41
4000.06 · 1% Refunds	-2,546.79	-3,992.12	1,445.33
<b>Total 4000 · COUNTY OF S.D.</b>	<b>85,236.87</b>	<b>79,795.98</b>	<b>5,440.89</b>
<b>4002 · INTEREST INCOME</b>			
.1 · California Bank & Trust	4.94	9.37	-4.43
.2 · PASIS	881.32	0.00	881.32
.3 · Investments	1,893.30	2,619.66	-726.36
.4 · LAIF	339.47	967.71	-628.24
.6 · SRPL	136.44	148.85	-12.41
<b>Total 4002 · INTEREST INCOME</b>	<b>3,255.47</b>	<b>3,745.59</b>	<b>-490.12</b>
<b>4005 · OTHER INCOME</b>			
.01 · Plan Check	1,440.00	1,116.00	324.00
.02 · First Responder	0.00	12,784.87	-12,784.87
.04 · Other	0.00	5,011.87	-5,011.87
.08 · Ambulance Sub-Lease(Restricted)	30,000.00	26,726.33	3,273.67
.09 · ALS Agreement (Restricted)	0.00	10,750.00	-10,750.00
.11 · Vehicle Reimbursements	0.00	11,734.12	-11,734.12
<b>Total 4005 · OTHER INCOME</b>	<b>31,440.00</b>	<b>68,123.19</b>	<b>-36,683.19</b>
<b>4006 · GRANT INCOME</b>			
4006.18 · CA Fire Foundation	0.00	11,500.00	-11,500.00
<b>Total 4006 · GRANT INCOME</b>	<b>0.00</b>	<b>11,500.00</b>	<b>-11,500.00</b>
<b>Total Income</b>	<b>119,932.34</b>	<b>163,164.76</b>	<b>-43,232.42</b>
<b>Expense</b>			
<b>5003 · GRANT EXPENSES</b>			
5003.14 · Alpine Fire Foundation			
Other Awards	0.00	6,229.77	-6,229.77
<b>Total 5003.14 · Alpine Fire Foundation</b>	<b>0.00</b>	<b>6,229.77</b>	<b>-6,229.77</b>
5003.18 · CA Fire Foundation	0.00	10,610.74	-10,610.74
<b>Total 5003 · GRANT EXPENSES</b>	<b>0.00</b>	<b>16,840.51</b>	<b>-16,840.51</b>
<b>5000 · SALARIES</b>			
5000.01 · Payroll	125,886.49	123,237.08	2,649.41
5004 · Temp. Service	0.00	5,613.62	-5,613.62
<b>5000.02 · OVERTIME</b>			
Admin Leave Cover - C-9	7,713.36	0.00	7,713.36
Critical Weather	0.00	3,512.64	-3,512.64
FLSA	2,515.88	2,514.68	1.20
Sick Coverage	697.18	4,808.37	-4,111.19
Strike Team	67,514.85	54,878.77	12,636.08
Unclassified-Meetings, etc	175.90	0.00	175.90
Vacation-Holiday Coverage	9,695.56	4,445.04	5,250.52
Worker's Comp Coverage	3,544.80	0.00	3,544.80
<b>Total 5000.02 · OVERTIME</b>	<b>91,857.53</b>	<b>70,159.50</b>	<b>21,698.03</b>
<b>Total 5000 · SALARIES</b>	<b>217,744.02</b>	<b>199,010.20</b>	<b>18,733.82</b>
<b>5002 · EMPLOYEE BENEFITS</b>			
5002.01 · Educational Incentive	727.28	0.00	727.28
5002.02 · Vacation/Sick Leave Expense	0.00	0.00	0.00
5002.03 · Medicare / Employer Exp	3,107.44	2,949.16	158.28
5002.04 · Retirement - Pers	23,309.04	24,225.47	-916.43
5002.05 · Group Medical Ins	23,151.30	22,742.20	409.10
5002.06 · Life Insurance	480.00	299.00	181.00
5002.07 · LTD Insurance	483.92	441.55	42.37
5002.08 · Social Security(Employer)	43.97	215.49	-171.52
5002.09 · Payroll Expenses	0.00	0.00	0.00
5002.10 · Retirement 401 (a)	251.25	248.00	3.25
<b>Total 5002 · EMPLOYEE BENEFITS</b>	<b>51,554.20</b>	<b>51,120.87</b>	<b>433.33</b>
<b>5007 · CLOTHING</b>			
5007.03 · Turn Outs/Helmets	0.00	325.76	-325.76

**ALPINE FIRE PROTECTION DISTRICT  
Profit & Loss Prev Year Comparison**

**October 2021**

	Oct 21	Oct 20	\$ Change
5007.04 · Wildland gear	333.65	0.00	333.65
<b>Total 5007 · CLOTHING</b>	<b>333.65</b>	<b>325.76</b>	<b>7.89</b>
<b>5008 · COMMUNICATION</b>			
5008.01 · HCFA ,RCS - Internet	2,319.59	25,236.50	-22,916.91
5008.02 · Mobile Communications	1,025.54	105.04	920.50
5008.03 · Mobile Data Terminals	228.06	228.06	0.00
5008.05 · Emergency Operations Center EOC	1,492.34	0.00	1,492.34
5008.06 · IPAD	0.00	1.29	-1.29
<b>Total 5008 · COMMUNICATION</b>	<b>5,065.53</b>	<b>25,570.89</b>	<b>-20,505.36</b>
<b>5009 · PASIS (Workers Comp)</b>			
5009.01 · Administrative	16,781.00	0.00	16,781.00
5009.02 · Claim Related	6,259.73	7,509.66	-1,249.93
<b>Total 5009 · PASIS (Workers Comp)</b>	<b>23,040.73</b>	<b>7,509.66</b>	<b>15,531.07</b>
5010 · HOUSEHOLD	559.38	263.62	295.76
<b>5012 · MAINTENANCE - EQUIPMENT</b>			
5012.01 · E17 KME (2015)	6.22	1,086.21	-1,079.99
5012.02 · E217 KME (2002)	586.06	261.09	324.97
5012.3B · B17 Hi-Tech (2019)	0.00	369.93	-369.93
5012.04 · 4709 U17 Ford F-250 (2018)	0.00	70.83	-70.83
5012.05 · Rescue Tools	26.94	0.00	26.94
5012.07 · Generator	0.00	226.88	-226.88
5012.08 · SCBA - Compressor	277.11	0.00	277.11
5012.11 · Misc.Equipment	0.00	212.98	-212.98
5012.12 · Fuel	4,305.23	1,507.91	2,797.32
5012.13 · Foam (Class A/B)	798.10	775.80	22.30
5012.16 · Air Compressor - Station	236.44	235.90	0.54
5012.18 · 4706 Ford Ranger (2007)	0.00	58.20	-58.20
5012.21 · 4701 Dodge Ram Truck 0966(2012)	687.95	404.31	283.64
5012.22 · 4702 Dodge Ram Truck 0965(2012)	0.00	914.91	-914.91
<b>Total 5012 · MAINTENANCE - EQUIPMENT</b>	<b>6,924.05</b>	<b>6,124.95</b>	<b>799.10</b>
<b>5013 · MAINTENANCE - RADIOS</b>			
5013.01 · Maintenance Contract	207.00	0.00	207.00
5013.02 · Other radio maintenance	0.00	891.47	-891.47
<b>Total 5013 · MAINTENANCE - RADIOS</b>	<b>207.00</b>	<b>891.47</b>	<b>-684.47</b>
<b>5014 · MAINTENANCE - STRUCTURES</b>			
5014.01 · Station 17			
Station Maintenance	715.25	25.33	689.92
Grounds Maintenance	0.00	67.58	-67.58
<b>Total 5014.01 · Station 17</b>	<b>715.25</b>	<b>92.91</b>	<b>622.34</b>
5014.02 · HVAC Maintenance	785.00	0.00	785.00
5014.04 · Alarm System	169.29	126.25	43.04
<b>Total 5014 · MAINTENANCE - STRUCTURES</b>	<b>1,669.54</b>	<b>219.16</b>	<b>1,450.38</b>
<b>5015 · MEDICAL SUPPLIES</b>			
5015.01 · Disposable Supplies	0.00	304.02	-304.02
5015.02 · Defib. supplies	184.25	-549.36	733.61
<b>Total 5015 · MEDICAL SUPPLIES</b>	<b>184.25</b>	<b>-245.34</b>	<b>429.59</b>
5016 · MEMBERSHIP	0.00	335.00	-335.00
<b>5018 · OFFICE EXPENSE</b>			
5018.01 · Expendable Supplies	0.00	317.10	-317.10
5018.02 · Postage	100.00	42.20	57.80
5018.03 · Office Equip.& Maintenance	3,430.26	3,978.57	-548.31
5018.04 · CrewSense/ WebStaff maintenance	99.00	98.01	0.99
<b>Total 5018 · OFFICE EXPENSE</b>	<b>3,629.26</b>	<b>4,435.88</b>	<b>-806.62</b>
<b>5019 · PROFESSIONAL FEES</b>			
5019.01 · Legal Counsel	420.00	0.00	420.00
5019.02 · Auditor	892.00	0.00	892.00
5019.05 · Election	0.00	18,000.00	-18,000.00
<b>Total 5019 · PROFESSIONAL FEES</b>	<b>1,312.00</b>	<b>18,000.00</b>	<b>-16,688.00</b>
<b>5023 · TRAINING</b>			
5023.02 · Medical Training	0.00	289.00	-289.00

**ALPINE FIRE PROTECTION DISTRICT  
Profit & Loss Prev Year Comparison**

**October 2021**

	<u>Oct 21</u>	<u>Oct 20</u>	<u>\$ Change</u>
<b>Total 5023 · TRAINING</b>	0.00	289.00	-289.00
<b>5025 · WORKSHOPS-MANAGEMENT</b>			
5025.01 · Administrative	45.00	0.00	45.00
<b>Total 5025 · WORKSHOPS-MANAGEMENT</b>	45.00	0.00	45.00
<b>5028 · UTILITIES</b>			
5028.01 · SDG&E	4,210.29	4,478.42	-268.13
5028.02 · Telephone	190.97	210.05	-19.08
5028.03 · Water	1,643.19	830.02	813.17
5028.04 · Trash	100.60	106.43	-5.83
<b>Total 5028 · UTILITIES</b>	6,145.05	5,624.92	520.13
<b>5030 · SPECIAL DISTRICT EXPENSE</b>			
5030.01 · District Operations	324.95	122.00	202.95
5030.04 · County Admin.Fees	215.29	3,334.88	-3,119.59
5030.05 · Rehab-Fire Ground Meals	67.47	1,254.13	-1,186.66
5030.10 · Web Site	85.00	85.00	0.00
5030.11 · Recruitment-New Hires	0.00	9,597.00	-9,597.00
5030.16 · Reimbursable expenses	1,229.50	0.00	1,229.50
<b>Total 5030 · SPECIAL DISTRICT EXPENSE</b>	1,922.21	14,393.01	-12,470.80
<b>5031 · DIRECTORS FEES</b>	500.00	500.00	0.00
<b>5032 · FIRE PREVENTION</b>			
5032.02 · Supplies	0.00	419.42	-419.42
5032.03 · Classes	0.00	200.00	-200.00
<b>Total 5032 · FIRE PREVENTION</b>	0.00	619.42	-619.42
<b>5035 · UNCAPITALIZED EQUIPMENT</b>			
Office	0.00	-400.00	400.00
<b>Total 5035 · UNCAPITALIZED EQUIPMENT</b>	0.00	-400.00	400.00
<b>5037 · CAPITAL EXP. - EQUIPMENT</b>			
Command Vehicle	0.00	35.70	-35.70
<b>Total 5037 · CAPITAL EXP. - EQUIPMENT</b>	0.00	35.70	-35.70
<b>Total Expense</b>	320,835.87	351,464.68	-30,628.81
<b>Net Income</b>	<b>-200,903.53</b>	<b>-188,299.92</b>	<b>-12,603.61</b>

**ALPINE FIRE PROTECTION DISTRICT  
 Employee Reimbursement Report  
 October 2021**

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Amount</u>
Oct 21	Check	10/04/2021	20414	DOTSON, PATRICK D	Caldor Fire: 08/30/21 - 9/15/21; Hard Rock Hotel	5030.16 · Reimbursable expenses	930.00
	Check	10/21/2021	20456	LAVIGNE, JOSEPH J	Alisal Fire: JLavigne: Dinner for crew 10/12/21	5030.16 · Reimbursable expenses	81.83
Oct 21							<u><u>6,295.87</u></u>

**ALPINE FIRE PROTECTION DISTRICT  
CASH FLOW STATEMENT  
As of 10/31/2021**

**FUND STATUS - UNASSIGNED & REVOLVING**

1000.01	<b>County SD General Fund</b> (Revolving cash account)	\$	282,242.73
1001.01	<b>California Bank &amp; Trust</b> (Revolving cash account) closed	\$	-
1001.07	<b>California Bank &amp; Trust</b> (Revolving cash account) 8473	\$	141,604.93
1101.06	<b>California Bank &amp; Trust</b> (Money Mkt - General business saving)	\$	207,168.88
1002.01	<b>LAIF</b> (General)	\$	620.88
1002.06	<b>Petty Cash</b> (Imprest account)	\$	76.00
1002.65	<b>Change Account</b>	\$	100.00
1499	<b>Undeposited Funds</b>	\$	-
		<b>\$</b>	<b>631,813.42</b>

*\*\*Apportionment Schedule: 11/16=2%; 12/14=38%; 1/18=10%; 2/15=5%; 3/22=31%; 4/19=9%; 5/24=1%; 6/21=2%; 7/21=2%*

**FUND STATUS - ASSIGNED**

1000.01	<b>County of SD General Fund - Assigned for Capital Projects</b>	\$	98,500.00
1000.02	<b>County of SD Mitigation Fund - Mitigation Fund</b>	\$	46,290.28
1001.04	<b>California Bank &amp; Trust</b> - Workers Compensation checking	\$	14,777.00
1101.06	<b>California Bank &amp; Trust</b> (Money Mkt - Assigned Equipment (09)	\$	12,800.00
	<b>California Bank &amp; Trust</b> (Money Mkt - Assigned Building (08)	\$	30,000.00
	<b>California Bank &amp; Trust</b> (Money Mkt - Assigned Equipment Replacement/ Capital Building)	\$	63,580.00
1002.01	<b>LAIF</b> (SRPL Powerlink Mitigation Funds)	\$	5,417.55
1002.02	<b>PASIS LAIF</b> - Risk Pool Deposit Workers Compensation	\$	-
1002.10	<b>Multi Bank Securities</b> - Investment account - Market Value Fluctuation	\$	1,435.67
1002.13	<b>Comerica Securities</b> - Investment account - Market Value Fluctuation	\$	3,393.46
	<b>Comerica Securities</b> - Investment account - Money Market	\$	46,492.78
1002.14	<b>Comerica Securities</b> - Assigned (SRPL Sunrise Powerlink Mitigation Funds)	\$	277,324.94
1002.14	<b>Comerica Securities</b> - SRPL - Money Market for reinvestment	\$	5,023.44
1002.14	<b>Comerica Securities</b> - SRPL - Market Value Fluctuation	\$	-
1101.09	<b>CB&amp;T Savings</b> (Trust account / Grants)	\$	500.53
		<b>\$</b>	<b>605,535.65</b>

\* 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 10/31/2021**

**FUND STATUS - COMMITTED/ASSIGNED - (RESOLUTION 21/22-04)**

1000.01.1	<b>County SD General Fund: Committed - Capital Apparatus Fund</b>	\$	225,840.35
	<b>County SD General Fund: Committed - Vacation Sick Liability</b>	\$	120,000.00
	<b>County SD General Fund: Committed - CalPers Unfunded Actuarial Liability</b>	\$	100,000.00
1000.02.1	<b>County SD Mitigation Fund: Committed &amp; Assigned - Capital Apparatus Fund</b>	\$	117,958.03
1101.06	<b>California Bank &amp; Trust (Money Mkt - Committed - Capital Apparatus 21/22)</b>	\$	418.03
1002.01	<b>LAIF: Committed Funds</b>	\$	764,258.01
1002.02	<b>PASIS LAIF: Committed - Risk Pool Deposit Workers Compensation</b>	\$	516,195.34
1002.10	<b>Multi Bank Securities: Committed - CalPERS Unfunded Liability</b>	\$	197,000.00
1002.13	<b>Comerica Securities Inc Committed - Economic Stability Fund</b>	\$	1,000,000.00
	<b>Comerica Securities Inc Committed - CalPers Unfunded Liability</b>	\$	517,843.75
	<b>Comerica Securities Inc Committed - Capital Building Fund</b>	\$	171,646.47
	<b>Comerica Securities Inc Committed - OPEB (retiree health)</b>	\$	20,000.00
	<b>Comerica Securities Inc Committed - Equipment Replacement Fund</b>	\$	138,141.92
	<b>Comerica Securities Inc Committed - Capital Appartus Fund</b>	\$	<u>65,305.30</u>
		\$	3,954,607.20
		\$	5,191,956.27
	Total Current Assets	\$	7,131,126.30
	Accounts Receivable	\$	1,939,170.03
		\$	76,496.03
	Deferred Outflows of Resources	\$	1,862,674.00

Y:\Financial Reports\Cash Flow Reports\2021

\* 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

10/31/2021

Total cost of accounts (cash value)	\$3,693,499.97
Value of accounts (market value)	\$3,720,803.04
Unrealized gain/loss \$ (market v - cash v)	\$27,303.07
Unrealized gain/loss %	0.74%
Average earning % CD	1.89%

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 (%)
American Express Bk (CD)	MBS	02587DM70	11/28/2021	60	2.05%	980	\$ 100.00	\$ 98,000.00	\$ 100.18	\$ 98,177.38	\$ 177.38	0.18%
Wells Fargo Bk (CD)	Comerica	949763FE1	3/1/2022	60	2.30%	1000	\$ 100.00	\$ 100,000.00	\$ 100.76	\$ 100,756.00	\$ 756.00	0.76%
Capital One Bank (CD)	Comerica	14042RFSS5	5/17/2022	60	2.40%	1130	\$ 100.00	\$ 113,000.00	\$ 101.27	\$ 114,436.23	\$ 1,436.23	1.27%
American Express Bk (CD)	MBS	02587CEZ9	5/17/2022	60	2.40%	990	\$ 100.00	\$ 99,000.00	\$ 101.27	\$ 100,258.29	\$ 1,258.29	1.27%
Crossfirst Bk (CD)	Comerica	22766ABR5	9/22/2022	60	2.00%	1140	\$ 100.00	\$ 114,000.00	\$ 101.66	\$ 115,895.82	\$ 1,895.82	1.66%
Farmers & Merchants (CD)	Comerica	308862CE9	12/12/2022	120	1.96%	1250	\$ 100.00	\$ 125,000.00	\$ 100.34	\$ 125,427.50	\$ 427.50	0.34%
Enerbank USA (CD)	Comerica	29266NH67	2/27/2023	96	2.30%	1250	\$ 100.00	\$ 125,000.00	\$ 102.69	\$ 128,361.25	\$ 3,361.25	2.69%
Wells Fargo Bk (CD)	Comerica	949763RG3	6/6/2023	60	3.25%	1220	\$ 100.00	\$ 122,000.00	\$ 104.62	\$ 127,636.40	\$ 5,636.40	4.62%
Morgan Stanley Private Bank	Comerica	61760AQ69	7/25/2024	60	2.20%	1400	\$ 100.00	\$ 140,000.00	\$ 104.13	\$ 145,776.40	\$ 5,776.40	4.13%
Merrick Bank	Comerica	59013KCJ9	3/31/2025	60	1.35%	1900	\$ 100.00	\$ 190,000.00	\$ 103.48	\$ 196,606.30	\$ 6,606.30	3.48%
BridgeWater BK ST	Comerica	108622KT7	9/16/2025	60	0.400%	1240	\$ 100.00	\$ 124,000.00	\$ 98.49	\$ 122,132.56	\$ (1,867.44)	-1.51%
American COMM BK	Comerica	02519TBB1	9/22/2025	60	0.400%	1810	\$ 100.00	\$ 181,000.00	\$ 98.48	\$ 178,256.04	\$ (2,743.96)	-1.52%
Discover Bank (CD)	Comerica	254672XR4	2/18/2026	120	2.30%	1500	\$ 100.00	\$ 150,000.00	\$ 105.97	\$ 158,961.00	\$ 8,961.00	5.97%
JPMorgan Chase Bank (CD)	Comerica	48128UN54	4/16/2029	102	1.00%	1000	\$ 100.00	\$ 100,000.00	\$ 97.93	\$ 97,928.00	\$ (2,072.00)	-2.07%
JPMorgan Chase Bank (CD)*	Comerica	48128UZF9	2/15/2030	108	1.10%	1500	\$ 100.00	\$ 150,000.00	\$ 97.22	\$ 145,824.00	\$ (4,176.00)	-2.78%
Buena Park CA Cmnty Redev A	Comerica	119144AP8	9/1/2033	126	2.79%	1350	\$ 108.73	\$ 146,788.44	\$ 117.28	\$ 158,333.40	\$ 11,544.96	7.87%
<b>SRPL FUNDS</b>								\$		\$ -		
American Exp Centurion (CD)	Comerica	02587D2Q0	12/5/2022	60	2.50%	1210	\$ 100.00	\$ 121,000.00	\$ 102.39	\$ 123,889.48	\$ 2,889.48	2.39%
Jonesboro ST BK	Comerica	48040PJA4	9/16/2035	180	1.00%	1660	\$ 100.00	\$ 166,000.00	\$ 92.43	\$ 153,435.46	\$ (12,564.54)	-7.57%
COMERICA	Comerica	Money Mkt				5023.44	\$ 1.00	\$ 5,023.44	\$ 1.00	\$ 5,023.44	\$ -	0.00%
LAIF	LAIF	Local Agency Inv.Fund			1.967%	5417.55	\$ 1.00	\$ 5,417.55	\$ 1.00	\$ 5,417.55	\$ -	0.00%
<b>COMMITTED &amp; ASSIGNED</b>												
LAIF	LAIF	Local Agency Inv.Fund			0.840%	770,296.44	\$ 1.00	\$ 770,296.44	\$ 1.00	\$ 770,296.44	\$ -	0.00%
CB&T	CB&T	Money Mkt			0.03%	313,966.91	\$ 1.00	\$ 313,966.91	\$ 1.00	\$ 313,966.91	\$ -	0.00%
MBS	MBS	Money Mkt				-	\$ 1.00	\$ -	\$ 1.00	\$ -	\$ -	
COMERICA	Comerica	Money Mkt				46,492.78	\$ 1.00	\$ 46,492.78	\$ 1.00	\$ 46,492.78	\$ -	0.00%
<b>UNASSIGNED</b>												
CB&T -8473	CB&T	Checking				187,514.41	\$ 1.00	\$ 187,514.41	\$ 1.00	\$ 187,514.41	\$ -	0.00%
<b>Total</b>								\$ 3,693,499.97		\$ 3,720,803.04	\$ 27,303.07	0.74%

**BASE VALUE**

**MARKET VALUE**

\* Callable

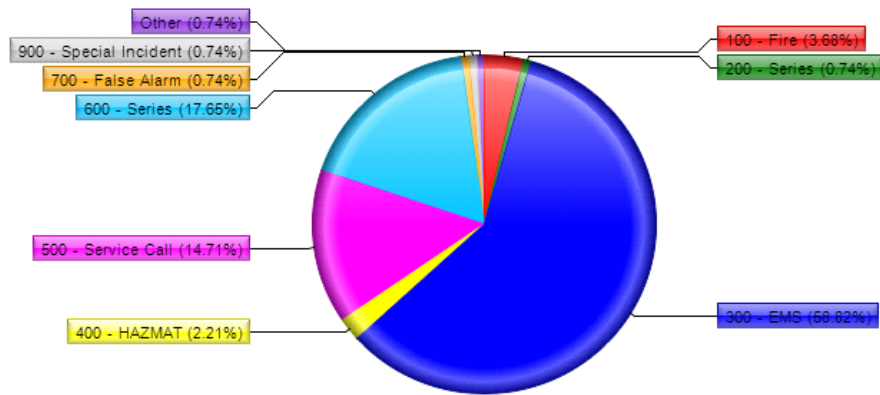
\$ 5,417.55	\$ 5,417.55	LAIF / SRPL
\$ 770,296.44	\$ 770,296.44	LAIF/AFPDP
\$ 197,000.00	\$ 198,435.67	MBS
\$ 1,927,281.22	\$ 1,962,823.68	Comerica
\$ 292,023.44	\$ 282,348.38	Comerica/SRPL
\$ 313,966.91	\$ 313,966.91	CB&T
<u>\$ 3,505,985.56</u>	<u>\$ 3,533,288.63</u>	
\$ 297,440.99	\$ 287,765.93	SRPL
\$ 3,208,544.57	\$ 3,245,522.70	GENERAL
<u>\$ 3,505,985.56</u>	<u>\$ 3,533,288.63</u>	



Incident Date between 2021-10-01 and 2021-10-31

**Fire Incident Type Breakdown**

Incident Type Group	
100 - Fire	5
200 - Series	1
300 - EMS	80
400 - HAZMAT	3
500 - Service Call	20
600 - Series	24
700 - False Alarm	1
900 - Special Incident	1
Other	1
	136





## RESOLUTION # 21/22-08

### 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 #21/22-08  
Page 2 of 2  
November 16, 2021**

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 16<sup>th</sup> day of November 2021, 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 21/22-08 was duly passed, approved, and adopted by the Board at a regularly scheduled meeting of the Alpine Fire Protection District Board held on the 16<sup>th</sup> day of November 2021.

Executed this \_\_\_\_\_  
(Date of Execution)

\_\_\_\_\_  
Erin Dooley  
Clerk of the Board

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## ALPINE FIRE PROTECTION DISTRICT - STAFF REPORT

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Agenda Item: 7.2  
Meeting Date: November 16, 2021  
Submitted by: Chief Boggeln  
Subject: Engaging Financial Team for Pension Obligation Bond Issuance



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### **RECOMMENDATION:**

It is recommended that the District Board adopt Resolution 21/22-09 and approve the agreements for the Municipal Advisor, Bond & Disclosure Counsel and Underwriter to take the actions necessary to initiate the process to issue bonds for the purpose of refunding some or all of the District's Unfunded Accrued Liability ("UAL") with the California Public Employees' Retirement System ("CalPERS").

### **BACKGROUND:**

In order to address the District's growing pension costs, staff and the Board have been working on strategies to fund current and future pension liabilities. On November 2, 2021, the Board held a special meeting and heard a presentation from Ridgeline Municipal Strategies, LLC and Oppenheimer & Co. Inc., providing a thorough pension liability assessment and outlining strategies to address rising pension costs. It has been determined that at this time it is favorable to engage the financing team and begin working to issue Pension Obligation Bonds ("POBs") to refinance the District's UAL with CalPERS. The POBs may be issued in the form of municipal bonds (public offering) or a bank loan (private placement).

### **DISCUSSION:**

In order to expand on the UAL refinancing analysis and prepare documentation required to issue the POBs to refinance the District's UAL, it is necessary to engage a financing team. Members of the financing team include:

- **Municipal Advisor** (Ridgeline Municipal Strategies, LLC) – Fiduciary to District; assures that fiscal and policy interests of the District are protected; manages financial transaction details on behalf of the District.
- **Bond & Disclosure Counsel** (Stradling Yocca Carlson & Rauth) – Attorney to District; prepares all legal documentation and preliminary and final official statements; assures bonds are valid and legally binding obligations.
- **Underwriter or Placement Agent** (Oppenheimer & Co. Inc.) – Assists with analysis and structuring the transaction; sources capital; prices and sells bonds to investors on behalf of District.

If the Board approves contracts for the above parties, the process of structuring the POBs will begin. Staff will bring recommended structure and bond documents back to the Board for approval. Issuance of the POBs can be expected in early 2022. The timing of the cash flow savings will depend on the final repayment structure and market interest rates at the time of issuance of the POBs, but it is anticipated that the District is likely to start seeing the savings as early as the next fiscal year. The final structure of the refinancing and the associated cash flow savings amount will depend on the final financing structure and market conditions at the time of issuance of the POBs.

In addition to engaging the financing team, the District may need to obtain a credit rating for the POBs from at least one credit rating agency. A rating will be required if the POBs are publicly

offered. If the POBs are privately placed, a rating will not be necessary. The financing team and staff will analyze and recommend the most appropriate method of sale for the POBs.

**NEXT STEPS:**

If the Board approves the resolution and agreements with the members of the financing team, the team will prepare the necessary bond documents and commence the work on the issuance of the POBs. The bond documents and the financing structure of the POBs will be brought to the Board at a subsequent meeting for final approval. The timing of such meeting will depend on the method of sale. In the meantime, the financing team will work with staff to determine the best method of sale (private placement vs. public offering), finalize the target pension plan funded level, the amount of any additional discretionary payments to CalPERS, the UAL payoff amount and the final term, structure and amortization schedule of the POBs.

**CURRENT FISCAL IMPACT:**

The total cost of issuance for the POBs are currently estimated at approximately \$125,000 for a private placement and \$175,000 for a public sale. The final amounts are subject to change with the method of sale, the final financing amount, and, in case of a private placement, with the requirements of the bank providing the loan. These costs include the fees of the financing team members, credit rating fees (public offering only), bank loan / legal review fees (private placement only), the State of California fees, and other miscellaneous costs.

The majority of these costs, with the exception of the credit rating fees (estimated at approximately \$17,500) and possibly certain minor third party fees, are contingent upon the closing of the refinancing and are expected to be paid from the POB proceeds. If the financing does not close, the District will not need to pay anything other than the credit rating fees and possibly some small amounts for miscellaneous costs.

**FUTURE/ONGOING FISCAL IMPACT:**

The overall cash flow savings are currently estimated to exceed \$2 million over the current 25-year amortization schedule of the UAL. The final savings amount is subject to market interest rates at the time the refinancing would occur, the repayment term and structure, and the amount of an additional discretionary contribution that the District will make to CalPERS, as well as CalPERS policies that are currently being revised.

**Submitted by:**

Chief Boggeln

**Attachments:**

Resolution #21/22-09  
Municipal Services Advisor Agreement  
Bond/Disclosure Counsel Agreement  
Underwriting Services Agreement



## RESOLUTION # 21/22-09

### A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ALPINE FIRE PROTECTION DISTRICT DIRECTING STAFF TO TAKE ACTIONS NECESSARY TO ISSUE BONDS FOR THE PURPOSE OF REFUNDING SOME OR ALL OF THE DISTRICT'S UNFUNDED ACCRUED LIABILITY

**WHEREAS**, the Alpine Fire Protection District (the "District") has previously adopted a retirement plan pursuant to the Public Employees' Retirement Law, commencing with Section 20000 of the Government Code of the State of California, as amended (the "Retirement Law") and elected to become a contracting member of the California Public Employees' Retirement System ("PERS");

**WHEREAS**, the Retirement Law and the contract (the "PERS Contract") effective July 1, 1948, between the Board of Administration of PERS and the Board of Directors of the District (the "Board") obligate the District to (i) make contributions to PERS to fund pension benefits for certain District employees, (ii) amortize the unfunded accrued actuarial liability with respect to such pension benefits, and (iii) appropriate funds for the foregoing purposes;

**WHEREAS**, the Board of Directors of the District desire to refund all or a portion of the District's obligation to PERS evidenced by the PERS Contract through the issuance by the District of its Alpine Fire Protection District 2022 Taxable Pension Obligation Bonds (the "Bonds") on the basis of either a public sale or a private placement;

**WHEREAS**, in order to provide for the issuance of the Bonds, District staff, under the direction of the Fire Chief, and with the assistance of certain attorneys, consultants, and other third parties designated in Section 2 hereof, will proceed to evaluate the feasibility of and take actions needed to proceed with the refunding of the District's obligation to PERS through issuance of the Bonds;

**WHEREAS**, prior to and as a condition to issuance of the Bonds, the Board of Directors of the District must authorize the issuance of the Bonds at a future public meeting; and

**NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE ALPINE FIRE PROTECTION DISTRICT DOES HEREBY RESOLVE, ORDER AND DETERMINE AS FOLLOWS:**

The Fire Chief is hereby authorized and directed to work with the attorneys, consultants, and third parties designated in Section 2 below to take all actions necessary and appropriate to present the Bonds and related agreements, including a trust agreement, and other appropriate agreements, and a preliminary official statement, if applicable, to the Board of Directors of the District for approval at a future meeting.

The Board of Directors hereby approve and appoint Stradling Yocca Carlson & Rauth, a Professional Corporation, as Bond and Disclosure Counsel, if applicable, and Ridgeline Municipal Strategies, LLC, as Municipal Advisor, each to provide such services to the District as may be required to issue the Bonds. The Board of Directors hereby further appoints Oppenheimer & Co. Inc. to serve as Underwriter or Placement Agent in connection with the sale of the Bonds. The Fire Chief is hereby authorized to enter into contracts or to sign such other documentation as is necessary or appropriate to evidence such engagements and retain such services in connection with the Bonds.

The Board of Directors hereby direct the Fire Chief to proceed with the process of obtaining one or more ratings for the Bonds.

**Alpine Fire Protection District  
Resolution #21/22-09  
Page 2 of 2  
November 16, 2021**

All the recitals in this Resolution are true and correct and this Board of Directors so finds, determines and represents.

**PASSED AND ADOPTED** by the BOARD OF DIRECTORS of the ALPINE FIRE PROTECTION DISTRICT, County of San Diego, State of California, on this 16<sup>th</sup> day of November 2021, 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 21/22-08 was duly passed, approved, and adopted by the Board at a regularly scheduled meeting of the Alpine Fire Protection District Board held on the 16<sup>th</sup> day of November 2021.

Executed this \_\_\_\_\_  
(Date of Execution)

\_\_\_\_\_  
Erin Dooley  
Clerk of the Board

**RIDGELINE MUNICIPAL STRATEGIES, LLC  
AGREEMENT FOR MUNICIPAL ADVISORY SERVICES**

**THIS AGREEMENT** (the "Agreement"), made and entered into this \_\_\_ day of \_\_\_\_\_ 2021, by and between Alpine Fire Protection District, a special district organized and existing under the laws of the State of California ("Client") and Ridgeline Municipal Strategies, LLC, a California Limited Liability Company ("Ridgeline"), sets forth the terms and conditions under which Ridgeline shall provide consulting services to the Client.

**WHEREAS**, the Client wishes to obtain the services of a municipal advisor on an exclusive basis to assist in financial planning and financing management in connection with the issuance of certain debt obligations (the "Debt Obligations") for the purpose of refinancing all or a portion of its California Public Employees' Retirement System Unfunded Accrued Liability (the "UAL"); and

**WHEREAS**, Ridgeline is duly licensed and has the necessary qualifications, experience, and personnel necessary to properly provide the Scope of Services, as defined below;

**WHEREAS**, the Client desires to retain Ridgeline to provide the Scope of Services, as defined below; and

**WHEREAS**, the President of the Board of Directors of the Client and the Client's Fire Chief are each authorized to enter into this Agreement on behalf of the Client; and

**NOW, THEREFORE**, in consideration of the mutual covenants and conditions contained herein, and intending to be legally bound hereby, the Client and Ridgeline agree as follows:

**SECTION I. SCOPE OF SERVICES**

- A. Ridgeline shall provide the services described in Exhibit A to this Agreement (hereinafter referred to interchangeably as the "Services" or "Scope of Services"). Any material changes in or additions to the Scope of Services described in Exhibit A shall be promptly reflected in a written supplement or amendment to this Agreement. The Client acknowledges and agrees that some of the individual tasks listed in Exhibit A may not be applicable. Services provided by Ridgeline which are not specifically referenced in the Scope of Services shall be completed as agreed in writing in advance between the Client and Ridgeline. Upon request of the Client, Ridgeline may agree to additional services to be provided by Ridgeline by a separate agreement between the Client and Ridgeline.
- B. The Client shall cooperate with Ridgeline and will furnish all information, data, records, and reports existing and available to the Client to enable Ridgeline to carry out work outlined in the Scope of Services. Ridgeline shall be entitled to reasonably rely on information, data, records, and reports furnished by the Client, however, the Client makes no warranty as to the accuracy or completeness of any such information, data, records, or reports available to it and provided to Ridgeline which were furnished to the Client by a third party. Ridgeline shall have a duty to bring to the Client's attention any deficiency or error it may discover in any information provided to Ridgeline by the Client or a third party.



- C. Ridgeline shall, at its sole cost and expense, furnish all facilities and equipment that may be required for providing Services pursuant to this Agreement. The Client shall furnish to Ridgeline no facilities or equipment, unless the Client otherwise agrees in writing to provide the same.

## **SECTION II. WORK SCHEDULE**

The services of Ridgeline are to commence as soon as practicable after the execution of this Agreement. Ridgeline shall thereafter diligently perform the Services through to completion unless otherwise directed by the Client or unless earlier terminated.

## **SECTION III. REGISTERED MUNICIPAL ADVISOR; REQUIRED DISCLOSURES**

- A. Ridgeline is a registered municipal advisor with the Securities and Exchange Commission (the "SEC") and the Municipal Securities Rulemaking Board (the "MSRB"), pursuant to the Securities Exchange Act of 1934 Rule 15Ba1-2. This Agreement designates Ridgeline as the Client's independent registered municipal advisor ("IRMA") with regard to the attached Scope of Services for purposes of SEC Rule 15Ba1-1(d)(3)(vi) (the "IRMA Exemption"). Ridgeline shall not be responsible for, or have any liability in connection with, verifying that Ridgeline is independent from any other party seeking to rely on the IRMA Exemption (as such independent status is required pursuant to the IRMA Exemption, as interpreted from time to time by the SEC). The Client acknowledges and agrees that any reference to Ridgeline, its personnel, and its role as IRMA, including in the written representation of the Client required under SEC Rule 15Ba1-1(d)(3)(vi)(B) shall be subject to prior approval by Ridgeline. The Client further agrees not to represent that Ridgeline is the Client's IRMA with respect to any aspect of a municipal securities issuance or municipal financial product, outside of the attached Scope of Services or without Ridgeline's prior written consent.
- B. MSRB Rule G-42 requires that municipal advisors make written disclosures to its clients of all material conflicts of interest and certain legal or disciplinary events. Such disclosures are provided in Ridgeline's Disclosure Statement delivered to the Client together with this Agreement as Exhibit C.

## **SECTION IV. COMPENSATION**

For the Services provided under this Agreement, Ridgeline's professional fees shall be paid as provided in Exhibit B to this Agreement. Any services which are not included in the Scope of Services set forth in Exhibit A of this Agreement will be subject to separate, mutually acceptable fee structures.

## **SECTION V. TERM AND TERMINATION**

- A. Unless otherwise provided, the term of this Agreement shall begin on the date of its full execution and shall expire on December 31, 2022, unless extended by amendment or terminated earlier as provided herein.
- B. The Client may suspend this Agreement and Ridgeline's performance of the Services, wholly or in part, for such period as it deems necessary in the Client's sole discretion. Ridgeline will be paid for satisfactory services performed through the date of suspension.

- C. If Ridgeline at any time refuses or neglects to perform its Services in a timely fashion or in accordance with the schedule identified in Exhibit A, or is declared bankrupt, or commits any act of insolvency, or makes an assignment for the benefit of creditors without Client's consent, or fails to make prompt payment to persons furnishing labor, equipment, materials or services, or fails in any respect to properly and diligently perform its Services, or otherwise fails to perform fully any and all of the Agreements herein contained, this Agreement shall be terminated.
- D. If Ridgeline fails to cure the default within seven (7) days after written notice from the Client, the Client may, at its sole option, demand possession of any documents or other materials (in paper and electronic form) prepared or used by Ridgeline in connection with the provision of Services and (1) provide any such work, labor, materials or services as may be necessary to overcome the default and deduct the cost thereof from any money then due or thereafter to become due to Ridgeline under this Agreement; or (2) terminate this Agreement.
- E. This Agreement and all Services to be rendered under it may be terminated upon fifteen (15) days written notice from either party, with or without cause. In the event Client elects to terminate this Agreement, Ridgeline shall be paid for all services rendered through date of termination, unless the termination is made for cause, in which event compensation, if any, shall be adjusted in the light of the particular facts and circumstances involved in the termination.

#### **SECTION VI. ASSIGNMENT**

Ridgeline shall not assign any interest in this Agreement without the prior written consent of the Client.

#### **SECTION VII. INFORMATION TO BE FURNISHED TO AND BY RIDGELINE**

- A. All information, data, reports, and records ("Data") in the possession of the Client or any third party agent to the Client necessary for carrying out any services to be performed under this Agreement shall be furnished to Ridgeline, and the Client shall cause its agent(s) to cooperate with Ridgeline in its conduct of reasonable due diligence in performing the services, including with respect to the facts that are necessary in its recommendation(s) to the Client in connection with a municipal securities transaction or municipal financial product and/or relevant to the Client's determination whether to proceed with a course of action.
- B. To the extent the Client requests that Ridgeline provide advice with regard to any recommendation made by a third party, the Client will provide to Ridgeline written direction to do so as well as any Data it has received from such third party relating to its recommendation. The Client acknowledges and agrees that while Ridgeline is relying on the Data in connection with its provision of the services under this Agreement, Ridgeline makes no representation with respect to and shall not be responsible for the accuracy or completeness of such Data.
- C. In the course of performing services under this Agreement Ridgeline may obtain, receive, and review confidential or proprietary documents, information or materials that are and shall remain the exclusive property of the Client. Should Ridgeline undertake the work on behalf of other agencies, entities, firms or persons relating to the matters described in the Scope of Services, it is expressly agreed by Ridgeline that any such confidential or proprietary information or materials shall not be provided or disclosed in any manner to any of Ridgeline's other clients, or to any other third party, without the Client's prior express written consent.

## SECTION VIII. NOTICES

All notices given under this Agreement shall be in writing, sent by registered United States mail, with return receipt requested, addressed to the party for whom it is intended, at the designated below. The parties designate the following as the respective places for giving notice, to wit:

ALPINE FIRE PROTECTION DISTRICT  
1364 Tavern Road  
Alpine, CA 91901  
Attention: Brian Boggeln, Fire Chief

RIDGELINE MUNICIPAL STRATEGIES, LLC  
P. O. BOX 634  
Loomis, CA 95650  
Attention: Dmitry Semenov

## SECTION IX. LIMITATION OF LIABILITY

Except to the extent caused by willful misconduct, bad faith, gross negligence, or reckless disregard of obligations or duties under this Agreement on the part of Ridgeline or any of its associated persons, neither Ridgeline nor any of its associated persons shall have liability to any person for any act or omission in connection with performance of its services hereunder, or for any error of judgment or mistake of law, or for any loss arising out of any issuance of municipal securities, any municipal financial product or any other financial product or investment, or for any financial or other damages resulting from the Client's election to act or not to act, as the case may be, contrary to or, absent negligence on the part of Ridgeline or any of its associated persons, upon any advice or recommendation provided by Ridgeline to the Client.

## SECTION IX. INSURANCE AND INDEMNIFICATION

- A. **Insurance.** Ridgeline shall maintain at its sole expense general liability (including but not limited to contractual liability, protective liability, personal injury/property damage coverage, and automobile liability), workers compensation and professional liability insurance covering the performance of the Scope of Services by Ridgeline, its employees and any permitted subcontractor or other party engaged by Ridgeline. Such insurance coverage shall have limits and terms satisfactory to Client, and include Client as an additional named insured. Ridgeline shall furnish to Client within thirty (30) days after execution of this agreement or the start of Scope of Services, whichever occurs first, a Certificate of Insurance that the foregoing coverage is in effect; however, Client shall be under no duty to advise Ridgeline in the event that such insurance coverage does not comply with the requirements hereof.
- B. To the fullest extent allowed by law, Ridgeline shall indemnify, defend with counsel acceptable to the Client, and hold harmless the Client and its officers, officials, employees, agents and volunteers from and against any and all liability, loss, damage, claims, suits, actions, arbitrations proceedings, administrative proceedings, regulatory proceedings, civil penalties and fines, taxes, expenses and costs (including, without limitation, attorney's fees and costs and fees of litigation) (collectively, "Liability") of every nature, whether actual, alleged or threatened, arising out of Ridgeline's

performance of the Services, its misclassification of its employees (as independent contractors) who provide services under this Agreement, or its failure to comply with any of its obligations contained in this Agreement, except to the extent such Liability caused by the sole negligence or willful misconduct of the Client or its officers, officials, employees, agents or volunteers.

- C. Ridgeline's obligation to defend and indemnify shall not be excused because of Ridgeline's inability to evaluate Liability or because Ridgeline evaluates Liability and determines that Ridgeline is not liable to the claimant. Ridgeline must respond within thirty (30) days to the tender of any claim for defense and indemnity by the Client, unless this time has been extended by the Client. If Ridgeline fails to accept or reject a tender of defense and indemnity within thirty (30) days, in addition to any other remedy authorized by law, so much of the money due Ridgeline under and by virtue of this Agreement as shall reasonably be considered necessary by the Client, may be retained by the Client until disposition has been made of the claim or suit for damages, or until Ridgeline accepts or rejects the tender of defense, whichever occurs first.
- D. With respect to third party claims against Ridgeline, Ridgeline waives any and all rights of any type to express or implied indemnity against the Indemnitees.
- E. Notwithstanding the forgoing, to the extent this Agreement is a "construction contract" as defined by California Civil Code section 2783, as may be amended from time to time, such duties of Ridgeline to indemnify shall not apply when to do so would be prohibited by California Civil Code Section 2782.
- F. If any term of portion of this section is held to be invalid, illegal, or otherwise unenforceable by a court of competent jurisdiction, said section shall be interpreted to allow the broadest indemnity permitted by law.
- G. This obligation to defend and indemnify the Client set forth here is binding on the successors, assigns or heirs of Ridgeline and shall survive the termination or completion of this Agreement or this section or final payment to the fullest extent and duration allowed by law.

#### **SECTION X. INDEPENDENT CONTRACTOR; NO THIRD-PARTY BENEFICIARY**

- A. Ridgeline, its employees, officers and representatives at all times shall be independent contractors and shall not be deemed to be employees, agents, partners, servants and/or joint venturers of the Client by virtue of this Agreement or any actions or services rendered under this Agreement. This Agreement shall not be construed as an agreement for employment. Nothing in this Agreement is intended or shall be construed to give any person, other than the Parties hereto, their successors and permitted assigns, any legal or equitable rights, remedy, or claim under or in respect of this Agreement or any provisions contained herein.
- B. Ridgeline acknowledges that Ridgeline: (1) is free from the control and direction of the Client in connection with the performance of the Services; (2) performs Services outside the usual course of the Client's business; and (3) is customarily engaged in an independently established trade, occupation, or business of the same nature as Ridgeline performs for the Client, and has the option to perform such work for other entities. Ridgeline shall have no authority to contract for or otherwise bind the Client.

## **SECTION XI. DISPUTE RESOLUTION**

- A. If any dispute arises between the parties as to proper interpretation or application of this Agreement, the parties shall first meet and confer in a good faith attempt to resolve the matter between themselves. If the dispute is not resolved by meeting and conferring, the matter shall be submitted for formal mediation to a mediator selected mutually by the parties. The expenses of such mediation shall be shared equally between the parties. If the dispute is not or cannot be resolved by mediation, the parties may mutually agree (but only as to those issues of the matter not resolved by mediation) to submit their dispute to arbitration. Before commencement of the arbitration, the parties may elect to have the arbitration proceed on an informal basis; however, if the parties are unable so to agree, then the arbitration shall be conducted in accordance with the rules of the American Arbitration Association. The decision of the arbitrator shall be binding, unless within thirty (30) days after issuance of the arbitrator's written decision, any party files an action in court. Venue and jurisdiction for any such action between the parties shall lie in the Superior Court for the County of San Diego.
- B. In the event of any controversy, claim or dispute relating to this Agreement, or the breach thereof, the prevailing party shall be entitled to recover from the losing party reasonable expenses, attorney's fees and costs.

## **SECTION XII. APPLICABLE LAW**

This Agreement shall be construed, enforced, and administered according to the laws of the State of California. Ridgeline and the Client agree that, should a disagreement arise as to the terms or enforcement of any provision of this Agreement, each party will in good faith attempt to resolve said disagreement prior to pursuing other action.

## **SECTION XIII. ENTIRE AGREEMENT; SEVERABILITY**

This Agreement represents the entire agreement between the Client and Ridgeline and may not be amended or modified except in writing signed by both parties. The invalidity in whole or in part of any provision of this Agreement shall not void or affect the validity of any other provision.

## **SECTION XIV. EXECUTION; COUNTERPARTS**

Each party to this Agreement represents and warrants that the person or persons signing this Agreement on behalf of such party is authorized and empowered to sign and deliver this Agreement for such party. This Agreement may be signed in any number of counterparts, each of which shall be an original and all of which when taken together shall constitute one and the same document.

*[Signature Page to Follow on Next Page]*

IN WITNESS THEREOF, the Client and Ridgeline have executed this Agreement as of the day and year herein above written.

**ALPINE FIRE PROTECTION DISTRICT**

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

**RIDGELINE MUNICIPAL STRATEGIES, LLC**

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

**EXHIBIT A**  
**SCOPE OF SERVICES**

**A. Financial Planning and Financing Management**

- *Refinancing Alternatives and Plan.* Explore various refinancing alternatives available to the Client pertaining to the UAL and develop a refinancing plan, including recommendations as to the method of sale, timing, sizing and structure of the Debt Obligations to be transacted based on optimized savings opportunities, projected cash flow requirements, bonding capacity, and targeted revenue / rate threshold.
- *Pension Liability Management Policy.* Assist the Client with development of a comprehensive pension liability management policy.

**B. Issuance of Debt Obligations**

- *Financing Schedule.* Manage the financing process and coordinate activities of financing team members. Prepare a schedule of activities and ensure the financing is completed in a timely manner.
- *Method of Sale, Timing, Sizing and Structure of Debt Obligations.* Assist the Client in creating the financing plan for the Debt Obligations including timing, sizing, and structure.
  - a. *Method of Sale.* Advise as to the appropriate method of sale for the Debt Obligations.
  - b. *Timing of Issues.* Advise as to the timing for each series of Debt Obligations to be sold based upon the Client's historical and projected revenues and expenses, market interest rate environment, and other factors.
  - c. *Sizing of Issues.* Advise as to the sizing of the Debt Obligations to be sold based on the nature of the financing, federal tax law limitations, state regulatory restrictions, targeted tax rates, goals of the financing program, and other matters.
  - d. *Structure of Debt Obligations.* Advise as to the repayment structure of the Debt Obligations to be sold based on targeted tax rates, impact on interest costs, prudent debt management practices, and other considerations.
- *Rating Agency Preparation.* Prepare the rating strategy and rating agency credit presentation to optimize the credit rating assigned to the Debt Obligations, if applicable.
- *Lender Due Diligence Assistance.* Assist the Client in providing due diligence information requested by lenders, if applicable.
- *Authorizing Documentation.* Provide bond counsel with information necessary for the preparation of authorizing documentation. Review authorizing documentation prior to their approval.
- *Pricing Strategy.* Assist the Client throughout the sales negotiation process with the Underwriter / Placement Agent.

- a. Advise the Client on the propriety of the Underwriter's or Placement Agent's proposed pricing and compensation relative to the current market conditions;
  - b. Negotiate to provide the lowest available rates and costs to the Client;
  - c. Provide the Client with a pricing analysis of proposed financing alternatives; and
  - d. Provide quantitative schedules showing the results of the final pricing.
- *Closing Documentation.* Review closing documents and otherwise assist in the closing of the transaction.

**C. Non-Contingent Services.**

- *Ongoing Program Management.* Provide ongoing support for the Client's debt management program as mutually agreed upon between the Client and Ridgeline including, but not limited to, investment of debt obligation proceeds and reserve fund moneys, continuing disclosure compliance management, assistance with the levy and collection of taxes/revenues, and the repayment of the debt obligations.
- *Ongoing Responsibilities.* Review certain ongoing responsibilities of the Client as an issuer of debt obligations, including responsibilities with regard to state law obligations, federal tax law obligations, and other, and assist in the arrangement of certain ongoing services at the written request of the Client.

**COST IS THE RESPONSIBILITY OF THE AGENCY**

The Client understands that there are several program costs that are required for completion of the Debt Obligations that shall be the responsibility of the Client. These may include the cost of printing and distributing the Official Statements, notices, accountants, insurance, title reports, rating services, bond insurance, bond counsel, trustees, disclosure counsel, and of any other experts required for completion of the Debt Obligations.



**EXHIBIT B**  
**COMPENSATION FOR SERVICES**

For the Services described in Exhibit A (paragraphs A&B), Ridgeline will be compensated a flat fee of \$32,500 if the Debt Obligations are issued in the form of a private placement (bank loan) or \$42,500 if the Debt Obligations are issued in the form of a public sale (municipal bonds). Such fee shall be paid at the time of issuance from Debt Obligation proceeds unless otherwise determined by mutual agreement of the two parties. If there are material changes to the complexity of the financing or other unanticipated circumstances, a different fee may be negotiated by mutual written agreement between Ridgeline and the Client. Such transaction fees are to be paid from the proceeds of the financing and are contingent upon the closing of the issue.

For non-contingent services described in Exhibit A (paragraph C), Ridgeline shall be compensated at the following hourly rates:

<u>Title</u>	<u>Rate</u>
Principal	\$310
Analyst	\$185

Ridgeline shall invoice the Client at the time of the successful issuance of the Debt Obligations.

**APPENDIX C**  
**DISCLOSURE OF CONFLICTS OF INTEREST AND OTHER INFORMATION**  
**RIDGELINE MUNICIPAL STRATEGIES, LLC**

**I. Introduction**

Ridgeline Municipal Strategies, LLC (hereinafter, referred to as “Ridgeline”) is a registered municipal advisor with the Securities and Exchange Commission (the “SEC”) and the Municipal Securities Rulemaking Board (the “MSRB”), pursuant to the Securities Exchange Act of 1934 Rule 15Ba1-2.

The MSRB is the primary rulemaking body for the municipal securities industry in general and municipal advisors in particular. Their website can be accessed at [www.msrb.org](http://www.msrb.org). The website includes, among other things, the municipal advisory client brochure, which describes protections that are provided by the MSRB’s rules and the process for filing complaints with appropriate regulatory authorities. The municipal advisory client brochure can be accessed at:

<http://www.msrb.org/~media/Files/Resources/MSRB-MA-Clients-Brochure.ashx?la=en>.

In accordance with MSRB rules, this disclosure statement is provided by us to each client prior to the execution of our advisory agreement with written disclosures of all material conflicts of interests and legal or disciplinary events that are required to be disclosed with respect to providing financial advisory services pursuant to MSRB Rule G-42(b) and (c)(ii). Ridgeline employs a number of resources to identify and subsequently manage actual or potential conflicts of interest in addition to disclosing actual and potential conflicts of interest provided herein.

***Fiduciary Duty***

Ridgeline has a fiduciary duty to the Client and must provide both a Duty of Care and a Duty of Loyalty that includes the following.

*Duty of Care:*

- Exercise due care in performing its municipal advisory activities;
- Possess the degree of knowledge and expertise needed to provide the Client with informed advice;
- Make a reasonable inquiry as to the facts that are relevant to the Client’s determination as to whether to proceed with a course of action or that form the basis for any advice provided to the Client; and,
- Undertake a reasonable investigation to determine that we are not providing any recommendations on materially inaccurate or incomplete information.
- We must have a reasonable basis for:
  - Any advice provided to or on behalf of the Client;
  - Any representations made in a certificate that we sign that will be reasonably foreseeably relied upon by the Client, any other party involved in the municipal securities transaction or municipal financial product, or investors in the Client’s securities; and,
  - Any information provided to the Client or other parties involved in the municipal securities transaction in connection with the preparation of an official statement.

### *Duty of Loyalty:*

We must deal honestly and with the utmost good faith with the Client and act in the Client's best interests without regard to the financial or other interests of Ridgeline. We will eliminate or provide full and fair disclosure (included herein) to the Client about each material conflict of interest (as applicable). We will not engage in municipal advisory activities with the Client, as a municipal entity, if we cannot manage or mitigate our conflicts in a manner that permits us to act in the Client's best interest.

### *How We Identify and Manage Conflicts of Interest*

**Code of Ethics.** Ridgeline requires all of its employees to conduct all aspects of our business with the highest standards of integrity, honesty and fair dealing. All employees are required to avoid even the appearance of misconduct or impropriety and avoid actual or apparent conflicts of interest between personal and professional relationships that would or could interfere with an employee's independent exercise of judgment in performing the obligations and responsibilities owed to a municipal advisor and our clients.

**Policies and Procedures.** Ridgeline has adopted policies and procedures that include specific rules and standards for conduct. Some of these policies and procedures provide guidance and reporting requirements about matters that allow us to monitor behavior that might give rise to a conflict of interest. These include policies concerning the making of gifts and charitable contributions, entertaining clients, and engaging in outside activities, all of which may involve relationships with clients and others that are important to our analysis of potential conflicts of interest.

**Supervisory Structure.** Ridgeline has both a compliance and supervisory structure in place that enables us to identify and monitor employees' activities, both on a transaction and firm-wide basis, to ensure compliance with appropriate standards. Prior to undertaking any engagement with a new client or an additional engagement with an existing client, appropriate municipal advisory personnel will review the possible intersection of the client's interests, the proposed engagement, our engagement personnel, experience and existing obligations to other clients and related parties. This review, together with employing the resources described above, allows us to evaluate any situations that may be an actual or potential conflict of interest.

**Disclosures.** Ridgeline will disclose to clients those situations that it believes would create a material conflict of interest, such as:

- 1) any advice, service or product that any affiliate may provide to a client that is directly related to the municipal advisory work of Ridgeline;
- 2) any payment made to obtain or retain a municipal advisory engagement with a client;
- 3) any fee-splitting arrangement with any provider of an investment or services to a client;
- 4) any conflict that may arise from the type of compensation arrangement we may have with a client; and
- 5) any other actual or potential situation that Ridgeline is or becomes aware of that might constitute a material conflict of interest that could reasonably be expected to impair our ability to provide advice to or on behalf of clients consistent with regulatory requirements.

If Ridgeline identifies such situations or circumstances, we will prepare meaningful disclosure describing the implications of the situation and how we intend to manage the situation. Ridgeline will also disclose any legal or disciplinary events that are material to a client's evaluation or the integrity of our management or advisory personnel. Ridgeline will provide this disclosure (or a means to access this information) in writing prior to starting our proposed engagement, and will provide such additional information or clarification as the client may request. Ridgeline will also advise clients in writing of any subsequent

material conflict of interest that may arise, as well as the related implications, its plan to manage that situation, and any additional information such client may require.

## **II. General Conflict of Interest Disclosures**

### ***Disclosure of Conflicts Concerning the Firm's Affiliates***

Ridgeline does not have any affiliates that provide any advice, service, or product to or on behalf of the Client that is directly or indirectly related to the municipal advisory activities to be performed by Ridgeline.

### ***Disclosure of Conflicts Related to the Firm's Compensation***

Ridgeline has not made any payments directly or indirectly to obtain or retain the Client's municipal advisory business.

Ridgeline has not received any payments from third parties to enlist Ridgeline's recommendation to the Client of its services, any municipal securities transaction or any municipal finance product.

Ridgeline has not engaged in any fee-splitting arrangements involving Ridgeline and any provider of investments or services to the Client.

From time to time, Ridgeline may be compensated by a municipal advisory fee that is or will be set forth in an agreement with the client to be, or that has been, negotiated and entered into in connection with a municipal advisory service. Payment of such fee may be contingent on the closing of the transaction and the amount of the fee may be based, in whole or in part, on a percentage of the principal or par amount of municipal securities or municipal financial product. While this form of compensation is customary in the municipal securities market, it may be deemed to present a conflict of interest since we may appear to have an incentive to recommend to the client a transaction that is larger in size than is necessary. Further, Ridgeline may also receive compensation in the form of a fixed fee arrangement. While this form of compensation is customary, it may also present a potential conflict of interest if the transaction ultimately requires less work than contemplated and we are perceived as recommending a more economically friendly pay arrangement. Finally, Ridgeline may contract with clients on an hourly fee basis. If Ridgeline and the client do not agree on a maximum amount of hours at the outset of the engagement, this arrangement may pose a conflict of interest as we would not have a financial incentive to recommend an alternative that would result in fewer hours. Ridgeline manages and mitigates all of these types of conflicts by disclosing the fee structure to the client, and by requiring that there be a review of the municipal securities transaction or municipal financial product to ensure that it is suitable for the client in light of various factors, after reasonable inquiry, including the client's needs, objectives, and financial circumstances.

### ***Disclosure Concerning Provision of Services to State and Local Government, and Non-Profit Clients***

Ridgeline regularly provides financial advisory services to state and local governments, their agencies, and instrumentalities, and non-profit clients. While our clients have expressed that this experience in providing services to a wide variety of clients generally provides great benefit for all of our clients, there may be or may have been clients with interests that are different from (and adverse to) other clients. If for some reason any client sees our engagement with any other particular client as a conflict, we will mitigate this conflict by engaging in a broad range of conduct, if and as applicable. Such conduct may include one or any combination of the following: 1) disclosing the conflict to the client; 2) requiring that there be a review of the municipal securities transaction or municipal financial product to ensure that it is suitable for the client in light of various factors, including the client's needs, objectives and financial circumstances; 3) implementing procedures that establishes a "firewall" that creates physical, technological and procedural barriers and/or separations to ensure that non-public information is isolated to particular area such that certain governmental transaction team members and supporting functions operate separately during the

course of work performed; and 4) in the rare event that a conflict cannot be resolved, we will withdraw from the engagement.

#### ***Disclosure Related to Legal and Disciplinary Events***

As registered municipal advisors with the SEC and the MSRB, pursuant to the Securities Exchange Act of 1934 Rule 15Ba1-2, our legal, disciplinary and judicial events are required to be disclosed on our forms MA and MA-I filed with the SEC, in 'Item 9 Disclosure Information' of form MA, 'Item 6 Disclosure Information' of form MA-I, and if applicable, the corresponding disclosure reporting page(s). To review the foregoing disclosure items and material change(s) or amendment(s), if any, clients may electronically access Ridgeline filed forms MA and MA-I on the SEC's Electronic Data Gathering, Analysis, and Retrieval system, listed by date of filing starting with the most recently filed at [www.sec.gov/edgar/searchedgar/companysearch.html](http://www.sec.gov/edgar/searchedgar/companysearch.html).

Ridgeline does not have any legal or disciplinary events or disciplinary history on its Form MA and Form(s) MA-I, which includes information about any criminal actions, regulatory actions, investigations, terminations, judgements, liens, civil judicial actions, customer complaints, arbitrations, and civil litigation. There have been no material changes to a legal or disciplinary event disclosure on any form MA or Form MA-I filed with the SEC.

#### ***Disclosure Related to Recommendations***

If Ridgeline makes a recommendation of a municipal securities transaction or municipal financial product or it the review of a recommendation of another party is requested in writing by the Client and is within the scope of the engagement, Ridgeline will determine, based on the information obtained through reasonable diligence of Ridgeline whether a municipal securities transaction or municipal financial product is suitable for the Client. In addition, Ridgeline will inform the Client of:

- the evaluation of the material risks, potential benefits, structure, and other characteristics of the recommendation;
- the basis upon which Ridgeline reasonably believes that the recommended municipal securities transaction or municipal financial product is, or is not, suitable for the Client; and,
- whether Ridgeline has investigated or considered other reasonably feasible alternatives to the recommendation that might also or alternatively serve the Client's objectives.

If the Client elects a course of action that is independent of or contrary to the advice provided by Ridgeline, Ridgeline is not required on that basis to disengage from providing services to the Client.

#### ***Disclosure Related to Record Retention***

Pursuant to the SEC record retention regulations, Ridgeline is required to maintain in writing, all communications and created documents between Ridgeline and the Client for five (5) years.

### **III. Specific Conflicts of Interest Disclosures - Client**

To our knowledge, following reasonable inquiry, as of the commencement of the Scope of Services, we are not aware of any actual or potential conflict of interest that could reasonably be anticipated to impair our ability to provide advice to or on behalf of the Client in accordance with applicable standards of conduct of MSRB Rule G-42. If we become aware of any potential conflict of interest that arises after this disclosure, we will disclose the detailed information in writing to the Client in a timely manner.

Ridgeline does not act as principal in any of the transactions related to its role / work on the Scope of Services.

Ridgeline does not have any other engagements or relationships that might impair Ridgeline's ability to either render unbiased and competent advice to or on behalf of the Client, or to fulfill our fiduciary duty to the Client, as applicable.

**BOND COUNSEL AGREEMENT**

**ALPINE FIRE PROTECTION DISTRICT**

**2022 TAXABLE PENSION OBLIGATION BONDS**

THIS AGREEMENT is made as of this 16th day of November, 2021, by and between the ALPINE FIRE PROTECTION DISTRICT, a special district organized and existing under the laws of the State of California (herein “District”) and STRADLING YOCCA CARLSON & RAUTH, a Professional Corporation (herein “Bond Counsel”):

***RECITALS:***

A. The District is a member of the California Public Employees’ Retirement System (“PERS”) and, as such, is obligated by the Public Employees’ Retirement Law, constituting Part 3 of Division 5 of Title 2 of the California Government Code (the “Retirement Law”), and the contract between the Board of Administration of PERS and the Board of Directors of the District, effective January 1, 1948 (as amended, the “PERS Contract”), to make contributions to PERS to (a) fund pension benefits for its employees who are members of PERS, (b) amortize the unfunded actuarial liability with respect to such pension benefits, and (c) appropriate funds for the purposes described in (a) and (b); and

B. The District desires to issue its Alpine Fire Protection District 2022 Taxable Pension Obligation Bonds (the “Bonds”) to refund all or a portion of the District’s obligations to PERS evidenced by the PERS Contract, to pay unamortized, unfunded accrued actuarial liability with respect to pension benefits and possibly a portion of the District’s current normal contribution under the Retirement Law (the “Unfunded Liability”); and

C. The District desires to retain Bond Counsel to do the necessary legal work hereinafter outlined, upon the terms and conditions hereinafter set forth, for accomplishing the issuance of the Bonds; and

D. Bond Counsel represents that it is ready, willing and able to perform said legal work;

NOW, THEREFORE, in consideration of the premises, and the mutual covenants, terms and conditions herein contained, the parties agree as follows:

1. SCOPE OF SERVICES

A. BOND COUNSEL SERVICES

The District retains Bond Counsel to provide, and Bond Counsel agrees to provide, legal services in connection with the issuance of the Bonds. Such services shall include the rendering of legal opinions (hereinafter called the “opinions”) pertaining to the issuance of the Bonds to the effect that:

1. The Bonds have been properly issued and are valid and binding obligations;

2. The essential sources of security for the Bonds have been legally provided; and
3. Interest on the Bonds is exempt from California personal income taxation.

Bond Counsel's services will also include:

- i. Researching applicable laws and ordinances relating to the proposed Bonds;
- ii. Attending conferences and consulting with District staff and counsel regarding such laws, and the need for amendments thereto, or additional legislation;
- iii. Participating in meetings, conferences or discussions with any financial advisors, underwriters or other experts retained by the District and with representatives of PERS with respect to the issuance of the Bonds;
- iv. Supervising and preparing documentation of the steps to be taken through the issuance of the Bonds, including:
  - a. Drafting all resolutions, notices, rules and regulations and other legal documents required for the issuance of the Bonds, and all other documents relating to the security of the Bonds, in consultation with the District, the general counsel to the District, the District's financial advisor, underwriter and other experts;
  - b. Preparing the record of proceedings for the authorization, sale and issuance of the Bonds;
  - c. If applicable, assisting in the preparation of the portions of the official statement for the sale of the Bonds which relate to the terms of the Bonds and the firm's legal opinion delivered with respect to the Bonds;
  - d. Reviewing the purchase contracts or the bidding documents relating to the sale of the Bonds and participating in the related negotiations;
  - e. Participating in meetings and other conferences scheduled by the District, the District's financial advisor or the underwriter;
  - f. Consulting with prospective purchasers, their legal counsel and rating agencies;
  - g. Consulting with the general counsel to the District concerning any legislation or litigation which may affect the Bonds, the



security for the Bonds, or any other matter related to the issuance of the Bonds;

- h. Consulting with any trustee or fiscal agent for the Bonds and their counsel;
- i. Preparing the form of the Bonds, and supervising their production or printing, signing, authentication and delivery;
- j. Rendering the final approving opinion as to the validity of the Bonds for use and distribution upon their issuance; and
- k. Rendering a legal opinion to the underwriter or purchaser of the Bonds as to the applicability of the registration requirements of federal securities laws and a statement as to the fair and accurate nature of those portions of the Official Statement described in (c) above.

## B. DISCLOSURE COUNSEL SERVICES

In addition to the services set forth in Section A above, if the District elects to proceed with a public sale of the Bonds, Bond Counsel agrees to prepare the Official Statement and will provide a letter addressed to the underwriter or purchaser of the Bonds to the effect that, to the best knowledge of Bond Counsel, the offering document (exclusive of financial, statistical and certain other information therein) does not misstate a material fact or omit a material fact required to be stated therein.

## C. SPECIAL SERVICES

“Special Services” are defined for purposes of this Agreement as services in addition to the services outlined in Sections A and B above. Special Services will include, but not be limited to, any work after a bond closing related to the amendment of bond documents or agreements and special studies or analyses. Special Services must be authorized in writing by the District’s Fire Chief, or his designee.

## 2. COMPENSATION

The District agrees to pay Bond Counsel the following amounts as compensation for services rendered by Bond Counsel under this Agreement:

A. In the event of a public sale of the Bonds, for the services to be rendered under Sections 1.A and 1.B above, Bond Counsel will be paid a fee of \$54,000. In the event the Bonds are privately placed, for the services to be rendered under Section 1.A, Bond Counsel will be paid a fee of: i) \$29,000 for a non-lease secured transaction, or ii) \$34,000 for a lease secured transaction.

The fees referenced in this Section 2.A shall be paid to Bond Counsel on the closing date and shall be payable solely from Bond proceeds.

The fees referenced in this Section 2.A assume that the Bonds will be issued within one year from the date of this Agreement. In the event the Bonds are not issued within that time, Bond

Counsel reserves the right to make such modifications to the foregoing fees as the District and Bond Counsel agree, as justified by reason of increased cost to Bond Counsel and the then prevailing fees for disclosure counsel and bond counsel services for Bonds such as the Bonds.

B. In the event Bond Counsel is requested to perform Special Services as set forth in Section 1.C above, Bond Counsel will be paid fees at the hourly rates set forth in Exhibit A, or in such other manner as is mutually acceptable to the District and Bond Counsel. Such fees will be billed monthly and shall be payable within thirty (30) days following the receipt of each invoice. Bond Counsel shall not be paid fees for traveling time.

C. In addition to the fees set forth in Sections 2.A and 2.B above, Bond Counsel shall be reimbursed for the actual cost of any out-of-pocket expenses reasonably incurred by Bond Counsel in the course of its employment, such as document reproduction, telecommunications charges, printing costs, filing fees, publications of notices, long-distance telephone calls, messenger services, overnight delivery services, travel and similar items of expense. All expenses incurred in connection with services rendered will be billed upon the issuance of the Bonds, and may include an estimate of costs to be incurred subsequent to the issuance date.

### 3. PERSONNEL AND CONTRACT ADMINISTRATION

District agrees to accept and Bond Counsel agrees to provide the aforementioned services primarily through Reed Glycer, Brian Forbath and Nick Yeager. If any one of the above attorneys is unable to provide such services due to death, disability or similar event, Bond Counsel reserves the right to substitute another of its attorneys, upon approval by the District's Fire Chief, or his designee, to provide such services; and such substitution shall not alter or affect in any way Bond Counsel's or the District's other obligations under this Agreement.

This Agreement will be administered by the District's Fire Chief, or his designee.

### 4. CONFLICTS OF INTEREST

Bond Counsel represents many of the underwriting firms active in the issuance of Bonds of participation and other municipal financings. The District hereby provides its informed written consent to Bond Counsel's representation of such underwriting firms on matters unrelated to the Bonds.

### 5. TERMINATION

A. This Agreement may be terminated without cause by the District or Bond Counsel upon thirty (30) days' advance written notice to the other party. Such notification shall state the effective date of the termination of this Agreement.

B. Bond Counsel reserves the absolute right to withdraw from representing the District if, among other things, the District fails to honor the terms of this Agreement, the District fails to cooperate fully or follow Bond Counsel's advice on a material matter, or any fact or circumstance occurs that would, in Bond Counsel's view, render its continuing representation unlawful or unethical. If Bond Counsel elects to withdraw, the District will take all steps necessary to free Bond Counsel of any obligation to perform further services, including the execution of any documents necessary to complete such withdrawal, and Bond Counsel will be entitled to be paid at the time of withdrawal for all services rendered and costs and expenses paid or incurred on the District's behalf in accordance

with the payment terms set forth in Section 2 above. If necessary in connection with litigation, Bond Counsel would request leave of court to withdraw.

C. Bond Counsel's representation of the District will be considered terminated at the earlier of (i) the District's termination of its representation, (ii) Bond Counsel's withdrawal from its representation of the District, or (iii) the substantial completion by Bond Counsel of its substantive work for the District. Unless Bond Counsel has been specifically engaged to perform Special Services related to the Bonds after their issuance, Bond Counsel's representation of the District shall terminate on the date of issuance of the Bonds.

## 6. ARBITRATION

IN THE EVENT OF A DISPUTE REGARDING FEES, COSTS, OR ANY OTHER MATTER ARISING OUT OF OR RELATED IN ANY WAY WHATSOEVER TO BOND COUNSEL'S RELATIONSHIP WITH THE DISTRICT, OR BOND COUNSEL'S OR THE DISTRICT'S PERFORMANCE OF THIS AGREEMENT, INCLUDING THE QUALITY OF THE SERVICES WHICH BOND COUNSEL RENDERS, THE DISPUTE SHALL BE DETERMINED, SETTLED AND RESOLVED BY CONFIDENTIAL ARBITRATION IN THE COUNTY OF SAN DIEGO, CALIFORNIA. ANY AWARD SHALL BE FINAL, BINDING AND CONCLUSIVE UPON THE PARTIES, AND A JUDGMENT RENDERED THEREON MAY BE ENTERED IN ANY COURT HAVING JURISDICTION THEREOF. SHOULD YOU ELECT TO HAVE ANY FEE DISPUTE ARBITRATED PURSUANT TO NONBINDING ARBITRATION UNDER STATUTORY OR CASE LAW, THEN SUCH NONBINDING ARBITRATION SHALL DETERMINE ONLY THE ISSUE OF THE AMOUNT OF FEES PROPERLY CHARGEABLE TO YOU. ANY OTHER CLAIMS OR DISPUTES BETWEEN US, INCLUDING CLAIMS FOR PROFESSIONAL NEGLIGENCE, SHALL REMAIN SUBJECT TO BINDING ARBITRATION PURSUANT TO THIS AGREEMENT.

Arbitration may be demanded by the sending of written notice to the other party. If arbitration is demanded, within 20 days of the demand the District shall present a list of five qualified individuals who would be willing to serve that the District would find acceptable to act as arbitrator. To serve as arbitrator, the individual must be a retired judge having served on any federal court or the California Superior Court or higher court in the State of California. Within 20 days of receiving the District's list, Bond Counsel may at its sole discretion (i) select any individual from that list and that individual shall serve as the arbitrator, or (ii) propose its own list of five individuals for arbitrator. If Bond Counsel chooses to present a separate list, the District may within 20 days select any individual from that list and that person shall serve as arbitrator. If no arbitrator can be agreed upon at the end of this process, the District and Bond Counsel each shall select one individual from its own list and those two persons shall jointly select the arbitrator. The arbitration shall be conducted pursuant to the procedures set forth in the California Code of Civil Procedure §§ 1280 *et seq.*, and in that connection you and we agree that § 1283.05 thereof is applicable to any such arbitration. Nothing herein shall limit the right of the parties to stipulate and agree to conduct the arbitration pursuant to the then-current rules of the American Arbitration Association, the Judicial Arbitration & Mediation Services, or any other agreed-upon arbitration services provider.

## 7. MISCELLANEOUS

A. Bond Counsel and the employees of Bond Counsel, in performance of the Agreement, shall act in an independent capacity and not as officers or agents of the District.

B. Without the written consent of the District, this Agreement is not assignable by Bond Counsel in whole or in part.

C. No alteration or variation of the terms of this Agreement shall be valid unless in writing and signed by the parties hereto, and no oral understanding or agreement not incorporated herein shall be binding on any of the parties hereto.

D. In accordance with the requirements of California Business and Professions Code § 6148, Bond Counsel advises you that the firm maintains professional errors and omissions insurance coverage applicable to the services to be rendered to the District.

ALPINE FIRE PROTECTION DISTRICT

By: \_\_\_\_\_  
Fire Chief

STRADLING YOCCA CARLSON & RAUTH  
a Professional Corporation

By: \_\_\_\_\_  
Reed Glyer  
Shareholder

**EXHIBIT A**

Shareholders:	Hourly Rate:
Brian Forbath	\$600
Reed Glyer	500
All other Shareholders	500
Associates	\$375
Paralegals	\$170

## **AGREEMENT FOR PLACEMENT AGENT/UNDERWRITING SERVICES**

### **Alpine Fire Protection District 2022 Pension Obligation Bonds**

This Agreement, made and entered into, by and between the Alpine Fire Protection District (the “District”) and Oppenheimer & Co. Inc. (“OpCo”) is for the purpose of establishing OpCo as Placement Agent/Underwriter for the District’s 2022 Pension Obligation Bonds (the “Financing”). OpCo will be compensated by a fee to be paid out of costs of issuance in the not-to-exceed amount of (including all expenses) \$30,000 for a private placement or \$12.50/Bond for a public offering. Payment of the fee will be contingent on the closing of the transaction. If the transaction does not close, the fee is not payable. Prior to the close, the District reserves the right to terminate this Agreement or reject the proposed Financing at any time.

#### **SCOPE OF SERVICES**

OpCo shall perform the duties and services specifically set forth herein and shall provide such other services as it deems necessary or advisable as Placement Agent/Underwriter for the Financing.

The District may request, with the concurrence of OpCo, to expand this Scope of Services to include additional services not specifically identified herein which are reasonable and necessary to accomplish the Financing.

#### **PLACEMENT AGENT AND UNDERWRITING SERVICES**

OpCo’s services may include, but shall not be limited to, the following:

- Monitor and Comply with the Transaction Process
- Provide Market Commentary
- Compile and Draft Solicitation Package (Private Placement Only)
- Manage/Coordinate Prospective Lender Communication (Private Placement Only)
- Summarize and Evaluate RFP Responses (Private Placement Only)
- Credit Rating Modeling (Public Offering Only)
- Credit Enhancement Analysis - Rating and Bond Insurance (Public Offering Only)
- Development Marketing Plan and Pricing Strategies (Public Offering Only)
- Compute Sizing and Design Structure of Financing
- Review Financing Documents
- Prepare and Present to Staff, Committee and/or Board Meetings
- Provide Pre-Closing and Closing Assistance

Specifically, OpCo's services will include, but are not limited to:

- **Monitor and Comply with the Transaction Process** - OpCo shall work with the financing team for the successful implementation of the financing strategy and timetable that is adopted. OpCo shall participate in all activities leading to the successful sale and close of the Financing.
- **Provide Market Commentary** – OpCo will provide regular summaries of current market conditions, trends in the market and how these may favorably or unfavorably affect the Financing.
- **Compile and Draft Solicitation Package (Private Placement Only)** – OpCo will compile/draft a solicitation package, or lender Request for Proposal (“RFP”), including a description and key terms of the transaction, disclosure reports, economic and demographic information, and all other relevant information. OpCo will request that the lenders present, in a clear and organized manner, their understanding of the transaction and their terms including interest rate, prepayment provisions, rate lock provisions, and any costs.
- **Manage/Coordinate Prospective Lender Communication (Private Placement Only)** – OpCo will coordinate all communication with lenders, including presenting the transaction, facilitating questions and requests for any additional information, coordinating conference calls, if necessary, and obtaining bids in a timely manner that are complete and responsive to the District's requests.
- **Summarize and Evaluate RFP Responses (Private Placement Only)** – OpCo shall summarize and prepare an evaluation of each potential lender's response to the RFP, taking into consideration the proposed interest rates, bank fees, rate lock ability, and prepayment provisions. OpCo will include a numerical analysis of the most favorable proposals and participate on conference calls to discuss lender selection, including enumerating and discussing pros and cons.
- **Credit Rating Modeling (Public Offering Only)** – OpCo will model an estimated credit rating and point out the issuance's strengths and weaknesses. We will work with the financing team to structure the transaction to receive the best possible credit rating.
- **Credit Enhancement Analysis - Rating and Bond Insurance (Public Offering Only)** – OpCo will analyze the benefits of a rating and/or credit enhancement and assist in the preparation of any rating agency strategy and presentation as needed. We will perform numerical analyses, providing quantitative analysis of credit enhancement benefits.
- **Development Marketing Plan and Pricing Strategies (Public Offering Only)** – OpCo will develop a pre-sale marketing plan, solicit price views from the market to provide preliminary pricing indications for the offering range of the financing, and provide sales comparables and market commentary. We will price and sell the Bonds.
- **Compute Sizing and Design Structure of the Financing** – OpCo shall work with the financing team to compute sizing and design the finance structure to be consistent with the terms agreed upon by the District and the lender, commenting on whether they reflect current conditions in the capital markets. OpCo will perform numerical iterations as necessary during negotiations with

lenders to provide examples of financing scenarios, sources and uses of funds, debt service schedules, and cash flow projections, as needed. OpCo will also work with the financing team to structure debt consistent with existing covenants and requirements, if any.

- **Review Financing Documents** – OpCo will assist the financing team in the drafting and review of respective financing resolutions, legal documents, and closing documents. In this regard, OpCo shall monitor document preparation for a consistent and accurate presentation of the business terms and financing structure agreed upon by the District and lender.
- **Prepare and Present to Staff, Committee and/or Board Members** – As deemed appropriate by the financing team, OpCo shall prepare and present any market analysis, interest rate information, lender RFP results, including proposed term and conditions, and lender feedback. OpCo can discuss how lender proposals impact documentation and the transaction process. Upon request, OpCo will attend any meetings or educational sessions.
- **Provide Pre-Closing and Closing Assistance** – OpCo will assist District counsel, including arranging for or monitoring the progress of final delivery.

This Agreement and all Services to be rendered under it may be terminated upon fifteen (15) days written notice from either party, with or without cause. In the event District elects to terminate this Agreement, OpCo shall be paid for all services rendered thru date of termination, unless the termination is made for cause, in which event compensation, if any, shall be adjusted in the light of the particular facts and circumstances involved in the termination.

The District and OpCo have each caused this Agreement to be executed by their duly authorized officers as of the dates written below.

OPPENHEIMER & CO. INC.

ALPINE FIRE PROTECTION DISTRICT

By: \_\_\_\_\_  
Nicki Tallman, Managing Director

By: \_\_\_\_\_  
Brian Boggeln, Fire Chief

Date: \_\_\_\_\_

Date: \_\_\_\_\_