



# ALPINE FIRE PROTECTION DISTRICT

## BOARD OF DIRECTORS REGULAR MEETING

DIRECTOR EASTERLING  
DIRECTOR PRICE  
DIRECTOR TAYLOR  
DIRECTOR WILLIS  
DIRECTOR MEHRER

**TUESDAY**  
**OCTOBER 19, 2021**  
**5:00 P.M.**

FIRE CHIEF BRIAN BOGGELN  
CLERK OF THE BOARD ERIN DOOLEY

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

**The October 19, 2021 meeting will be held in a hybrid format to accommodate both in-person and remote participation by the Board and its staff members. The public is similarly welcome to participate in person or remotely (video or telephone). The following standards apply.**

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

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

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

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

Meeting ID: 861 7716 9663

+1 669 900 6833 US (San Jose)

Meeting ID: 861 7716 9663

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



# ALPINE FIRE PROTECTION DISTRICT

## BOARD OF DIRECTORS REGULAR MEETING

DIRECTOR EASTERLING  
DIRECTOR PRICE  
DIRECTOR TAYLOR  
DIRECTOR WILLIS  
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**TUESDAY**  
**OCTOBER 19, 2021**  
**5:00 P.M.**

FIRE CHIEF BRIAN BOGGELN  
CLERK OF THE BOARD ERIN DOOLEY

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

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

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

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

### 2) PLEDGE OF ALLEGIANCE

### 3) INVOCATION

### 4) APPROVAL OF AGENDA

### 5) PUBLIC COMMENT AND DISCUSSION

*Members of the public may address the Board during public comment on a particular agenda item, or if they wish to make a general comment on a matter within the subject matter jurisdiction of the District. The President of the Board will call on the member of the public at the appropriate time and allow the member of the public to provide live comment. The District limits each speaker to 3 minutes per subject or topic.*

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

### 6) CONSENT CALENDAR

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



## 7) DISCUSSION AGENDA ITEMS

- 7.1 - **Presentation on Fiscal Year 2020/2021 Audit**  
Verbal Report: Chief Boggeln
- 7.2 - **Update on Assembly Bill 38: Fire Safety**  
Staff Report: Fire Marshal McBroom (pg.31)

## 8) ACTION AGENDA ITEMS

- 8.1 - **Consideration to Approve Resolution #21/22-07 to Implement Teleconferencing Requirements during a Proclaimed State of Emergency Under Government Code Section 54953.**  
Staff Report: Chief Boggeln (pgs. 32-33)
- 8.2 - **Review and Approve Fiscal Year 2020/2021 Audit**  
Staff Report: Admin Specialist Pinhero (pgs. 36-90 )

## 9) REPORTS – INFORMATION ONLY

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

## 10) ADJOURNEMENT

### **NOTIFICATION OF NEXT MEETING**

**Next regular meeting will be held:**

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

Alpine Fire Station 17 (meeting room)

1364 Tavern Road, Alpine CA 91901

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### **CERTIFICATION OF POSTING**

I certify that on October 14, 2021, I posted a copy of the foregoing Agenda near the regular meeting place of the Board of Directors of Alpine Fire Protection District, said time being at least 72-hours in advance of the Regular Meeting of the Board of Directors. (Govt. Code Section 54954.2)

Executed at Alpine, California, on October 14, 2021.

*Erin Dooley*

Erin Dooley, Clerk of the Board



# ALPINE FIRE PROTECTION DISTRICT MINUTES

DIRECTOR EASTERLING  
DIRECTOR PRICE  
DIRECTOR TAYLOR  
DIRECTOR WILLIS  
DIRECTOR MEHRER

**TUESDAY**  
**SEPTEMBER 21, 2021**  
**5:00 P.M.**

FIRE CHIEF BRIAN BOGGELN  
CLERK OF THE BOARD ERIN DOOLEY

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

*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

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

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

## 2) PLEDGE OF ALLEGIANCE

Led by Clerk of the Board

## 3) INVOCATION

Given by Director Willis

## 4) APPROVAL OF AGENDA

**Motion to approve the agenda as submitted.  
(M/Willis 2<sup>nd</sup>/Price Approved 5-0)**

## 5) CONSENT CALENDAR

- 5.1 - Approve the Minutes: Regular Board Meeting – August 17, 2021 (pgs.5-8)
- 5.2 - Financial Reports (pgs.9-25)
- 5.3 - Cash Flow Report (pgs.26-27)
- 5.4 - Investment Portfolio Report (pg.28)
- 5.5 - Monthly Incident Statistics (pg.29)
- 5.6 - Correspondence (pg.30)

**Motion to approve Consent Calendar as submitted.  
(M/Taylor 2<sup>nd</sup>/Willis Approved 5-0)**

## 6) 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.*

## **7) DISCUSSION AGENDA ITEMS**

### **7.1 - 3<sup>rd</sup> Hearing - Fiscal Year 2021/2022 Budget**

Staff Report: Administrative Specialist Pinhero (pgs.31-37)

**No comment.**

### **7.2 - End of Calendar Year 2021 Board Meeting Schedule**

Staff Report: Chief Boggeln (pg.38)

**Director Easterling suggested cancelling December's Board Meeting.**

## **8) ACTION AGENDA ITEMS**

### **8.1 - Resolution #21/22-05 – A Resolution of the Board of Directors of the Alpine Fire Protection District Adopting Final Budget for Fiscal Year 2021/2022 (pg.39)**

**Motion to approve Resolution 21/22-05 as submitted.**

**(M/Taylor 2<sup>nd</sup>/Price Approved 5-0)**

**Roll Call Vote: Aye (5); Easterling, Willis, Mehrer, Price,**

**Taylor; Nay (0); Abstaining (0); Absent (0)**

### **8.2 - Approval of "Fire Engine Vehicle Agreement" between the Alpine Fire Protection District and the Viejas Fire Department**

Staff Report: Chief Boggeln (pgs. 40-44)

**Motion to approve the Fire Engine Vehicle Agreement as submitted.**

**(M/Willis 2<sup>nd</sup>/Easterling Approved 5-0)**

## **9) REPORTS – INFORMATION ONLY**

### **9.1 – Directors' Report**

**Director Mehrer represented the District at Heartland Fire Training Commission special meeting; Steve Butcher is retiring, and they offered someone a new contract.**

### **9.2 – Fire Chief**

**Fire Chief Boggeln reported that BR17 has returned and is currently being serviced. The District was approved ARPA funds. Engineer Champlin has retired and there will be an Engineer test soon. Visiting schools for Fire Prevention month will still take effect.**

### **9.3 – Fire Marshal**

**Fire Marshal McBroom attended SDGE 3<sup>rd</sup> Annual Wildfire Fair. The Open House will have restricted access due to COVID, currently securing vendors. As of 7/14/2021 Alpine was awarded Firewise USA recognition.**

### **9.4 – Alpine Firefighters Association - Local 2638**

**Captain O'Gorman reported on the Open House.**

### **9.5 – Committee Reports**

**None.**



**10) 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.*

- Adjourned to Closed Session at 5:20 pm.

**11) CLOSED SESSION**

**11.1 - Conference with Legal Counsel – Anticipated Litigation. Significant exposure to litigation pursuant to Government Code Section 54959.9(d)(d) – one (1) matter (pg. 45)**

- Reconvened to Open Session at 5:25 pm.
- Direction given; no action taken.

**12) ACTION ITEM - RESOLUTION #21/22-06 DETERMINATION ON INDUSTRIAL DISABILITY RETIREMENT APPLICATION OF DONALD S. CHAMPLIN**

Staff Report: Chief Boggeln (pgs.46-47)

**Motion to approve Resolution 21/22-06 as submitted.**

**(M/Taylor 2<sup>nd</sup>/Easterling Approved 5-0)**

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

**13)ADJOURNMENT**

**Motion to adjourn at 5:29 pm**

**(M/Price 2<sup>nd</sup>/Taylor Approved 5-0)**

**NOTIFICATION OF NEXT MEETING**

**Next regular meeting will be held:**

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

Alpine Fire Station 17 (meeting room)

1364 Tavern Road, Alpine, CA 91901

**Minutes Approved:**

\_\_\_\_\_  
Board Secretary

\_\_\_\_\_  
Date

## ALPINE FIRE PROTECTION DISTRICT

## Balance Sheet

10/12/21

As of September 30, 2021

Accrual Basis

	Sep 30, 21
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>1000 · COUNTY OF SAN DIEGO</b>	
<b>1000.01 · Gen. 310100-47500</b>	
Committed for UAL (CalPERS)	100,000.00
Committed for Vac-Sick Liabilit	120,000.00
Committed for Capital Accrual	225,840.35
Assigned for Capital Projects	98,500.00
<b>1000.01 · Gen. 310100-47500 - Other</b>	613,511.43
<b>Total 1000.01 · Gen. 310100-47500</b>	1,157,851.78
<b>1000.02 · Mitig.310135-47505</b>	
Committed for Capital accrual	117,958.03
<b>Total 1000.02 · Mitig.310135-47505</b>	117,958.03
<b>Total 1000 · COUNTY OF SAN DIEGO</b>	1,275,809.81
<b>1001 · OTHER A/C'S</b>	
<b>1001.07 · CB&amp;T Checking - 8473</b>	69,325.91
<b>1001.04 · CB&amp;T-(Workers Comp)</b>	18,990.69
<b>1101.06 · CB&amp;T Money Plus</b>	
General	202,208.46
Assigned Building/Veh (budget)	63,580.00
Assigned BuildAccrual Fund (08)	30,000.00
Assigned EquipAccrual Fund (09)	12,800.00
Committed Capital Apparatus	418.03
<b>Total 1101.06 · CB&amp;T Money Plus</b>	309,006.49
<b>1101.09 · CB&amp;T Savings (Grant)</b>	500.53
<b>Total 1001 · OTHER A/C'S</b>	397,823.62
<b>Total Checking/Savings</b>	1,673,633.43
<b>Accounts Receivable</b>	
<b>1003 · *Accounts Receivable</b>	90,487.40
<b>Total Accounts Receivable</b>	90,487.40
<b>Other Current Assets</b>	
<b>1002 · OTHER CURRENT ASSETS</b>	
<b>1002.1 · LAIF 17-37-006</b>	
General	281.41
Committed Funds	764,258.01
Committed SRPL Funds	5,417.55
<b>Total 1002.1 · LAIF 17-37-006</b>	769,956.97
<b>1002.2 · PASIS-Risk Pool Deposit</b>	515,314.02
<b>1002.6 · Petty Cash</b>	76.00
<b>1002.65 · Change Account</b>	100.00
<b>1002.10 · Multi-Bank Securities</b>	
Securities	197,000.00
Market Value of Portfolio FL	1,780.62
<b>Total 1002.10 · Multi-Bank Securities</b>	198,780.62
<b>1002.13 · P1R-354391 - Comerica AFPD fund</b>	
Securities (Fixed Income)	1,880,466.38
Market Value of Portfolio FL	39,158.05
Money Market	44,599.48
<b>Total 1002.13 · P1R-354391 - Comerica AFPD fund</b>	1,964,223.91
<b>1002.14 · P1R-114381 - Comerica SRPL fund</b>	
Securities	287,000.00

## ALPINE FIRE PROTECTION DISTRICT

## Balance Sheet

10/12/21

As of September 30, 2021

Accrual Basis

	Sep 30, 21
Market Value of Portfolio FL	-7,649.68
Money Market	4,887.00
<b>Total 1002.14 · P1R-114381 - Comerica SRPL fund</b>	<b>284,237.32</b>
1002.15 · Deferred Outflows of Resources	1,862,674.00
<b>Total 1002 · OTHER CURRENT ASSETS</b>	<b>5,595,362.84</b>
<b>Total Other Current Assets</b>	<b>5,595,362.84</b>
<b>Total Current Assets</b>	<b>7,359,483.67</b>
<b>Fixed Assets</b>	
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
<b>Total 1600 · FIXED ASSETS</b>	<b>3,946,431.00</b>
<b>Total Fixed Assets</b>	<b>3,946,431.00</b>
<b>TOTAL ASSETS</b>	<b>11,305,914.67</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	51,904.87
<b>Total Accounts Payable</b>	<b>51,904.87</b>
Credit Cards	
2002 · CREDIT CARDS	
CalCard (Debbie Pinhero -5683)	1,730.00
<b>Total 2002 · CREDIT CARDS</b>	<b>1,730.00</b>
<b>Total Credit Cards</b>	<b>1,730.00</b>
Other Current Liabilities	
1800 · Market value of portfolio	38,271.76
2003 · OTHER LIABILITIES	
2003.12 · SRPL Mitigation Funds	252,766.43
<b>Total 2003 · OTHER LIABILITIES</b>	<b>252,766.43</b>
2100 · PAYROLL LIABILITIES	
2100.26 · PERS Safety Add'l 1%	2,843.91
2100.04 · CalPERS Retirement - Company	69.98
2100.21 · CalPERS Retirement - Employee	57.22
2100.07 · Long Term Disability	28.75
2100.16 · Life Insurance - Company	-8.50
2100.17 · Supplemental Life Insurance	115.69
2100.22 · Health Benefits {ER}	-1,717.65
<b>Total 2100 · PAYROLL LIABILITIES</b>	<b>1,389.40</b>
<b>Total Other Current Liabilities</b>	<b>292,427.59</b>
<b>Total Current Liabilities</b>	<b>346,062.46</b>
<b>Long Term Liabilities</b>	
2500 · LONG TERM LIABILITIES	
2500.11 · ACCRUED CLAIMS LIABILITY	195,800.00
2500.01 · Compensated Absences	98,537.10
2500.06 · Net Pension Liability Plan 959	6,048,576.00
2500.07 · Net Pension Liability Plan 958	181,457.00
2500.08 · Net Pension Liab. Plan 23014	7,058.00
2500.09 · Net Pension Liab. Plan 23190	635.00



## ALPINE FIRE PROTECTION DISTRICT

## Balance Sheet

10/12/21

As of September 30, 2021

Accrual Basis

	Sep 30, 21
2500.10 · Deferred Inflows of Resources	705,660.00
<b>Total 2500 · LONG TERM LIABILITIES</b>	<b>7,237,723.10</b>
<b>Total Long Term Liabilities</b>	<b>7,237,723.10</b>
<b>Total Liabilities</b>	<b>7,583,785.56</b>
<b>Equity</b>	
1110 · Retained Earnings	-102,834.09
3000 · OPENING BAL EQUITY	-320,460.00
<b>3002 · UNRESERVED and UNDESIGNATED</b>	
3002.01 · General Fund Balance	1,553,545.88
3002.02 · Mitigation Fee Fund	2,703.00
<b>Total 3002 · UNRESERVED and UNDESIGNATED</b>	<b>1,556,248.88</b>
3007 · Investment in Fixed Assets	4,266,891.00
3009 · Prior Period Adjustment	500.00
Net Income	-1,678,216.68
<b>Total Equity</b>	<b>3,722,129.11</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>11,305,914.67</b>

## ALPINE FIRE PROTECTION DISTRICT

## Profit &amp; Loss Budget vs. Actual

July through September 2021

	Jul - Sep 21	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
<b>4000 · COUNTY OF S.D.</b>				
4000.01 · 1% Property Tax	64,946.71	3,605,714.00	-3,540,767.29	1.8%
4000.02 · Interest-General Fund	0.00	17,000.00	-17,000.00	0.0%
4000.03 · Mitigation Fees	0.00	25,000.00	-25,000.00	0.0%
4000.04 · Interest-Mitigation Fund	0.00	750.00	-750.00	0.0%
4000.05 · Benefit Fee-Alpine	0.00	538,094.00	-538,094.00	0.0%
4000.06 · 1% Refunds	-127.61	-19,000.00	18,872.39	0.7%
<b>Total 4000 · COUNTY OF S.D.</b>	<b>64,819.10</b>	<b>4,167,558.00</b>	<b>-4,102,738.90</b>	<b>1.6%</b>
<b>4002 · INTEREST INCOME</b>				
.1 · California Bank & Trust	19.62	100.00	-80.38	19.6%
.2 · PASIS	0.00	5,000.00	-5,000.00	0.0%
.3 · Investments	12,450.61	40,000.00	-27,549.39	31.1%
.4 · LAIF	0.00	5,000.00	-5,000.00	0.0%
.6 · SRPL	418.42	0.00	418.42	100.0%
<b>Total 4002 · INTEREST INCOME</b>	<b>12,888.65</b>	<b>50,100.00</b>	<b>-37,211.35</b>	<b>25.7%</b>
<b>4005 · OTHER INCOME</b>				
.01 · Plan Check	5,221.70	11,000.00	-5,778.30	47.5%
.02 · First Responder	0.00	13,000.00	-13,000.00	0.0%
.04 · Other	75.13	45,000.00	-44,924.87	0.2%
.08 · Ambulance Sub-Lease(Restricted)	0.00	120,000.00	-120,000.00	0.0%
.09 · ALS Agreement (Restricted)	0.00	35,000.00	-35,000.00	0.0%
.11 · Vehicle Reimbursements	14,368.00	15,000.00	-632.00	95.8%
.13 · Strike Team Personnel Reimb.	56,092.50	10,000.00	46,092.50	560.9%
.14 · Other Strike Team Reimb.	19,906.69	1,000.00	18,906.69	1,990.7%
<b>Total 4005 · OTHER INCOME</b>	<b>95,664.02</b>	<b>250,000.00</b>	<b>-154,335.98</b>	<b>38.3%</b>
<b>4006 · GRANT INCOME</b>				
4006.04 · CountySD				
SHGP 2021	0.00	13,964.00	-13,964.00	0.0%
SHGP 2020	0.00	13,616.00	-13,616.00	0.0%
<b>Total 4006.04 · CountySD</b>	<b>0.00</b>	<b>27,580.00</b>	<b>-27,580.00</b>	<b>0.0%</b>
4006.11 · Sempra Energy - CERT	2,000.00			
4006.14 · Alpine Fire Foundation	0.00	11,200.00	-11,200.00	0.0%
<b>Total 4006 · GRANT INCOME</b>	<b>2,000.00</b>	<b>38,780.00</b>	<b>-36,780.00</b>	<b>5.2%</b>
<b>Total Income</b>	<b>175,371.77</b>	<b>4,506,438.00</b>	<b>-4,331,066.23</b>	<b>3.9%</b>
<b>Expense</b>				
<b>5003 · GRANT EXPENSES</b>				
5003.04 · CountySD				
SHSP 2021	0.00	13,964.00	-13,964.00	0.0%
SHSP 2020	0.00	13,616.00	-13,616.00	0.0%
<b>Total 5003.04 · CountySD</b>	<b>0.00</b>	<b>27,580.00</b>	<b>-27,580.00</b>	<b>0.0%</b>
5003.14 · Alpine Fire Foundation	0.00	11,200.00	-11,200.00	0.0%
<b>Total 5003 · GRANT EXPENSES</b>	<b>0.00</b>	<b>38,780.00</b>	<b>-38,780.00</b>	<b>0.0%</b>
<b>5000 · SALARIES</b>				
5000.01 · Payroll	389,594.03	1,670,924.00	-1,281,329.97	23.3%
5000.02 · OVERTIME				
Critical Weather	0.00	27,741.00	-27,741.00	0.0%
FLSA	7,941.38	33,733.00	-25,791.62	23.5%
Sick Coverage	12,463.98	72,126.00	-59,662.02	17.3%
Strike Team	334,100.92	109,000.00	225,100.92	306.5%
Training	142.84	18,864.00	-18,721.16	0.8%
Unclassified-Meetings, etc	553.50	16,644.00	-16,090.50	3.3%
Vacation-Holiday Coverage	20,876.12	221,926.00	-201,049.88	9.4%
Worker's Comp Coverage	0.00	8,322.00	-8,322.00	0.0%
<b>Total 5000.02 · OVERTIME</b>	<b>376,078.74</b>	<b>508,356.00</b>	<b>-132,277.26</b>	<b>74.0%</b>
<b>Total 5000 · SALARIES</b>	<b>765,672.77</b>	<b>2,179,280.00</b>	<b>-1,413,607.23</b>	<b>35.1%</b>
<b>5002 · EMPLOYEE BENEFITS</b>				
5002.01 · Educational Incentive	71,896.44	81,977.00	-10,080.56	87.7%
5002.02 · Vacation/Sick Leave Expense	5,680.72	38,000.00	-32,319.28	14.9%
5002.03 · Medicare / Employer Exp	12,051.39	36,998.00	-24,946.61	32.6%
5002.04 · Retirement - Pers	86,818.24	322,573.00	-235,754.76	26.9%
5002.4a · Retirement UAL Payments	498,110.00	498,110.00	0.00	100.0%
5002.05 · Group Medical Ins	72,637.70	340,361.00	-267,723.30	21.3%

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

	Jul - Sep 21	Budget	\$ Over Budget	% of Budget
5002.06 · Life Insurance	1,708.50	4,590.00	-2,881.50	37.2%
5002.07 · LTD Insurance	1,521.56	6,120.00	-4,598.44	24.9%
5002.08 · Social Security(Employer)	244.62	5,659.00	-5,414.38	4.3%
5002.10 · Retirement 401 (a)	929.00	5,000.00	-4,071.00	18.6%
<b>Total 5002 · EMPLOYEE BENEFITS</b>	<b>751,598.17</b>	<b>1,339,388.00</b>	<b>-587,789.83</b>	<b>56.1%</b>
5006 · UNEMPLOYMENT	0.00	500.00	-500.00	0.0%
5007 · CLOTHING				
5007.01 · Uniforms				
Uniforms	1,191.84	12,300.00	-11,108.16	9.7%
<b>Total 5007.01 · Uniforms</b>	<b>1,191.84</b>	<b>12,300.00</b>	<b>-11,108.16</b>	<b>9.7%</b>
5007.02 · Boots	0.00	3,420.00	-3,420.00	0.0%
5007.03 · Turn Outs/Helmets	1,885.38	25,570.00	-23,684.62	7.4%
5007.04 · Wildland gear	367.08	3,280.00	-2,912.92	11.2%
<b>Total 5007 · CLOTHING</b>	<b>3,444.30</b>	<b>44,570.00</b>	<b>-41,125.70</b>	<b>7.7%</b>
5008 · COMMUNICATION				
5008.01 · HCFA ,RCS - Internet	63,501.22	113,314.00	-49,812.78	56.0%
5008.02 · Mobile Communications	551.36	2,975.00	-2,423.64	18.5%
5008.03 · Mobile Data Terminals	2,549.22	4,590.00	-2,040.78	55.5%
5008.05 · Emergency Operations Center EOC	0.00	200.00	-200.00	0.0%
<b>Total 5008 · COMMUNICATION</b>	<b>66,601.80</b>	<b>121,079.00</b>	<b>-54,477.20</b>	<b>55.0%</b>
5009 · PASIS (Workers Comp)				
5009.01 · Administrative	62,202.00	92,584.00	-30,382.00	67.2%
5009.02 · Claim Related	11,176.36	125,000.00	-113,823.64	8.9%
<b>Total 5009 · PASIS (Workers Comp)</b>	<b>73,378.36</b>	<b>217,584.00</b>	<b>-144,205.64</b>	<b>33.7%</b>
5010 · HOUSEHOLD	793.99	5,500.00	-4,706.01	14.4%
5011 · FAIRA	38,461.00	38,461.00	0.00	100.0%
5012 · MAINTENANCE - EQUIPMENT				
5012.01 · E17 KME (2015)	12,439.86	26,292.00	-13,852.14	47.3%
5012.02 · E217 KME (2002)	33,790.23	42,639.00	-8,848.77	79.2%
5012.03 · B217 International (2002)	55.08	7,995.00	-7,939.92	0.7%
5012.3B · B17 Hi-Tech (2019)	410.74	6,995.00	-6,584.26	5.9%
5012.04 · 4709 U17 Ford F-250 (2018)	1,174.81	5,206.00	-4,031.19	22.6%
5012.05 · Rescue Tools	0.00	1,515.00	-1,515.00	0.0%
5012.06 · Hydrant	0.00	125.00	-125.00	0.0%
5012.07 · Generator	0.00	2,060.00	-2,060.00	0.0%
5012.08 · SCBA - Compressor	397.50	1,851.00	-1,453.50	21.5%
5012.09 · Portable Extinguishers	0.00	174.00	-174.00	0.0%
5012.10 · Ladder Testing	0.00	3,240.00	-3,240.00	0.0%
5012.11 · Misc.Equipment	37.97	1,000.00	-962.03	3.8%
5012.12 · Fuel	10,103.01	28,074.00	-17,970.99	36.0%
5012.13 · Foam (Class A/B)	0.00	2,000.00	-2,000.00	0.0%
5012.14 · Fire Hose/Hose Packs	0.00	2,500.00	-2,500.00	0.0%
5012.15 · Vehicle Maintenance Software	1,072.00	1,701.00	-629.00	63.0%
5012.16 · Air Compressor - Station	0.00	1,320.00	-1,320.00	0.0%
5012.18 · 4706 Ford Ranger (2007)	17.10	1,300.00	-1,282.90	1.3%
5012.19 · SCBA's	344.79	3,280.00	-2,935.21	10.5%
5012.21 · 4701 Dodge Ram Truck 0966(2012)	1,080.93	2,800.00	-1,719.07	38.6%
5012.22 · 4702 Dodge Ram Truck 0965(2012)	0.00	3,500.00	-3,500.00	0.0%
5012.23 · 4705 2020Ford Exp/2021 EQ Maint	0.00	1,850.00	-1,850.00	0.0%
5012 · MAINTENANCE - EQUIPMENT - Other	15.00			
<b>Total 5012 · MAINTENANCE - EQUIPMENT</b>	<b>60,939.02</b>	<b>147,417.00</b>	<b>-86,477.98</b>	<b>41.3%</b>
5013 · MAINTENANCE - RADIOS				
5013.01 · Maintenance Contract	621.00	3,500.00	-2,879.00	17.7%
5013.02 · Other radio maintenance	0.00	2,000.00	-2,000.00	0.0%
<b>Total 5013 · MAINTENANCE - RADIOS</b>	<b>621.00</b>	<b>5,500.00</b>	<b>-4,879.00</b>	<b>11.3%</b>
5014 · MAINTENANCE - STRUCTURES				
5014.01 · Station 17				
Station Maintenance	4,072.96	20,075.00	-16,002.04	20.3%
5014.01 · Station 17 - Other	730.06	0.00	730.06	100.0%
<b>Total 5014.01 · Station 17</b>	<b>4,803.02</b>	<b>20,075.00</b>	<b>-15,271.98</b>	<b>23.9%</b>
5014.02 · HVAC Maintenance	300.00	2,200.00	-1,900.00	13.6%
5014.03 · Apparatus Bay Doors & Gates	0.00	4,900.00	-4,900.00	0.0%
5014.04 · Alarm System	378.75	4,521.00	-4,142.25	8.4%
5014.05 · Plymovent	0.00	1,800.00	-1,800.00	0.0%
5014.06 · Gym Equipment	0.00	1,350.00	-1,350.00	0.0%

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

	Jul - Sep 21	Budget	\$ Over Budget	% of Budget
5014.07 · Grounds Maintenance	88.24	3,800.00	-3,711.76	2.3%
<b>Total 5014 · MAINTENANCE - STRUCTURES</b>	<b>5,570.01</b>	<b>38,646.00</b>	<b>-33,075.99</b>	<b>14.4%</b>
<b>5015 · MEDICAL SUPPLIES</b>				
5015.01 · Disposable Supplies	0.00	3,500.00	-3,500.00	0.0%
5015.04 · Defib.maintenance	0.00	5,025.00	-5,025.00	0.0%
5015.05 · Multi Casualty Trailer	0.00	300.00	-300.00	0.0%
5015.07 · Narcotic Disposal	158.00	923.00	-765.00	17.1%
<b>Total 5015 · MEDICAL SUPPLIES</b>	<b>158.00</b>	<b>9,748.00</b>	<b>-9,590.00</b>	<b>1.6%</b>
<b>5016 · MEMBERSHIP</b>	<b>1,239.00</b>	<b>3,601.00</b>	<b>-2,362.00</b>	<b>34.4%</b>
<b>5018 · OFFICE EXPENSE</b>				
5018.01 · Expendable Supplies	782.29	2,400.00	-1,617.71	32.6%
5018.02 · Postage	0.00	885.00	-885.00	0.0%
5018.03 · Office Equip.& Maintenance	7,215.05	43,233.00	-36,017.95	16.7%
5018.04 · CrewSense/ WebStaff maintenance	297.00	1,200.00	-903.00	24.8%
<b>Total 5018 · OFFICE EXPENSE</b>	<b>8,294.34</b>	<b>47,718.00</b>	<b>-39,423.66</b>	<b>17.4%</b>
<b>5019 · PROFESSIONAL FEES</b>				
5019.01 · Legal Counsel	4,050.00	15,900.00	-11,850.00	25.5%
5019.02 · Auditor	9,778.00	10,450.00	-672.00	93.6%
5019.07 · Actuarial Services	0.00	1,500.00	-1,500.00	0.0%
<b>Total 5019 · PROFESSIONAL FEES</b>	<b>13,828.00</b>	<b>27,850.00</b>	<b>-14,022.00</b>	<b>49.7%</b>
<b>5023 · TRAINING</b>				
5023.01 · Training Incidentals	2,375.08	2,360.00	15.08	100.6%
5023.02 · Medical Training	0.00	4,000.00	-4,000.00	0.0%
5023.03 · HTF	5,023.00	14,351.00	-9,328.00	35.0%
5023.04 · Education	306.14	7,500.00	-7,193.86	4.1%
5023.05 · Workshops	0.00	4,510.00	-4,510.00	0.0%
<b>Total 5023 · TRAINING</b>	<b>7,704.22</b>	<b>32,721.00</b>	<b>-25,016.78</b>	<b>23.5%</b>
<b>5025 · WORKSHOPS-MANAGEMENT</b>				
5025.01 · Administrative	1,865.00	7,370.00	-5,505.00	25.3%
5025.02 · Chief Officers	0.00	6,550.00	-6,550.00	0.0%
5025.03 · Board Members	0.00	7,500.00	-7,500.00	0.0%
5025.04 · In House Training	3,305.00	5,855.00	-2,550.00	56.4%
5025.05 · Fire Prevention	0.00	2,000.00	-2,000.00	0.0%
<b>Total 5025 · WORKSHOPS-MANAGEMENT</b>	<b>5,170.00</b>	<b>29,275.00</b>	<b>-24,105.00</b>	<b>17.7%</b>
<b>5028 · UTILITIES</b>				
5028.01 · SDG&E	8,403.85	40,933.00	-32,529.15	20.5%
5028.02 · Telephone	580.89	2,500.00	-1,919.11	23.2%
5028.03 · Water	3,921.06	8,107.00	-4,185.94	48.4%
5028.04 · Trash	319.80	1,312.00	-992.20	24.4%
5028.05 · Sewer	2,724.49	4,035.00	-1,310.51	67.5%
<b>Total 5028 · UTILITIES</b>	<b>15,950.09</b>	<b>56,887.00</b>	<b>-40,936.91</b>	<b>28.0%</b>
<b>5030 · SPECIAL DISTRICT EXPENSE</b>				
5030.01 · District Operations	2,337.93	7,730.00	-5,392.07	30.2%
5030.02 · Publishing	220.50	660.00	-439.50	33.4%
5030.04 · County Admin.Fees	436.20	50,565.00	-50,128.80	0.9%
5030.05 · Rehab-Fire Ground Meals	1,572.46	3,000.00	-1,427.54	52.4%
5030.06 · FIT Tests/HepBC/Wellness	1,742.76	33,518.00	-31,775.24	5.2%
5030.08 · LAFCO Budget	2,335.09	2,348.00	-12.91	99.5%
5030.10 · Web Site	255.00	1,020.00	-765.00	25.0%
5030.11 · Recruitment-New Hires	140.00	0.00	140.00	100.0%
5030.16 · Reimbursable expenses	210.45	0.00	210.45	100.0%
<b>Total 5030 · SPECIAL DISTRICT EXPENSE</b>	<b>9,250.39</b>	<b>98,841.00</b>	<b>-89,590.61</b>	<b>9.4%</b>
<b>5031 · DIRECTORS FEES</b>	<b>1,400.00</b>	<b>8,580.00</b>	<b>-7,180.00</b>	<b>16.3%</b>
<b>5032 · FIRE PREVENTION</b>				
5032.01 · Public Education	70.02	4,500.00	-4,429.98	1.6%
5032.02 · Supplies	45.60	3,485.00	-3,439.40	1.3%
5032.03 · Classes	0.00	1,300.00	-1,300.00	0.0%
5032.04 · Mapping	852.19	1,150.00	-297.81	74.1%
<b>Total 5032 · FIRE PREVENTION</b>	<b>967.81</b>	<b>10,435.00</b>	<b>-9,467.19</b>	<b>9.3%</b>
<b>5035 · UNCAPITALIZED EQUIPMENT</b>				
Communications	2,105.94	3,760.00	-1,654.06	56.0%
Facilities	0.00	8,065.00	-8,065.00	0.0%

**ALPINE FIRE PROTECTION DISTRICT**

**Profit & Loss Budget vs. Actual**

July through September 2021

	<u>Jul - Sep 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Vehicles	20,440.24			
<b>Total 5035 · UNCAPITALIZED EQUIPMENT</b>	<b>22,546.18</b>	<b>11,825.00</b>	<b>10,721.18</b>	<b>190.7%</b>
<b>5037 · CAPITAL EXP. - EQUIPMENT</b>				
Command Vehicle	0.00	60,500.00	-60,500.00	0.0%
Station	0.00	35,515.00	-35,515.00	0.0%
<b>Total 5037 · CAPITAL EXP. - EQUIPMENT</b>	<b>0.00</b>	<b>96,015.00</b>	<b>-96,015.00</b>	<b>0.0%</b>
<b>5038 · CONTINGENCY FUND</b>	<b>0.00</b>	<b>129,263.00</b>	<b>-129,263.00</b>	<b>0.0%</b>
<b>5039 · EMERGENCY FUND</b>	<b>0.00</b>	<b>5,000.00</b>	<b>-5,000.00</b>	<b>0.0%</b>
<b>5050 · INTERFUND TRANSFERS</b>	<b>0.00</b>	<b>-676,971.00</b>	<b>676,971.00</b>	<b>0.0%</b>
<b>5040 · FUND ACCURAL ACCOUNTS</b>	<b>0.00</b>	<b>438,945.00</b>	<b>-438,945.00</b>	<b>0.0%</b>
<b>Total Expense</b>	<b>1,853,588.45</b>	<b>4,506,438.00</b>	<b>-2,652,849.55</b>	<b>41.1%</b>
<b>Net Income</b>	<b>-1,678,216.68</b>	<b>0.00</b>	<b>-1,678,216.68</b>	<b>100.0%</b>

## ALPINE FIRE PROTECTION DISTRICT

## Profit &amp; Loss

September 2021

	Sep 21
<b>Income</b>	
<b>4002 · INTEREST INCOME</b>	
.1 · California Bank & Trust	5.08
.3 · Investments	4,138.31
.6 · SRPL	140.99
<b>Total 4002 · INTEREST INCOME</b>	4,284.38
<b>4005 · OTHER INCOME</b>	
.01 · Plan Check	864.00
.04 · Other	75.13
.11 · Vehicle Reimbursements	13,248.00
.13 · Strike Team Personnel Reimb.	50,214.87
.14 · Other Strike Team Reimb.	17,988.64
<b>Total 4005 · OTHER INCOME</b>	82,390.64
<b>Total Income</b>	86,675.02
<b>Expense</b>	
<b>5000 · SALARIES</b>	
5000.01 · Payroll	132,852.05
<b>5000.02 · OVERTIME</b>	
FLSA	2,696.67
Sick Coverage	5,291.37
Strike Team	116,813.58
Unclassified-Meetings, etc	109.84
Vacation-Holiday Coverage	4,487.28
<b>Total 5000.02 · OVERTIME</b>	129,398.74
<b>Total 5000 · SALARIES</b>	262,250.79
<b>5002 · EMPLOYEE BENEFITS</b>	
5002.01 · Educational Incentive	3,599.86
5002.02 · Vacation/Sick Leave Expense	4,969.90
5002.03 · Medicare / Employer Exp	3,838.61
5002.04 · Retirement - Pers	24,861.44
5002.05 · Group Medical Ins	23,249.26
5002.06 · Life Insurance	540.00
5002.07 · LTD Insurance	483.84
5002.08 · Social Security(Employer)	54.15
5002.09 · Payroll Expenses	0.00
5002.10 · Retirement 401 (a)	303.75
<b>Total 5002 · EMPLOYEE BENEFITS</b>	61,900.81
<b>5007 · CLOTHING</b>	
5007.03 · Turn Outs/Helmets	1,723.48
<b>Total 5007 · CLOTHING</b>	1,723.48
<b>5008 · COMMUNICATION</b>	
5008.01 · HCFA ,RCS - Internet	25,118.60
5008.02 · Mobile Communications	228.06
5008.03 · Mobile Data Terminals	233.10
<b>Total 5008 · COMMUNICATION</b>	25,579.76
<b>5009 · PASIS (Workers Comp)</b>	
5009.02 · Claim Related	2,803.03
<b>Total 5009 · PASIS (Workers Comp)</b>	2,803.03
<b>5012 · MAINTENANCE - EQUIPMENT</b>	
5012.01 · E17 KME (2015)	1,111.87
5012.02 · E217 KME (2002)	33,024.71
5012.03 · B217 International (2002)	55.08
5012.3B · B17 Hi-Tech (2019)	215.24
5012.12 · Fuel	1,214.83

## ALPINE FIRE PROTECTION DISTRICT

## Profit &amp; Loss

September 2021

	Sep 21
5012.21 · 4701 Dodge Ram Truck 0966(2012)	516.85
5012 · MAINTENANCE - EQUIPMENT - Other	15.00
<b>Total 5012 · MAINTENANCE - EQUIPMENT</b>	<b>36,153.58</b>
5013 · MAINTENANCE - RADIOS	
5013.01 · Maintenance Contract	207.00
<b>Total 5013 · MAINTENANCE - RADIOS</b>	<b>207.00</b>
5014 · MAINTENANCE - STRUCTURES	
5014.01 · Station 17	
Station Maintenance	97.53
5014.01 · Station 17 - Other	730.06
<b>Total 5014.01 · Station 17</b>	<b>827.59</b>
5014.04 · Alarm System	126.25
<b>Total 5014 · MAINTENANCE - STRUCTURES</b>	<b>953.84</b>
5018 · OFFICE EXPENSE	
5018.01 · Expendable Supplies	64.11
5018.03 · Office Equip.& Maintenance	2,129.80
5018.04 · CrewSense/ WebStaff maintenance	99.00
<b>Total 5018 · OFFICE EXPENSE</b>	<b>2,292.91</b>
5019 · PROFESSIONAL FEES	
5019.01 · Legal Counsel	660.00
<b>Total 5019 · PROFESSIONAL FEES</b>	<b>660.00</b>
5023 · TRAINING	
5023.03 · HTF	5,023.00
5023.04 · Education	306.14
<b>Total 5023 · TRAINING</b>	<b>5,329.14</b>
5025 · WORKSHOPS-MANAGEMENT	
5025.01 · Administrative	1,865.00
<b>Total 5025 · WORKSHOPS-MANAGEMENT</b>	<b>1,865.00</b>
5028 · UTILITIES	
5028.01 · SDG&E	4,116.51
5028.02 · Telephone	193.63
5028.03 · Water	1,567.41
5028.04 · Trash	100.60
<b>Total 5028 · UTILITIES</b>	<b>5,978.15</b>
5030 · SPECIAL DISTRICT EXPENSE	
5030.01 · District Operations	0.00
5030.02 · Publishing	182.00
5030.06 · FIT Tests/HepBC/Wellness	801.30
5030.10 · Web Site	85.00
5030.16 · Reimbursable expenses	0.00
<b>Total 5030 · SPECIAL DISTRICT EXPENSE</b>	<b>1,068.30</b>
5031 · DIRECTORS FEES	400.00
5035 · UNCAPITALIZED EQUIPMENT	
Vehicles	20,440.24
<b>Total 5035 · UNCAPITALIZED EQUIPMENT</b>	<b>20,440.24</b>
<b>Total Expense</b>	<b>429,606.03</b>
<b>Net Income</b>	<b>-342,931.01</b>

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

	Date	Num	Name	Memo	Split	Amount
<b>5000 · SALARIES</b>						
Total 5000.01 · Payroll						132,852.05
<b>5000.02 · OVERTIME</b>						
Total FLSA						2,696.67
Total Sick Coverage						5,291.37
Total Strike Team						116,813.58
Total Unclassified-Meetings, etc						109.84
Total Vacation-Holiday Coverage						4,487.28
Total 5000.02 · OVERTIME						129,398.74
Total 5000 · SALARIES						262,250.79
<b>5002 · EMPLOYEE BENEFITS</b>						
Total 5002.01 · Educational Incentive						3,599.86
Total 5002.02 · Vacation/Sick Leave Expense						4,969.90
Total 5002.04 · Retirement - Pers						24,861.44
Total 5002.05 · Group Medical Ins						23,249.26
Total 5002.06 · Life Insurance						540.00
Total 5002.07 · LTD Insurance						483.84
Total 5002.08 · Social Security(Employer)						54.15
Total 5002.09 · Payroll Expenses						0.00
Total 5002.10 · Retirement 401 (a)						303.75
Total 5002 · EMPLOYEE BENEFITS						61,900.81
<b>5007 · CLOTHING</b>						
<b>5007.03 · Turn Outs/Helmets</b>						
	09/01/2021	IN1616010	MUNICIPAL EMERGENCY SERVICES INC	FF New Hire: Sorchy	2000 · Accounts Payable	1,723.48
Total 5007.03 · Turn Outs/Helmets						1,723.48
Total 5007 · CLOTHING						1,723.48
<b>5008 · COMMUNICATION</b>						
<b>5008.01 · HCFA ,RCS - Internet</b>						
	09/01/2021	22ALPPFDN02	COUNTYSD-REGIONAL COMM SYS	FY21/22: 23 Fire radios @ 28.50 2021/08	2000 · Accounts Payable	655.50
	09/01/2021	22ALPFDC02	COUNTYSD-REGIONAL COMM SYS	FY20/21: 6 CAP Code for paging @ 2.50 each 202	2000 · Accounts Payable	15.00
	09/09/2021	09/09-10/08/2021	COX COMMUNICATIONS	Internet 09/09-10/08/2021	2000 · Accounts Payable	149.00
	09/28/2021	Q2 21-22	HEARTLAND COMMUNICATIONS	2nd Quarter assessment, member, 25% 2021-2022	2000 · Accounts Payable	22,304.10
	09/28/2021	Q2 21-22	HEARTLAND COMMUNICATIONS	CIP Fund, member, 25% 2021-2022	2000 · Accounts Payable	1,995.00
Total 5008.01 · HCFA ,RCS - Internet						25,118.60
<b>5008.02 · Mobile Communications</b>						
	09/01/2021	9887512464	VERIZON WIRELESS	iPad, iPad Pro, -0050 BB, -0592 JMB, -5562 BR17,	2000 · Accounts Payable	228.06
Total 5008.02 · Mobile Communications						228.06
<b>5008.03 · Mobile Data Terminals</b>						
	09/09/2021	9887512463	VERIZON WIRELESS	Acct -0007: MDC -0716, -0149, -4314 (4702), -4787	2000 · Accounts Payable	233.10
Total 5008.03 · Mobile Data Terminals						233.10
Total 5008 · COMMUNICATION						25,579.76
<b>5009 · PASIS (Workers Comp)</b>						
Total 5009.02 · Claim Related						2,803.03
Total 5009 · PASIS (Workers Comp)						2,803.03
<b>5012 · MAINTENANCE - EQUIPMENT</b>						
<b>5012.01 · E17 KME (2015)</b>						
	09/02/2021	071033	NAPA - COUNTY MOTOR PARTS	E17: Hose Clamp x 4	2000 · Accounts Payable	10.73



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

				<b>Date</b>	<b>Num</b>	<b>Name</b>	<b>Memo</b>	<b>Split</b>	<b>Amount</b>	
				09/02/2021	36344/1	ACE HARDWARE INC	E217 Chainsaw Part - Needle Bearing	2000 · Accounts Payable	9.46	
				09/07/2021	1MWM-ND74-NN9Q	Amazon	5 Pack Heavy Duty Fuel Cards	2000 · Accounts Payable	21.00	
				09/09/2021	71510	NAPA - COUNTY MOTOR PARTS	Hanger x 3	2000 · Accounts Payable	25.47	
				09/15/2021	5976	NORTHERN TOOL + EQUIPMENT	Vehicle Charger & Tool Set	CalCard (Debbie Pinhero -5683)	882.46	
				09/21/2021	19XL-YVMP-Q1RQ	Amazon	Whelen 600 Series Light; Whelen Flange	2000 · Accounts Payable	162.75	
				Total 5012.01 · E17 KME (2015)						1,111.87
				<b>5012.02 · E217 KME (2002)</b>						
				09/03/2021	7592	NORTH COUNTY EVS INC	Replace Transmission, Replace Rear S-Cam Seals	2000 · Accounts Payable	26,967.85	
				09/03/2021	7645	NORTH COUNTY EVS INC	AM Service & Safety Inspection	2000 · Accounts Payable	5,010.72	
				09/08/2021	071404	NAPA - COUNTY MOTOR PARTS	E217: Lens Restoration Sys	2000 · Accounts Payable	38.76	
				09/20/2021	1RWR-DHQN-F9PG	Amazon	Streamlight Portable Scene Light	2000 · Accounts Payable	645.42	
				09/20/2021	36531/1	ACE HARDWARE INC	Hook Rope, Fuse Automotive, Fasteners	2000 · Accounts Payable	27.82	
				09/23/2021	23016	AAIR PURIFICATION SYSTEMS	Conical Adapter	2000 · Accounts Payable	304.00	
				09/29/2021	36636/1	ACE HARDWARE INC	Spark Plugs; Air Filter	2000 · Accounts Payable	30.14	
				Total 5012.02 · E217 KME (2002)						33,024.71
				<b>5012.03 · B217 International (2002)</b>						
				09/20/2021	72289	NAPA - COUNTY MOTOR PARTS	3 Lightbulbs	2000 · Accounts Payable	55.08	
				Total 5012.03 · B217 International (2002)						55.08
				<b>5012.3B · B17 Hi-Tech (2019)</b>						
				09/01/2021	70950	NAPA - COUNTY MOTOR PARTS	BR17: Air Filters	2000 · Accounts Payable	215.24	
				Total 5012.3B · B17 Hi-Tech (2019)						215.24
				<b>5012.12 · Fuel</b>						
				09/08/2021	201535	COUNTYSYD-FUEL	XR2020 (4702) (68.4 gals unleaded @ \$3.83 gal)	2000 · Accounts Payable	262.17	
				09/08/2021	201535	COUNTYSYD-FUEL	XR2022 (4700 ) (9.8 gals unleaded @ \$3.83 gal)	2000 · Accounts Payable	37.56	
				09/25/2021	74531739	WEX	4701: 22.909 gal @ 4.399 2021/09	2000 · Accounts Payable	100.78	
				09/25/2021	74531739	WEX	Fed Gas tax \$11.38 & Fed Diesel tax \$0	2000 · Accounts Payable	-4.19	
				09/25/2021	74531739	WEX	U17: 94.719 gal @ 4.52 2021/09	2000 · Accounts Payable	432.69	
				09/25/2021	74531739	WEX	Fed Gas tax \$17.33 & Fed Diesel tax \$0	2000 · Accounts Payable	-17.33	
				09/25/2021	74531739	WEX	BR17: 43.719 gal @ 4.39 2021/09	2000 · Accounts Payable	184.31	
				09/25/2021	74531739	WEX	Fed Gas tax \$0 & Fed Diesel tax \$3.43	2000 · Accounts Payable	-3.43	
				09/25/2021	74531739	WEX	Ranger 1: 39.875 @ 4.48 2021/09	2000 · Accounts Payable	178.32	
				09/25/2021	74531739	WEX	Fed Gas tax \$0 & Fed Diesel tax \$7.29	2000 · Accounts Payable	-7.29	
				09/25/2021	74531739	WEX	4705: 11.98 @ 4.459 2021/09	2000 · Accounts Payable	53.43	
				09/25/2021	74531739	WEX	Fed Gas tax \$2.19 \$ Fed Diesel tax \$0	2000 · Accounts Payable	-2.19	
				Total 5012.12 · Fuel						1,214.83
				<b>5012.21 · 4701 Dodge Ram Truck 0966(2012)</b>						
				09/01/2021	7404	NPI/RAM MOUNTS	NPI/RAM Mounts	CalCard (Brian Boggeln -1835)	118.70	
				09/08/2021	4692	NPI/RAM MOUNTS	NPI/RAM Mounts	CalCard (Brian Boggeln -1835)	94.49	
				09/21/2021	8195	HUSKY LINERS	Husky Liners	CalCard (Brian Boggeln -1835)	138.94	
				09/23/2021	139058	CDCE INC	Wall Mount; Extension; Thread Adapt; Joiner; Round	2000 · Accounts Payable	164.72	
				Total 5012.21 · 4701 Dodge Ram Truck 0966(2012)						516.85
				<b>5012 · MAINTENANCE - EQUIPMENT - Other</b>						
				09/16/2021	4354	Car Wash	Placerville Car Wash	CalCard (Greg O'Gorman -1955)	15.00	
				Total 5012 · MAINTENANCE - EQUIPMENT - Other						15.00
				Total 5012 · MAINTENANCE - EQUIPMENT						36,153.58
				<b>5013 · MAINTENANCE - RADIOS</b>						
				<b>5013.01 · Maintenance Contract</b>						

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

	Date	Num	Name	Memo	Split	Amount
	09/01/2021	INV691356	DAY WIRELESS SYSTEMS	2021/09	2000 · Accounts Payable	207.00
Total 5013.01 · Maintenance Contract						207.00
Total 5013 · MAINTENANCE - RADIOS						207.00
<b>5014 · MAINTENANCE - STRUCTURES</b>						
<b>5014.01 · Station 17</b>						
<b>Station Maintenance</b>						
	09/09/2021	36423/1	ACE HARDWARE INC	Snap Bolt RD Swv1.25"BRZ	2000 · Accounts Payable	7.53
	09/30/2021	1922236	PURTEC INDUSTRIAL WATER	14" DI RENTAL- QRTLY 10/1-12/31/2021	2000 · Accounts Payable	90.00
Total Station Maintenance						97.53
<b>5014.01 · Station 17 - Other</b>						
	09/16/2021	72675	SUN & SKY ALLIANCE GROUP	Oven Ignitors; Grill Switch	CalCard (Patrick Dotson -1963)	666.54
	09/30/2021	36648/1	ACE HARDWARE INC	Wash Brush, Rain-X, Screws, Air Filter, Spark Plug	2000 · Accounts Payable	63.52
Total 5014.01 · Station 17 - Other						730.06
Total 5014.01 · Station 17						827.59
<b>5014.04 · Alarm System</b>						
	09/01/2021	22483258	JOHNSON CONTROLS	Fire alarm system INSPECTIONS 3/1/2017 - 2/28/20	2000 · Accounts Payable	91.25
	09/01/2021	22483090	JOHNSON CONTROLS	Fire alarm system MONITORING 5/1/2017 - 4/30/20	2000 · Accounts Payable	35.00
Total 5014.04 · Alarm System						126.25
Total 5014 · MAINTENANCE - STRUCTURES						953.84
<b>5018 · OFFICE EXPENSE</b>						
<b>5018.01 · Expendable Supplies</b>						
	09/07/2021	1MWM-ND74-NN9Q	Amazon	White Index Tabs 204	2000 · Accounts Payable	8.14
	09/26/2021	1JJ1-K6FL-M1LX	Amazon	Office Supplies	2000 · Accounts Payable	55.97
Total 5018.01 · Expendable Supplies						64.11
<b>5018.03 · Office Equip.&amp; Maintenance</b>						
	09/02/2021	17056	EXCEDEO - IT SUPPORT PROS	Managed Workstations: NOC Agent (9 comps @ \$4	2000 · Accounts Payable	405.00
	09/02/2021	17056	EXCEDEO - IT SUPPORT PROS	Next Gen Endpoint Security	2000 · Accounts Payable	108.00
	09/02/2021	17056	EXCEDEO - IT SUPPORT PROS	Managed Server 1	2000 · Accounts Payable	250.00
	09/02/2021	17056	EXCEDEO - IT SUPPORT PROS	Managed VMware 1	2000 · Accounts Payable	50.00
	09/02/2021	17056	EXCEDEO - IT SUPPORT PROS	Next Gen Endpoint Security	2000 · Accounts Payable	24.00
	09/02/2021	17056	EXCEDEO - IT SUPPORT PROS	Office 365 Management	2000 · Accounts Payable	150.00
	09/02/2021	17056	EXCEDEO - IT SUPPORT PROS	On premise BDR Solution	2000 · Accounts Payable	128.00
	09/02/2021	17056	EXCEDEO - IT SUPPORT PROS	Cloud Premium - Tier 3	2000 · Accounts Payable	140.00
	09/02/2021	17056	EXCEDEO - IT SUPPORT PROS	Site Support - remote and onsite	2000 · Accounts Payable	150.00
	09/02/2021	17056	EXCEDEO - IT SUPPORT PROS	Vendor Management	2000 · Accounts Payable	150.00
	09/02/2021	17056	EXCEDEO - IT SUPPORT PROS	Breach Prevention Platform	2000 · Accounts Payable	50.00
	09/02/2021	17056	EXCEDEO - IT SUPPORT PROS	Sales tax	2000 · Accounts Payable	9.92
	09/16/2021	AFPD-91621	GREEN SHREDDING	Pickup 09/2021	2000 · Accounts Payable	50.00
	09/20/2021	453536484	USBANK (COPIER LEASE)	Sharp lease, 08/15/2021-09/15/2021	2000 · Accounts Payable	431.44
	09/20/2021	453536484	USBANK (COPIER LEASE)	Sales and use tax	2000 · Accounts Payable	33.44
Total 5018.03 · Office Equip.& Maintenance						2,129.80
<b>5018.04 · CrewSense/ WebStaff maintenance</b>						
	09/08/2021	INV32075	CREWSENSE LLC	2021/9--2021/10	2000 · Accounts Payable	99.00
Total 5018.04 · CrewSense/ WebStaff maintenance						99.00
Total 5018 · OFFICE EXPENSE						2,292.91
<b>5019 · PROFESSIONAL FEES</b>						
<b>5019.01 · Legal Counsel</b>						

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

	Date	Num	Name	Memo	Split	Amount
	09/30/2021	21502	FITCH LAW FIRM	District business: \$150.00 x 5.20 hrs: 2021/09	2000 · Accounts Payable	660.00
Total 5019.01 · Legal Counsel						660.00
Total 5019 · PROFESSIONAL FEES						660.00
<b>5023 · TRAINING</b>						
<b>5023.03 · HTF</b>						
	09/08/2021	0000015749	HEARTLAND FIRE TRAINING-CITY OF EL CAJON	Operating fees 35% (Balance due \$5023.00) FY 21	2000 · Accounts Payable	5,023.00
Total 5023.03 · HTF						5,023.00
<b>5023.04 · Education</b>						
	09/27/2021	20407	THORN, BROC N	B. Thorn: Fall 2021 Safety & Survival	1001.07 · CB&T Checking - 8473	306.14
Total 5023.04 · Education						306.14
Total 5023 · TRAINING						5,329.14
<b>5025 · WORKSHOPS-MANAGEMENT</b>						
<b>5025.01 · Administrative</b>						
	09/23/2021	95875	CSDA, EDUCATION	CSDA 2021 Board Secretary Conference	CalCard (Debbie Pinhero -5683)	865.00
	09/23/2021	95872	CSDA, EDUCATION	CSDA 2021 Board Secretary Conference	CalCard (Debbie Pinhero -5683)	865.00
	09/27/2021	3026208	GOVERNMENT FINANCE OFFICERS ASSOC-GF	D. Pinhero: Annual Governmental GAAP Update	2000 · Accounts Payable	135.00
Total 5025.01 · Administrative						1,865.00
Total 5025 · WORKSHOPS-MANAGEMENT						1,865.00
<b>5028 · UTILITIES</b>						
<b>5028.01 · SDG&amp;E</b>						
	09/08/2021	90325906219 2021/09	SDG&E	Electric 8/6-9/3/2021 13392 kWh (6.5% decrease over prior	2000 · Accounts Payable	3,968.87
	09/08/2021	90325928213 2021/09	SDG&E	8/6-9/3/2021: 114 Therms (24% increase over prior	2000 · Accounts Payable	147.64
Total 5028.01 · SDG&E						4,116.51
<b>5028.02 · Telephone</b>						
	09/06/2021	272777	ESI_Estech Systems	2021/09	2000 · Accounts Payable	193.63
Total 5028.02 · Telephone						193.63
<b>5028.03 · Water</b>						
	09/24/2021	11561843 08/15-09/17	PADRE DAM (1364 TAVERN)	86831501 Commercial: 150 units (=+55 units usage from prior	2000 · Accounts Payable	1,205.49
	09/24/2021	11561843 08/15-09/17	PADRE DAM (1364 TAVERN)	9478671 Irrigation: 3 units (= +3 units usage from prior	2000 · Accounts Payable	292.02
	09/24/2021	11561843 08/15-09/17	PADRE DAM (1364 TAVERN)	Fire Sprinklers 8/17-9/20	2000 · Accounts Payable	69.90
Total 5028.03 · Water						1,567.41
<b>5028.04 · Trash</b>						
	09/01/2021	5907344-1584-7	WASTE MANAGEMENT	1 x 3yd (reg charge \$59.06) 2021/08	2000 · Accounts Payable	59.06
	09/01/2021	5907344-1584-7	WASTE MANAGEMENT	1.5yd dumpster recycle (reg charge 41.54) 2021/08	2000 · Accounts Payable	41.54
Total 5028.04 · Trash						100.60
Total 5028 · UTILITIES						5,978.15
<b>5030 · SPECIAL DISTRICT EXPENSE</b>						
<b>5030.01 · District Operations</b>						
	09/01/2021	20366	KEENAN & ASSOCIATES	VOID:	1001.07 · CB&T Checking - 8473	0.00
Total 5030.01 · District Operations						0.00
<b>5030.02 · Publishing</b>						
	09/03/2021	108748	ALPINE SUN	Public Notice 108779 FY21/22: AUG62021	2000 · Accounts Payable	182.00
Total 5030.02 · Publishing						182.00
<b>5030.06 · FIT Tests/HepBC/Wellness</b>						
	09/15/2021	2574	SAN DIEGO SPORTS MEDICINE & FAMILY HEALTH	G.Sorchy: Pre Employment Physical	2000 · Accounts Payable	801.30
Total 5030.06 · FIT Tests/HepBC/Wellness						801.30
<b>5030.10 · Web Site</b>						

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

			<b>Date</b>	<b>Num</b>	<b>Name</b>	<b>Memo</b>	<b>Split</b>	<b>Amount</b>
			09/01/2021	5CF0ACE6-0010	STREAMLINE	09/01-10/01/2021	2000 - Accounts Payable	85.00
	Total 5030.10 - Web Site							85.00
	Total 5030.16 - Reimbursable expenses							0.00
	Total 5030 - SPECIAL DISTRICT EXPENSE							1,068.30
	Total 5031 - DIRECTORS FEES							400.00
	<b>5035 - UNCAPITALIZED EQUIPMENT</b>							
	<b>Vehicles</b>							
			09/30/2021	1883	EVS	4701: Lights, Electronics,Aux Battery System,Moun	2000 - Accounts Payable	20,440.24
	Total Vehicles							20,440.24
	Total 5035 - UNCAPITALIZED EQUIPMENT							20,440.24
<b>TOTAL</b>								<b>429,606.03</b>

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

September 2021

	Sep 21	Sep 20	\$ Change
<b>Income</b>			
<b>4000 · COUNTY OF S.D.</b>			
4000.01 · 1% Property Tax	0.00	45,503.33	-45,503.33
4000.06 · 1% Refunds	0.00	-118.62	118.62
<b>Total 4000 · COUNTY OF S.D.</b>	0.00	45,384.71	-45,384.71
<b>4002 · INTEREST INCOME</b>			
.1 · California Bank & Trust	5.08	6.96	-1.88
.2 · PASIS	0.00	1,717.30	-1,717.30
.3 · Investments	4,138.31	6,930.72	-2,792.41
.6 · SRPL	140.99	-857.49	998.48
<b>Total 4002 · INTEREST INCOME</b>	4,284.38	7,797.49	-3,513.11
<b>4005 · OTHER INCOME</b>			
.01 · Plan Check	864.00	1,512.00	-648.00
.04 · Other	75.13	8,790.50	-8,715.37
.05 · Donations	0.00	40.00	-40.00
.11 · Vehicle Reimbursements	13,248.00	12,890.56	357.44
.13 · Strike Team Personnel Reimb.	50,214.87	0.00	50,214.87
.14 · Other Strike Team Reimb.	17,988.64	0.00	17,988.64
<b>Total 4005 · OTHER INCOME</b>	82,390.64	23,233.06	59,157.58
<b>Total Income</b>	86,675.02	76,415.26	10,259.76
<b>Expense</b>			
<b>5000 · SALARIES</b>			
5000.01 · Payroll	132,852.05	126,589.46	6,262.59
5004 · Temp. Service	0.00	3,419.75	-3,419.75
<b>5000.02 · OVERTIME</b>			
Critical Weather	0.00	3,479.27	-3,479.27
FLSA	2,696.67	2,508.82	187.85
Sick Coverage	5,291.37	1,172.00	4,119.37
Strike Team	116,813.58	133,981.25	-17,167.67
Unclassified-Meetings, etc	109.84	0.00	109.84
Vacation-Holiday Coverage	4,487.28	11,419.68	-6,932.40
<b>Total 5000.02 · OVERTIME</b>	129,398.74	152,561.02	-23,162.28
<b>Total 5000 · SALARIES</b>	262,250.79	282,570.23	-20,319.44
<b>5002 · EMPLOYEE BENEFITS</b>			
5002.01 · Educational Incentive	3,599.86	0.00	3,599.86
5002.02 · Vacation/Sick Leave Expense	4,969.90	0.00	4,969.90
5002.03 · Medicare / Employer Exp	3,838.61	4,301.77	-463.16
5002.04 · Retirement - Pers	24,861.44	24,221.47	639.97
5002.05 · Group Medical Ins	23,249.26	24,935.98	-1,686.72
5002.06 · Life Insurance	540.00	456.66	83.34
5002.07 · LTD Insurance	483.84	441.55	42.29
5002.08 · Social Security(Employer)	54.15	138.43	-84.28
5002.09 · Payroll Expenses	0.00	0.00	0.00
5002.10 · Retirement 401 (a)	303.75	248.00	55.75
<b>Total 5002 · EMPLOYEE BENEFITS</b>	61,900.81	54,743.86	7,156.95
<b>5006 · UNEMPLOYMENT</b>	0.00	-627.28	627.28
<b>5007 · CLOTHING</b>			
5007.01 · Uniforms			
Uniforms	0.00	74.35	-74.35
<b>Total 5007.01 · Uniforms</b>	0.00	74.35	-74.35
5007.02 · Boots	0.00	83.27	-83.27
5007.03 · Turn Outs/Helmets	1,723.48	0.00	1,723.48
<b>Total 5007 · CLOTHING</b>	1,723.48	157.62	1,565.86
<b>5008 · COMMUNICATION</b>			
5008.01 · HCFA ,RCS - Internet	25,118.60	149.00	24,969.60
5008.02 · Mobile Communications	228.06	216.41	11.65
5008.03 · Mobile Data Terminals	233.10	228.06	5.04
5008.06 · IPAD	0.00	76.02	-76.02
<b>Total 5008 · COMMUNICATION</b>	25,579.76	669.49	24,910.27
<b>5009 · PASIS (Workers Comp)</b>			
5009.01 · Administrative	0.00	8,198.59	-8,198.59
5009.02 · Claim Related	2,803.03	17,698.87	-14,895.84

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

September 2021

	Sep 21	Sep 20	\$ Change
<b>Total 5009 · PASIS (Workers Comp)</b>	2,803.03	25,897.46	-23,094.43
<b>5010 · HOUSEHOLD</b>	0.00	611.32	-611.32
<b>5012 · MAINTENANCE - EQUIPMENT</b>			
5012.01 · E17 KME (2015)	1,111.87	3,454.72	-2,342.85
5012.02 · E217 KME (2002)	33,024.71	14.83	33,009.88
5012.03 · B217 International (2002)	55.08	1,028.66	-973.58
5012.3B · B17 Hi-Tech (2019)	215.24	426.55	-211.31
5012.04 · 4709 U17 Ford F-250 (2018)	0.00	129.17	-129.17
5012.12 · Fuel	1,214.83	2,856.79	-1,641.96
5012.21 · 4701 Dodge Ram Truck 0966(2012)	516.85	0.00	516.85
5012.22 · 4702 Dodge Ram Truck 0965(2012)	0.00	419.00	-419.00
5012 · MAINTENANCE - EQUIPMENT - Other	15.00	0.00	15.00
<b>Total 5012 · MAINTENANCE - EQUIPMENT</b>	36,153.58	8,329.72	27,823.86
<b>5013 · MAINTENANCE - RADIOS</b>			
5013.01 · Maintenance Contract	207.00	237.00	-30.00
<b>Total 5013 · MAINTENANCE - RADIOS</b>	207.00	237.00	-30.00
<b>5014 · MAINTENANCE - STRUCTURES</b>			
5014.01 · Station 17			
Station Maintenance	97.53	55.72	41.81
Grounds Maintenance	0.00	77.55	-77.55
5014.01 · Station 17 - Other	730.06	0.00	730.06
<b>Total 5014.01 · Station 17</b>	827.59	133.27	694.32
5014.02 · HVAC Maintenance	0.00	300.00	-300.00
5014.04 · Alarm System	126.25	126.25	0.00
<b>Total 5014 · MAINTENANCE - STRUCTURES</b>	953.84	559.52	394.32
<b>5015 · MEDICAL SUPPLIES</b>			
5015.01 · Disposable Supplies	0.00	386.02	-386.02
<b>Total 5015 · MEDICAL SUPPLIES</b>	0.00	386.02	-386.02
<b>5016 · MEMBERSHIP</b>	0.00	60.00	-60.00
<b>5018 · OFFICE EXPENSE</b>			
5018.01 · Expendable Supplies	64.11	0.00	64.11
5018.03 · Office Equip.& Maintenance	2,129.80	4,516.56	-2,386.76
5018.04 · CrewSense/ WebStaff maintenance	99.00	99.00	0.00
<b>Total 5018 · OFFICE EXPENSE</b>	2,292.91	4,615.56	-2,322.65
<b>5019 · PROFESSIONAL FEES</b>			
5019.01 · Legal Counsel	660.00	676.90	-16.90
<b>Total 5019 · PROFESSIONAL FEES</b>	660.00	676.90	-16.90
<b>5023 · TRAINING</b>			
5023.03 · HTF	5,023.00	0.00	5,023.00
5023.04 · Education	306.14	0.00	306.14
<b>Total 5023 · TRAINING</b>	5,329.14	0.00	5,329.14
<b>5025 · WORKSHOPS-MANAGEMENT</b>			
5025.01 · Administrative	1,865.00	0.00	1,865.00
<b>Total 5025 · WORKSHOPS-MANAGEMENT</b>	1,865.00	0.00	1,865.00
<b>5028 · UTILITIES</b>			
5028.01 · SDG&E	4,116.51	3,374.22	742.29
5028.02 · Telephone	193.63	209.36	-15.73
5028.03 · Water	1,567.41	830.02	737.39
5028.04 · Trash	100.60	97.43	3.17
<b>Total 5028 · UTILITIES</b>	5,978.15	4,511.03	1,467.12
<b>5030 · SPECIAL DISTRICT EXPENSE</b>			
5030.01 · District Operations	0.00	0.00	0.00
5030.02 · Publishing	182.00	178.50	3.50
5030.04 · County Admin.Fees	0.00	235.92	-235.92
5030.05 · Rehab-Fire Ground Meals	0.00	36.73	-36.73
5030.06 · FIT Tests/HepBC/Wellness	801.30	0.00	801.30
5030.10 · Web Site	85.00	85.00	0.00
5030.16 · Reimbursable expenses	0.00	0.00	0.00
<b>Total 5030 · SPECIAL DISTRICT EXPENSE</b>	1,068.30	536.15	532.15

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

**September 2021**

	<u>Sep 21</u>	<u>Sep 20</u>	<u>\$ Change</u>
5031 · DIRECTORS FEES	400.00	500.00	-100.00
5032 · FIRE PREVENTION			
5032.02 · Supplies	0.00	662.77	-662.77
Total 5032 · FIRE PREVENTION	0.00	662.77	-662.77
5035 · UNCAPITALIZED EQUIPMENT			
Vehicles	20,440.24	0.00	20,440.24
Total 5035 · UNCAPITALIZED EQUIPMENT	20,440.24	0.00	20,440.24
5037 · CAPITAL EXP. - EQUIPMENT			
Command Vehicle	0.00	34,665.63	-34,665.63
Engines	0.00	341.10	-341.10
Total 5037 · CAPITAL EXP. - EQUIPMENT	0.00	35,006.73	-35,006.73
Total Expense	429,606.03	420,104.10	9,501.93
Net Income	<u>-342,931.01</u>	<u>-343,688.84</u>	<u>757.83</u>

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

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Amount</u>
Sep 21	Check	09/27/2021	20407	THORN, BROCC N	B. Thorn: Fall 2021 Safety & Survival	5023.04 · Education	306.14
Sep 21							<u><u>2,906.74</u></u>



**ALPINE FIRE PROTECTION DISTRICT  
CASH FLOW STATEMENT  
As of 09/30/2021**

**FUND STATUS - UNASSIGNED & REVOLVING**

1000.01	<b>County SD General Fund</b> (Revolving cash account)	\$	613,511.43
1001.01	<b>California Bank &amp; Trust</b> (Revolving cash account) closed	\$	-
1001.07	<b>California Bank &amp; Trust</b> (Revolving cash account) 8473	\$	69,325.91
1101.06	<b>California Bank &amp; Trust</b> (Money Mkt - General business saving)	\$	202,208.46
1002.01	<b>LAIF</b> (General)	\$	281.41
1002.06	<b>Petty Cash</b> (Imprest account)	\$	76.00
1002.65	<b>Change Account</b>	\$	100.00
1499	<b>Undeposited Funds</b>	\$	-
		<b>\$</b>	<b>885,503.21</b>

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

**FUND STATUS - ASSIGNED**

1000.01	<b>County of SD General Fund - Assigned for Capital Projects</b>	\$	98,500.00
1000.02	<b>County of SD Mitigation Fund - Mitigation Fund</b>	\$	-
1001.04	<b>California Bank &amp; Trust</b> - Workers Compensation checking	\$	18,990.69
1101.06	<b>California Bank &amp; Trust</b> (Money Mkt - Assigned Equipment (09)	\$	12,800.00
	<b>California Bank &amp; Trust</b> (Money Mkt - Assigned Building (08)	\$	30,000.00
	<b>California Bank &amp; Trust</b> (Money Mkt - Assigned Equipment Replacement/ Capital Building)	\$	63,580.00
1002.01	<b>LAIF</b> (SRPL Powerlink Mitigation Funds)	\$	5,417.55
1002.02	<b>PASIS LAIF</b> - Risk Pool Deposit Workers Compensation	\$	-
1002.10	<b>Multi Bank Securities</b> - Investment account - Market Value Fluctuation	\$	1,780.62
1002.13	<b>Comerica Securities</b> - Investment account - Market Value Fluctuation	\$	6,686.99
	<b>Comerica Securities</b> - Investment account - Money Market	\$	44,599.48
1002.14	<b>Comerica Securities</b> - Assigned (SRPL Sunrise Powerlink Mitigation Funds)	\$	279,350.32
1002.14	<b>Comerica Securities</b> - SRPL - Money Market for reinvestment	\$	4,887.00
1002.14	<b>Comerica Securities</b> - SRPL - Market Value Fluctuation	\$	-
1101.09	<b>CB&amp;T Savings</b> (Trust account / Grants)	\$	500.53
		<b>\$</b>	<b>567,093.18</b>

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

**ALPINE FIRE PROTECTION DISTRICT  
CASH FLOW STATEMENT  
As of 09/30/2021**

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

1000.01.1	<b>County SD General Fund: Committed - Capital Apparatus Fund</b>	\$	225,840.35
	<b>County SD General Fund: Committed - Vacation Sick Liability</b>	\$	120,000.00
	<b>County SD General Fund: Committed - CalPers Unfunded Actuarial Liability</b>	\$	100,000.00
1000.02.1	<b>County SD Mitigation Fund: Committed &amp; Assigned - Capital Apparatus Fund</b>	\$	117,958.03
1101.06	<b>California Bank &amp; Trust (Money Mkt - Committed - Capital Apparatus 21/22)</b>	\$	418.03
1002.01	<b>LAIF: Committed Funds</b>	\$	764,258.01
1002.02	<b>PASIS LAIF: Committed - Risk Pool Deposit Workers Compensation</b>	\$	515,314.02
1002.10	<b>Multi Bank Securities: Committed - CalPERS Unfunded Liability</b>	\$	197,000.00
1002.13	<b>Comerica Securities Inc Committed - Economic Stability Fund</b>	\$	1,000,000.00
	<b>Comerica Securities Inc Committed - CalPers Unfunded Liability</b>	\$	517,843.75
	<b>Comerica Securities Inc Committed - Capital Building Fund</b>	\$	171,646.47
	<b>Comerica Securities Inc Committed - OPEB (retiree health)</b>	\$	20,000.00
	<b>Comerica Securities Inc Committed - Equipment Replacement Fund</b>	\$	138,141.92
	<b>Comerica Securities Inc Committed - Capital Appartus Fund</b>	\$	<u>65,305.30</u>
		\$	3,953,725.88
		\$	5,406,322.27
	Total Current Assets	\$	7,359,483.67
	Accounts Receivable	\$	1,953,161.40
		\$	90,487.40
	Deferred Outflows of Resources	\$	1,862,674.00

Y:\Financial Reports\Cash Flow Reports\2021

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

# Portfolio Analysis

9/30/2021

Total cost of accounts (cash value)	\$3,582,963.10
Value of accounts (market value)	\$3,615,930.03
Unrealized gain/loss \$ (market v - cash v)	\$32,966.93
Unrealized gain/loss %	0.92%
Average earning % CD	1.89%

Investment Name	Broker/Dealer	CUSIP	Maturity Date	Term in Months	Interest Rate	Quantity	Purchase Price Per Unit	Total Cost (Purchase Price)	Market Price	Market Value	Gain/Loss (\$)	Gain/Loss (%)
American Express Bk (CD)	MBS	02587DM70	11/28/2021	60	2.05%	980	\$ 100.00	\$ 98,000.00	\$ 100.34	\$ 98,329.28	\$ 329.28	0.34%
Wells Fargo Bk (CD)	Comerica	949763FE1	3/1/2022	60	2.30%	1000	\$ 100.00	\$ 100,000.00	\$ 100.92	\$ 100,923.00	\$ 923.00	0.92%
Capital One Bank (CD)	Comerica	14042RFSS5	5/17/2022	60	2.40%	1130	\$ 100.00	\$ 113,000.00	\$ 101.47	\$ 114,656.58	\$ 1,656.58	1.47%
American Express Bk (CD)	MBS	02587CEZ9	5/17/2022	60	2.40%	990	\$ 100.00	\$ 99,000.00	\$ 101.47	\$ 100,451.34	\$ 1,451.34	1.47%
Crossfirst Bk (CD)	Comerica	22766ABR5	9/22/2022	60	2.00%	1140	\$ 100.00	\$ 114,000.00	\$ 101.85	\$ 116,112.42	\$ 2,112.42	1.85%
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	\$ 102.95	\$ 128,688.75	\$ 3,688.75	2.95%
Wells Fargo Bk (CD)	Comerica	949763RG3	6/6/2023	60	3.25%	1220	\$ 100.00	\$ 122,000.00	\$ 104.98	\$ 128,079.26	\$ 6,079.26	4.98%
Morgan Stanley Private Bank	Comerica	61760AQ69	7/25/2024	60	2.20%	1400	\$ 100.00	\$ 140,000.00	\$ 104.48	\$ 146,274.80	\$ 6,274.80	4.48%
Merrick Bank	Comerica	59013KCJ9	3/31/2025	60	1.35%	1900	\$ 100.00	\$ 190,000.00	\$ 103.81	\$ 197,231.40	\$ 7,231.40	3.81%
BridgeWater BK ST	Comerica	108622KT7	9/16/2025	60	0.400%	1240	\$ 100.00	\$ 124,000.00	\$ 98.65	\$ 122,326.00	\$ (1,674.00)	-1.35%
American COMM BK	Comerica	02519TBB1	9/22/2025	60	0.400%	1810	\$ 100.00	\$ 181,000.00	\$ 98.64	\$ 178,532.97	\$ (2,467.03)	-1.36%
Discover Bank (CD)	Comerica	254672XR4	2/18/2026	120	2.30%	1500	\$ 100.00	\$ 150,000.00	\$ 106.26	\$ 159,388.50	\$ 9,388.50	6.26%
JPMorgan Chase Bank (CD)	Comerica	48128UN54	4/16/2029	102	1.00%	1000	\$ 100.00	\$ 100,000.00	\$ 97.31	\$ 97,313.00	\$ (2,687.00)	-2.69%
JPMorgan Chase Bank (CD)*	Comerica	48128UZF9	2/15/2030	108	1.10%	1500	\$ 100.00	\$ 150,000.00	\$ 97.14	\$ 145,704.00	\$ (4,296.00)	-2.86%
Buena Park CA Cmnty Redev A	Comerica	119144AP8	9/1/2033	126	2.79%	1350	\$ 108.73	\$ 146,788.44	\$ 117.78	\$ 158,996.25	\$ 12,207.81	8.32%
<b>SRPL FUNDS</b>								\$		\$ -		
American Exp Centurion (CD)	Comerica	02587D2Q0	12/5/2022	60	2.50%	1210	\$ 100.00	\$ 121,000.00	\$ 102.62	\$ 124,170.20	\$ 3,170.20	2.62%
Jonesboro ST BK	Comerica	48040PJA4	9/16/2035	180	1.00%	1660	\$ 100.00	\$ 166,000.00	\$ 93.48	\$ 155,180.12	\$ (10,819.88)	-6.52%
COMERICA	Comerica	Money Mkt				4887	\$ 1.00	\$ 4,887.00	\$ 1.00	\$ 4,887.00	\$ -	0.00%
LAIF	LAIF	Local Agency Inv.Fund			1.967%	5417.55	\$ 1.00	\$ 5,417.55	\$ 1.00	\$ 5,417.55	\$ -	0.00%
<b>COMMITTED &amp; ASSIGNED</b>												
LAIF	LAIF	Local Agency Inv.Fund			0.840%	769,956.97	\$ 1.00	\$ 769,956.97	\$ 1.00	\$ 769,956.97	\$ -	0.00%
CB&T	CB&T	Money Mkt			0.03%	309,006.49	\$ 1.00	\$ 309,006.49	\$ 1.00	\$ 309,006.49	\$ -	0.00%
MBS	MBS	Money Mkt				-	\$ 1.00	\$ -	\$ 1.00	\$ -	\$ -	0.00%
COMERICA	Comerica	Money Mkt				44,599.48	\$ 1.00	\$ 44,599.48	\$ 1.00	\$ 44,599.48	\$ -	0.00%
<b>UNASSIGNED</b>												
CB&T -8473	CB&T	Checking				84,307.17	\$ 1.00	\$ 84,307.17	\$ 1.00	\$ 84,307.17	\$ -	0.00%
<b>Total</b>								\$ 3,582,963.10		\$ 3,615,930.03	\$ 32,966.93	0.92%

**BASE VALUE**

**MARKET VALUE**

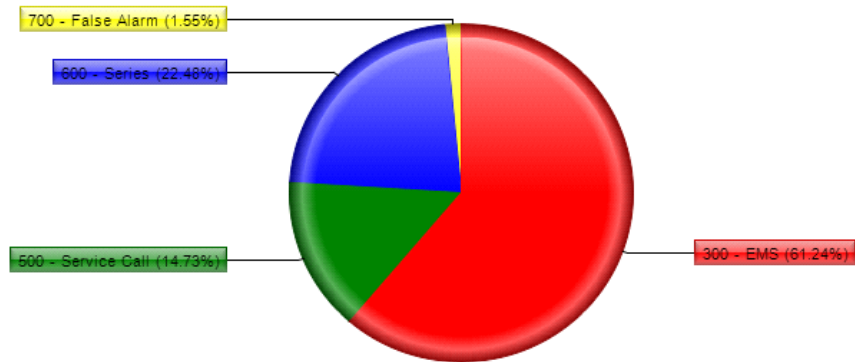
\* Callable

\$ 5,417.55	\$ 5,417.55	LAIF / SRPL
\$ 769,956.97	\$ 769,956.97	LAIF/AFP
\$ 197,000.00	\$ 198,780.62	MBS
\$ 1,925,387.92	\$ 1,964,223.91	Comerica
\$ 291,887.00	\$ 284,237.32	Comerica/SRPL
\$ 309,006.49	\$ 309,006.49	CB&T
<u>\$ 3,498,655.93</u>	<u>\$ 3,531,622.86</u>	
\$ 297,304.55	\$ 289,654.87	SRPL
<u>\$ 3,201,351.38</u>	<u>\$ 3,241,967.99</u>	GENERAL
<u>\$ 3,498,655.93</u>	<u>\$ 3,531,622.86</u>	

Incident Date between 2021-09-01 and 2021-09-30

### Fire Incident Type Breakdown

Incident Type Group	
300 - EMS	79
500 - Service Call	19
600 - Series	29
700 - False Alarm	2
	129



~ Caldor Fire ~ 2021

God Bless You!

Thank you for saving  
our neighborhood!

~ Miztec St., Meyers

~ Textor/Mitchell  
Family

Dear Alpine FPD Caldor Fire responders,

I don't have the words to  
express my appreciation or  
admiration for your hard work  
during the Caldor fire. Each of  
you made a difference to the  
wildlife, habitats, homes,  
and the soul of our  
community - the Sierra Mts.  
(Where you live.)

Thank-you so very much!  
stay safe!

♥ Debbie  
Katz

91501-358154  
Placerville

SACRAMENTO CA 957  
13 SEP 2021 PM 3 L



Caldor Fire Responders  
Alpine Fire Protection Dist  
1364 Tavern Rd.  
Alpine, CA 91901

Thank You Alpine Fire  
Protection Dist.

We are long time residents  
of South Lake Tahoe. We  
want to express our sincere  
gratitude for your incredible  
efforts to save our beautiful  
city from the Caldor Fire.

We hope that you can come  
enjoy South Lake Tahoe  
and all its beauty in  
the future



The Power Family

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## ALPINE FIRE PROTECTION DISTRICT - STAFF REPORT

---

Agenda Item: 7.2  
Meeting Date: October 19, 2021  
Submitted by: Fire Marshal McBroom  
Subject: AB-38 Update



---

### **RECOMMENDATION:**

Provide update to staff and Board of Directors on the AB-38 Low Costs retro fits and defensible space inspections on homes being sold within the Very High Fire Hazard Severity Zones. New legislation went into effect 7-1-2021. The new language was added to the Civil Code 1102.6f and requires the seller to provide to the buyer of said home, a disclosure known as C.A.R. Form FHDS. A fire inspection shall be completed on the parcel, providing proof of inspection to the Seller that the home meets requirements for proper defensible space to structure as per PRC 4291. 100' defensible space. Alpine Fire adopted a local ordinance 2016-01 address compliant with PRC 4291 2-6-2016. Furthermore, Alpine Fire has an ordinance to address defensible space to structures, found in Ordinance 2020-01 Section 4907.2 Fuel Modification.

### **BACKGROUND: New language in Civil Code**

In a local jurisdiction that has enacted an ordinance requiring an owner of real property to obtain documentation that the property is in compliance with Section 4291 of the Public Resources Code or a local vegetation management ordinance, the seller shall provide the buyer with a copy of the documentation that complies with the requirements of that local ordinance and information on the local agency from which a copy of that documentation may be obtained.

In a local jurisdiction that has enacted an ordinance requiring an owner or buyer to obtain documentation of compliance with Section 4291 of the Public Resources Code or a local vegetation management ordinance, the buyer shall comply with that ordinance.

On or after July 1, 2025, a list of low-cost retrofits developed and listed pursuant to Section 51189 of the Government Code. The notice shall disclose which listed retrofits, if any, have been completed during the time that the seller has owned the property. "Structure hardening" means the installation, replacement, or retrofitting of building materials, systems, or assemblies used in the exterior design and construction of existing nonconforming structures with features that are in compliance with Chapter 7A (commencing with Section 701A.1) of Title 24 of the California Code of Regulations, or any appropriate successor regulatory code with the primary purpose of reducing risk to structures from wildfire or conforming to the low-cost retrofit list, and updates to that list developed pursuant to paragraph (1) of subdivision (c) of Section 51189.

### **Submitted by:**

Fire Marshal McBroom



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## ALPINE FIRE PROTECTION DISTRICT - STAFF REPORT

---

Agenda Item: 8.1  
Meeting Date: October 19, 2021  
Submitted by: Chief Boggeln  
Subject: Consideration of Adopting a Resolution Authorizing Remote Teleconferencing Meetings



---

### **RECOMMENDATION:**

It is recommended that the Board of Director's adopt a resolution authorizing remote teleconference meetings, consistent with AB-361.

### **BACKGROUND:**

On March 4, 2020, Governor Newsom issued a Proclamation of State of Emergency in response to the COVID-19 pandemic. That proclamation remains in effect. As a result of the state of emergency, the Governor issued executive orders that waived the normally strict provisions of the Brown Act relating to holding and participating in meetings via teleconferencing. Executive Order N-29-20 allowed bodies subject to the Brown Act to meet without a physical meeting location, so long as various requirements were met, including providing the public the opportunity to observe and participate in the meeting telephonically or electronically. Executive Order No. N-08-21 extended the suspension of the Brown Act's normal teleconferencing rules through September 30, 2021.

On September 16, 2021, Governor Newsom signed AB 361. This legislation amends the Brown Act to allow legislative bodies subject to the Brown Act to meet via teleconference during a proclaimed state of emergency in accordance with teleconference procedures established by AB 361 rather than under the Brown Act's more narrow standard rules for participation. If the Board of Directors desires to continue to meet remotely via teleconference after September 30, 2021, the Board is required to adopt a resolution making the requisite findings under AB 361. AB 361 allows a board, commission or committee subject to the Brown Act, called "legislative bodies" under the Brown Act, to meet via teleconference without following the normal Brown Act teleconference rules if any of the following circumstances exist:

- A) The legislative body holds a meeting during a proclaimed state of emergency, and state or local officials have imposed or recommended measures to promote social distancing.
- B) The legislative body holds a meeting during a proclaimed state of emergency for the purpose of determining, by majority vote, whether as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees.
- C) The legislative body holds a meeting during a proclaimed state of emergency and has determined, by majority vote, pursuant to subparagraph (B), that, as a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees. (Gov't Code §54953(e)(1) [AB 361, p. 9].)

If a meeting is held via teleconference under these provisions, the meeting body must public access to the meeting and opportunity for the public to address the members of the legislative body as required by AB 361.

AB 361 also requires periodic review of the determination to continue to meet via teleconference. If state of emergency remains provide active, then no later than 30 days



after meeting via teleconference for the first time pursuant to AB 361, the body must make a subsequent finding that the body “has reconsidered the circumstances of the state of emergency” and meetings continue to pose a risk to public health. Accordingly, staff would propose to return to this Board with subsequent resolutions so long as the state of emergency persists.

**Submitted by:**

Chief Boggeln



## RESOLUTION # 21/22-07

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

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

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

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

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

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

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

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

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

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

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

AND:

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

**Alpine Fire Protection District  
Resolution #21/22-07  
Page 2 of 2  
October 19, 2021**

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

**PASSED AND ADOPTED** by the BOARD OF DIRECTORS of the ALPINE FIRE PROTECTION DISTRICT, County of San Diego, State of California, on this 19<sup>th</sup> day of October 2021, by the following vote:

AYES: (0)  
NOES: (0)  
ABSENT: (0)  
ABSTAIN: (0)  
RECUSED: (0)

\_\_\_\_\_  
Jim Easterling  
Board President

\_\_\_\_\_  
Patrick Price  
Board Secretary

I, Erin Dooley, Clerk of the Board of the Alpine Fire Protection District, do hereby certify that the foregoing Resolution 21/22-07 was duly passed, approved, and adopted by the Board at a regularly scheduled meeting of the Alpine Fire Protection District Board held on the 19<sup>th</sup> day of October 2021.

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

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

**ALPINE FIRE PROTECTION DISTRICT**  
**INDEPENDENT AUDITOR'S REPORT**  
**FOR THE YEAR ENDED**  
**JUNE 30, 2021**

**ALPINE FIRE PROTECTION DISTRICT**

**INTRODUCTORY SECTION**

**JUNE 30, 2021**

**ALPINE FIRE PROTECTION DISTRICT  
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**ALPINE FIRE PROTECTION DISTRICT**

**FINANCIAL SECTION**

**JUNE 30, 2021**



## 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, 2021, 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, 2021, 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



Sacramento, California

September 15, 2021

**ALPINE FIRE PROTECTION DISTRICT  
MANAGEMENT DISCUSSION AND ANALYSIS  
JUNE 30, 2021**

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, 2021. 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 \$5,528,432.
- The Change in Net Position for the year was \$452,656.
- The District had revenue in excess of expenditures in the General Fund in the amount of \$1,020,858 in the current year compared to \$222,667 in the previous year.
- The District's General Fund Final Budget for this year showed Excess Revenue over Expenditures of \$(283,920) compared to the actual amount of \$1,020,858.

**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, 2021**

**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, 2021**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

Fiscal year 2020/2021 showed a \$452,656 increase in total net position to \$5,528,432, of this \$4,522,239 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 \$5,528,432 as of June 30, 2021.

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

	2020/21	2019/20
<b>Assets:</b>		
Current other assets	\$ 9,384,112	\$ 8,089,091
Capital assets, net	4,522,239	4,591,044
Total Assets and Deferred Outflows	\$ 13,906,351	\$ 12,680,135
<b>Liabilities:</b>		
Current and other liabilities	\$ 1,471,589	\$ 1,213,191
Long-term debt	6,906,330	6,391,168
Total Liabilities	\$ 8,377,919	\$ 7,604,359
<b>Net Position:</b>		
Invested in capital assets	4,522,239	4,591,044
Unrestricted net position	1,006,193	484,732
Total Net Position	\$ 5,528,432	\$ 5,075,776

**ALPINE FIRE PROTECTION DISTRICT  
MANAGEMENT DISCUSSION AND ANALYSIS  
JUNE 30, 2021**

**Statement of Activities**

- The District’s total revenues for the fiscal year ending June 30, 2021 were \$4,836,925, an increase of \$404,257 over the prior fiscal year. This was due primarily to increases in property tax revenue and strike team income.
- The District’s total expenses for the fiscal year ending June 30, 2021 were \$4,384,269.
- The excess of revenues over expenditures was \$452,656.

The following table presents a summary of the Statement of Activities for the fiscal year ended June 30, 2021:

**TABLE 2**  
Condensed Statement of Activities

	2020/21	2019/20
General Revenues:		
Property taxes	\$ 3,616,814	\$ 3,438,870
Assessments	529,436	496,806
Use of money and property	7,885	100,881
Mitigation fees	30,221	52,301
Inter-governmental	50,468	1,519
Miscellaneous	602,101	342,292
Total Revenues	4,836,925	4,432,669
Operating expenses	4,133,179	4,178,154
Depreciation	251,090	227,168
Total Expenditures	4,384,269	4,405,322
Increase (Decrease) in Net Position	\$ 452,656	\$ 27,347

**ALPINE FIRE PROTECTION DISTRICT  
MANAGEMENT DISCUSSION AND ANALYSIS  
JUNE 30, 2021**

**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 \$(364,529) compared to the actual amount of \$899,832. 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, 2021 Budget	Variance
Revenues	\$ 4,836,925	\$ 4,356,660	\$ 480,265
Expenses	3,816,067	4,640,580	824,513
Net Increase (Decrease)	\$ 1,020,858	\$ (283,920)	\$ 1,304,778

**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 I pumper, 2002 Type III Brush Rig, 2007 Ford Ranger, 2 x 2012 Dodge Power Wagons, 2015 Type 1 engine, 2020 Type III Brush Rig, 2018 Ford F250, 2020 Ford Explorer, and a 2021 Chevrolet Silverado). 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, 2021**

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

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

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

**FACTORS BEARING ON THE DISTRICT’S FUTURE**

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

**CONTACTING THE DISTRICT**

Questions regarding this report should be directed to Brian Boggeln, Fire Chief and/or Debbie Pinhero, Administrative Specialist 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, 2021**

<b>ASSETS</b>	
Cash and investments	\$ 6,539,815
Deposits	514,424
Accounts receivable	91,156
Capital assets, net	<u>4,522,239</u>
<b>TOTAL ASSETS</b>	<u>11,667,634</u>
<b>DEFERRED OUTFLOWS OF RESOURCES (Note 7)</b>	
Deferred pensions	<u>2,238,717</u>
<b>LIABILITIES</b>	
Accounts payable	4,937
Accrued payroll	12,343
Other current liabilities	252,766
Accrued claims liability (Note 5)	190,510
Long-term liabilities:	
Net pension liability	6,740,299
Compensated absences	<u>166,031</u>
<b>TOTAL LIABILITIES</b>	<u>7,366,886</u>
<b>DEFERRED INFLOWS OF RESOURCES (Note 7)</b>	<u>1,011,033</u>
<b>NET POSITION</b>	
Invested in capital assets	4,522,239
Unrestricted	<u>1,006,193</u>
<b>NET POSITION</b>	<u><u>\$ 5,528,432</u></u>

The accompanying notes are an integral part of these financial statements

**ALPINE FIRE PROTECTION DISTRICT  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2021**

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	\$ 4,384,269	\$ -	\$ 50,468	\$ -	\$ (4,333,801)
<b>Total</b>	<b>\$ 4,384,269</b>	<b>\$ -</b>	<b>\$ 50,468</b>	<b>\$ -</b>	<b>(4,333,801)</b>
General Revenues					
					\$ 3,616,814
					529,436
					7,885
					30,221
					602,101
					4,786,457
					452,656
					5,075,776
					\$ 5,528,432

The accompanying notes are an integral part of these financial statements

**ALPINE FIRE PROTECTION DISTRICT  
BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 2021**

<b>ASSETS</b>	<u>General Fund</u>
Cash and investments	\$ 6,539,815
Deposits	514,424
Accounts receivable	<u>91,156</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 7,145,395</u></u>
<b>LIABILITIES</b>	
Accounts payable	\$ 4,937
Accrued payroll	12,343
Accrued vacation	38,000
Other current liabilities	252,766
Accrued claims liability (Note 5)	<u>190,510</u>
<b>TOTAL LIABILITIES</b>	<u>498,556</u>
<b>FUND BALANCES</b>	
Fund balance:	
Non-spendable	514,424
Assigned:	
Assigned for capital expenditures	1,140,010
Assigned for sick and vacation leave	171,541
Assigned for OPEB	48,000
Assigned for pension liability	991,001
Assigned for economic uncertainty	940,000
Assigned for PASIS risk pool	490,916
Unassigned	<u>2,350,947</u>
<b>TOTAL FUND BALANCES</b>	<u>6,646,839</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u><u>\$ 7,145,395</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, 2021**

Total fund balances - governmental funds		\$ 6,646,839
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In governmental funds, only current assets are reported.  
In the statement of net position, all assets are reported,  
including capital assets and accumulated depreciation.

Capital assets at historical cost		4,522,239
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Deferred outflows of resources are not reported in the Statement of Net Position		2,238,717
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Long-term liabilities are not due and payable in the current period and, therefore  
are not reported in the funds. Those liabilities consist of:

Deferred Inflows of Resources	(1,011,033)		
Net Pension Liability	(6,740,299)		
Compensated absences	(128,031)		(7,879,363)

Net position of governmental activities		\$ 5,528,432
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The accompanying notes are an integral part of these financial statements

**ALPINE FIRE PROTECTION DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2021**

**REVENUES**

Property taxes	\$ 3,616,814
Special assessments	529,436
Use of money and property	7,885
Inter-governmental revenues	50,468
Mitigation fees	30,221
Miscellaneous	<u>602,101</u>
 Total revenues	 4,836,925

**EXPENDITURES**

Current:

Salaries and benefits	2,857,555
Communications	114,573
Maintenance	163,226
District insurance	159,082
District special expenses	89,203
Utilities	55,039
Office expense	37,721
Grant expenses	37,207
Professional services	29,944
Training and seminars	20,843
Workshops	5,665
Non-capitalized equipment	24,859
Clothing	13,135
Medical supplies	10,799
Fire prevention	2,673
Directors fees	6,492
Publications and memberships	2,055
Household	3,711
Capital outlay	<u>182,285</u>
 Total expenditures	 <u>3,816,067</u>

<b>NET CHANGE IN FUND BALANCES</b>	<u>1,020,858</u>
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<b>FUND BALANCES, BEGINNING OF YEAR</b>	<u>5,625,981</u>
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<b>FUND BALANCE, END OF YEAR</b>	<u><u>\$ 6,646,839</u></u>
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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, 2021**

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	\$ 1,020,858
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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	(251,090)
Capital outlay is capitalized in the Statement of Net Position	182,285

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

Change in net pension liability	(431,903)
Change in compensated absences	(67,494)
	(499,397)

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	\$ 452,656
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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, 2021**

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

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

**NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES**

A. Accounting Policies

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

B. Basis of Presentation

Government-Wide Financial Statements:

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

**ALPINE FIRE PROTECTION DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**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, 2021**

**NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

C. Basis of Accounting (Continued)

Deferred Revenue:

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

Expenses/Expenditures:

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

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

D. Fund Accounting

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

Major Governmental Fund:

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

E. Budgets and Budgetary Accounting

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

**ALPINE FIRE PROTECTION DISTRICT**  
**NOTES TO THE BASIC FINANCIAL STATEMENTS**  
**JUNE 30, 2021**

**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, 2021 in the amount of \$2,388,524 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, 2021**

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

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 1<sup>st</sup> of each year and there is no carry over from year to year. Sick leave may be used beginning on the 90<sup>th</sup> 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, 2021, the accumulated unpaid liabilities related to vacation and sick leave benefits were a total of \$166,031. This is all recorded as long-term debt.

**ALPINE FIRE PROTECTION DISTRICT  
 NOTES TO THE BASIC FINANCIAL STATEMENTS  
 JUNE 30, 2021**

**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 2020/2021 rates of annual covered payroll are as follows:

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

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

At June 30, 2021, the District reported a liability of \$6,740,299 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, 2021 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, 2021**

**NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

I. Employee Retirement Plans (Continued)

Funding Policy (Continued)

For the fiscal year ended June 30, 2021, the District recognized pension expense of \$1,148,557 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, 2020 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, 2021 valuation were based on the results of an actuarial experience study for the period July 1, 2016 through June 30, 2019.

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:

Asset Class	Target Allocation	Real Return Years 1-10	Real Return Years 11+
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, 2021**

**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 (6.15%) or 1 percentage point higher (8.15%) than the current rate:

	1% Decrease 6.15%	Discount Rate 7.15%	1% Increase 8.15%
District's proportionate share of the net pension plan liability	\$ 10,063,960	\$ 6,740,300	\$ 4,011,796

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, 2021**

**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, 2021**

**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, 2021**

**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, 2021**

**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, 2021**

**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, 2021:

Investment in State Treasurer's Investment Pool (LAIF)	\$ 344,676
Deposits held in financial institutions	562,913
Certificates of deposit and investments	2,442,486
Cash with County	3,189,740
	\$ 6,539,815

A. Custodial Credit Risk

At June 30, 2021, the carrying amount of the deposits held at banks, was \$562,913. 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, 2021**

**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, 2021**

**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, 2021			
	Total	Level 1	Level 2	Level 3
LAIF	\$ 344,676	\$ -	\$ 344,676	\$ -
Certificates of deposit and investments	2,442,486	2,442,486	-	-
Total	<u>\$ 2,787,162</u>	<u>\$ 2,442,486</u>	<u>\$ 344,676</u>	<u>\$ -</u>

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, 2021**

**NOTE 3 - CAPITAL ASSETS**

A schedule of changes in general fixed assets for the year ended June 30, 2021, is shown below:

	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021
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	36,552	-	4,562,439
Equipment & vehicles	3,034,584	145,733	-	3,180,317
	<u>7,560,471</u>	<u>182,285</u>	<u>-</u>	<u>7,742,756</u>
Less Accumulated Depreciation	<u>(3,614,040)</u>	<u>(251,090)</u>	<u>-</u>	<u>(3,865,130)</u>
Total Capital Assets, Being Depreciated, Net	<u>3,946,431</u>	<u>(68,805)</u>	<u>-</u>	<u>3,877,626</u>
Governmental Activities Capital Assets, Net	<u>\$ 4,591,044</u>	<u>\$ (68,805)</u>	<u>\$ -</u>	<u>\$ 4,522,239</u>

Total depreciation expense for the year was \$251,090.

Depreciation expense charged to:

Public Safety	<u>\$ 251,090</u>
	<u>\$ 251,090</u>

**NOTE 4 – LONG-TERM DEBT**

The following is a summary of long-term liability transactions for the year ended June 30, 2021:

	Balance July 1, 2020	Additions	Deletions	Balance June 30, 2021	Due Within One Year
Compensated absences	\$ 153,442	\$ 12,589	\$ -	\$ 166,031	\$ -
Net pension liability	<u>6,237,726</u>	<u>502,573</u>	<u>-</u>	<u>6,740,299</u>	<u>-</u>
Total	<u>\$ 6,391,168</u>	<u>\$ 515,162</u>	<u>\$ -</u>	<u>\$ 6,906,330</u>	<u>\$ -</u>

**ALPINE FIRE PROTECTION DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**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	\$	195,800
Provision for insured events of current year		121,585
Changes in provision for insured events of prior years		<u>(126,875)</u>
Total incurred claims expense		(5,290)
Claim paid attributable to insured events of the current year		<u>-</u>
Total outstanding claims liability	\$	<u><u>190,510</u></u>

**ALPINE FIRE PROTECTION DISTRICT  
NOTES TO THE BASIC FINANCIAL STATEMENTS  
JUNE 30, 2021**

**NOTE 5 - JOINT POWERS AGREEMENT (CONTINUED)**

A. PASIS - continued

Condensed financial information from PASIS audited financial statements as of June 30, 2021, is as follows:

	District's Share	Total PASIS
Assets	\$ 517,899	\$ 3,535,121
Liabilities and Fund Balance		
Liabilities	\$ -	\$ -
Fund Balance (Deficit)	517,899	3,535,121
Total Liabilities and Fund Balance	\$ 517,899	\$ 3,535,121
		Total PASIS
Revenues		\$ (4,249)
Expenditures		-
Capital contributions (distributions)		(129,695)
Total net income		\$ (133,944)

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, 2021**

**NOTE 5 - JOINT POWERS AGREEMENT (CONTINUED)**

B. FAIRA - continued

Condensed financial information from FAIRA audited financial statements at June 30, 2020, is as follows:

	FAIRA
Assets	\$ 3,301,018
Liabilities and Fund Balance	
Liabilities	\$ 729,275
Fund Balance (Deficit)	2,571,743
Total Liabilities and Fund Balance	\$ 3,301,018
	Total FAIRA
Operating revenues	\$ 3,464,444
Expenditures	(3,778,702)
Operating Income (Loss)	(314,258)
Non-operating revenue investment (net)	117,471
Net Income (Loss)	\$ (196,787)

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, 2021**

**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. **The District withdrew from this JPA on July 1, 2020.**

**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, 2021 was \$6,104. The minimum rental payments required under the operating lease commitments at June 30, 2021, are:

Year Ended June 30,	Primary Government
2022	\$ 5,088
2023	5,088
2024	1,272
2025	-
2026	-
Total	<u>\$ 11,448</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, 2021**

**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 2021 fiscal year which will be recognized in a subsequent reporting period. The total for this is \$716,652. These were the employer contributions for the 2021 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 \$1,522,066 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 \$1,011,033 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
_____	_____
2022	106,868
2023	193,431
2024	136,949
2025	73,783
Total	<u>\$ 511,031</u>

**NOTE 8 - SUBSEQUENT EVENTS AND CONTINGENCIES**

Subsequent events have been evaluated through September 30, 2021, 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, 2021**

**ALPINE FIRE PROTECTION DISTRICT  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCE - BUDGET AND ACTUAL  
FOR THE YEAR ENDED JUNE 30, 2021**

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>REVENUES</b>				
Property taxes	\$ 3,468,273	\$ 3,468,273	\$ 3,616,814	\$ 148,541
Special assessments	523,246	523,246	529,436	6,190
Use of money and property	53,100	53,100	7,885	(45,215)
Inter-governmental revenues	41,541	41,541	50,468	8,927
Mitigation fees	35,500	35,500	30,221	(5,279)
Miscellaneous	235,000	235,000	602,101	367,101
Total revenues	<u>4,356,660</u>	<u>4,356,660</u>	<u>4,836,925</u>	<u>480,265</u>
<b>EXPENDITURES</b>				
Current:				
Salaries and benefits	3,340,707	3,341,707	2,857,555	484,152
Communications	117,257	117,257	114,573	2,684
Maintenance	136,864	167,791	163,226	4,565
District insurance	366,762	366,762	159,082	207,680
Special District expenses	97,688	97,688	89,203	8,485
Utilities	51,692	55,042	55,039	3
Office expense	40,667	40,667	37,721	2,946
Grant expenses	41,541	50,468	37,207	13,261
Professional services	35,600	47,600	29,944	17,656
Training and seminars	29,121	29,121	20,843	8,278
Workshops	17,040	13,690	5,665	8,025
Non-capitalized equipment	38,826	30,649	24,859	5,790
Clothing	32,185	32,185	13,135	19,050
Medical supplies	13,377	13,377	10,799	2,578
Fire prevention	9,085	9,085	2,673	6,412
Directors fees	7,000	7,000	6,492	508
Publications and membership	3,028	3,028	2,055	973
Capital outlay	332,786	207,500	182,285	25,215
Household	4,963	4,963	3,711	1,252
Emergency fund	5,000	5,000	-	5,000
Total expenditures	<u>4,721,189</u>	<u>4,640,580</u>	<u>3,816,067</u>	<u>824,513</u>
Excess of revenues over (under) expenditures			<u>\$ 1,020,858</u>	

See notes to required supplementary information

**ALPINE FIRE PROTECTION DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION – PENSION PLAN  
JUNE 30, 2021**

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

Last 10 Fiscal Years\*:

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

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

CALPERS - Schedule of District Contributions

Last 10 Fiscal Years\*:

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
Actuarially determined contribution	\$ 423,203	\$ 479,568	\$ 479,568	\$ 811,787	\$ 582,758	\$ 675,230
Total action contribution	423,203	479,568	479,568	811,787	582,758	675,230
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District’s covered-employee payroll	\$ 1,666,332	\$ 1,666,332	\$ 1,597,119	\$ 1,619,560	\$ 1,811,229	\$ 1,747,276
Contributions as a percentage of covered employee payroll	25.39%	28.78%	30.03%	50.12%	32.17%	38.64%

**ALPINE FIRE PROTECTION DISTRICT  
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED JUNE 30, 2021**

**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, 2021**



**ALPINE FIRE PROTECTION DISTRICT  
ORGANIZATION  
JUNE 30, 2021**

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, 2021, was composed of the following members:

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

**ALPINE FIRE PROTECTION DISTRICT  
ASSESSED VALUATION  
JUNE 30, 2021**

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

Secured property	\$ 2,538,727,525
Unsecured property	<u>35,352,625</u>
Total Assessed Valuation	<u><u>\$ 2,574,080,150</u></u>

**ALPINE FIRE PROTECTION DISTRICT  
MANAGEMENT REPORT  
FOR THE YEAR ENDED JUNE 30, 2021**

**ALPINE FIRE PROTECTION DISTRICT**

Management Report  
For the Year Ended June 30, 2021

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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, 2021, 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



September 15, 2021  
Sacramento, CA

**ALPINE FIRE PROTECTION DISTRICT**  
**Required Communications**  
**For the Year Ended June 30, 2021**

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

As stated in our engagement letter dated August 19, 2021, 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, 2021**

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, 2021**

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, 2021**

**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**  
**Required Communications**  
**For the Year Ended June 30, 2021**

**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.