



ALPINE FIRE PROTECTION DISTRICT BOARD OF DIRECTORS REGULAR MEETING

DIRECTOR EASTERLING
DIRECTOR PRICE
DIRECTOR TAYLOR
DIRECTOR WILLIS
DIRECTOR MEHRER

TUESDAY
DECEMBER 15, 2020
5:00 P.M.

FIRE CHIEF BRIAN BOGGELN
CLERK OF THE BOARD ERIN SCHICK

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

THIS BOARD OF DIRECTORS MEETING WILL BE CONDUCTED VIA TELECONFERENCE

Pursuant to Governor Newsom's Executive Orders N-25-30, issued on March 12, 2020 and N-33-20 issued on March 19, 2020: members of the Alpine Fire Protection District Board of Directors and staff may participate in this meeting via teleconference. In the interest of reducing the spread of COVID 19, members of the public are encouraged, but not required, to submit comments via email.

Public Comment: to submit a comment in writing, please email Admin@AlpineFire.org and write "Public Comment" in the subject line. In the body of the email, include the item number and/or title of the item as well as your comments. If you would like the comment to be read aloud at the meeting (not to exceed five minutes), please write "Read Out Loud at Meeting" at the top of the email. All comments received by 3:00 pm will be emailed to the Board of Directors and included as "Supplemental Information" on the District's website prior to the meeting. Any comments received after 3:00 pm will be added to the record and shared with the members of the Board at the meeting.

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

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



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BOARD OF DIRECTORS REGULAR MEETING

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All exhibits described here are available for public inspection at the time and date listed above or prior to such meeting when reports are ready in the Administrative Office. Persons with a disability requesting disability-related modifications or accommodations, including auxiliary aids or services in order to participate in the public meeting may do so by contacting the Clerk of the Board at (619) 445-2635 during regular office hours. Notification 24 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to the meeting.

1) CALL TO ORDER AND DETERMINATION OF A QUORUM

Swearing-In Ceremony, Legal Counsel Steve Fitch Presiding
New Director Tim Mehrer
Re-elected Director Steve Taylor

2) APPROVAL OF AGENDA

3) CONSENT CALENDAR

- 3.1 – Approve the Minutes: Regular Board Meeting – November 17, 2020 (pgs. 6-9)
- 3.2 – Financial Reports (pgs. 10-30)
- 3.3 – Cash Flow Report (pgs. 31-32)
- 3.4 – Investment Portfolio Report (pg. 33)
- 3.5 – Correspondence (pg. 34)
- 3.6 – Grant Update (pg. 35)

4) PUBLIC HEARING ON AGENDA ITEMS

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.

5) DISCUSSION/ACTION ITEMS

5.1 – Fiscal Year 2019/2020 Financial Audit

To accept and approve financial audit for the 2019/2020 fiscal year. (pgs. 36-90)

5.2 – Update on Emergency Repairs to Fire Sprinkler Suppression System

(Discussion Only) – Repairs for a water leak in the fire sprinkler system. The leak is located in the driveway along the west side of the fire station under the concrete.

5.3 – Election of Officers

Current Officers

Inception

2021 Officers



<u>President</u>	Director Easterling	2017	_____
<u>Vice President</u>	Director Mann	2015	_____
<u>Secretary</u>	Director Price	2017	_____

5.4 – Appointment of Representatives and Committee Representatives

<u>Current Representatives</u>	<u>Inception</u>	<u>2021 Representatives</u>
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a) HCFA (Heartland Communications Facility Authority)

<u>Primary Rep.</u>	Director Taylor	2019	_____
<u>Alternate Rep.</u>	Director Willis	2019	_____

b) HFTA (Heartland Fire Training Authority)

<u>Primary Rep.</u>	Director Mann	2019	_____
<u>Alternate Rep.</u>	Director Willis	2019	_____

c) FAIRA (Fire Agencies Insurance Risk Authority)

<u>Primary Rep.</u>	Fire Chief Boggeln	2009	_____
<u>Alternate Rep.</u>	Director Taylor	2020	_____

d) FDAC-EBA (Fire Districts Association of California – Employee Benefits Association)

<u>Primary Rep.</u>	Fire Chief Boggeln	2020	_____
<u>Alternate Rep.</u>	Director Willis	2020	_____

e) PASIS (Public Agency Self Insurance System)

<u>Primary Rep.</u>	Fire Chief Boggeln	2020	_____
<u>Alternate Rep.</u>	Director Taylor	2020	_____

f) Labor Negotiations Committee (Safety)

Director Mann		2015	_____
Director Taylor		2019	_____

g) Labor Negotiations Committee (Unrepresented)



Director Mann	2015	_____
Director Taylor	2019	_____

h) Labor Negotiations Committee (Fire Chief)

Director Mann	2015	_____
Director Taylor	2019	_____

i) Finance Committee

Director Willis	2019	_____
Director Taylor	2017	_____
Fire Chief Boggeln	2020	_____
Finance Officer Caccavo	2017	_____

j) Tribal Fire Relations

Fire Chief Boggeln	2020	_____
Director Easterling	2011	_____

k) Strategic Plan Committee

Director Easterling	2011	_____
Director Price	2012	_____

l) Legislative Committee

Director Price	2014	_____
Director Mann	2014	_____

6) REPORTS – INFORMATION ONLY

- 6.1 – Directors’ Report
- 6.2 – Fire Chief (pg. 91)
- 6.3 – Fire Marshal
- 6.4 – Association of Alpine Firefighters - Local 2638
- 6.5 – Committee Reports

7) PUBLIC DISCUSSION

In accordance with state law, an item not on the agenda may be brought forth by the general public for discussion. No action or discussion shall be undertaken, except that members of the Board may briefly respond to statements or questions posed by the general public. In addition, on their own initiative or in response to questions posed by the public, the 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 concerning any matter. Furthermore, a member of the Board may take action to direct staff to place a matter of business on a future agenda.



8) ADJOURNMENT

NOTIFICATION OF NEXT MEETING

Next regular meeting will be held:

January 19, 2021 at 5:00 p.m.

Alpine Fire Station 17 (meeting room)

1364 Tavern Road, Alpine CA 91901

CERTIFICATION OF POSTING

I certify that on December 10, 2020, 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 December 10, 2020.

Erin Schick

Erin Schick, Clerk of the Board



ALPINE FIRE PROTECTION DISTRICT

MINUTES

DIRECTOR EASTERLING
DIRECTOR MANN
DIRECTOR PRICE
DIRECTOR TAYLOR
DIRECTOR WILLIS

TUESDAY
NOVEMBER 17, 2020
5:00 P.M.

FIRE CHIEF BRIAN BOGGELN
CLERK OF BOARD ERIN SCHICK

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 via teleconference at 5:00pm by Director Easterling in accordance with the Governor's Executive Order N-25-20 issued on 3/12/2020. Roll call by Fire Chief Brian Boggeln. Directors in attendance telephonically: Easterling, Mann, Price, Taylor, and Willis. Also present, Local 2638 Representative Shane Ozbirn, Legal Counsel Steve Fitch, Clerk of the Board Erin Schick, and Payroll and Accounting Specialist Debbie Pinhero.

2) APPROVAL OF AGENDA

Motion to approve the agenda as submitted.

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

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

3) APPROVAL OF MINUTES

3.1 – Approval of Minutes of Regular Meeting – October 20, 2020 (pgs. 4-6)

Motion to approve the minutes as submitted.

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

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

4) PUBLIC HEARING ON AGENDA ITEMS

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. **Read, no comment.**

5) DISCUSSION – POSSIBLE ACTION ITEMS

5.1 – Policy #2009 – Personnel Job Description – Administrative Assistant
(Discussion/Action) - Review and approve Policy #2009. (pgs.7-10)

Motion to approve and adopt Policy #2009 with the changes that the candidate must either possess a High School Diploma, or a GED with 80 hours of Administrative Assistant classes. Also to add that it is highly desirable for the candidate to be bilingual in English and Spanish.
(M/Mann 2nd/Taylor Approved 5-0)

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

5.2 – Emergency Repairs to Fire Sprinkler Suppression System

(Discussion Only) – Repairs for a water leak in the fire sprinkler system. The leak is located in the driveway along the west side of the fire station under the concrete.

Fire Chief Boggeln explained that the fire sprinkler system is currently shut off and that they are working on getting three quotes for the repair.

6) CONSENT CALENDAR

6.1 – Financial Reports (pgs.11-31)

6.2 – Employee Reimbursement Report (pgs.32)

6.3 – Cash Flow Report (pgs.33-34)

6.4 – Investment Portfolio Report (pg.35)

Motion to approve Consent Calendar as submitted.

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

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

7) REPORTS – INFORMATION ONLY

7.1 – Fire Chief (pg.36)

Fire Chief Boggeln gave an update on Covid-19, with an increase in cases throughout the county. One employee tested positive and they are under quarantine at home, it was non work related. Fiscal year 2019/2020 audit is underway. Jean Moore has been working on it with the auditor. FDAC-EBA elected Fire Chief Boggeln as Secretary Treasurer. The concrete project, advertised as RFP, closes December 3rd. Hoping by December Board Meeting there will be options for contractors. A couple weeks ago A-Shift took out a half-acre grass fire in-between Arnold Way and Alpine Boulevard on one of the side streets. For the first time in 5 months, every employee is back from assignments.

7.2 – Fire Marshal

No update.

7.3 – Local 2638

No update.



7.4 – Board or Staff Committee Reports (HCFA, HFTA, FAIRA, PASIS, et. al)

No update.

7.5 – Grant Update (pg.37)

No update.

8) PUBLIC DISCUSSION

In accordance with state law, an item not on the agenda may be brought forth by the general public for discussion. No action or discussion shall be undertaken, except that members of the Board may briefly respond to statements or questions posed by the general public. In addition, on their own initiative or in response to questions posed by the public, the 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 concerning any matter. Furthermore, a member of the Board may take action to direct staff to place a matter of business on a future agenda. **Read, no comment and have not received any emails of public comment.**

9) SPECIAL PRESENTATION

The Fire Chief and Board of Directors will recognize Director Jim Mann for his years of service to the Alpine Fire Protection District. **Fire Chief Boggeln acknowledged and thanked Director Mann on his 8 years in service for the District and the community, as well as representing the district as a Heartland Training Commissioner.**

10) DIRECTOR'S REPORTS

Items or reports from Board Members not printed on the agenda may not be discussed by the Board, but if appropriate, will be placed on a future Agenda.

Easterling: No report.

Mann: No report.

Price: No report.

Taylor: No report.

Willis: No report.

11) ADJOURNMENT

Motion to adjourn at 5:17 pm

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

Telephonic Roll Call Vote: Aye (5); Easterling, Mann, Price, Taylor, Willis;

Nay (0); Abstaining (0); Absent (0)

NOTIFICATION OF NEXT MEETING

Next regular meeting will be held:

December 15, 2020 at 5:00 p.m.

Alpine Fire Station 17 (meeting room)

1364 Tavern Road, Alpine CA 91901



Minutes Approved:

Board Secretary

Date

ALPINE FIRE PROTECTION DISTRICT

Balance Sheet

12/10/20

As of November 30, 2020

Accrual Basis

	Nov 30, 20
ASSETS	
Current Assets	
Checking/Savings	
1000 · COUNTY OF SAN DIEGO	
1000.01 · Gen. 310100-47500	
Committed for UAL (CalPERS)	4,892.00
Committed for Vac-Sick Liabilit	158,056.74
Assigned for Capital Projects	2,765.63
1000.01 · Gen. 310100-47500 - Other	422,944.05
Total 1000.01 · Gen. 310100-47500	588,658.42
1000.02 · Mitig.310135-47505	
Committed for Capital accrual	10,523.38
Assigned for Capital Accrual	77,494.24
1000.02 · Mitig.310135-47505 - Other	4,812.62
Total 1000.02 · Mitig.310135-47505	92,830.24
Total 1000 · COUNTY OF SAN DIEGO	681,488.66
1001 · OTHER A/C'S	
1001.01 · CB&T-Checking	93,181.01
1001.04 · CB&T-(Workers Comp)	19,456.91
1101.06 · CB&T Money Plus	
General	99,211.89
Assigned Capital Veh Rep Fund	33,625.96
Assigned Building Accrual Fund	79,234.37
CalPERS UAL (EF)	85,156.25
Total 1101.06 · CB&T Money Plus	297,228.47
1101.09 · CB&T Savings (Grant)	500.53
Total 1001 · OTHER A/C'S	410,366.92
Total Checking/Savings	1,091,855.58
Accounts Receivable	
1003 · *Accounts Receivable	608,254.79
Total Accounts Receivable	608,254.79
Other Current Assets	
1002 · OTHER CURRENT ASSETS	
1002.1 · LAIF 17-37-006	
General	2,582.14
Assigned Vechicle Replacement	125,500.00
Committed SRPL Funds	5,408.78
Committed Building Accrual Fund	125,705.36
Committed OPEB Liability	38,000.00
Committed Radio Replacement	28,000.00
Committed Vehicle Replacement	87,865.15
Committed Vacation Sick	13,484.26
Total 1002.1 · LAIF 17-37-006	426,545.69
1002.2 · PASIS-Risk Pool Deposit	510,389.74
1002.6 · Petty Cash	76.00
1002.65 · Change Account	100.00
1002.10 · Multi-Bank Securities	
Securities	196,679.72
Market Value of Portfolio FL	5,487.01
Total 1002.10 · Multi-Bank Securities	202,166.73
1002.13 · P1R-354391 - Comerica AFPD fund	
Securities	1,892,997.40
Market Value of Portfolio FL	63,986.84

ALPINE FIRE PROTECTION DISTRICT

Balance Sheet

12/10/20

As of November 30, 2020

Accrual Basis

	Nov 30, 20
Money Market	11,465.75
Total 1002.13 · P1R-354391 - Comerica AFPD fund	1,968,449.99
1002.14 · P1R-114381 - Comerica SRPL fund	
Securities	286,914.31
Market Value of Portfolio FL	5,619.46
Money Market	479.40
Total 1002.14 · P1R-114381 - Comerica SRPL fund	293,013.17
1002.15 · Deferred Outflows of Resources	1,862,674.00
Total 1002 · OTHER CURRENT ASSETS	5,263,415.32
Total Other Current Assets	5,263,415.32
Total Current Assets	6,963,525.69
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
TOTAL ASSETS	10,909,956.69
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	1,914.98
Total Accounts Payable	1,914.98
Credit Cards	
2002 · CREDIT CARDS	
CalCard (Debbie Pinhero -5683)	538.36
CalCard (Patrick Dotson -1963)	580.37
CalCard (Mike Vacio - 1971)	443.50
CalCard (Greg O'Gorman -1955)	417.30
CalCard (Brian Boggeln -1835)	6,324.62
CalCard (Jason McBroom -1843)	200.00
Total 2002 · CREDIT CARDS	8,504.15
Total Credit Cards	8,504.15
Other Current Liabilities	
1800 · Market value of portfolio	92,201.13
2003 · OTHER LIABILITIES	
2003.12 · SRPL Mitigation Funds	291,677.31
Total 2003 · OTHER LIABILITIES	291,677.31
2100 · PAYROLL LIABILITIES	
2100.26 · PERS Safety Add'l 1%	4,740.43
2100.04 · CalPERS Retirement - Company	16,057.08
2100.21 · CalPERS Retirement - Employee	723.30
2100.05 · 457b Deferred Comp	500.00
2100.07 · Long Term Disability	73.99
2100.16 · Life Insurance - Company	46.00
2100.17 · Supplemental Life Insurance	-176.04
2100.22 · Health Benefits {ER}	-1,026.46
2100.23 · Reportable Health Coverage {EE}	486.08
Total 2100 · PAYROLL LIABILITIES	21,424.38

ALPINE FIRE PROTECTION DISTRICT

Balance Sheet

12/10/20

As of November 30, 2020

Accrual Basis

	Nov 30, 20
Total Other Current Liabilities	405,302.82
Total Current Liabilities	415,721.95
Long Term Liabilities	
2500 · LONG TERM LIABILITIES	
2500.11 · ACCRUED CLAIMS LIABILITY	195,800.00
2500.01 · Compensated Absences	153,442.10
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
Total 2500 · LONG TERM LIABILITIES	7,292,628.10
Total Long Term Liabilities	7,292,628.10
Total Liabilities	7,708,350.05
Equity	
1110 · Retained Earnings	-1,185,768.96
3000 · OPENING BAL EQUITY	-320,460.00
3002 · UNRESERVED and UNDESIGNATED	
3002.01 · General Fund Balance	1,553,545.88
3002.02 · Mitigation Fee Fund	2,703.00
Total 3002 · UNRESERVED and UNDESIGNATED	1,556,248.88
3007 · Investment in Fixed Assets	4,266,891.00
Net Income	-1,115,304.28
Total Equity	3,201,606.64
TOTAL LIABILITIES & EQUITY	10,909,956.69

ALPINE FIRE PROTECTION DISTRICT

Profit & Loss Budget vs. Actual

July through November 2020

	Jul - Nov 20	Budget	\$ Over Budget	% of Budget
Income				
4000 · COUNTY OF S.D.				
4000.01 · 1% Property Tax	373,925.57	3,468,839.00	-3,094,913.43	10.8%
4000.02 · Interest-General Fund	39,663.36	17,000.00	22,663.36	233.3%
4000.03 · Mitigation Fees	4,518.78	35,500.00	-30,981.22	12.7%
4000.04 · Interest-Mitigation Fund	475.80	1,000.00	-524.20	47.6%
4000.05 · Benefit Fee-Alpine	6,031.41	523,246.00	-517,214.59	1.2%
4000.06 · 1% Refunds	-5,388.43	-17,566.00	12,177.57	30.7%
Total 4000 · COUNTY OF S.D.	419,226.49	4,028,019.00	-3,608,792.51	10.4%
4002 · INTEREST INCOME				
.1 · California Bank & Trust	46.44	100.00	-53.56	46.4%
.2 · PASIS	1,128.40	6,000.00	-4,871.60	18.8%
.3 · Investments	21,451.21	40,000.00	-18,548.79	53.6%
.4 · LAIF	967.71	6,000.00	-5,032.29	16.1%
.6 · SRPL	869.90	0.00	869.90	100.0%
Total 4002 · INTEREST INCOME	24,463.66	52,100.00	-27,636.34	47.0%
4005 · OTHER INCOME				
.01 · Plan Check	5,895.00	12,000.00	-6,105.00	49.1%
.02 · First Responder	12,784.87	13,000.00	-215.13	98.3%
.04 · Other	103,170.04	45,000.00	58,170.04	229.3%
.05 · Donations	40.00			
.08 · Ambulance Sub-Lease(Restricted)	30,000.00	120,000.00	-90,000.00	25.0%
.09 · ALS Agreement (Restricted)	10,750.00	30,000.00	-19,250.00	35.8%
.11 · Vehicle Reimbursements	157,166.37	15,000.00	142,166.37	1,047.8%
Total 4005 · OTHER INCOME	319,806.28	235,000.00	84,806.28	136.1%
4006 · GRANT INCOME				
4006.03 · SD Regional Fire & Emergency	3,658.31	0.00	3,658.31	100.0%
4006.04 · CountySD				
SHGP 2019	0.00	13,228.00	-13,228.00	0.0%
SHGP 2018	13,261.00	13,261.00	0.00	100.0%
UASI 2018	0.00	2,612.00	-2,612.00	0.0%
Total 4006.04 · CountySD	13,261.00	29,101.00	-15,840.00	45.6%
4006.14 · Alpine Fire Foundation	-3,105.91	940.00	-4,045.91	-330.4%
4006.18 · CA Fire Foundation	11,500.00	11,500.00	0.00	100.0%
Total 4006 · GRANT INCOME	25,313.40	41,541.00	-16,227.60	60.9%
Total Income	788,809.83	4,356,660.00	-3,567,850.17	18.1%
Expense				
5003 · GRANT EXPENSES				
5003.03 · SD Regional Fire & Emergency	1,270.37	0.00	1,270.37	100.0%
5003.04 · CountySD				
SHGP 2018	0.00	13,261.00	-13,261.00	0.0%
SHGP 2019	0.00	13,228.00	-13,228.00	0.0%
UASI 2018	0.00	2,612.00	-2,612.00	0.0%
Total 5003.04 · CountySD	0.00	29,101.00	-29,101.00	0.0%
5003.14 · Alpine Fire Foundation	3,123.86	940.00	2,183.86	332.3%
5003.18 · CA Fire Foundation	10,610.74	11,500.00	-889.26	92.3%
Total 5003 · GRANT EXPENSES	15,004.97	41,541.00	-26,536.03	36.1%
5000 · SALARIES				
5000.01 · Payroll	633,115.65	1,530,000.00	-896,884.35	41.4%
5004 · Temp. Service	20,006.97			
5000.02 · OVERTIME				
Critical Weather	6,991.91	24,954.00	-17,962.09	28.0%
FLSA	12,446.98	30,497.00	-18,050.02	40.8%
Sick Coverage	10,493.05	65,206.00	-54,712.95	16.1%
Strike Team	-34,696.72	3,009.00	-37,705.72	-1,153.1%
Training	0.00	18,566.00	-18,566.00	0.0%
Unclassified-Meetings, etc	2,669.77	15,048.00	-12,378.23	17.7%
Vacation-Holiday Coverage	60,585.65	193,211.00	-132,625.35	31.4%
Worker's Comp Coverage	0.00	7,523.00	-7,523.00	0.0%
Total 5000.02 · OVERTIME	58,490.64	358,014.00	-299,523.36	16.3%
Total 5000 · SALARIES	711,613.26	1,888,014.00	-1,176,400.74	37.7%
5002 · EMPLOYEE BENEFITS				
5002.01 · Educational Incentive	69,561.65	85,360.00	-15,798.35	81.5%

ALPINE FIRE PROTECTION DISTRICT

Profit & Loss Budget vs. Actual

July through November 2020

	Jul - Nov 20	Budget	\$ Over Budget	% of Budget
5002.02 · Vacation/Sick Leave Expense	11,795.55	171,541.00	-159,745.45	6.9%
5002.03 · Medicare / Employer Exp	15,784.82	34,952.00	-19,167.18	45.2%
5002.04 · Retirement - Pers	148,513.17	359,433.00	-210,919.83	41.3%
5002.4a · Retirement UAL Payments	424,878.00	429,770.00	-4,892.00	98.9%
5002.05 · Group Medical Ins	118,697.72	349,762.00	-231,064.28	33.9%
5002.06 · Life Insurance	1,886.73	5,850.00	-3,963.27	32.3%
5002.07 · LTD Insurance	2,388.52	6,216.00	-3,827.48	38.4%
5002.08 · Social Security(Employer)	599.26	4,809.00	-4,209.74	12.5%
5002.09 · Payroll Expenses	48.35	0.00	48.35	100.0%
5002.10 · Retirement 401 (a)	1,241.50	5,000.00	-3,758.50	24.8%
Total 5002 · EMPLOYEE BENEFITS	795,395.27	1,452,693.00	-657,297.73	54.8%
5006 · UNEMPLOYMENT	-627.28	1,000.00	-1,627.28	-62.7%
5007 · CLOTHING				
5007.01 · Uniforms				
Uniforms	678.68	8,750.00	-8,071.32	7.8%
Accessories	0.00	1,500.00	-1,500.00	0.0%
Total 5007.01 · Uniforms	678.68	10,250.00	-9,571.32	6.6%
5007.02 · Boots	83.27	2,520.00	-2,436.73	3.3%
5007.03 · Turn Outs/Helmets	325.76	17,775.00	-17,449.24	1.8%
5007.04 · Wildland gear	0.00	1,640.00	-1,640.00	0.0%
Total 5007 · CLOTHING	1,087.71	32,185.00	-31,097.29	3.4%
5008 · COMMUNICATION				
5008.06 · IPAD	115.32			
5008.01 · HCFA ,RCS - Internet	62,087.74	111,544.00	-49,456.26	55.7%
5008.02 · Mobile Communications	939.65	3,231.00	-2,291.35	29.1%
5008.03 · Mobile Data Terminals	1,140.30	2,282.00	-1,141.70	50.0%
5008.05 · Emergency Operations Center E...	0.00	200.00	-200.00	0.0%
Total 5008 · COMMUNICATION	64,283.01	117,257.00	-52,973.99	54.8%
5009 · PASIS (Workers Comp)				
5009.01 · Administrative	75,831.59	95,363.00	-19,531.41	79.5%
5009.02 · Claim Related	31,547.41	250,000.00	-218,452.59	12.6%
Total 5009 · PASIS (Workers Comp)	107,379.00	345,363.00	-237,984.00	31.1%
5010 · HOUSEHOLD	2,846.52	4,963.00	-2,116.48	57.4%
5011 · FAIRA	20,649.00	21,399.00	-750.00	96.5%
5012 · MAINTENANCE - EQUIPMENT				
5012.01 · E17 KME (2015)	8,019.32	18,778.00	-10,758.68	42.7%
5012.02 · E217 KME (2002)	275.92	9,245.00	-8,969.08	3.0%
5012.03 · B217 International (2002)	1,093.86	6,995.00	-5,901.14	15.6%
5012.3B · B17 Hi-Tech (2019)	2,193.97	7,995.00	-5,801.03	27.4%
5012.04 · 4709 U17 Ford F-250 (2018)	323.74	1,350.00	-1,026.26	24.0%
5012.05 · Rescue Tools	0.00	865.00	-865.00	0.0%
5012.06 · Hydrant	0.00	100.00	-100.00	0.0%
5012.07 · Generator	226.88	2,150.00	-1,923.12	10.6%
5012.08 · SCBA - Compressor	330.00	1,851.00	-1,521.00	17.8%
5012.09 · Portable Extinguishers	144.00	144.00	0.00	100.0%
5012.10 · Ladder Testing	0.00	195.00	-195.00	0.0%
5012.11 · Misc.Equipment	281.28	800.00	-518.72	35.2%
5012.12 · Fuel	9,581.60	25,955.00	-16,373.40	36.9%
5012.13 · Foam (Class A/B)	886.67	1,500.00	-613.33	59.1%
5012.14 · Fire Hose/Hose Packs	0.00	5,300.00	-5,300.00	0.0%
5012.15 · Vehicle Maintenance Software	3,130.00	1,565.00	1,565.00	200.0%
5012.16 · Air Compressor - Station	235.90	820.00	-584.10	28.8%
5012.18 · 4706 Ford Ranger (2007)	58.20	1,300.00	-1,241.80	4.5%
5012.19 · SCBA's	0.00	1,180.00	-1,180.00	0.0%
5012.20 · 4705 Ford Expedition (2008)	0.00	1,550.00	-1,550.00	0.0%
5012.21 · 4701 Dodge Ram Truck 0966(2012)	893.20	2,800.00	-1,906.80	31.9%
5012.22 · 4702 Dodge Ram Truck 0965(2012)	2,826.62	4,700.00	-1,873.38	60.1%
5012.23 · 4705 2020 Ford Explorer	0.00	1,250.00	-1,250.00	0.0%
Total 5012 · MAINTENANCE - EQUIPMENT	30,501.16	98,388.00	-67,886.84	31.0%
5013 · MAINTENANCE - RADIOS				
5013.01 · Maintenance Contract	1,011.00	4,900.00	-3,889.00	20.6%
5013.02 · Other radio maintenance	891.47	2,000.00	-1,108.53	44.6%
Total 5013 · MAINTENANCE - RADIOS	1,902.47	6,900.00	-4,997.53	27.6%
5014 · MAINTENANCE - STRUCTURES				
5014.01 · Station 17				
Station Maintenance	1,677.57	21,918.00	-20,240.43	7.7%

ALPINE FIRE PROTECTION DISTRICT

Profit & Loss Budget vs. Actual

July through November 2020

	Jul - Nov 20	Budget	\$ Over Budget	% of Budget
Plymovent System	381.45			
Grounds Maintenance	3,562.36	0.00	3,562.36	100.0%
Total 5014.01 · Station 17	5,621.38	21,918.00	-16,296.62	25.6%
5014.02 · HVAC Maintenance	1,531.00	2,200.00	-669.00	69.6%
5014.03 · Apparatus Bay Doors & Gates	0.00	4,270.00	-4,270.00	0.0%
5014.04 · Alarm System	2,892.50	3,188.00	-295.50	90.7%
Total 5014 · MAINTENANCE - STRUCTURES	10,044.88	31,576.00	-21,531.12	31.8%
5015 · MEDICAL SUPPLIES				
5015.01 · Disposable Supplies	269.16	2,000.00	-1,730.84	13.5%
5015.02 · Defib. supplies	-549.36	1,000.00	-1,549.36	-54.9%
5015.03 · Medic Engine Equipment	126.40	500.00	-373.60	25.3%
5015.04 · Defib.maintenance	6,177.30	8,687.00	-2,509.70	71.1%
5015.05 · Multi Casualty Trailer	0.00	300.00	-300.00	0.0%
5015.07 · Narcotic Disposal	162.00	890.00	-728.00	18.2%
5015.08 · Covid - 19	6.45			
Total 5015 · MEDICAL SUPPLIES	6,191.95	13,377.00	-7,185.05	46.3%
5016 · MEMBERSHIP	1,446.50	3,028.00	-1,581.50	47.8%
5018 · OFFICE EXPENSE				
5018.01 · Expendable Supplies	1,305.71	1,750.00	-444.29	74.6%
5018.02 · Postage	242.20	870.00	-627.80	27.8%
5018.03 · Office Equip.& Maintenance	16,235.79	36,847.00	-20,611.21	44.1%
5018.04 · CrewSense/ WebStaff maintenance	494.01	1,200.00	-705.99	41.2%
Total 5018 · OFFICE EXPENSE	18,277.71	40,667.00	-22,389.29	44.9%
5019 · PROFESSIONAL FEES				
5019.01 · Legal Counsel	4,321.90	19,150.00	-14,828.10	22.6%
5019.02 · Auditor	9,580.00	10,450.00	-870.00	91.7%
5019.04 · Administrative	14.00			
5019.05 · Election	18,000.00	6,000.00	12,000.00	300.0%
Total 5019 · PROFESSIONAL FEES	31,915.90	35,600.00	-3,684.10	89.7%
5023 · TRAINING				
5023.01 · Training Incidentals	2,880.00	2,440.00	440.00	118.0%
5023.02 · Medical Training	289.00	4,000.00	-3,711.00	7.2%
5023.03 · HTF	8,653.00	14,421.00	-5,768.00	60.0%
5023.04 · Education	452.00	6,000.00	-5,548.00	7.5%
5023.05 · Workshops	100.00	2,260.00	-2,160.00	4.4%
Total 5023 · TRAINING	12,374.00	29,121.00	-16,747.00	42.5%
5025 · WORKSHOPS-MANAGEMENT				
5025.01 · Administrative	0.00	1,380.00	-1,380.00	0.0%
5025.02 · Chief Officers	0.00	2,850.00	-2,850.00	0.0%
5025.03 · Board Members	0.00	2,350.00	-2,350.00	0.0%
5025.04 · In House Training	3,167.99	6,960.00	-3,792.01	45.5%
5025.05 · Fire Prevention	0.00	3,500.00	-3,500.00	0.0%
Total 5025 · WORKSHOPS-MANAGEMENT	3,167.99	17,040.00	-13,872.01	18.6%
5028 · UTILITIES				
5028.01 · SDG&E	14,670.48	38,983.00	-24,312.52	37.6%
5028.02 · Telephone	838.82	2,500.00	-1,661.18	33.6%
5028.03 · Water	4,314.40	7,697.00	-3,382.60	56.1%
5028.04 · Trash	496.15	1,312.00	-815.85	37.8%
5028.05 · Sewer	1,132.19	1,200.00	-67.81	94.3%
Total 5028 · UTILITIES	21,452.04	51,692.00	-30,239.96	41.5%
5030 · SPECIAL DISTRICT EXPENSE				
5030.01 · District Operations	865.73	6,990.00	-6,124.27	12.4%
5030.02 · Publishing	178.50	660.00	-481.50	27.0%
5030.04 · County Admin.Fees	4,328.00	53,864.00	-49,536.00	8.0%
5030.05 · Rehab-Fire Ground Meals	444.71	1,500.00	-1,055.29	29.6%
5030.06 · FIT Tests/HepBC/Wellness	0.00	31,391.00	-31,391.00	0.0%
5030.08 · LAFCO Budget	2,322.77	2,348.00	-25.23	98.9%
5030.10 · Web Site	425.00	160.00	265.00	265.6%
5030.11 · Recruitment-New Hires	292.50	775.00	-482.50	37.7%
Total 5030 · SPECIAL DISTRICT EXPENSE	8,857.21	97,688.00	-88,830.79	9.1%
5031 · DIRECTORS FEES	2,500.00	7,000.00	-4,500.00	35.7%
5032 · FIRE PREVENTION				
5032.01 · Public Education	0.00	4,500.00	-4,500.00	0.0%

ALPINE FIRE PROTECTION DISTRICT

Profit & Loss Budget vs. Actual

July through November 2020

	Jul - Nov 20	Budget	\$ Over Budget	% of Budget
5032.02 · Supplies	926.96	1,085.00	-158.04	85.4%
5032.03 · Classes	619.42	2,800.00	-2,180.58	22.1%
5032.04 · Mapping	150.00	700.00	-550.00	21.4%
Total 5032 · FIRE PREVENTION	1,696.38	9,085.00	-7,388.62	18.7%
5035 · UNCAPITALIZED EQUIPMENT				
Communications	0.00	19,230.00	-19,230.00	0.0%
Engines	0.00	5,070.00	-5,070.00	0.0%
Facilities	0.00	13,026.00	-13,026.00	0.0%
Office	0.00	1,500.00	-1,500.00	0.0%
Total 5035 · UNCAPITALIZED EQUIPMENT	0.00	38,826.00	-38,826.00	0.0%
5037 · CAPITAL EXP. - EQUIPMENT				
Command Vehicle	34,701.33	161,500.00	-126,798.67	21.5%
Engines	1,153.13	6,000.00	-4,846.87	19.2%
Station	294.00	40,000.00	-39,706.00	0.7%
Total 5037 · CAPITAL EXP. - EQUIPMENT	36,148.46	207,500.00	-171,351.54	17.4%
5038 · CONTINGENCY FUND	0.00	125,286.00	-125,286.00	0.0%
5039 · EMERGENCY FUND	0.00	5,000.00	-5,000.00	0.0%
5050 · INTERFUND TRANSFERS	0.00	-871,705.00	871,705.00	0.0%
5040 · FUND ACCURAL ACCOUNTS	0.00	506,176.00	-506,176.00	0.0%
6999 · Uncategorized Expenses	6.00			
Total Expense	1,904,114.11	4,356,660.00	-2,452,545.89	43.7%
Net Income	-1,115,304.28	0.00	-1,115,304.28	100.0%

ALPINE FIRE PROTECTION DISTRICT

Profit & Loss

12/10/20

November 2020

Accrual Basis

	Nov 20
Income	
4000 · COUNTY OF S.D.	
4000.01 · 1% Property Tax	204,872.59
4000.02 · Interest-General Fund	31,469.62
4000.06 · 1% Refunds	-1,115.43
Total 4000 · COUNTY OF S.D.	235,226.78
4002 · INTEREST INCOME	
.1 · California Bank & Trust	10.07
.3 · Investments	2,929.99
Total 4002 · INTEREST INCOME	2,940.06
4005 · OTHER INCOME	
.01 · Plan Check	1,553.20
.04 · Other	73,100.66
.11 · Vehicle Reimbursements	107,020.58
Total 4005 · OTHER INCOME	181,674.44
4006 · GRANT INCOME	
4006.03 · SD Regional Fire & Emergency	3,658.31
Total 4006 · GRANT INCOME	3,658.31
Total Income	423,499.59
Expense	
5003 · GRANT EXPENSES	
5003.03 · SD Regional Fire & Emergency	1,270.37
Total 5003 · GRANT EXPENSES	1,270.37
5000 · SALARIES	
5000.01 · Payroll	124,561.44
5004 · Temp. Service	1,405.60
5000.02 · OVERTIME	
FLSA	2,514.68
Sick Coverage	1,130.16
Strike Team	-245,621.24
Vacation-Holiday Coverage	14,885.33
Total 5000.02 · OVERTIME	-227,091.07
Total 5000 · SALARIES	-101,124.03
5002 · EMPLOYEE BENEFITS	
5002.02 · Vacation/Sick Leave Expense	0.00
5002.03 · Medicare / Employer Exp	2,257.21
5002.04 · Retirement - Pers	30,884.90
5002.05 · Group Medical Ins	23,881.71
5002.06 · Life Insurance	368.00
5002.07 · LTD Insurance	506.34
5002.08 · Social Security(Employer)	183.34
5002.09 · Payroll Expenses	0.00
5002.10 · Retirement 401 (a)	250.50
Total 5002 · EMPLOYEE BENEFITS	58,332.00
5007 · CLOTHING	
5007.01 · Uniforms	
Uniforms	95.14
Total 5007.01 · Uniforms	95.14
Total 5007 · CLOTHING	95.14
5008 · COMMUNICATION	
5008.06 · IPAD	38.01
5008.01 · HCFA ,RCS - Internet	845.24
5008.02 · Mobile Communications	164.78

ALPINE FIRE PROTECTION DISTRICT

Profit & Loss

12/10/20

November 2020

Accrual Basis

	Nov 20
5008.03 · Mobile Data Terminals	228.06
Total 5008 · COMMUNICATION	1,276.09
5009 · PASIS (Workers Comp)	
5009.02 · Claim Related	2,349.64
Total 5009 · PASIS (Workers Comp)	2,349.64
5010 · HOUSEHOLD	596.37
5012 · MAINTENANCE - EQUIPMENT	
5012.01 · E17 KME (2015)	108.07
5012.04 · 4709 U17 Ford F-250 (2018)	123.74
5012.08 · SCBA - Compressor	330.00
5012.11 · Misc.Equipment	61.42
5012.12 · Fuel	1,241.32
Total 5012 · MAINTENANCE - EQUIPMENT	1,864.55
5014 · MAINTENANCE - STRUCTURES	
5014.01 · Station 17	
Station Maintenance	744.22
Grounds Maintenance	3,236.22
Total 5014.01 · Station 17	3,980.44
5014.04 · Alarm System	903.25
Total 5014 · MAINTENANCE - STRUCTURES	4,883.69
5015 · MEDICAL SUPPLIES	
5015.03 · Medic Engine Equipment	126.40
Total 5015 · MEDICAL SUPPLIES	126.40
5016 · MEMBERSHIP	234.00
5018 · OFFICE EXPENSE	
5018.01 · Expendable Supplies	403.05
5018.02 · Postage	100.00
5018.03 · Office Equip.& Maintenance	3,393.40
5018.04 · CrewSense/ WebStaff maintenance	99.00
Total 5018 · OFFICE EXPENSE	3,995.45
5019 · PROFESSIONAL FEES	
5019.01 · Legal Counsel	945.00
Total 5019 · PROFESSIONAL FEES	945.00
5023 · TRAINING	
5023.03 · HTF	3,606.00
Total 5023 · TRAINING	3,606.00
5025 · WORKSHOPS-MANAGEMENT	
5025.04 · In House Training	17.99
Total 5025 · WORKSHOPS-MANAGEMENT	17.99
5028 · UTILITIES	
5028.01 · SDG&E	3,445.73
5028.02 · Telephone	210.05
5028.03 · Water	968.28
5028.04 · Trash	97.43
Total 5028 · UTILITIES	4,721.49
5030 · SPECIAL DISTRICT EXPENSE	
5030.01 · District Operations	207.87
5030.04 · County Admin.Fees	628.44
5030.05 · Rehab-Fire Ground Meals	-972.82
5030.10 · Web Site	85.00

ALPINE FIRE PROTECTION DISTRICT

Profit & Loss

November 2020

	<u>Nov 20</u>
5030.11 · Recruitment-New Hires	263.50
5030.16 · Reimbursable expenses	0.00
Total 5030 · SPECIAL DISTRICT EXPENSE	211.99
5031 · DIRECTORS FEES	500.00
5032 · FIRE PREVENTION	
5032.02 · Supplies	167.77
Total 5032 · FIRE PREVENTION	167.77
5037 · CAPITAL EXP. - EQUIPMENT	
Engines	488.78
Station	294.00
Total 5037 · CAPITAL EXP. - EQUIPMENT	782.78
Total Expense	-15,147.31
Net Income	<u>438,646.90</u>

ALPINE FIRE PROTECTION DISTRICT
Current Month Expenses
 November 2020

	Date	Num	Name	Memo	Split	Amount
5003 · GRANT EXPENSES						
5003.03 · SD Regional Fire & Emergency						
	11/19/2020	9186854223	HD Supply	Sanispray cordless	CalCard (Brian Boggeln -1835)	1,270.37
Total 5003.03 · SD Regional Fire & Emergency						1,270.37
Total 5003 · GRANT EXPENSES						1,270.37
5000 · SALARIES						
5000.01 · Payroll						
Total 5000.01 · Payroll						124,561.44
5004 · Temp. Service						
Total 5004 · Temp. Service						1,405.60
5000.02 · OVERTIME						
FLSA						
Total FLSA						2,514.68
Sick Coverage						
Total Sick Coverage						1,130.16
Strike Team						
Total Strike Team						-245,621.24
Vacation-Holiday Coverage						
Total Vacation-Holiday Coverage						14,885.33
Total 5000.02 · OVERTIME						-227,091.07
Total 5000 · SALARIES						-101,124.03
5002 · EMPLOYEE BENEFITS						
5002.02 · Vacation/Sick Leave Expense						
Total 5002.02 · Vacation/Sick Leave Expense						0.00
5002.03 · Medicare / Employer Exp						
Total 5002.03 · Medicare / Employer Exp						2,257.21
5002.04 · Retirement - Pers						
	11/30/2020	DD4284	VACIO, MICHAEL C	Direct Deposit	1001.01 · CB&T-Checking	1,603.89
Total 5002.04 · Retirement - Pers						30,884.90
5002.05 · Group Medical Ins						
Total 5002.05 · Group Medical Ins						23,881.71
5002.06 · Life Insurance						
Total 5002.06 · Life Insurance						368.00
5002.07 · LTD Insurance						
5002.08 · Social Security(Employer)						
Total 5002.08 · Social Security(Employer)						183.34
5002.10 · Retirement 401 (a)						
Total 5002.10 · Retirement 401 (a)						250.50
Total 5002 · EMPLOYEE BENEFITS						58,332.00
5007 · CLOTHING						
5007.01 · Uniforms						
Uniforms						
	11/03/2020	9099841-1	Lands End	(2) E. Schick & D.Pinhero	CalCard (Debbie Pinhero -5683)	95.14
Total Uniforms						95.14

ALPINE FIRE PROTECTION DISTRICT
Current Month Expenses
November 2020

	Date	Num	Name	Memo	Split	Amount
Total 5007.01 · Uniforms						95.14
Total 5007 · CLOTHING						95.14
5008 · COMMUNICATION						
5008.06 · IPAD						
	11/16/2020	9866128133	VERIZON WIRELESS	IPAD (7844)	2000 · Accounts Payable	38.01
Total 5008.06 · IPAD						38.01
5008.01 · HCFA ,RCS - Internet						
	11/01/2020	21ALPFPDN04	COUNTYSD-RCS	FY20/21: 25 Fire radios @ 28.50 each 2020/10	2000 · Accounts Payable	681.24
	11/01/2020	21ALPFPDC04	COUNTYSD-RCS	FY20/21: 6 CAP Code for paging @ 2.50 each 2020/10	2000 · Accounts Payable	15.00
	11/10/2020	11/09-12/08	COX COMMUNICATIONS	Internet 11/09-12/08	2000 · Accounts Payable	149.00
Total 5008.01 · HCFA ,RCS - Internet						845.24
5008.02 · Mobile Communications						
	11/16/2020	9866128132	VERIZON WIRELESS	-0050 BB, -0592 JMB, -5562 BR17, -9741 E217, -3339 E17, -5729 AC, -6530 DP	2000 · Accounts Payable	164.78
Total 5008.02 · Mobile Communications						164.78
5008.03 · Mobile Data Terminals						
	11/16/2020	9866128134	VERIZON WIRELESS	MDC -9178, -0149, -4314 (4702), -4787 (4701)	2000 · Accounts Payable	228.06
Total 5008.03 · Mobile Data Terminals						228.06
Total 5008 · COMMUNICATION						1,276.09
5009 · PASIS (Workers Comp)						
5009.02 · Claim Related						
Total 5009.02 · Claim Related						2,349.64
Total 5009 · PASIS (Workers Comp)						2,349.64
5010 · HOUSEHOLD						
	11/16/2020	PO 77280	WAXIE SANITARY SUPPLY	Hand Sanitizer: Napkins: Disinfectant: Paper Towels: Soap: Kitchen Paper Towels	2000 · Accounts Payable	562.96
	11/17/2020	79624333	WAXIE SANITARY SUPPLY	A Easy Nap	2000 · Accounts Payable	33.41
Total 5010 · HOUSEHOLD						596.37
5012 · MAINTENANCE - EQUIPMENT						
5012.01 · E17 KME (2015)						
	11/03/2020	32854/1	ACE HARDWARE INC	Flare Plugs	2000 · Accounts Payable	4.30
	11/04/2020	32881/1	ACE HARDWARE INC	TruFuel 4 cycle: TruFuel 50/1 Mix	2000 · Accounts Payable	77.55
	11/07/2020	32938/1	ACE HARDWARE INC	Velcro Strip: Lacquer Thinner	2000 · Accounts Payable	15.06
	11/20/2020	33081/1	ACE HARDWARE INC	Distilled water for scissor lift	2000 · Accounts Payable	11.16
Total 5012.01 · E17 KME (2015)						108.07
5012.04 · 4709 U17 Ford F-250 (2018)						
	11/18/2020	0260268	AMAZON.COM	Battery Charger	CalCard (Brian Boggeln -1835)	123.74
Total 5012.04 · 4709 U17 Ford F-250 (2018)						123.74
5012.08 · SCBA - Compressor						
	11/30/2020	20-229CALB	CALIFORNIA HEALTH & SAFETY INC	Service Breathing Air Analysis Kit: Labor Std Compressor Repair: Calibration	2000 · Accounts Payable	330.00

ALPINE FIRE PROTECTION DISTRICT
Current Month Expenses
November 2020

		Date	Num	Name	Memo	Split	Amount
	Total 5012.08 · SCBA - Compressor						330.00
	5012.11 · Misc.Equipment						
		11/18/2020	3481058	AMAZON.COM	3M Ear Plugs 400 pack	CalCard (Brian Boggeln -1835)	61.42
	Total 5012.11 · Misc.Equipment						61.42
	5012.12 · Fuel						
		11/12/2020	S116679	DION & SONS	Diesel Fuel gals 670.10	2000 · Accounts Payable	1,444.07
		11/12/2020	S116679	DION & SONS	Environmental Compliance Fee	2000 · Accounts Payable	7.50
		11/12/2020	S116679	DION & SONS	Fuel Surcharge	2000 · Accounts Payable	9.95
		11/12/2020	S116679	DION & SONS	SD County 7.75%	2000 · Accounts Payable	113.32
		11/12/2020	S116679	DION & SONS	Diesel Tax 5.75%	2000 · Accounts Payable	83.07
		11/12/2020	S116679	DION & SONS	State Highway Use Tax	2000 · Accounts Payable	257.99
		11/12/2020	S116679	DION & SONS	Federal Excise tax diesel	2000 · Accounts Payable	0.67
		11/12/2020	S116679	DION & SONS	Fed Excise tax & gas tax credit	2000 · Accounts Payable	0.00
		11/13/2020	918	CAL OES FIRE & RESCUE DIV	Reimbursement for fuel purchased while on strike team using district gas card	1003 · *Accounts Receivable	-179.94
		11/18/2020	920	CAL OES FIRE & RESCUE DIV	Reimbursement for fuel purchased while on strike team using district gas card	1003 · *Accounts Receivable	-194.24
		11/18/2020	920	CAL OES FIRE & RESCUE DIV	Reimbursement for fuel purchased while on strike team using district gas card	1003 · *Accounts Receivable	-195.20
		11/19/2020	916	CAL OES FIRE & RESCUE DIV	Reimbursement for fuel purchased while on strike team using district gas card	1003 · *Accounts Receivable	-371.55
		11/24/2020	869163022048	VOYAGER	4702: 82.20 gal @3.42	2000 · Accounts Payable	280.72
		11/24/2020	869163022048	VOYAGER	Fed Gas tax \$15.04 & Fed Diesel tax \$0	2000 · Accounts Payable	-15.04
	Total 5012.12 · Fuel						1,241.32
	Total 5012 · MAINTENANCE - EQUIPMENT						1,864.55
	5014 · MAINTENANCE - STRUCTURES						
	5014.01 · Station 17						
	Station Maintenance						
		11/12/2020		CABLE PIPE AND LEAK DETECTION		CalCard (Mike Vacio - 1971)	280.00
		11/17/2020	8594	ROTO-ROOTER PLUMBING & SERVICE	Upstair bathroom drain blockage	2000 · Accounts Payable	461.87
		11/25/2020	33141/1	ACE HARDWARE INC	Dishwasher fasteners	2000 · Accounts Payable	2.35
	Total Station Maintenance						744.22
	Grounds Maintenance						
		11/04/2020	294674	ALPINE LANDSCAPE MATERIALS	Chestnut Brown Bark 1":Fabric: Satples	CalCard (Brian Boggeln -1835)	811.04
		11/05/2020		Home Depot	Paint for Curbs	CalCard (Patrick Dotson -1963)	243.32
		11/14/2020	104886590-0	SITEONE	Weed Barrier: Staples	CalCard (Patrick Dotson -1963)	32.25
		11/19/2020	20-1413	PRESSUREWASHER.NET	75% of project: Electric Pressure Washer	2000 · Accounts Payable	2,149.61
	Total Grounds Maintenance						3,236.22
	Total 5014.01 · Station 17						3,980.44
	5014.04 · Alarm System						

**ALPINE FIRE PROTECTION DISTRICT
Current Month Expenses
November 2020**

			Date	Num	Name	Memo	Split	Amount
			11/16/2020	IN380965	NWN CORPORATION LLC	1 HP Elite desktop computer 880G5	2000 · Accounts Payable	887.90
			11/17/2020	19907	NWN CORPORATION LLC	VOID	1001.01 · CB&T-Checking	0.00
			11/18/2020	360584	AMAZON.COM	Power Strip-Extention Cord	CalCard (Brian Boggeln -1835)	20.63
			11/23/2020	9479401	AMAZON.COM	Anti Blue light Filter (2)	CalCard (Brian Boggeln -1835)	118.50
			11/23/2020	9479401	AMAZON.COM	Anti Blue light Filter (2)	CalCard (Brian Boggeln -1835)	123.89
			11/30/2020	162208	EXCEDEO - IT SUPPORT PROS	Finance Desktop Installation	2000 · Accounts Payable	385.00
			11/30/2020	6121038	AMAZON.COM	(2) Monitors Admin & Finance, Cable & Splitter	CalCard (Debbie Pinhero -5683)	259.56
								3,393.40
			11/08/2020	18594	CREWSENSE LLC	11/8-12/7/2020	2000 · Accounts Payable	99.00
								99.00
								3,995.45
			11/09/2020	20748	FITCH LAW FIRM	District business \$150.00 x 3 hrs: 10/2020	2000 · Accounts Payable	450.00
			11/30/2020	20814	FITCH LAW FIRM	District business \$150.00 x 3.30 hrs: 2020/11	2000 · Accounts Payable	495.00
								945.00
								945.00
			11/04/2020	15016	HEARTLAND FIRE TRAINING-CITY OF EL CAJON	Operating fees 25% (Balance due \$7485) FY 20/21 Q2	2000 · Accounts Payable	2,879.00
			11/04/2020	15016	HEARTLAND FIRE TRAINING-CITY OF EL CAJON	Member facility lease 25% (Balance due \$1889) FY 20/21 Q2	2000 · Accounts Payable	727.00
								3,606.00
								3,606.00
			11/04/2020		MISCELLANEOUS	Error to be Reversed by Bank	CalCard (Brian Boggeln -1835)	17.99
								17.99
								17.99
			11/05/2020	90325906219 2020/11	SDG&E	Electric 10/4-11/3/2020 14639 kWh (18.3% decrease over prior month, 1.3% increase over prior year)	2000 · Accounts Payable	3,325.58
			11/06/2020	90325908213 2020/11	SDG&E	Gas 10/05-11/4: 123 Therms (7.9% increase over prior month, 51.9% increase over prior year)	2000 · Accounts Payable	120.15
								3,445.73
			11/03/2020	236638	ESI_Estech Systems	2020/10	2000 · Accounts Payable	210.05
								210.05

ALPINE FIRE PROTECTION DISTRICT
Current Month Expenses
 November 2020

			Date	Num	Name	Memo	Split	Amount
5031 · DIRECTORS FEES								
Total 5031 · DIRECTORS FEES								500.00
5032 · FIRE PREVENTION								
5032.02 · Supplies								
			11/04/2020	843371563	THOMSON-REUTERS/BARCLAYS	Publication, reoccurring	2000 · Accounts Payable	167.77
Total 5032.02 · Supplies								167.77
Total 5032 · FIRE PREVENTION								167.77
5037 · CAPITAL EXP. - EQUIPMENT								
Engines								
			11/19/2020	56893	CP RICHARDS SIGNS	Striping service & install	2000 · Accounts Payable	488.78
Total Engines								488.78
Station								
			11/16/2020	100875	ALPINE SUN	Public Notice RFP Concrete FY20/21: NOV62020	2000 · Accounts Payable	294.00
Total Station								294.00
Total 5037 · CAPITAL EXP. - EQUIPMENT								782.78
TOTAL								-15,147.31

ALPINE FIRE PROTECTION DISTRICT Profit & Loss Prev Year Comparison

July through November 2020

	Jul - Nov 20	Jul - Nov 19	\$ Change
Income			
4000 · COUNTY OF S.D.			
4000.01 · 1% Property Tax	373,925.57	249,561.72	124,363.85
4000.02 · Interest-General Fund	39,663.36	11,656.22	28,007.14
4000.03 · Mitigation Fees	4,518.78	5,738.52	-1,219.74
4000.04 · Interest-Mitigation Fund	475.80	1,859.25	-1,383.45
4000.05 · Benefit Fee-Alpine	6,031.41	23,445.90	-17,414.49
4000.06 · 1% Refunds	-5,388.43	-8,376.64	2,988.21
Total 4000 · COUNTY OF S.D.	419,226.49	283,884.97	135,341.52
4002 · INTEREST INCOME			
.1 · California Bank & Trust	46.44	66.04	-19.60
.2 · PASIS	1,128.40	5,831.15	-4,702.75
.3 · Investments	21,451.21	22,225.11	-773.90
.4 · LAIF	967.71	3,008.30	-2,040.59
.6 · SRPL	869.90	1,657.80	-787.90
Total 4002 · INTEREST INCOME	24,463.66	32,788.40	-8,324.74
4005 · OTHER INCOME			
.01 · Plan Check	5,895.00	4,777.00	1,118.00
.02 · First Responder	12,784.87	13,868.24	-1,083.37
.04 · Other	103,170.04	18,184.06	84,985.98
.05 · Donations	40.00	0.00	40.00
.08 · Ambulance Sub-Lease(Restricted)	30,000.00	15,588.90	14,411.10
.09 · ALS Agreement (Restricted)	10,750.00	29,031.25	-18,281.25
.11 · Vehicle Reimbursements	157,166.37	18,932.26	138,234.11
Total 4005 · OTHER INCOME	319,806.28	100,381.71	219,424.57
4006 · GRANT INCOME			
4006.02 · FEMA FMAG	0.00	0.00	0.00
Total 4006.02 · FEMA	0.00	0.00	0.00
4006.03 · SD Regional Fire & Emergency	3,658.31	9,000.00	-5,341.69
4006.04 · CountySD			
SHGP 2017	0.00	-0.05	0.05
SHGP 2018	13,261.00	0.00	13,261.00
Total 4006.04 · CountySD	13,261.00	-0.05	13,261.05
4006.14 · Alpine Fire Foundation	-3,105.91	0.00	-3,105.91
4006.18 · CA Fire Foundation	11,500.00	0.00	11,500.00
Total 4006 · GRANT INCOME	25,313.40	8,999.95	16,313.45
Total Income	788,809.83	426,055.03	362,754.80
Expense			
5003 · GRANT EXPENSES			
5003.03 · SD Regional Fire & Emergency	1,270.37	9,000.00	-7,729.63
5003.04 · CountySD			
UASI 2018	0.00	1,066.40	-1,066.40
Total 5003.04 · CountySD	0.00	1,066.40	-1,066.40
5003.14 · Alpine Fire Foundation			
Open House/ Raffle Proceeds	0.00	317.94	-317.94
Other Awards	0.00	5,576.97	-5,576.97
5003.14 · Alpine Fire Foundation - Other	3,123.86	0.00	3,123.86
Total 5003.14 · Alpine Fire Foundation	3,123.86	5,894.91	-2,771.05
5003.18 · CA Fire Foundation	10,610.74	0.00	10,610.74
Total 5003 · GRANT EXPENSES	15,004.97	15,961.31	-956.34
5000 · SALARIES			
5000.01 · Payroll	633,115.65	679,087.74	-45,972.09
5004 · Temp. Service	20,006.97	0.00	20,006.97
5000.02 · OVERTIME			
Critical Weather	6,991.91	9,910.26	-2,918.35
FLSA	12,446.98	12,101.06	345.92
Sick Coverage	10,493.05	26,565.00	-16,071.95
Strike Team	-34,696.72	24,240.11	-58,936.83
Training	0.00	3,526.01	-3,526.01
Unclassified-Meetings, etc	2,669.77	1,184.28	1,485.49
Vacation-Holiday Coverage	60,585.65	58,107.02	2,478.63

ALPINE FIRE PROTECTION DISTRICT Profit & Loss Prev Year Comparison

July through November 2020

	Jul - Nov 20	Jul - Nov 19	\$ Change
Worker's Comp Coverage	0.00	3,508.20	-3,508.20
Total 5000.02 · OVERTIME	58,490.64	139,141.94	-80,651.30
Total 5000 · SALARIES	711,613.26	818,229.68	-106,616.42
5002 · EMPLOYEE BENEFITS			
5002.01 · Educational Incentive	69,561.65	70,158.08	-596.43
5002.02 · Vacation/Sick Leave Expense	11,795.55	0.00	11,795.55
5002.03 · Medicare / Employer Exp	15,784.82	13,720.48	2,064.34
5002.04 · Retirement - Pers	148,513.17	282,270.98	-133,757.81
5002.4a · Retirement UAL Payments	424,878.00	373,383.00	51,495.00
5002.05 · Group Medical Ins	118,697.72	122,902.96	-4,205.24
5002.06 · Life Insurance	1,886.73	1,778.04	108.69
5002.07 · LTD Insurance	2,388.52	2,340.41	48.11
5002.08 · Social Security(Employer)	599.26	988.67	-389.41
5002.09 · Payroll Expenses	48.35	235.99	-187.64
5002.10 · Retirement 401 (a)	1,241.50	1,767.50	-526.00
Total 5002 · EMPLOYEE BENEFITS	795,395.27	869,546.11	-74,150.84
5006 · UNEMPLOYMENT	-627.28	-234.71	-392.57
5007 · CLOTHING			
5007.01 · Uniforms			
Uniforms	678.68	326.59	352.09
Accessories	0.00	1,287.41	-1,287.41
Total 5007.01 · Uniforms	678.68	1,614.00	-935.32
5007.02 · Boots	83.27	153.23	-69.96
5007.03 · Turn Outs/Helmets	325.76	143.98	181.78
Total 5007 · CLOTHING	1,087.71	1,911.21	-823.50
5008 · COMMUNICATION			
5008.06 · IPAD	115.32	0.00	115.32
5008.01 · HCFA ,RCS - Internet	62,087.74	66,736.69	-4,648.95
5008.02 · Mobile Communications	939.65	1,121.29	-181.64
5008.03 · Mobile Data Terminals	1,140.30	965.40	174.90
Total 5008 · COMMUNICATION	64,283.01	68,823.38	-4,540.37
5009 · PASIS (Workers Comp)			
5009.01 · Administrative	75,831.59	77,994.72	-2,163.13
5009.02 · Claim Related	31,547.41	11,049.17	20,498.24
Total 5009 · PASIS (Workers Comp)	107,379.00	89,043.89	18,335.11
5010 · HOUSEHOLD	2,846.52	1,296.04	1,550.48
5011 · FAIRA	20,649.00	16,343.00	4,306.00
5012 · MAINTENANCE - EQUIPMENT			
5012.01 · E17 KME (2015)	8,019.32	4,898.97	3,120.35
5012.02 · E217 KME (2002)	275.92	330.71	-54.79
5012.03 · B217 International (2002)	1,093.86	3,719.38	-2,625.52
5012.3B · B17 Hi-Tech (2019)	2,193.97	0.00	2,193.97
5012.04 · 4709 U17 Ford F-250 (2018)	323.74	44.06	279.68
5012.07 · Generator	226.88	226.63	0.25
5012.08 · SCBA - Compressor	330.00	256.16	73.84
5012.09 · Portable Extinguishers	144.00	68.02	75.98
5012.10 · Ladder Testing	0.00	501.20	-501.20
5012.11 · Misc.Equipment	281.28	187.22	94.06
5012.12 · Fuel	9,581.60	12,300.08	-2,718.48
5012.13 · Foam (Class A/B)	886.67	948.20	-61.53
5012.14 · Fire Hose/Hose Packs	0.00	1,213.57	-1,213.57
5012.15 · Vehicle Maintenance Software	3,130.00	1,431.00	1,699.00
5012.16 · Air Compressor - Station	235.90	204.82	31.08
5012.18 · 4706 Ford Ranger (2007)	58.20	166.14	-107.94
5012.19 · SCBA's	0.00	123.31	-123.31
5012.20 · 4705 Ford Expedition (2008)	0.00	176.27	-176.27
5012.21 · 4701 Dodge Ram Truck 0966(2012)	893.20	1,329.15	-435.95
5012.22 · 4702 Dodge Ram Truck 0965(2012)	2,826.62	9,993.79	-7,167.17
Total 5012 · MAINTENANCE - EQUIPMENT	30,501.16	38,118.68	-7,617.52
5013 · MAINTENANCE - RADIOS			
5013.01 · Maintenance Contract	1,011.00	1,500.00	-489.00
5013.02 · Other radio maintenance	891.47	0.00	891.47
Total 5013 · MAINTENANCE - RADIOS	1,902.47	1,500.00	402.47
5014 · MAINTENANCE - STRUCTURES			

ALPINE FIRE PROTECTION DISTRICT Profit & Loss Prev Year Comparison

July through November 2020

	Jul - Nov 20	Jul - Nov 19	\$ Change
5014.01 · Station 17			
Station Maintenance	1,677.57	1,034.64	642.93
Plymovent System	381.45	0.00	381.45
Grounds Maintenance	3,562.36	168.99	3,393.37
Total 5014.01 · Station 17	5,621.38	1,203.63	4,417.75
5014.02 · HVAC Maintenance	1,531.00	1,086.59	444.41
5014.03 · Apparatus Bay Doors & Gates	0.00	3,161.16	-3,161.16
5014.04 · Alarm System	2,892.50	722.50	2,170.00
Total 5014 · MAINTENANCE - STRUCTURES	10,044.88	6,173.88	3,871.00
5015 · MEDICAL SUPPLIES			
5015.01 · Disposable Supplies	269.16	0.00	269.16
5015.02 · Defib. supplies	-549.36	0.00	-549.36
5015.03 · Medic Engine Equipment	126.40	94.90	31.50
5015.04 · Defib.maintenance	6,177.30	50.00	6,127.30
5015.07 · Narcotic Disposal	162.00	409.59	-247.59
5015.08 · Covid - 19	6.45	0.00	6.45
Total 5015 · MEDICAL SUPPLIES	6,191.95	554.49	5,637.46
5016 · MEMBERSHIP	1,446.50	3,786.56	-2,340.06
5018 · OFFICE EXPENSE			
5018.01 · Expendable Supplies	1,305.71	569.43	736.28
5018.02 · Postage	242.20	413.44	-171.24
5018.03 · Office Equip.& Maintenance	16,235.79	12,244.03	3,991.76
5018.04 · CrewSense/ WebStaff maintenance	494.01	495.00	-0.99
Total 5018 · OFFICE EXPENSE	18,277.71	13,721.90	4,555.81
5019 · PROFESSIONAL FEES			
5019.01 · Legal Counsel	4,321.90	8,655.90	-4,334.00
5019.02 · Auditor	9,580.00	10,200.00	-620.00
5019.04 · Administrative	14.00	0.00	14.00
5019.05 · Election	18,000.00	0.00	18,000.00
Total 5019 · PROFESSIONAL FEES	31,915.90	18,855.90	13,060.00
5023 · TRAINING			
5023.01 · Training Incidentals	2,880.00	1,458.31	1,421.69
5023.02 · Medical Training	289.00	0.00	289.00
5023.03 · HTF	8,653.00	8,713.00	-60.00
5023.04 · Education	452.00	2,424.87	-1,972.87
5023.05 · Workshops	100.00	0.00	100.00
Total 5023 · TRAINING	12,374.00	12,596.18	-222.18
5025 · WORKSHOPS-MANAGEMENT			
5025.01 · Administrative	0.00	4,079.49	-4,079.49
5025.02 · Chief Officers	0.00	4,274.32	-4,274.32
5025.03 · Board Members	0.00	882.95	-882.95
5025.04 · In House Training	3,167.99	5,588.75	-2,420.76
5025.05 · Fire Prevention	0.00	1,554.72	-1,554.72
Total 5025 · WORKSHOPS-MANAGEMENT	3,167.99	16,380.23	-13,212.24
5028 · UTILITIES			
5028.01 · SDG&E	14,670.48	16,723.42	-2,052.94
5028.02 · Telephone	838.82	2,582.13	-1,743.31
5028.03 · Water	4,314.40	3,249.50	1,064.90
5028.04 · Trash	496.15	542.50	-46.35
5028.05 · Sewer	1,132.19	1,142.00	-9.81
Total 5028 · UTILITIES	21,452.04	24,239.55	-2,787.51
5030 · SPECIAL DISTRICT EXPENSE			
5030.01 · District Operations	865.73	776.00	89.73
5030.02 · Publishing	178.50	409.50	-231.00
5030.04 · County Admin.Fees	4,328.00	6,333.20	-2,005.20
5030.05 · Rehab-Fire Ground Meals	444.71	-1,744.44	2,189.15
5030.08 · LAFCO Budget	2,322.77	2,347.87	-25.10
5030.10 · Web Site	425.00	365.00	60.00
5030.11 · Recruitment-New Hires	292.50	20.00	272.50
5030.16 · Reimbursable expenses	0.00	0.00	0.00
Total 5030 · SPECIAL DISTRICT EXPENSE	8,857.21	8,507.13	350.08
5031 · DIRECTORS FEES	2,500.00	2,400.00	100.00
5032 · FIRE PREVENTION			

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

July through November 2020

	Jul - Nov 20	Jul - Nov 19	\$ Change
5032.01 · Public Education	0.00	4,068.98	-4,068.98
5032.02 · Supplies	926.96	1,506.74	-579.78
5032.03 · Classes	619.42	0.00	619.42
5032.04 · Mapping	150.00	100.00	50.00
Total 5032 · FIRE PREVENTION	1,696.38	5,675.72	-3,979.34
5035 · UNCAPITALIZED EQUIPMENT			
Engines	0.00	3,858.47	-3,858.47
Facilities	0.00	3,695.00	-3,695.00
Vehicles	0.00	7,373.38	-7,373.38
Total 5035 · UNCAPITALIZED EQUIPMENT	0.00	14,926.85	-14,926.85
5037 · CAPITAL EXP. - EQUIPMENT			
Command Vehicle	34,701.33	0.00	34,701.33
Engines	1,153.13	142,927.32	-141,774.19
Station	294.00	0.00	294.00
Total 5037 · CAPITAL EXP. - EQUIPMENT	36,148.46	142,927.32	-106,778.86
6999 · Uncategorized Expenses	6.00	0.00	6.00
Total Expense	1,904,114.11	2,191,284.30	-287,170.19
Net Income	-1,115,304.28	-1,765,229.27	649,924.99

**ALPINE FIRE PROTECTION DISTRICT
CASH FLOW STATEMENT
As of 11/30/2020**

FUND STATUS - UNASSIGNED & REVOLVING

1000.01	County SD General Fund (Revolving cash account)	\$	422,944.05
1001.01	California Bank & Trust (Revolving cash account)	\$	93,181.01
1101.06	California Bank & Trust (Money Mkt - General business saving)	\$	99,211.89
1002.01	LAIF (General)	\$	2,582.14
1002.06	Petty Cash (Imprest account)	\$	76.00
1002.65	Change Account	\$	100.00
1499	Undeposited Funds	\$	-
		\$	618,095.09

***Apportionment Schedule: 11/15=2%; 12/10=38%; 1/21=10%; 2/25=5%; 4/7=31%; 4/28=9%; 5/26=1%; 6/23=2%; 7/21=2%*

FUND STATUS - ASSIGNED

1000.02	County of SD Mitigation Fund - Mitigation Fund	\$	4,812.62
1001.04	California Bank & Trust - Workers Compensation checking	\$	19,456.91
1101.06	California Bank & Trust (Money Mkt - Assigned Capital Vehicle Replacement)	\$	13,733.00
	California Bank & Trust (Money Mkt - Assigned Building Accrual)	\$	79,234.37
	California Bank & Trust (Money Mkt - Assigned Equipment Accrual)	\$	-
1002.01	LAIF (SRPL Powerlink Mitigation Funds)	\$	5,408.78
1002.02	PASIS LAIF - Risk Pool Deposit Workers Compensation	\$	1,128.35
1002.10	Multi Bank Securities - Investment account - Market Value Fluctuation	\$	5,487.01
1002.13	Comerica Securities - Investment account - Market Value Fluctuation	\$	63,986.84
1002.13	Comerica Securities - Investment account - Money Market & Reinvestment	\$	43,457.47
1002.14	Comerica Securities - Assigned (SRPL Sunrise Powerlink Mitigation Funds)	\$	286,914.31
1002.14	Comerica Securities - SRPL - Money Market for reinvestment	\$	479.40
1002.14	Comerica Securities - SRPL - Market Value Fluctuation	\$	5,619.46
1101.09	CB&T Savings (Trust account / Grants)	\$	500.53
		\$	530,219.05

* 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 11/30/2020**

FUND STATUS - COMMITTED/ASSIGNED - (RESOLUTION 20/21-01)

1000.01.1	County SD General Fund: Committed & Assigned- Vacation Sick Liability	\$	158,056.74
	County SD General Fund: Assigned - Capital Building (Concrete)	\$	2,765.63
	County SD General Fund: Assigned - CalPers Unfunded Actuarial Liability	\$	4,892.00
1000.02.1	County SD Mitigation Fund: Committed & Assigned - Capital Vehicle Replacement	\$	88,017.62
1101.06	California Bank & Trust (Money Mkt - Committed CalPERS unfunded Liability 21/22)	\$	85,156.25
	California Bank & Trust (Money Mkt-Capital Vehicle Replacement Fund E17)	\$	19,892.96
1002.01	LAIF: Committed -OPEB Retiree Health	\$	38,000.00
	LAIF - Committed - Capital Building Fund	\$	125,705.36
	LAIF - Committed - Portable Radios/MDT's (FY25/26-FY34/35)	\$	28,000.00
	LAIF - Committed - Capital Vehicle Replacement (E17)	\$	63,794.00
	LAIF - Committed - Capital Vehicle Replacement (4701/4702)	\$	138,071.15
	LAIF - Committed - Vacation Sick	\$	13,484.26
	LAIF - Assigned - Capital Vehicle Replacement (4705)	\$	1,500.00
	LAIF - Assigned - Capital Vehicle Replacement (B17)	\$	10,000.00
1002.02	PASIS LAIF: Committed - Risk Pool Deposit Workers Compensation	\$	509,261.39
1002.10	Multi Bank Securities: Committed - CalPERS Unfunded Liability	\$	196,679.72
1002.13	Comerica Securities Inc Committed - Economic Uncertainty Fund	\$	1,000,000.00
	Comerica Securities Inc Committed - Unfunded Liability	\$	364,231.00
	Comerica Securities Inc Committed - Capital Building Fund	\$	163,502.09
	Comerica Securities Inc Committed - OPEB (retiree health)	\$	10,000.00
	Comerica Securities Inc Committed - Equipment Replacement Fund	\$	122,000.00
	Comerica Securities Inc Committed - Capital Vehicle Replacement (E17)	\$	157,845.00
	Comerica Securities Inc Committed - Capital Vehicle Replacement (4702)	\$	3,427.59
	Comerica Securities Inc Committed - Capital Vehicle Replacement (4706)	\$	40,000.00
		\$	3,344,282.76
		\$	4,492,596.90
	Total Current Assets	\$	6,963,525.69
	Accounts Receivable	\$	2,470,928.79
		\$	608,254.79
	Receivables	\$	1,862,674.00
	Deferred Outflows of Resources	\$	1,862,674.00
	Proof	\$	(0.00)

Y:\Financial Reports\Cash Flow Reports\2020

* 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

11/30/2020

Total cost of accounts (cash value)	\$3,245,580.80
Value of accounts (market value)	\$3,331,733.89
Unrealized gain/loss \$(market v - cash v)	\$86,153.10
Unrealized gain/loss %	2.65%
Average earning % CD	2.05%

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	\$ 101.99	\$ 99,948.24	↑ \$ 1,948.24	1.99%
Wells Fargo Bk (CD)	Comerica	949763FE1	3/1/2022	60	2.30%	1000	\$ 100.00	\$ 100,000.00	\$ 102.77	\$ 102,767.00	↑ \$ 2,767.00	2.77%
JPMorgan Chase Bank (CD)	Comerica	48126XJ55	4/13/2022	60	2.57%	1000	\$ 100.00	\$ 100,000.00	\$ 100.35	\$ 100,349.00	↑ \$ 349.00	0.35%
Capital One Bank (CD)	Comerica	14042RFS5	5/17/2022	60	2.40%	1130	\$ 100.00	\$ 113,000.00	\$ 103.35	\$ 116,790.02	↑ \$ 3,790.02	3.35%
American Express Bk (CD)	MBS	02587CEZ9	5/17/2022	60	2.40%	990	\$ 100.00	\$ 99,000.00	\$ 103.25	\$ 102,218.49	↑ \$ 3,218.49	3.25%
Crossfirst Bk (CD)	Comerica	22766ABR5	9/22/2022	60	2.00%	1140	\$ 100.00	\$ 114,000.00	\$ 103.36	\$ 117,825.84	↑ \$ 3,825.84	3.36%
Farmers & Merchants (CD)	Comerica	308862CE9	12/12/2022	120	1.96%	1250	\$ 100.00	\$ 125,000.00	\$ 100.32	\$ 125,397.50	↑ \$ 397.50	0.32%
Enerbank USA (CD)	Comerica	29266NH67	2/27/2023	96	2.30%	1250	\$ 100.00	\$ 125,000.00	\$ 104.78	\$ 130,970.00	↑ \$ 5,970.00	4.78%
Wells Fargo Bk (CD)	Comerica	949763RG3	6/6/2023	60	3.25%	1220	\$ 100.00	\$ 122,000.00	\$ 107.72	\$ 131,413.52	↑ \$ 9,413.52	7.72%
Morgan Stanley Private Bank	Comerica	61760AQ69	7/25/2024	60	2.20%	1400	\$ 100.00	\$ 140,000.00	\$ 107.10	\$ 149,938.60	↑ \$ 9,938.60	7.10%
Merrick Bank	Comerica	59013KJ9	3/31/2025	60	1.35%	1900	\$ 100.00	\$ 190,000.00	\$ 106.36	\$ 202,084.00	↑ \$ 12,084.00	6.36%
BridgeWater BK ST	Comerica	108622KT7	9/16/2025	60	0.400%	1240	\$ 100.00	\$ 124,000.00	\$ 100.02	\$ 124,019.84	⇒ \$ 19.84	0.02%
American COMM BK	Comerica	02519TBB1	9/22/2025	60	0.400%	1810	\$ 100.00	\$ 181,000.00	\$ 100.07	\$ 181,121.27	↑ \$ 121.27	0.07%
Discover Bank (CD)	Comerica	254672XR4	2/18/2026	120	2.30%	1500	\$ 100.00	\$ 150,000.00	\$ 109.65	\$ 164,479.50	↑ \$ 14,479.50	9.65%
JPMorgan Chase Bank (CD)*	Comerica	48128LF87	2/14/2030	120	2.10%	1500	\$ 100.00	\$ 150,000.00	\$ 100.37	\$ 150,556.50	↑ \$ 556.50	0.37%
Buena Park CA Cmnty Redev A	Comerica	119144AP8	9/1/2033	126	2.79%	1350	\$ 109.28	\$ 147,531.65	\$ 117.98	\$ 159,271.65	↑ \$ 11,740.01	7.96%
SRPL FUNDS								\$	-			
American Exp Centurion (CD)	Comerica	02587D2Q0	12/5/2022	60	2.50%	1210	\$ 100.00	\$ 121,000.00	\$ 104.18	\$ 126,059.01	↑ \$ 5,059.01	4.18%
Jonesboro ST BK	Comerica	48040PJA4	9/16/2035	180	1.00%	1660	\$ 100.00	\$ 166,000.00	\$ 100.29	\$ 166,474.76	↑ \$ 474.76	0.29%
COMERICA	Comerica	Money Mkt				479.4	\$ 1.00	\$ 479.40	\$ 1.00	\$ 479.40	⇒ \$ -	0.00%
LAIF	LAIF	Local Agency Inv.Fund			1.967%	5408.78	\$ 1.00	\$ 5,408.78	\$ 1.00	\$ 5,408.78	⇒ \$ -	0.00%
COMMITTED & ASSIGNED												
LAIF	LAIF	Local Agency Inv.Fund			0.840%	426,545.69	\$ 1.00	\$ 426,545.69	\$ 1.00	\$ 426,545.69	⇒ \$ -	0.00%
CB&T	CB&T	Money Mkt			0.03%	297,228.47	\$ 1.00	\$ 297,228.47	\$ 1.00	\$ 297,228.47	⇒ \$ -	0.00%
MBS	MBS	Money Mkt				-	\$ 1.00	\$ -	\$ 1.00	\$ -	⇒ \$ -	0.00%
COMERICA	Comerica	Money Mkt				11,465.75	\$ 1.00	\$ 11,465.75	\$ 1.00	\$ 11,465.75	⇒ \$ -	0.00%
UNASSIGNED												
CB&T	CB&T	Checking				138,921.06	\$ 1.00	\$ 138,921.06	\$ 1.00	\$ 138,921.06	⇒ \$ -	0.00%
Total								\$ 3,245,580.80		\$ 3,331,733.89	↑ \$ 86,153.10	2.65%

* Callable

BASE VALUE	MARKET VALUE
\$ 5,408.78	\$ 5,408.78 LAIF / SRPL
\$ 426,545.69	\$ 426,545.69 LAIF/AFPD
\$ 197,000.00	\$ 202,166.73 MBS
\$ 1,892,997.40	\$ 1,968,449.99 Comerica
\$ 287,479.40	\$ 293,013.17 Comerica/SRPL
\$ 436,149.53	\$ 436,149.53 CB&T
<u>\$ 3,245,580.80</u>	<u>\$ 3,331,733.89</u>
\$ 292,888.18	\$ 298,421.95 SRPL
\$ 2,952,692.62	\$ 3,033,311.94 GENERAL
<u>\$ 3,245,580.80</u>	<u>\$ 3,331,733.89</u>



San Diego County
Local Agency Formation Commission
 Regional Service Planning | Subdivision of the State of California

MEMORANDUM

November 16, 2020

TO: Independent Special Districts in San Diego County

FROM: Tamaron Lockett, Commission Clerk / Election Official

SUBJECT: Independent Special Districts Results |
 Appointment of Nominated Candidates to Special Districts Advisory Committee

This memorandum serves as notice by the San Diego County Local Agency Formation Commission (LAFCO) on October 5, 2020 LAFCO solicited nominations pursuant to Government Code Section 56332(1) to fill eight positions on the 16-member Special District Advisory Committee. LAFCO received eight eligible nominations for the eight open seats and consistent with policy all eight will be appointed in lieu of an election. The eight candidates identified below will commence four-year terms on the Advisory Committee.

Special District Advisory Committee Member Results	
Nominees	Agency
Paul Bushee	Leucadia Wastewater District
Fred Cox (incumbent)	Rancho Santa Fe Fire Protection District
Sheryl Landrum (incumbent)	Resource Conservation District of Greater San Diego County
Hector Martinez (incumbent)	South Bay Irrigation District
Marty Miller	Vista Irrigation District
Joel Scalzitti (incumbent)	Helix Water District
Oliver Smith	Valley Center Municipal Water District
John Van Doorn	North County Fire Protection District

Should you have any questions, please contact me at (858) 614-7755 or via email tamaron.lockett@sdcountry.ca.gov.

Tamaron Lockett
 Commission Clerk / Election Official

Administration Keene Simonds, Executive Officer County Operations Center 9335 Hazard Way, Suite 200 San Diego, California 92123 T 858.614.7755 F 858.614.7766 www.sdlafco.org	Jim Desmond County of San Diego	Mary Casillas Salas City of Chula Vista	Mark Kersey City of San Diego	Jo MacKenzie Vista Irrigation	Andy Vanderlaan , Vice Chair General Public
	Dianne Jacob , Chair County of San Diego	Bill Wells City of El Cajon	Chris Cate , Alternate City of San Diego	Barry Willis Alpine Fire Protection	Harry Mathis , Alternate General Public
	Greg Cox , Alternate County of San Diego	Paul McNamara , Alternate City of Escondido	Erin Lump , Alternate Rincon del Diablo MWD		

GRANT UPDATE

Grant	Date Submitted	Purpose	Amount	Status	UPDATE
Sempra Energy/Alpine Fire Foundation	7/20/2015	CERT	\$ 2,500.00	In Process	
Sempra Energy/Alpine Fire Foundation	4/20/2019	CERT	\$ 2,500.00	In Process	
FEMA4305-DR-CA CalOES	3/22/2017	Disaster Recovery	\$ 9,530.36	In Process	
FY18 UASI	6/28/2018	Training	\$ 2,612.00	In Process	
FY18 SHGP	1/18/2018	PPE Cache	\$ 13,261.00	Payment Received	
FY19 SHGP	12/13/2018	Radios/PPE	\$ 13,228.00	Awarded	
CA Fire Foundation	7/15/2020	Fire Prevention	\$ 15,000.00	Payment Received	12/20 - \$11,500 received. Items are being purchased.
SD Regional Fire Foundation	5/11/2020	Thermal Imaging	\$ 12,681.00	Submitted	
FY17 FEMA CalOES Hazard Mitigation	7/1/2018	Fuels Reduction	\$180,000.00	Submitted	12/07 - FEMA requested additional documentation
FY20 SHGP	12/11/2019	MDC/Radios	\$ 13,616.00	Submitted	
FY15 Assistance to Firefighters	1/13/2016	SCBAs	\$129,106.00	Awaiting Closeout	
FY16 SHGP	12/1/2026	PPE Cache	\$ 13,176.00	Awaiting Closeout	
Ca Fire Foundation	6/11/2016	Fire Prevention	\$ 7,222.72	Awaiting Closeout	
FY17 UASI	11/14/2017	Training	\$ 4,753.00	Awaiting Closeout	
FY SHGP	3/21/2018	PPE Cache	\$ 13,176.00	Awaiting Closeout	

ALPINE FIRE PROTECTION DISTRICT
INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED
JUNE 30, 2020

ALPINE FIRE PROTECTION DISTRICT

INTRODUCTORY SECTION

JUNE 30, 2020

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ALPINE FIRE PROTECTION DISTRICT

FINANCIAL SECTION

JUNE 30, 2020

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Alpine Fire Protection District
Alpine, California

We have audited the accompanying financial statements of the governmental activities of each major fund of the Alpine Fire Protection District as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Alpine Fire Protection District as of June 30, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Board of Directors
Alpine Fire Protection District
Alpine, California

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and pension information on pages 3-8 and 36-37 respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Alpine Fire Protection District's basic financial statements. The accompanying financial and statistical information on pages 39-40 as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the financial statement of Alpine Fire Protection District. Such information has not been subjected to the auditing procedures applied in the audit of the general purpose financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Fechter & Company,
Certified Public Accountants

A handwritten signature in cursive script that reads "Fechter & Company, CPAs". The signature is written in dark ink and is positioned to the left of the printed name and address.

Sacramento, California
November 30, 2020

**ALPINE FIRE PROTECTION DISTRICT
MANAGEMENT DISCUSSION AND ANALYSIS
JUNE 30, 2020**

As management of the Alpine Fire Protection District (District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2020. We encourage readers to consider the information presented here in conjunction with the District's basic financial statements, which begin immediately following this analysis. This annual financial report consists of two main parts (1) Management's Discussion and Analysis and, (2) Basic Financial Statements.

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

FINANCIAL HIGHLIGHTS

- The District's ending Total Net Position balance was \$5,075,776.
- The Change in Net Position for the year was \$27,346.
- The District had revenue in excess of expenditures in the General Fund in the amount of \$222,667 in the current year compared to \$588,015 in the previous year.
- The District's General Fund Final Budget for this year showed Excess Revenue over Expenditures of \$(801,085) compared to the actual amount of \$222,667.

OVERVIEW OF FINANCIAL STATEMENTS

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

**ALPINE FIRE PROTECTION DISTRICT
MANAGEMENT DISCUSSION AND ANALYSIS
JUNE 30, 2020**

Basic Financial Statements

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

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

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

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

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

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

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

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

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

**ALPINE FIRE PROTECTION DISTRICT
MANAGEMENT DISCUSSION AND ANALYSIS
JUNE 30, 2020**

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Fiscal year 2019/2020 showed a \$27,346 increase in total net position to \$5,075,776, of this \$4,591,044 was invested in capital assets and the balance to restricted and unrestricted funds.

Statement of Net Position

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

Net position may serve, over time, as a useful indicator of a government’s financial position. In the case of the District, assets exceeded liabilities by \$5,000,606 as of June 30, 2020.

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

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

TABLE 1
Condensed Statement of Net Position

Summary of Assets, Liabilities, and Net Position

	2019/20	2018/19
Assets:		
Current other assets	\$ 8,089,091	\$ 7,516,346
Capital assets, net	4,591,044	4,270,584
Total Assets and Deferred Outflows	\$ 12,680,135	\$ 11,786,930
 Liabilities:		
Current and other liabilities	\$ 1,213,191	\$ 822,219
Long-term debt	6,391,168	5,916,281
Total Liabilities	\$ 7,604,359	\$ 6,738,500
 Net Position:		
Invested in capital assets	4,591,044	4,270,584
Unrestricted net position	484,732	777,846
Total Net Position	\$ 5,075,776	\$ 5,048,430

**ALPINE FIRE PROTECTION DISTRICT
MANAGEMENT DISCUSSION AND ANALYSIS
JUNE 30, 2020**

Statement of Activities

- The District’s total revenues for the fiscal year ending June 30, 2020 were \$4,432,668, an increase of \$121,657 over the prior fiscal year. This was due primarily to an increase in property tax revenue which offset a decrease to grant income.
- The District’s total expenses for the fiscal year ending June 30, 2020 were \$4,405,322.
- The excess of revenues over expenditures was \$27,346.

The following table presents a summary of the Statement of Activities for the fiscal year ended June 30, 2020:

TABLE 2
Condensed Statement of Activities

	2019/20	2018/19
General Revenues:		
Property taxes	\$ 3,438,870	\$ 3,293,135
Assessments	496,806	480,355
Use of money and property	100,881	91,886
Mitigation fees	52,301	80,188
Inter-governmental	1,519	77,152
Miscellaneous	342,292	288,296
Total Revenues	4,432,669	4,311,012
Operating expenses	4,178,154	3,893,620
Depreciation	227,168	182,251
Total Expenditures	4,405,322	4,075,871
Increase (Decrease) in Net Position	\$ 27,347	\$ 235,141

**ALPINE FIRE PROTECTION DISTRICT
MANAGEMENT DISCUSSION AND ANALYSIS
JUNE 30, 2020**

General Fund Budgetary Highlights

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

The District’s General Fund Final Budget for this year showed Excess Revenue over Expenditures of \$(801,085) compared to the actual amount of \$147,498. The difference is primarily due to planned budgetary management.

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

	Actual	June 30, 2020 Budget	Variance
Revenues	\$ 4,197,800	\$ 4,432,668	\$ (234,868)
Expenses	(4,998,885)	(4,210,001)	(788,884)
Net Increase (Decrease)	\$ (801,085)	\$ 222,667	\$ (1,023,752)

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The District’s major holdings in capital assets and capital investment are land and structures. Station 17 was completed in March 2006. Equipment includes apparatus and command vehicles (2002 Type 1 pumper, 2015 Type 1 pumper, 2002 Type III brush rig, 1998 Ford F150, 2007 Ford Ranger, 2008 Ford Expedition XLT, 2 x 2012 Dodge Power Wagons, 2020 Type III brush rig, U17 – 2018 F250). Replacement for apparatus and vehicles is based on a 10-year usable life schedule. The decrease in capital assets over prior period was principally due to depreciation.

Long-Term Debt

The District has not undertaken any new debt.

Governmental Accounting Standards Board Statement 68

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

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

**ALPINE FIRE PROTECTION DISTRICT
MANAGEMENT DISCUSSION AND ANALYSIS
JUNE 30, 2020**

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

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

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

FACTORS BEARING ON THE DISTRICT’S FUTURE

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

CONTACTING THE DISTRICT

Questions regarding this report should be directed to Brian Boggeln, Fire Chief and/or Jean Moore, Interim Finance Officer at (619) 445-2635, or by mail at 1364 Tavern Road, Alpine, CA 91901.

ALPINE FIRE PROTECTION DISTRICT



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

**ALPINE FIRE PROTECTION DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2020**

ASSETS

Cash and investments	\$ 5,639,870
Deposits	509,261
Accounts receivable	77,286
Capital assets, net	<u>4,591,044</u>

TOTAL ASSETS	<u>10,817,461</u>
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DEFERRED OUTFLOWS OF RESOURCES (Note 7)

	<u>1,862,674</u>
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LIABILITIES

Accounts payable	16,919
Accrued payroll	3,135
Other current liabilities	291,677
Accrued claims liability (Note 5)	195,800
Long-term liabilities:	
Net pension liability	6,237,726
Compensated absences	<u>153,442</u>

TOTAL LIABILITIES	<u>6,898,699</u>
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DEFERRED INFLOWS OF RESOURCES (Note 7)

	<u>705,660</u>
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NET POSITION

Invested in capital assets	4,591,044
Unrestricted	<u>484,732</u>

NET POSITION	<u><u>\$ 5,075,776</u></u>
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The accompanying notes are an integral part of these financial statements

**ALPINE FIRE PROTECTION DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Change in Net Position
		Charges for Services	Operating Contributions and Grants	Capital Contributions and Grants	
Governmental Activities:					
Public Safety	\$ 4,405,322	\$ -	\$ 1,519	\$ -	\$ (4,403,803)
Total Governmental Activities	<u>\$ 4,405,322</u>	<u>\$ -</u>	<u>\$ 1,519</u>	<u>\$ -</u>	<u>(4,403,803)</u>

General Revenues

Property taxes	\$ 3,438,870
Special assessments	496,806
Use of money and property	100,881
Mitigation fees	52,301
Miscellaneous	<u>342,291</u>
Total general revenues	4,431,149
Change in net position	27,346
Net position at beginning of fiscal year	<u>5,048,430</u>
Net position at end of fiscal year	<u><u>\$ 5,075,776</u></u>

The accompanying notes are an integral part of these financial statements

**ALPINE FIRE PROTECTION DISTRICT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2020**

ASSETS	<u>General Fund</u>
Cash and investments	\$ 5,639,870
Deposits	509,261
Accounts receivable	<u>77,286</u>
 TOTAL ASSETS	 <u><u>\$ 6,226,417</u></u>
 LIABILITIES	
Accounts payable	\$ 16,919
Accrued payroll	3,135
Accrued vacation	92,905
Other current liabilities	291,677
Accrued claims liability (Note 5)	<u>195,800</u>
 Total liabilities	 <u>600,436</u>
 FUND BALANCES	
Fund balance:	
Non-spendable	509,261
Assigned:	
Assigned for capital expenditures	1,626,362
Assigned for sick and vacation leave	208,090
Assigned for OPEB	38,000
Assigned for pension liability	721,147
Assigned for economic uncertainty	800,000
Assigned for PASIS risk pool	484,414
Unassigned	<u>1,238,707</u>
 Total fund balance	 <u>5,625,981</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u><u>\$ 6,226,417</u></u>

The accompanying notes are an integral part of these financial statements

**ALPINE FIRE PROTECTION DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
JUNE 30, 2020**

Total fund balances - governmental funds		\$ 5,625,981
<p>In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation.</p>		
Capital assets at historical cost		4,591,044
Deferred outflows of resources are not reported in the Statement of Net Position		1,862,674
<p>Long-term liabilities are not due and payable in the current period and, therefore are not reported in the funds. Those liabilities consist of:</p>		
Deferred Inflows of Resources	(705,660)	
Net Pension Liability	(6,237,726)	
Compensated absences	(60,537)	(7,003,923)
Net position of governmental activities		\$ 5,075,776

The accompanying notes are an integral part of these financial statements

ALPINE FIRE PROTECTION DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

REVENUES

Property taxes	\$ 3,438,870
Special assessments	496,806
Use of money and property	100,881
Inter-governmental revenues	1,519
Mitigation fees	52,301
Miscellaneous	342,291
	4,432,668
 Total revenues	 4,432,668

EXPENDITURES

Current:

Salaries and benefits	3,099,168
Communications	118,781
Maintenance	114,793
District insurance	13,609
District special expenses	68,010
Utilities	51,766
Office expense	36,700
Grant expenses	32,733
Professional services	26,465
Training and seminars	23,191
Workshops	17,508
Non-capitalized equipment	16,396
Clothing	12,094
Medical supplies	8,455
Fire prevention	7,448
Directors fees	6,800
Publications and memberships	4,257
Household	4,200
Capital outlay	547,627
	4,210,001
 Total expenditures	 4,210,001

NET CHANGE IN FUND BALANCES

222,667

FUND BALANCES, BEGINNING OF YEAR

5,403,314

FUND BALANCE, END OF YEAR

\$ 5,625,981

The accompanying notes are an integral part of these financial statements

**ALPINE FIRE PROTECTION DISTRICT
RECONCILIATION OF THE STATEMENT OF
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020**

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

NET CHANGE IN FUND BALANCES	\$ 222,667
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Amounts reported for governmental activities in the Statement of Activities are different because of the following:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is capitalized and allocated over their estimated useful lives and reported as depreciation expense.

Depreciation expense not reported in governmental funds	(227,167)
Capital outlay is capitalized in the Statement of Net Position	547,627

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

Change in accrued pension liability	(524,410)
Change in compensated absences	8,629
	8,629

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	\$ <u>27,346</u>
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The accompanying notes are an integral part of these financial statements

ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

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

The Alpine Fire Protection District is located in San Diego County and was formed in 1957 to provide fire protection and emergency services to the community of Alpine. It covers approximately 27.5 square miles with a population of 17,000. The District is located in a semi-rural community and is primarily residential with light commercial occupancies. The Federal Register lists Alpine as an Urban-Wildland Interface Community within the vicinity of Federal lands that is in high risk from wildfire. Most of the District is located in State Responsibility Area (SRA) lands except for the eastern third which is in the Cleveland National Forest.

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

A. Accounting Policies

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

B. Basis of Presentation

Government-Wide Financial Statements:

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

ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

Fund Financial Statements:

Fund Financial Statements report detailed information about the District. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major governmental fund is presented in a separate column, and all non-major funds are aggregated into one column.

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

C. Basis of Accounting

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

Revenues – Exchange and Non-Exchange Transactions:

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

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

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

ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting (Continued)

Deferred Revenue:

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

Expenses/Expenditures:

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

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

D. Fund Accounting

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

Major Governmental Fund:

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

E. Budgets and Budgetary Accounting

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

ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Budgets and Budgetary Accounting (Continued)

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

F. Encumbrances

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

G. Deferred Compensation

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

All assets and income of the plan are held in trust for the exclusive benefit of the participants and their beneficiaries. The District does not meet the criteria for fiduciary fund reporting since it does not have either significant administrative involvement (e.g. custody) or performs the investment function. Therefore, the fair market value of the plan assets at June 30, 2020 in the amount of \$1,988,526 are not included in the District's financial statements.

H. Accumulated Vacation and Sick Leave

The District's policy on vacation and sick leave states that every full-time employee shall be eligible for vacation with pay after six months of continued service with the employer. Employees shall start to earn vacation allowance as of their first date of employment. The maximum accumulated total which may be carried in vacation time from one fiscal budget year to the next is one shift.

**ALPINE FIRE PROTECTION DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 JUNE 30, 2020**

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Accumulated Vacation and Sick Leave (Continued)

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

<u>Safety:</u>	<u>Length of Service</u>	<u>Shift Personnel</u>	<u>40 Hour Personnel</u>
	1 to 4 years	144 hours	48 hours
	5 to 9 years	168 hours	56 hours
	10 to 14 years	192 hours	64 hours
	15 to 19 years	216 hours	72 hours
	20 to 24 years	240 hours	80 hours
	25+	264 hours	88 hours
<u>Administrative</u>			
<u>Support Staff:</u>	<u>Length of Service</u>	<u>Hours</u>	
	0 to 2 years	40 hours	
	3 to 5 years	80 hours	
	6 to 9 years	120 hours	
	10 to 14 years	160 hours	
	15 to 19 years	200 hours	
	20 plus years	280 hours	

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

Management and Full-time Administrative personnel shall accrue sick leave at the rate of 12 hours per month. There is no limit to the accrued sick leave for non-safety personnel. Unused sick leave shall be carried forward from one fiscal year to the next. Safety and Full-time Non-Safety Employees shall be compensated in cash for unused sick leave at the rate of one quarter of their regular rate of pay for any unused accumulation of sick leave when they are permanently separated from service by resignation, death, retirement, service retirement, or discharge so long as the employee has previously completed five (5) years of full-time service to the District.

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

At June 30, 2020, the accumulated unpaid liabilities related to vacation and sick leave benefits were a total of \$153,442. This is all recorded as long-term debt.

**ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Employee Retirement Plans

Plan Description and Funding Policy:

CalPERS

Plan Description

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

Funding Policy

Tier 1 and Tier 2 participants are required to contribute 100% of the employee contribution. The District deposited the contributions required of District employees on their behalf into the employees' account. The District is required to contribute at an actuarially determined rate; the 2019/2020 rates of annual covered payroll are as follows:

<u>Tier</u>	<u>Safety</u>	<u>Non-Safety</u>
Tier 1	21.93%	13.47%
Tier 2	18.93%	8.38%
PEPRA	13.03%	7.03%

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

At June 30, 2020, the District reported a liability of \$6,237,726 in the Statement of Net Position for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all Pension Plan participants, which was actuarially determined.

**ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Employee Retirement Plans (Continued)

Funding Policy (Continued)

For the fiscal year ended June 30, 2020, the District recognized pension expense of \$1,199,640 in its Government-Wide financial statements. Pension expense represents the change in the net pension liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss, actuarial gain/loss, actuarial assumptions or method, and plan benefits.

Actuarial Assumptions

The total pension liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions. Total pension liability represents the portion of the actuarial present value of projected benefit payments attributable to past periods of service for current and inactive employees.

- Discount Rate/Rate of Return – 7.15%, net of investment expense
- Inflation Rate – 2.75%
- Salary increases – Varies by Entry Age and Service – up to 3%
- COLA Increases – up to 2.75%
- Post-Retirement Mortality – Derived using CalPERS’ Membership Data for all Funds

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period July 1, 2015 through June 30, 2018.

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

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

**ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Employee Retirement Plans (Continued)

Actuarial Assumptions (Continued)

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

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

The following presents what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.0%) or 1 percentage point higher (8.0%) than the current rate:

	1% Decrease 6.00%	Discount Rate 7.00%	1% Increase 8.50%
District's proportionate share of the net pension plan liability	\$ 9,376,484	\$ 6,237,726	\$ 3,663,350

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

J. Property Tax

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

ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Assets, Liabilities, and Equity

1. Deferred Outflows and Inflows of Resources

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

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

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

2. Capital Assets

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

**ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Assets, Liabilities, and Equity (Continued)

2. Capital Assets (Continued)

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

**ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Assets, Liabilities, and Equity (Continued)

3. Deferred Revenue

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

4. Long-Term Obligations

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

5. Revenue Limit/Property Tax

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

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

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

ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. Fund Balance Reserves and Assignments

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

- Nonspendable Fund Balance – this fund balance classification includes amounts that cannot be spent because they are either not in spendable form (i.e. – prepaid expenses) or legally or contractually required to be maintained intact.
- Restricted Fund Balance – this fund balance classification should be reported when there are constraints placed on the use of resources externally (by creditors, grant sources, contributors, etc.) or imposed by law or enabling legislation.
- Committed Fund Balance – this fund balance classification can only be used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision-making authority (i.e. – fund balance designations passed by board resolution).
- Assigned Fund Balance – this fund balance classification includes amounts that are constrained by the government’s intent to be used for specific purposes, but are neither restricted nor committed.
- Unassigned Fund Balance – this fund balance classification is the residual classification for the general fund.

M. Net Position

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

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

N. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect

**ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. Use of Estimates (Continued)

the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 2 – CASH AND INVESTMENTS

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

Cash and investments consist of the following at June 30, 2020:

Investment in State Treasurer's Investment Pool (LAIF)	\$ 459,886
Deposits held in financial institutions	334,885
Certificates of deposit and investments	2,463,332
Cash with County	<u>2,381,767</u>
	<u>\$ 5,639,870</u>

A. Custodial Credit Risk

At June 30, 2020, the carrying amount of the deposits held at banks, was \$334,885. The bank balances are insured by the FDIC for \$250,000 and the remaining was collateralized, as required by California Government Code 53630, by the pledging financial institution with assets held in a common pool for the District and other governmental agencies. State law requires that the collateral be equal or greater than 100% of all public deposits held with the pledging financial institution if government securities are used or 150% if mortgages are used as the collateral.

B. Authorized Investments

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

The Government Code allows investments in the following instruments:

- Securities of the United States Government, or its agencies
- Small Business Administration loans
- Certificates of Deposit (or Time Deposits) placed with commercial banks and/or savings and loan companies
- Negotiable Certificates of Deposit
- Banker's Acceptances

ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 2 – CASH AND INVESTMENTS (CONTINUED)

B. Authorized Investments (Continued)

- Commercial paper and medium-term corporate notes
- Local Agency Investment Fund (State Pool and County Pool) Demand Deposits
- Repurchase Agreements (Repos)
- Passbook savings Account Demand Deposits
- Reverse Repurchase Agreements
- County Cash Pool

C. Investments

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

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

**ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 2 – CASH AND INVESTMENTS (CONTINUED)

C. Investments (Continued)

Here is a table classifying the assets by fair value hierarchy:

	Fair Market Value as of June 30, 2020			
	Total	Level 1	Level 2	Level 3
LAIF	\$ 459,886	\$ -	\$ 459,886	\$ -
Certificates of deposit and investments	2,463,332	2,463,332	-	-
Total	\$ 2,923,218	\$ 2,463,332	\$ 459,886	\$ -

D. Interest Rate Risk

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

E. Credit Risk

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

ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 3 - CAPITAL ASSETS

A schedule of changes in general fixed assets for the year ended June 30, 2020, is shown below:

	Balance July 1, 2019	Additions	Deletions	Balance June 30, 2020
Capital Assets, Not Being Depreciated:				
Land	\$ 644,613	\$ -	\$ -	\$ 644,613
Total Capital Assets, Not Being Depreciated	<u>644,613</u>	<u>-</u>	<u>-</u>	<u>644,613</u>
Capital Assets, Being Depreciated:				
Structures & improvements	4,525,887	-	-	4,525,887
Equipment & vehicles	2,486,957	547,627	-	3,034,584
	<u>7,012,844</u>	<u>547,627</u>	<u>-</u>	<u>7,560,471</u>
Less Accumulated Depreciation	<u>(3,386,872)</u>	<u>(227,168)</u>		<u>(3,614,040)</u>
Total Capital Assets, Being Depreciated, Net	<u>3,625,972</u>	<u>320,459</u>	<u>-</u>	<u>3,946,431</u>
Governmental Activities Capital Assets, Net	<u>\$ 4,270,585</u>	<u>\$ 320,459</u>	<u>\$ -</u>	<u>\$ 4,591,044</u>

Total depreciation expense for the year was \$227,168.

Depreciation expense charged to:

Public Safety	<u>\$ 227,168</u>
	<u>\$ 227,168</u>

NOTE 4 – LONG-TERM DEBT

The following is a summary of long-term liability transactions for the year ended June 30, 2020:

	Balance July 1, 2019	Additions	Deletions	Balance June 30, 2020	Due Within One Year
Compensated absences	\$ 162,071	\$ -	\$ (8,629)	\$ 153,442	\$ -
Net pension liability	5,754,211	483,515	-	6,237,726	-
Total	<u>\$ 5,916,282</u>	<u>\$ 483,515</u>	<u>\$ (8,629)</u>	<u>\$ 6,391,168</u>	<u>\$ -</u>

**ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 5 - JOINT POWERS AGREEMENTS

A. PASIS

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

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

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

Unpaid claims and claim adjustment expenses at beginning of year	\$	271,193
Provision for insured events of current year		170,831
Changes in provision for insured events of prior years		<u>(180,211)</u>
Total incurred claims expense		(9,380)
Claim paid attributable to insured events of the current year		<u>(66,013)</u>
Total outstanding claims liability	\$	<u><u>195,800</u></u>

**ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 5 - JOINT POWERS AGREEMENT (CONTINUED)

A. PASIS - continued

Condensed financial information from PASIS audited financial statements as of June 30, 2020, is as follows:

	District's Share	Total PASIS
Assets	\$ 518,248	\$ 3,667,065
Liabilities and Fund Balance		
Liabilities	\$ -	\$ -
Fund Balance (Deficit)	-	-
Total Liabilities and Fund Balance	\$ 518,248	\$ 3,667,065
		Total PASIS
Revenues		\$ 17,042
Expenditures		-
Capital contributions (distributions)		714
Total net income		\$ 17,756

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

B. FAIRA

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

**ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 5 - JOINT POWERS AGREEMENT (CONTINUED)

B. FAIRA - continued

Condensed financial information from FAIRA audited financial statements at June 30, 2019, is as follows:

	Total FAIRA
Assets	\$ 3,484,276
Liabilities and Fund Balance	
Liabilities	\$ 706,746
Fund Balance (Deficit)	2,777,530
Total Liabilities and Fund Balance	\$ 3,484,276
	Total FAIRA
Operating revenues	\$ 3,230,544
Expenditures	(3,670,085)
Operating Income (Loss)	(439,541)
Non-operating revenue investment (net)	121,786
Net Income (Loss)	\$ (317,755)

C. HCFA

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

**ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 5 - JOINT POWERS AGREEMENT (CONTINUED)

D. FDAC-EBA

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

E. HFTA

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

F. RCCP

The District became a member of the Joint Powers Agreement (JPA) known as the Regional Cooperative Care Partnership (RCCP) on July 1, 2013, the purpose of which is to provide certain administrative, training and oversight services related to the provision of pre-hospital emergency medical services to the members. The JPA is a separate entity.

NOTE 6 - LONG-TERM OPERATING LEASE AGREEMENTS

The District has one long-term operating lease agreement, with a term of five years. There are no material restrictions imposed by this agreement. Rent expense for the fiscal year ended June 30, 2020 was \$5,855. The minimum rental payments required under the operating lease commitments at June 30, 2020, are:

<u>Year Ended June 30,</u>	<u>Primary Government</u>
2021	\$ 5,088
2022	5,088
2023	5,088
2024	1,272
2025	
Total	<u><u>\$ 16,536</u></u>

NOTE 7 - DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES

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

**ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2020**

NOTE 7 - DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES (Continued)

The District has one item that is reportable on the Government-Wide Statement of Net Position as Deferred Outflows of Resources which is related to pensions that are the PERS premiums for the 2020 fiscal year which will be recognized in a subsequent reporting period. The total for this is \$675,230. These were the employer contributions for the 2020 fiscal year.

The District is also reporting deferred outflows of resources relating to differences between projected and actual investment earnings, change in employer proportions and differences between the employer’s contributions and their proportionate share of contributions. The sum total of these amounts at year-end were \$1,187,445 and they will be amortized over a 3.8 year period.

The District also recognized deferral inflows of resources in the government-wide financial statements. These are related to differences between expected and actual experience, changes of assumptions, and differences between employer’s contributions and the District’s proportionate share of contributions. This amount totals \$705,660 and will be amortized over a 3.8 year period.

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

Year Ended June 30,	Amount
2021	\$ 428,183
2022	(24,277)
2023	61,113
2024	16,766
Total	<u>\$ 481,785</u>

NOTE 8 - SUBSEQUENT EVENTS

Subsequent events have been evaluated through September 30, 2020, the date the financial statements were available for issuance.

In January 2020, the virus SARS-CoC-2 was transmitted to the United States from overseas sources, this virus, responsible for the Coronavirus disease COVID-19 has provided to be extremely virulent with transmission rates as yet unknown. The economic impact in the State of California as yet has not been determined and therefore any impact on the District is not yet known.

ALPINE FIRE PROTECTION DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION SECTION

JUNE 30, 2020

**ALPINE FIRE PROTECTION DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020**

	<u>Budgeted Amounts</u>			Variance with Final Budget
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	Positive (Negative)
REVENUES				
Property taxes	\$ 3,311,257	\$ 3,311,257	\$ 3,438,870	\$ 127,613
Special assessments	495,982	495,982	496,806	824
Use of money and property	53,683	53,683	100,881	47,198
Inter-governmental revenues	34,873	34,873	1,519	(33,354)
Mitigation fees	46,000	46,000	52,301	6,301
Miscellaneous	256,005	256,005	342,291	86,286
Total revenues	<u>4,197,800</u>	<u>4,197,800</u>	<u>4,432,668</u>	<u>234,868</u>
EXPENDITURES				
Current:				
Salaries and benefits	3,360,701	3,360,701	3,099,168	261,533
Communications	128,110	128,110	118,781	9,329
Maintenance	119,717	119,717	114,793	4,924
District insurance	209,862	209,862	13,609	196,253
District special expenses	94,428	94,428	68,010	26,418
Utilities	52,822	52,822	51,766	1,056
Office expense	34,873	34,873	36,700	(1,827)
Grant expenses	40,222	40,222	32,733	7,489
Professional services	26,271	26,271	26,465	(194)
Training and seminars	29,600	29,600	23,191	6,409
Workshops	31,890	31,890	17,508	14,382
Non-capitalized equipment	13,175	13,175	16,396	(3,221)
Clothing	32,350	32,350	12,094	20,256
Medical supplies	7,000	7,000	8,455	(1,455)
Fire prevention	4,563	4,563	7,448	(2,885)
Directors fees	31,919	31,919	6,800	25,119
Publications and memberships	2,825	2,825	4,257	(1,432)
Capital outlay	648,494	648,494	547,627	100,867
Household	4,368	4,368	4,200	168
Emergency fund	125,695	125,695	-	125,695
Total expenditures	<u>4,998,885</u>	<u>4,998,885</u>	<u>4,210,001</u>	<u>788,884</u>
Excess of revenues over (under) expenditures			<u>\$ 222,667</u>	

See notes to required supplementary information

**ALPINE FIRE PROTECTION DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION – PENSION PLAN
JUNE 30, 2020**

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

Last 10 Fiscal Years*:

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
District's proportion of the net pension liability	Varies by plan	0.60370%	0.06043%	0.06042%	0.05971%	0.06087%
District's proportionate share of the net pension liability	\$ 3,451,608	\$ 3,582,220	\$ 5,229,167	\$ 5,992,344	\$ 5,754,211	\$ 6,237,727
District's covered employee payroll	1,570,678	1,666,332	1,666,332	1,597,119	1,619,560	1,811,229
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	219.75%	214.98%	313.81%	375.20%	355.29%	344.39%
Plan Fiduciary net position as a percentage of the total pension liability	81.51%	80.55%	76.12%	71.49%	73.56%	74.08%

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

CALPERS - Schedule of District Contributions

Last 10 Fiscal Years*:

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Actuarially determined contribution	\$ 411,913	\$ 423,203	\$ 479,568	\$ 479,568	\$ 811,787	\$ 582,758
Total action contribution	411,913	423,203	479,568	479,568	811,787	582,758
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered-employee payroll	\$ 1,570,678	\$ 1,666,332	\$ 1,666,332	\$ 1,597,119	\$ 1,619,560	\$ 1,811,229
Contributions as a percentage of covered employee payroll	26.23%	25.39%	28.78%	30.03%	50.12%	32.17%

**ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2020**

Note 1 - Budgetary Basis of Accounting

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

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

ALPINE FIRE PROTECTION DISTRICT
SUPPLEMENTARY INFORMATION SECTION
JUNE 30, 2020

**ALPINE FIRE PROTECTION DISTRICT
ORGANIZATION
JUNE 30, 2020**

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

The Board of Directors for the fiscal year ended June 30, 2020, was composed of the following members:

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Jim Easterling	President	November 2022
Jim Mann	Vice President	November 2020
Pat Price	Secretary	November 2022
Steve Taylor	Director	November 2020
Baron Willis	Director	November 2022

**ALPINE FIRE PROTECTION DISTRICT
ASSESSED VALUATION
JUNE 30, 2020**

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

Secured property	\$ 2,385,844,530
Unsecured property	<u>32,267,054</u>
Total Assessed Valuation	<u><u>\$ 2,418,111,584</u></u>

**ALPINE FIRE PROTECTION DISTRICT
MANAGEMENT REPORT
FOR THE YEAR ENDED JUNE 30, 2020**

ALPINE FIRE PROTECTION DISTRICT

Management Report
For the Year Ended June 30, 2020

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

In planning and performing our audit of the financial statements of the Alpine Fire Protection District for the year ended June 30, 2020, we considered the District's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

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

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

Fechter & Company, Certified Public Accountants

A handwritten signature in cursive script that reads "Fechter & Company, CPAs". The signature is written in dark ink and is positioned to the left of the typed name.

December 3, 2020
Sacramento, CA

ALPINE FIRE PROTECTION DISTRICT
Required Communications
For the Year Ended June 30, 2020

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

As stated in our engagement letter dated July 2, 2018, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute assurance that the financial statements are free of material misstatement and are fairly presented in accordance with U.S. generally accepted accounting principles. Because an audit is designed to provide reasonable, but not absolute assurance and because we did not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us.

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

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

Significant Accounting Policies

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

Internal Control Related Matters

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

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

ALPINE FIRE PROTECTION DISTRICT
Required Communications
For the Year Ended June 30, 2020

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

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

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

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

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

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

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

ALPINE FIRE PROTECTION DISTRICT
Required Communications
For the Year Ended June 30, 2020

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

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

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

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

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

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

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

ALPINE FIRE PROTECTION DISTRICT
Required Communications
For the Year Ended June 30, 2020

Accounting Estimates

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

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

Audit Adjustments

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

- Posting of all GASB 34 entries on behalf of the District.
- Posting of all GASB 68 entries on behalf of the District.
- Reclassification of PERS expense from the liability account to expense
- Adjusting the workers compensation liability

Disagreements with Management

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

Consultations with Other Independent Auditors

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

ALPINE FIRE PROTECTION DISTRICT
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Issues Discussed Prior to Retention of Independent Auditors

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

Difficulties Encountered in Performing the Audit

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

INCIDENT STATISTICS

Incident Category	2020		2019	
	All Incidents	All Incidents %	All Incidents	All Incidents %
FIRE, EXPLOSION	5	3.55%	8	5.97%
GOOD INTENT CALL	11	7.80%	15	11.19%
RESCUE, EMS	116	82.27%	101	75.37%
SERVICE CALL	7	4.96%	9	6.72%
SPECIAL OR OTHER INCIDENT TYPE	2	1.42%	1	0.75%
Report Totals	141	100.00%	134	100.00%

Auto/Mutual Aid Received			
Receiving City	Providing Agency	Aid Received	Aid Provided
ALPINE	SYCUAN	1	1
ALPINE	BARONA	4	2
ALPINE	LAKESIDE	14	3
ALPINE	SAN MIGUEL	1	0
ALPINE	MONTE VISTA	13	1
ALPINE	VIEJAS	17	5
	Report Total	41	12