

ALPINE FIRE PROTECTION DISTRICT
BOARD OF DIRECTORS

Director Taylor
Director Willis
Director Mehrer
Director Paskle
Director Cromwell

Regular Board Meeting
Tuesday – 12/17/2024
5:00 P.M.

Fire Chief Brian Boggeln

Fire Station 17
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.

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. On their own initiative or in response to questions posed by the public, board members may ask a question for clarification; provide reference to staff or other resources for factual information or request staff to report back at a subsequent meeting. The District limits each speaker to 3 minutes per subject or topic.

CERTIFICATION OF POSTING

I certify that a copy of the foregoing Agenda was posted 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)

Jennifer Davis

Jennifer Davis, Clerk of the Board

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- 1. CALL TO ORDER AND DETERMINATION OF A QUORUM**
- 2. PLEDGE OF ALLEGIANCE AND INVOCATION**
- 3. APPROVAL OF AGENDA**
- 4. SWEARING IN OF DIRECTOR TAYLOR AND DIRECTOR MEHRER**
- 5. CONSENT CALENDAR**
 - 5.1. Minutes: November 19, 2024, Board Meeting PG. 04
 - 5.2. Financial Reports PG. 07
 - 5.3. Monthly Incident Report PG. 30
- 6. PUBLIC COMMENT AND DISCUSSION**
- 7. AGENDA ITEMS**
 - 7.1. 2025 Calendar Year Elections – President, Vice-President, Secretary PG. 31
 - 7.1a – President
 - 7.1b – Vice-President
 - 7.1c – Secretary
 - 7.2. 2025 Calendar Year Elections - Committees
 - 7.2a – Labor Negotiations – Safety and Unrepresented
 - 7.2b – Labor Negotiations - Fire Chief
 - 7.2c – Finance Committee
 - 7.3. 2025 Calendar Year Elections – JPA Board and Commission Members
 - 7.3a – Heartland Communications Authority (HCFA)
 - 7.3b – Heartland Fire Training Authority (HTF)
 - 7.3c – Fire Agencies Insurance Risk Authority (FAIRA)
 - 7.3d – Fire Risk Management Services (FRMS)
 - 7.3e – Public Agencies Self Insurance System (PASIS)
 - 7.4. Acceptance of Fiscal Year 2023/2024 Financial Audit PG. 34
- 8. REPORTS**
 - 8.1. Directors’ Report Verbal
 - 8.2. Fire Chief Verbal
 - 8.3. Fire Marshal Verbal
 - 8.4. Alpine Firefighters Association – Local 2638 Verbal
- 9. CLOSED SESSION**
 - 9.1 Conference with Labor Negotiators (GC 54957.6)**
Represented Employees: Alpine Firefighters Association Local 2638
Agency Negotiators: Director Paskle, Director Mehrer, Chief Boggeln
 - 9.2 Conference with Labor Negotiators (GC 54957.6)**
Unrepresented Employees: Admin Director, Fire Marshal
Agency Negotiators: Director Paskle, Director Mehrer, Chief Boggeln

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10. AGENDA ITEMS

- 10.1. Approval of Side Letter Agreement between the Alpine Fire Protection District and the Alpine Firefighters Association L2638 PG. 84
- 10.2. Approval of Side Letter Agreement between the Alpine Fire Protection District and Debbie Pinhero PG. 86
- 10.3. Approval of the Side Letter Agreement between the Alpine Fire Protection District and Jason McBroom PG. 87

11. ADJOURNMENT

NEXT MEETING:

Tuesday, 1/21/2025, 5:00 p.m.: 1364 Tavern Road, Alpine, CA 91901

ALPINE FIRE PROTECTION DISTRICT
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Regular Board Meeting
Tuesday – 11/19/2024
5:00 P.M.

Fire Chief Brian Boggeln

Fire Station 17
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Alpine, CA 91901

1. CALL TO ORDER AND DETERMINATION OF A QUORUM

Meeting called to order at 5:00 pm by: Taylor

Roll Call Quorum:

Present: Taylor, Willis, Paskle, Mehrer, Cromwell

2. PLEDGE OF ALLEGIANCE AND INVOCATION

Pledge of Allegiance by: Captain Joe Laff

Invocation by: Willis

3. APPROVAL OF AGENDA

Motion to approve agenda by: Willis

Second by: Willis

Discussion: None

AYES: (5) NOES: (0)

4. CONSENT CALENDAR

Consent Calendar Item 4.1 was pulled by Director Taylor for further discussion

4.2 Financial Reports

4.3 Monthly Incident Report

Motion to approve items 4.2 and 4.3 by: Willis

Second by: Cromwell

Discussion: None

AYES: (5) NOES: (0)

4.1. Minutes: October 15, 2024, Board Meeting

pg. 03

Motion to approve agenda by: Cromwell

Second by: Paskle

Discussion: Correction to spelling and information regarding when Director Mehrer joined call remote.

AYES: (4) NOES: (0) ABSTAIN: (1 - Willis)

5. PUBLIC COMMENT AND DISCUSSION

Public Comment: None

6. AGENDA ITEMS

6.1. Board Member Ethics/Harassment Training – February 2025

Discussion on dates: Available Jan 21st or Feb. 18th. 8 Hour session; 2 different sessions at 4 hours each. Scheduling for Feb. 18th @ 10 am

7. REPORTS

7.1. Directors' Report

Verbal

Director Paskle attended the HCFA Meeting- Nothing to report.

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Director Willis attended CalPERS Educational Forum last month along with Jennifer Davis (Clerk of the Board) and Debbie Pinhero (Administrative Director). Was a great turn out and very educational.

Director Taylor had a question regarding if there was any information to report from the actuary. Nothing to report per Fire Chief Brian Boggeln.

7.2. Fire Chief – Verbal report Verbal

Bay doors should be done this week. Thanks to Captain Laff for all the assistance in getting the project finished.

7.3. Fire Marshal Verbal

Business as usual, neighbors worrying about defensible space.
AVFSC- Closing ups grants. Montana Serena/Bullard Lane grant of \$90k.
Great things to say about the contractors and good zone safety. Contractors wrapping up. Viejas Creek Grant of \$40k grant. Removal of eucalyptus.
Ridge Crest is being completed this week. Nov. 29th- Two Fire Wise Communities successfully completed CalFire (Wildfire Insurance).

7.4. Alpine Firefighters Association – Local 2638 Verbal

Christmas Party Dec. 14th @ 5 pm
Parade of Lights Dec 6th

8. CLOSED SESSION - 5:23 PM

8.1 Conference with Legal Counsel – Settlement of Workers Compensation Claim (Subdivision (b) of 56956.95 of the Govt Code)

Claimant: Gerald Howell, II

Case No.: ADJ16447525 / DOJ: 11/05/89 - 05/25/2022

8.2 Conference with Labor Negotiators (GC 54957.6)

Represented Employees: Alpine Firefighters Association Local 2638

Agency Negotiators: Director Paskle, Director Mehrer, Chief Boggeln

8.3 Conference with Labor Negotiators (GC 54957.6)

Unrepresented Employees: Admin Director, Fire Marshal

Agency Negotiators: Director Paskle, Director Mehrer, Chief Boggeln

The Board resumed the open session of the Board Meeting at 6:05 pm.
Director Taylor stated that no reportable action was taken in closed session.

9. ADJOURNMENT - 6:07 pm

Motion: Willis

Second: Paskle

Ayes: (5) Noes: (0)

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Alpine, CA 91901

NEXT MEETING:

Tuesday, 12/17/2024, 5:00 p.m.: 1364 Tavern Road, Alpine, CA 91901

Minutes Approved:	
<hr/>	<hr/>
Tim Mehrer, Board Secretary	Date

AFPD Alpine Fire Protection District

Balance Sheet

As of November 30, 2024

	Nov 30, 24
ASSETS	
Current Assets	
Checking/Savings	
1000 · COUNTY OF SAN DIEGO	
1000.01 · Gen. 310100-47500	652,233.64
1000.02 · Mitig.310135-47505	40,958.62
Total 1000 · COUNTY OF SAN DIEGO	693,192.26
1001 · OTHER A/C'S	
1001.04 · CB&T-(Workers Comp)	34,878.70
1001.07 · CB&T Checking - 8473	181,688.14
1101.06 · CB&T Money Plus	
General	152,277.76
1101.06 · CB&T Money Plus - Other	27.09
Total 1101.06 · CB&T Money Plus	152,304.85
1101.09 · CB&T Savings (Grant)	501.52
1101.10 · CALIFORNIA CLASS	
CA-01-0075-0001 Enhanced Cash	1,192,755.74
CA-01-0075-006 1%	9,407.87
CA-01-0075 -0001 AFPD-Prime	3,092,063.00
CA-01-0075-005 Sunrise Pwr Lnk	255,675.25
Total 1101.10 · CALIFORNIA CLASS	4,549,901.86
1200.00 · US Bank - Trust Fund PARS 115	
Market Value FL	1,464.62
Pension Investment	21,583.61
Total 1200.00 · US Bank - Trust Fund PARS 115	23,048.23
Total 1001 · OTHER A/C'S	4,942,323.30
Total Checking/Savings	5,635,515.56
Accounts Receivable	
1003 · *Accounts Receivable	219,014.08
Total Accounts Receivable	219,014.08
Other Current Assets	
1002 · OTHER CURRENT ASSETS	
1002.14a - Ameriprise	272,404.24
1002.1 · LAIF 17-37-006	6,006.70
1002.13a - Ameriprise	521,411.78
1002.15 · Deferred Outflows of Resources	3,482,460.00
1002.17 · US Bank Bond Interest on Princ.	
Money Market	554.88
Total 1002.17 · US Bank Bond Interest on Princ.	554.88
1002.2 · PASIS-Risk Pool Deposit	564,698.59
1002.6 · Petty Cash	76.00
1002.65 · Change Account	100.00
Total 1002 · OTHER CURRENT ASSETS	4,847,712.19
Total Other Current Assets	4,847,712.19
Total Current Assets	10,702,241.83
Fixed Assets	
1600 · FIXED ASSETS	
1600.01 · Land	644,613.00
1600.04 · Equipment & Vehicles	2,842,255.70

AFPD Alpine Fire Protection District

Balance Sheet

As of November 30, 2024

	<u>Nov 30, 24</u>
1600.05 · Structures and Improvements	5,184,257.46
1600.06 · Construction in Process	18,840.30
1600.07 · Accumulated Depreciation	-3,963,515.97
Total 1600 · FIXED ASSETS	<u>4,726,450.49</u>
Total Fixed Assets	<u>4,726,450.49</u>
TOTAL ASSETS	<u>15,428,692.32</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	79,811.57
Total Accounts Payable	<u>79,811.57</u>
Other Current Liabilities	
1800 · Market value of portfolio	21,293.55
2003 · OTHER LIABILITIES	
2003.14 · Accrued Expenses	4,589.19
2003.12 · SRPL Mitigation Funds	222,856.74
Total 2003 · OTHER LIABILITIES	<u>227,445.93</u>
2100 · PAYROLL LIABILITIES	
2100.07 · Long Term Disability	621.12
2100.25 · 401(a) Plan	-2.50
2100.26 · PERS Safety Add'l 1%	706.47
Total 2100 · PAYROLL LIABILITIES	<u>1,325.09</u>
Total Other Current Liabilities	<u>250,064.57</u>
Total Current Liabilities	<u>329,876.14</u>
Long Term Liabilities	
2500 · LONG TERM LIABILITIES	
2500.16 · Net Pension Liability	2,529,092.00
2500.15 · ECAA Loan	473,790.00
2500.01 · Compensated Absences	242,278.35
2500.05 · Accrued Interest	53,385.73
2500.10 · Deferred Inflows of Resources	3,693,015.00
2500.11 · ACCRUED CLAIMS LIABILITY	814,738.46
2500.12 · Capital One Payable UALBond Iss	4,868,000.00
Total 2500 · LONG TERM LIABILITIES	<u>12,674,299.54</u>
Total Long Term Liabilities	<u>12,674,299.54</u>
Total Liabilities	<u>13,004,175.68</u>
Equity	
OPENING BAL EQUITY	2,747,485.71
3000 · Opening Balance Equity	5,178,466.56
3002 · UNRESERVED and UNDESIGNATED	
3002.01 · General Fund Balance	1,553,545.88
3002.02 · Mitigation Fee Fund	2,703.00
Total 3002 · UNRESERVED and UNDESIGNATED	<u>1,556,248.88</u>
3007 · Investment in Fixed Assets	4,291,938.00
1110 · Retained Earnings	-9,642,008.17
Net Income	-1,707,614.34
Total Equity	<u>2,424,516.64</u>
TOTAL LIABILITIES & EQUITY	<u>15,428,692.32</u>

AFPD Alpine Fire Protection District

Profit & Loss

November 2024

	Nov 24
Ordinary Income/Expense	
Income	
4000 PROPERTY TAXES	
4000.01 · Property Tax	365,254.18
4000.03 · Benefit Fee	64,882.60
Total 4000 PROPERTY TAXES	430,136.78
4002 · USE OF MONEY AND PROPERTY	
4002.01 · INTEREST INCOME	
CA CLASS	16,842.46
California Bank & Trust	27.09
Investments	8,051.56
SRPL	1,007.66
Total 4002.01 · INTEREST INCOME	25,928.77
4002.02 · Property Lease	
ALS Agreement (Restricted)	4,799.02
Total 4002.02 · Property Lease	4,799.02
Total 4002 · USE OF MONEY AND PROPERTY	30,727.79
4005 · MISCELLANEOUS REVENUE	
4005.01 · Other	9,110.33
Total 4005 · MISCELLANEOUS REVENUE	9,110.33
4006 · GRANT INCOME	
4006.04 · COSD	
SHGP 2023	10,351.00
Total 4006.04 · COSD	10,351.00
Total 4006 · GRANT INCOME	10,351.00
4007 · INTERGOVERNMENTAL REVENUE	
4007.01 · Incident Reimburse - Personnel	121,119.38
4007.02 · Incident Reimburse - Vehicle	40,608.99
4007.03 · Incident Reimburse - Other	38,683.38
4007.04 · Paramedic Resource Pool	1,318.80
Total 4007 · INTERGOVERNMENTAL REVENUE	201,730.55
4008 · FEES AND SERVICES	
4008.02 · Fees for Services	5,631.35
Total 4008 · FEES AND SERVICES	5,631.35
Total Income	687,687.80
Gross Profit	687,687.80
Expense	
5000 · PAYROLL	
5000.01 · Salaries	176,606.46
5000.02 · OVERTIME	
Critical Weather	8,458.56
FLSA	3,652.22
Paramedic Resource Pool	1,318.80
Sick Coverage	0.00
Strike Team	12,094.72
Training	988.27
Unclassified-Meetings, etc	522.95
Vacation - Coverage	13,946.64
Worker's Comp Coverage	0.00
Total 5000.02 · OVERTIME	40,982.16

AFPD Alpine Fire Protection District

Profit & Loss

November 2024

	Nov 24
5000.03 · DIRECTORS COMPENSATION	500.00
Total 5000 · PAYROLL	218,088.62
5002 · EMPLOYEE BENEFITS	
5002.01 · Educational Incentive	8,301.76
5002.02 · Annual Leave Buyback	547.02
5002.03 · Medicare Tax ER	3,226.07
5002.04 · CalPers Retirement Retirement - Pers	33,684.29
Total 5002.04 · CalPers Retirement	33,684.29
5002.05 · Group Medical Ins Health	30,155.03
Supp Benefits - FRMS	3,515.03
Total 5002.05 · Group Medical Ins	33,670.06
5002.06 · Life Insurance	541.50
5002.07 · LTD Insurance	621.12
5002.08 · Social Security (ER)	31.00
5002.09 · Payroll Expenses	0.00
5002.10 · Retirement 401 (a)	232.50
Total 5002 · EMPLOYEE BENEFITS	80,855.32
5003 · GRANT EXPENSES	
5003.05 · Alpine FireProtectionFoundation	0.00
Total 5003 · GRANT EXPENSES	0.00
5007 · UNIFORMS/PPE	
5007.01 · Uniforms	2,363.76
5007.02 · Structure PPE	669.95
5007.03 · Wildland PPE	562.80
Total 5007 · UNIFORMS/PPE	3,596.51
5008 · COMMUNICATIONS	
5008.02 · Mobile Communications	515.48
5008.06 · Regional Communications System	737.50
5008.08 · Cox Communcations	256.92
Total 5008 · COMMUNICATIONS	1,509.90
5009 · PASIS (Workers Comp)	
5009.02 · Claim Related Expenses	4,004.84
Total 5009 · PASIS (Workers Comp)	4,004.84
5010 · HOUSEHOLD	124.12
5012 · MAINTENANCE - EQUIPMENT	
5012.03 · 800 mhz Radios	204.20
5012.12 · Fuel	2,692.24
Total 5012 · MAINTENANCE - EQUIPMENT	2,896.44
5013 · MAINTENANCE - VEHICLES	
5013.10 · E17 - 2015 KME	86.31
5013.20 · E217 - 2005 KME	1.93
5013.30 · 2023 Chevrolet Silverado	157.01
5013.70 · 2021 Chevrolet Silverado	108.73
Total 5013 · MAINTENANCE - VEHICLES	353.98
5014 · MAINTENANCE - FACILITIES	
5014.01 · Station 17	1,331.53
5014.04 · ST-17 Life Safety Systems	70.00
5014.07 · Grounds Maintenance	157.77

AFPD Alpine Fire Protection District

Profit & Loss

November 2024

	<u>Nov 24</u>
Total 5014 · MAINTENANCE - FACILITIES	1,559.30
5015 · EMERGENCY MEDICAL SERVICES	
5015.02 · EMS Maintenance Contracts	50.00
Total 5015 · EMERGENCY MEDICAL SERVICES	50.00
5016 · AGENCY MEMBERSHIPS	456.36
5018 · OFFICE EXPENSE	
5018.01 · Expendable Supplies	96.68
5018.02 · Postage	100.00
5018.03 · IT Equipment	209.14
Total 5018 · OFFICE EXPENSE	405.82
5019 · PROFESSIONAL FEES / SERVICES	
5019.01 · Legal Counsel	760.00
Total 5019 · PROFESSIONAL FEES / SERVICES	760.00
5023 · TRAINING	
5023.02 · EMS (Medical Training)	154.50
5023.04 · Education Reimbursement	300.00
Total 5023 · TRAINING	454.50
5025 · PROFESSIONAL DEVELOPMENT	
5025.01 · Administration	870.54
5025.02 · Chief Officers	448.42
Total 5025 · PROFESSIONAL DEVELOPMENT	1,318.96
5028 · UTILITIES	
5028.01 · SDG&E	1,864.58
5028.02 · Telephone	2,887.41
5028.03 · Water	897.68
5028.04 · Trash	211.67
Total 5028 · UTILITIES	5,861.34
5030 · SPECIAL DISTRICT EXPENSE	
5030.01 · District Operations	342.12
5030.02 · Incident Operations	32.30
5030.03 · Web Site	90.00
5030.05 · Reimbursable expenses	0.00
5030.06 · Software/Licenses	1,363.97
Total 5030 · SPECIAL DISTRICT EXPENSE	1,828.39
5032 · Community Risk Reduction	
5032.01 · Public Education	42.00
Total 5032 · Community Risk Reduction	42.00
5037 · CAPITALIZED EXPENSES	
Facilities	65,285.00
Total 5037 · CAPITALIZED EXPENSES	65,285.00
8000.00 · DEBT SERVICE FUND	
8000.02 · ECAA Solar	
Interest	4,153.85
Principal	20,468.07
Total 8000.02 · ECAA Solar	24,621.92
Total 8000.00 · DEBT SERVICE FUND	24,621.92
Total Expense	414,073.32
Net Ordinary Income	273,614.48

AFPD Alpine Fire Protection District
Profit & Loss
November 2024

	<u>Nov 24</u>
Net Income	<u><u>273,614.48</u></u>

AFPD Alpine Fire Protection District Profit & Loss Budget vs. Actual

July through November 2024

	Jul - Nov 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 PROPERTY TAXES				
4000.01 · Property Tax	531,650.87	4,232,870.00	-3,701,219.13	12.6%
4000.02 · General Fund Interest	9,804.16	10,000.00	-195.84	98.0%
4000.03 · Benefit Fee	65,908.40	641,919.00	-576,010.60	10.3%
Total 4000 PROPERTY TAXES	607,363.43	4,884,789.00	-4,277,425.57	12.4%
4002 · USE OF MONEY AND PROPERTY				
4002.01 · INTEREST INCOME				
CA CLASS	89,650.10	50,000.00	39,650.10	179.3%
California Bank & Trust	89.94	500.00	-410.06	18.0%
Investments	40,102.35	25,000.00	15,102.35	160.4%
LAIF	70.40	500.00	-429.60	14.1%
PASIS	8,257.46	5,000.00	3,257.46	165.1%
SRPL	5,470.69	5,000.00	470.69	109.4%
Total 4002.01 · INTEREST INCOME	143,640.94	86,000.00	57,640.94	167.0%
4002.02 · Property Lease				
ALS Agreement (Restricted)	67,634.19	102,506.00	-34,871.81	66.0%
Total 4002.02 · Property Lease	67,634.19	102,506.00	-34,871.81	66.0%
Total 4002 · USE OF MONEY AND PROPERTY	211,275.13	188,506.00	22,769.13	112.1%
4005 · MISCELLANEOUS REVENUE				
4005.01 · Other	34,153.06	5,000.00	29,153.06	683.1%
Total 4005 · MISCELLANEOUS REVENUE	34,153.06	5,000.00	29,153.06	683.1%
4006 · GRANT INCOME				
4006.01 · SDRC				
SDRC 0723 Fuels	0.00	198,296.00	-198,296.00	0.0%
SDRC 0723 Type 6	0.00	381,159.00	-381,159.00	0.0%
Total 4006.01 · SDRC	0.00	579,455.00	-579,455.00	0.0%
4006.03 · CITY OF SD - OES				
UASI 2023	0.00	3,900.00	-3,900.00	0.0%
UASI 2022	3,050.00	3,050.00	0.00	100.0%
Total 4006.03 · CITY OF SD - OES	3,050.00	6,950.00	-3,900.00	43.9%
4006.04 · COSD				
SHGP 2024	0.00	8,391.00	-8,391.00	0.0%
SHGP 2023	10,351.00	10,351.00	0.00	100.0%
Total 4006.04 · COSD	10,351.00	18,742.00	-8,391.00	55.2%
4006.05 · Alpine FireProtectionFoundation	777.07	4,500.00	-3,722.93	17.3%
4006.07 · SD Regional Fire Fnd				
VHF Radios 2024	0.00	449,250.00	-449,250.00	0.0%
Fire Shelters-Turnouts 2024	0.00	22,263.00	-22,263.00	0.0%
Total 4006.07 · SD Regional Fire Fnd	0.00	471,513.00	-471,513.00	0.0%
Total 4006 · GRANT INCOME	14,178.07	1,081,160.00	-1,066,981.93	1.3%
4007 · INTERGOVERNMENTAL REVENUE				
4007.01 · Incident Reimburse - Personnel	209,793.18	125,000.00	84,793.18	167.8%
4007.02 · Incident Reimburse - Vehicle	85,162.57	5,000.00	80,162.57	1,703.3%
4007.03 · Incident Reimburse - Other	57,000.94	5,000.00	52,000.94	1,140.0%
Total 4007 · INTERGOVERNMENTAL REVENUE	357,095.81	135,000.00	222,095.81	264.5%
4008 · FEES AND SERVICES				
4008.01 · Mitigation				
Fees	20,905.26	40,000.00	-19,094.74	52.3%
Interest	391.95	5,000.00	-4,608.05	7.8%
Total 4008.01 · Mitigation	21,297.21	45,000.00	-23,702.79	47.3%
4008.02 · Fees for Services	25,694.52	35,000.00	-9,305.48	73.4%
Total 4008 · FEES AND SERVICES	47,006.73	80,000.00	-32,993.27	58.8%
Total Income	1,292,112.54	6,374,455.00	-5,082,342.46	20.3%
Gross Profit	1,292,112.54	6,374,455.00	-5,082,342.46	20.3%

AFPD Alpine Fire Protection District Profit & Loss Budget vs. Actual

July through November 2024

Expense	Jul - Nov 24	Budget	\$ Over Budget	% of Budget
5000 · PAYROLL				
5000.01 · Salaries	882,179.38	2,184,124.00	-1,301,944.62	40.4%
5000.02 · OVERTIME				
Critical Weather	13,225.32	29,262.00	-16,036.68	45.2%
FLSA	18,212.87	44,583.00	-26,370.13	40.9%
Sick Coverage	14,235.94	87,787.00	-73,551.06	16.2%
Strike Team	229,088.52	125,000.00	104,088.52	183.3%
Training	15,222.02	29,854.00	-14,631.98	51.0%
Unclassified-Meetings, etc	624.21	29,262.00	-28,637.79	2.1%
Vacation - Coverage	107,407.68	309,000.00	-201,592.32	34.8%
Worker's Comp Coverage	13,396.63	16,000.00	-2,603.37	83.7%
Total 5000.02 · OVERTIME	416,552.31	670,748.00	-254,195.69	62.1%
5000.03 · DIRECTORS COMPENSATION	2,000.00	7,000.00	-5,000.00	28.6%
Total 5000 · PAYROLL	1,300,731.69	2,861,872.00	-1,561,140.31	45.5%
5002 · EMPLOYEE BENEFITS				
5002.01 · Educational Incentive	52,082.30	116,142.00	-64,059.70	44.8%
5002.02 · Annual Leave Buyback	20,140.62	30,000.00	-9,859.38	67.1%
5002.03 · Medicare Tax ER	19,437.60	47,973.00	-28,535.40	40.5%
5002.04 · CalPers Retirement				
Retirement - Pers	165,530.43	410,627.00	-245,096.57	40.3%
Retirement UAL Payments	209,906.00	209,906.00	0.00	100.0%
Total 5002.04 · CalPers Retirement	375,436.43	620,533.00	-245,096.57	60.5%
5002.05 · Group Medical Ins				
Health	152,278.91	371,690.00	-219,411.09	41.0%
Supp Benefits - FRMS	17,837.79	59,280.00	-41,442.21	30.1%
Total 5002.05 · Group Medical Ins	170,116.70	430,970.00	-260,853.30	39.5%
5002.06 · Life Insurance	2,726.03	6,820.00	-4,093.97	40.0%
5002.07 · LTD Insurance	3,139.48	9,166.00	-6,026.52	34.3%
5002.08 · Social Security (ER)	124.00	434.00	-310.00	28.6%
5002.10 · Retirement 401 (a)	9,445.00	13,250.00	-3,805.00	71.3%
5002.11 · Uniform Allowance (Admin)	250.00	250.00	0.00	100.0%
Total 5002 · EMPLOYEE BENEFITS	652,898.16	1,275,538.00	-622,639.84	51.2%
5003 · GRANT EXPENSES				
5003.01 · SDRC				
SDRC 0723 Fuels	0.00	198,296.00	-198,296.00	0.0%
SDRC 0723 Type 6	0.00	381,159.00	-381,159.00	0.0%
Total 5003.01 · SDRC	0.00	579,455.00	-579,455.00	0.0%
5003.03 · CITY OF SD - OES				
UASI 2023	0.00	3,900.00	-3,900.00	0.0%
UASI 2022	0.00	3,050.00	-3,050.00	0.0%
Total 5003.03 · CITY OF SD - OES	0.00	6,950.00	-6,950.00	0.0%
5003.04 · CountySD				
SHGP 2024	0.00	8,391.00	-8,391.00	0.0%
SHGP 2023	10,351.00	10,351.00	0.00	100.0%
Total 5003.04 · CountySD	10,351.00	18,742.00	-8,391.00	55.2%
5003.05 · Alpine FireProtectionFoundation	777.07	4,500.00	-3,722.93	17.3%
5003.07 · SD Regional Fire Foundation				
VHF Radios 2024	0.00	404,250.00	-404,250.00	0.0%
Fire Shelters-Turnouts 2024	1,537.87	22,263.00	-20,725.13	6.9%
Total 5003.07 · SD Regional Fire Foundation	1,537.87	426,513.00	-424,975.13	0.4%
Total 5003 · GRANT EXPENSES	12,665.94	1,036,160.00	-1,023,494.06	1.2%
5007 · UNIFORMS/PPE				
5007.01 · Uniforms	9,656.20	17,250.00	-7,593.80	56.0%
5007.02 · Structure PPE	945.95	11,500.00	-10,554.05	8.2%
5007.03 · Wildland PPE	562.80	3,100.00	-2,537.20	18.2%
Total 5007 · UNIFORMS/PPE	11,164.95	31,850.00	-20,685.05	35.1%
5008 · COMMUNICATIONS				
5008.01 · Heartland Comm Facility	65,662.41	112,237.00	-46,574.59	58.5%
5008.02 · Mobile Communications	2,576.84	8,683.00	-6,106.16	29.7%
5008.05 · Emergency Operations Center EOC	0.00	200.00	-200.00	0.0%

AFPD Alpine Fire Protection District Profit & Loss Budget vs. Actual

July through November 2024

	Jul - Nov 24	Budget	\$ Over Budget	% of Budget
5008.06 · Regional Communications System	3,662.50	8,496.00	-4,833.50	43.1%
5008.08 · Cox Communcations	1,284.60	4,580.00	-3,295.40	28.0%
Total 5008 · COMMUNICATIONS	73,186.35	134,196.00	-61,009.65	54.5%
5009 · PASIS (Workers Comp)				
5009.01 · Administrative Costs	118,467.00	130,900.00	-12,433.00	90.5%
5009.02 · Claim Related Expenses	42,109.21	125,000.00	-82,890.79	33.7%
Total 5009 · PASIS (Workers Comp)	160,576.21	255,900.00	-95,323.79	62.7%
5010 · HOUSEHOLD	2,132.43	7,000.00	-4,867.57	30.5%
5011 · FAIRA	65,348.00	66,258.00	-910.00	98.6%
5012 · MAINTENANCE - EQUIPMENT				
5012.01 · SCBA's	144.47	3,555.00	-3,410.53	4.1%
5012.02 · Air Compressor - Station	292.80	1,900.00	-1,607.20	15.4%
5012.03 · 800 mhz Radios	1,021.00	3,500.00	-2,479.00	29.2%
5012.04 · VHF Radios	1,454.97	3,000.00	-1,545.03	48.5%
5012.05 · Rescue Tools	0.00	1,900.00	-1,900.00	0.0%
5012.06 · Hydrant Maintenance	0.00	500.00	-500.00	0.0%
5012.07 · Station Generator	454.08	5,205.00	-4,750.92	8.7%
5012.08 · SCBA - Compressor	2,351.63	5,970.00	-3,618.37	39.4%
5012.09 · Portable Extinguishers	0.00	850.00	-850.00	0.0%
5012.10 · Hose & Ladder Testing	0.00	5,000.00	-5,000.00	0.0%
5012.11 · Misc.Equipment	0.00	2,000.00	-2,000.00	0.0%
5012.12 · Fuel	14,577.17	41,650.00	-27,072.83	35.0%
5012.13 · Foam (Class A/B)	0.00	4,000.00	-4,000.00	0.0%
5012.14 · Fire Hose & Appliances	98.79	2,000.00	-1,901.21	4.9%
Total 5012 · MAINTENANCE - EQUIPMENT	20,394.91	81,030.00	-60,635.09	25.2%
5013 · MAINTENANCE - VEHICLES				
5013.10 · E17 - 2015 KME	7,162.62	37,530.00	-30,367.38	19.1%
5013.20 · E217 - 2005 KME	11,153.87	36,530.00	-25,376.13	30.5%
5013.30 · 2023 Chevrolet Silverado	157.01	2,500.00	-2,342.99	6.3%
5013.40 · 2019 F-250	4,311.15	5,000.00	-688.85	86.2%
5013.50 · BR17 Hi-Tech (2019)	8,625.75	19,830.00	-11,204.25	43.5%
5013.60 · 2020 Ford Explorer	0.00	3,000.00	-3,000.00	0.0%
5013.70 · 2021 Chevrolet Silverado	4,112.86	2,500.00	1,612.86	164.5%
5013.80 · Vermeer 1500C Chipper	1,115.52	1,000.00	115.52	111.6%
Total 5013 · MAINTENANCE - VEHICLES	36,638.78	107,890.00	-71,251.22	34.0%
5014 · MAINTENANCE - FACILITIES				
5014.01 · Station 17	3,237.45	19,725.00	-16,487.55	16.4%
5014.02 · HVAC Maintenance	1,300.50	2,800.00	-1,499.50	46.4%
5014.03 · Apparatus Bay Doors & Gates	950.52	4,900.00	-3,949.48	19.4%
5014.04 · ST-17 Life Safety Systems	350.00	6,640.00	-6,290.00	5.3%
5014.05 · Plymovent	0.00	1,500.00	-1,500.00	0.0%
5014.06 · Gym Equipment	0.00	1,350.00	-1,350.00	0.0%
5014.07 · Grounds Maintenance	1,503.86	4,787.00	-3,283.14	31.4%
5014.08 · Photovoltaic System	0.00	5,280.00	-5,280.00	0.0%
Total 5014 · MAINTENANCE - FACILITIES	7,342.33	46,982.00	-39,639.67	15.6%
5015 · EMERGENCY MEDICAL SERVICES				
5015.01 · EMS Supplies	1,982.70	8,500.00	-6,517.30	23.3%
5015.02 · EMS Maintenance Contracts	13,298.00	18,000.00	-4,702.00	73.9%
5015.03 · Medication Disposal	182.00	922.00	-740.00	19.7%
Total 5015 · EMERGENCY MEDICAL SERVICES	15,462.70	27,422.00	-11,959.30	56.4%
5016 · AGENCY MEMBERSHIPS	2,768.39	4,408.00	-1,639.61	62.8%
5018 · OFFICE EXPENSE				
5018.01 · Expendable Supplies	666.80	4,300.00	-3,633.20	15.5%
5018.02 · Postage	250.00	500.00	-250.00	50.0%
5018.03 · IT Equipment	1,769.53	12,206.00	-10,436.47	14.5%
5018.04 · Publishing	168.00	660.00	-492.00	25.5%
Total 5018 · OFFICE EXPENSE	2,854.33	17,666.00	-14,811.67	16.2%
5019 · PROFESSIONAL FEES / SERVICES				
5019.01 · Legal Counsel	11,648.24	23,009.00	-11,360.76	50.6%
5019.02 · Auditor	15,100.00	15,250.00	-150.00	99.0%
5019.03 · Election	0.00	12,000.00	-12,000.00	0.0%
5019.04 · IT Services	194.00	20,000.00	-19,806.00	1.0%
5019.05 · Investment Management Fees	0.00	500.00	-500.00	0.0%
5019.06 · Wellness - Fitness Program	450.00	30,000.00	-29,550.00	1.5%
5019.08 · SD LAFCO	3,751.07	3,752.00	-0.93	100.0%

AFPD Alpine Fire Protection District Profit & Loss Budget vs. Actual

July through November 2024

	Jul - Nov 24	Budget	\$ Over Budget	% of Budget
5019.09 · Benefit Fee Administration	4,318.65	4,410.00	-91.35	97.9%
Total 5019 · PROFESSIONAL FEES / SERVICES	35,461.96	108,921.00	-73,459.04	32.6%
5023 · TRAINING				
5023.01 · Training Incidentals	10.75	2,000.00	-1,989.25	0.5%
5023.02 · EMS (Medical Training)	1,614.50	4,700.00	-3,085.50	34.4%
5023.03 · Heartland Training Facility	6,309.00	18,117.00	-11,808.00	34.8%
5023.04 · Education Reimbursement	1,341.50	7,500.00	-6,158.50	17.9%
Total 5023 · TRAINING	9,275.75	32,317.00	-23,041.25	28.7%
5025 · PROFESSIONAL DEVELOPMENT				
5025.01 · Administration	2,499.54	12,714.00	-10,214.46	19.7%
5025.02 · Chief Officers	815.56	3,750.00	-2,934.44	21.7%
5025.03 · Board of Directors	599.00	5,000.00	-4,401.00	12.0%
5025.04 · In House Training	3,470.00	7,270.00	-3,800.00	47.7%
5025.05 · Community Risk Reduction	294.39	7,800.00	-7,505.61	3.8%
5025.06 · Operations	3,050.76	20,100.00	-17,049.24	15.2%
Total 5025 · PROFESSIONAL DEVELOPMENT	10,729.25	56,634.00	-45,904.75	18.9%
5028 · UTILITIES				
5028.01 · SDG&E	8,095.07	22,700.00	-14,604.93	35.7%
5028.02 · Telephone	3,626.47	2,920.00	706.47	124.2%
5028.03 · Water	2,556.36	4,900.00	-2,343.64	52.2%
5028.04 · Trash	1,091.35	2,700.00	-1,608.65	40.4%
5028.05 · Sewer	4,112.05	4,113.00	-0.95	100.0%
Total 5028 · UTILITIES	19,481.30	37,333.00	-17,851.70	52.2%
5030 · SPECIAL DISTRICT EXPENSE				
5030.01 · District Operations	3,900.59	12,700.00	-8,799.41	30.7%
5030.02 · Incident Operations	4,670.90	4,000.00	670.90	116.8%
5030.03 · Web Site	450.00	1,320.00	-870.00	34.1%
5030.04 · Recruitment	0.00	500.00	-500.00	0.0%
5030.06 · Software/Licenses	22,993.11	29,318.00	-6,324.89	78.4%
Total 5030 · SPECIAL DISTRICT EXPENSE	32,014.60	47,838.00	-15,823.40	66.9%
5032 · Community Risk Reduction				
5032.01 · Public Education	2,586.62	4,850.00	-2,263.38	53.3%
5032.02 · Supplies	80.20	2,000.00	-1,919.80	4.0%
5032.03 · Mapping	0.00	500.00	-500.00	0.0%
Total 5032 · Community Risk Reduction	2,666.82	7,350.00	-4,683.18	36.3%
5035 · MINOR EQUIPMENT				
Communications	1,461.43	7,300.00	-5,838.57	20.0%
Facilities	3,525.58	18,550.00	-15,024.42	19.0%
Office	0.00	3,270.00	-3,270.00	0.0%
Operations	2,619.68	91,691.00	-89,071.32	2.9%
Vehicles	0.00	1,500.00	-1,500.00	0.0%
Total 5035 · MINOR EQUIPMENT	7,606.69	122,311.00	-114,704.31	6.2%
5037 · CAPITALIZED EXPENSES				
Facilities	198,624.82	369,850.00	-171,225.18	53.7%
Operations	0.00	13,250.00	-13,250.00	0.0%
Total 5037 · CAPITALIZED EXPENSES	198,624.82	383,100.00	-184,475.18	51.8%
5038 · CONTINGENCY FUND	0.00	165,426.00	-165,426.00	0.0%
5039 · EMERGENCY FUND	0.00	5,000.00	-5,000.00	0.0%
5040 · FUND ACCURAL ACCOUNTS	0.00	86,074.00	-86,074.00	0.0%
5050 · INTERFUND TRANSFERS	0.00	-1,055,388.00	1,055,388.00	0.0%
8000.00 · DEBT SERVICE FUND				
8000.01 · POB				
POB - Administrative Fees	0.00	2,500.00	-2,500.00	0.0%
POB - Interest	79,897.82	156,620.00	-76,722.18	51.0%
POB - Principal	215,180.78	215,000.00	180.78	100.1%
Total 8000.01 · POB	295,078.60	374,120.00	-79,041.40	78.9%
8000.02 · ECAA Solar				
Interest	4,153.85	6,416.00	-2,262.15	64.7%
Principal	20,468.07	42,831.00	-22,362.93	47.8%
Total 8000.02 · ECAA Solar	24,621.92	49,247.00	-24,625.08	50.0%
Total 8000.00 · DEBT SERVICE FUND	319,700.52	423,367.00	-103,666.48	75.5%

AFPD Alpine Fire Protection District Profit & Loss Budget vs. Actual

July through November 2024

	<u>Jul - Nov 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Total Expense	2,999,726.88	6,374,455.00	-3,374,728.12	47.1%
Net Ordinary Income	-1,707,614.34	0.00	-1,707,614.34	100.0%
Net Income	<u><u>-1,707,614.34</u></u>	<u><u>0.00</u></u>	<u><u>-1,707,614.34</u></u>	<u><u>100.0%</u></u>

AFPD Alpine Fire Protection District
Profit & Loss Prev Year Comparison
July through November 2024

	Jul - Nov 24	Jul - Nov 23	\$ Change	% Change
Ordinary Income/Expense				
Income				
4000 PROPERTY TAXES				
4000.01 · Property Tax	531,650.87	322,583.14	209,067.73	64.8%
4000.02 · General Fund Interest	9,804.16	1,644.52	8,159.64	496.2%
4000.03 · Benefit Fee	65,908.40	28,775.92	37,132.48	129.0%
Total 4000 PROPERTY TAXES	607,363.43	353,003.58	254,359.85	72.1%
4002 · USE OF MONEY AND PROPERTY				
4002.01 · INTEREST INCOME				
CA CLASS	89,650.10	28,033.34	61,616.76	219.8%
California Bank & Trust	89.94	169.78	-79.84	-47.0%
Investments	40,102.35	46,905.46	-6,803.11	-14.5%
LAIF	70.40	317.54	-247.14	-77.8%
PASIS	8,257.46	4,627.68	3,629.78	78.4%
SRPL	5,470.69	3,930.22	1,540.47	39.2%
4002.01 · INTEREST INCOME - Other	0.00	0.00	0.00	0.0%
Total 4002.01 · INTEREST INCOME	143,640.94	83,984.02	59,656.92	71.0%
4002.02 · Property Lease				
ALS Agreement (Restricted)	67,634.19	0.00	67,634.19	100.0%
Ambulance Sub-Lease(Restricted)	0.00	8,000.00	-8,000.00	-100.0%
Total 4002.02 · Property Lease	67,634.19	8,000.00	59,634.19	745.4%
Total 4002 · USE OF MONEY AND PROPERTY	211,275.13	91,984.02	119,291.11	129.7%
4005 · MISCELLANEOUS REVENUE				
4005.01 · Other	34,153.06	12,036.85	22,116.21	183.7%
4005.04- ECAA Solar	0.00	89,857.08	-89,857.08	-100.0%
Total 4005 · MISCELLANEOUS REVENUE	34,153.06	101,893.93	-67,740.87	-66.5%
4006 · GRANT INCOME				
4006.03 · CITY OF SD - OES				
UASI 2022	3,050.00	0.00	3,050.00	100.0%
Total 4006.03 · CITY OF SD - OES	3,050.00	0.00	3,050.00	100.0%
4006.04 · COSD				
SHGP 2023	10,351.00	0.00	10,351.00	100.0%
Total 4006.04 · COSD	10,351.00	0.00	10,351.00	100.0%
4006.05 · Alpine FireProtectionFoundation	777.07	364.00	413.07	113.5%
Total 4006 · GRANT INCOME	14,178.07	364.00	13,814.07	3,795.1%
4007 · INTERGOVERNMENTAL REVENUE				
4007.01 · Incident Reimburse - Personnel	209,793.18	113,439.85	96,353.33	84.9%
4007.02 · Incident Reimburse - Vehicle	85,162.57	18,525.05	66,637.52	359.7%
4007.03 · Incident Reimburse - Other	57,000.94	40,093.91	16,907.03	42.2%
4007.04 · Paramedic Resource Pool	5,139.12	4,115.76	1,023.36	24.9%
Total 4007 · INTERGOVERNMENTAL REVENUE	357,095.81	176,174.57	180,921.24	102.7%
4008 · FEES AND SERVICES				
4008.01 · Mitigation				
Fees	20,905.26	8,470.19	12,435.07	146.8%
Interest	391.95	23.06	368.89	1,599.7%
Total 4008.01 · Mitigation	21,297.21	8,493.25	12,803.96	150.8%
4008.02 · Fees for Services	25,694.52	24,164.60	1,529.92	6.3%
4008 · FEES AND SERVICES - Other	15.00	0.00	15.00	100.0%
Total 4008 · FEES AND SERVICES	47,006.73	32,657.85	14,348.88	43.9%
4009 · FAIR MARKET VALUE				
County Mit Fund FMV	1,047.57	0.00	1,047.57	100.0%
County Gen Fund FMV	19,992.74	0.00	19,992.74	100.0%
Total 4009 · FAIR MARKET VALUE	21,040.31	0.00	21,040.31	100.0%
Total Income	1,292,112.54	756,077.95	536,034.59	70.9%
Gross Profit	1,292,112.54	756,077.95	536,034.59	70.9%
Expense				

AFPD Alpine Fire Protection District Profit & Loss Prev Year Comparison July through November 2024

	Jul - Nov 24	Jul - Nov 23	\$ Change	% Change
5000 · PAYROLL				
5000.01 · Salaries	882,179.38	817,902.25	64,277.13	7.9%
5000.02 · OVERTIME				
Critical Weather	13,225.32	3,390.06	9,835.26	290.1%
FLSA	18,212.87	15,631.13	2,581.74	16.5%
Paramedic Resource Pool	5,139.12	4,115.76	1,023.36	24.9%
Sick Coverage	14,235.94	34,554.24	-20,318.30	-58.8%
Strike Team	229,088.52	88,812.84	140,275.68	158.0%
Training	15,222.02	8,247.74	6,974.28	84.6%
Unclassified-Meetings, etc	624.21	3,205.62	-2,581.41	-80.5%
Vacation - Coverage	107,407.68	63,464.88	43,942.80	69.2%
Worker's Comp Coverage	13,396.63	7,434.09	5,962.54	80.2%
Total 5000.02 · OVERTIME	416,552.31	228,856.36	187,695.95	82.0%
5000.03 · DIRECTORS COMPENSATION	2,000.00	1,800.00	200.00	11.1%
Total 5000 · PAYROLL	1,300,731.69	1,048,558.61	252,173.08	24.1%
5002 · EMPLOYEE BENEFITS				
5002.01 · Educational Incentive	52,082.30	49,033.94	3,048.36	6.2%
5002.02 · Annual Leave Buyback	20,140.62	2,435.78	17,704.84	726.9%
5002.03 · Medicare Tax ER	19,437.60	14,805.01	4,632.59	31.3%
5002.04 · CalPers Retirement				
Retirement - Pers	165,530.43	156,831.81	8,698.62	5.6%
Retirement UAL Payments	209,906.00	125,318.00	84,588.00	67.5%
Total 5002.04 · CalPers Retirement	375,436.43	282,149.81	93,286.62	33.1%
5002.05 · Group Medical Ins				
Health	152,278.91	150,959.11	1,319.80	0.9%
Supp Benefits - FRMS	17,837.79	18,097.32	-259.53	-1.4%
Total 5002.05 · Group Medical Ins	170,116.70	169,056.43	1,060.27	0.6%
5002.06 · Life Insurance	2,726.03	2,657.66	68.37	2.6%
5002.07 · LTD Insurance	3,139.48	3,094.25	45.23	1.5%
5002.08 · Social Security (ER)	124.00	111.60	12.40	11.1%
5002.09 · Payroll Expenses	0.00	28.39	-28.39	-100.0%
5002.10 · Retirement 401 (a)	9,445.00	9,460.00	-15.00	-0.2%
5002.11 · Uniform Allowance (Admin)	250.00	250.00	0.00	0.0%
Total 5002 · EMPLOYEE BENEFITS	652,898.16	533,082.87	119,815.29	22.5%
5003 · GRANT EXPENSES				
5003.01 · SDRC				
SDRC 0723 Type 6	0.00	9,314.31	-9,314.31	-100.0%
Total 5003.01 · SDRC	0.00	9,314.31	-9,314.31	-100.0%
5003.04 · CountySD				
SHGP 2023	10,351.00	0.00	10,351.00	100.0%
Total 5003.04 · CountySD	10,351.00	0.00	10,351.00	100.0%
5003.05 · Alpine FireProtectionFoundation	777.07	1,080.74	-303.67	-28.1%
5003.07 · SD Regional Fire Foundation				
Fire Shelters-Turnouts 2024	1,537.87	0.00	1,537.87	100.0%
Total 5003.07 · SD Regional Fire Foundation	1,537.87	0.00	1,537.87	100.0%
Total 5003 · GRANT EXPENSES	12,665.94	10,395.05	2,270.89	21.9%
5007 · UNIFORMS/PPE				
5007.01 · Uniforms	9,656.20	2,226.02	7,430.18	333.8%
5007.02 · Structure PPE	945.95	16,538.71	-15,592.76	-94.3%
5007.03 · Wildland PPE	562.80	0.00	562.80	100.0%
Total 5007 · UNIFORMS/PPE	11,164.95	18,764.73	-7,599.78	-40.5%
5008 · COMMUNICATIONS				
5008.01 · Heartland Comm Facility	65,662.41	63,067.80	2,594.61	4.1%
5008.02 · Mobile Communications	2,576.84	2,317.61	259.23	11.2%
5008.06 · Regional Communications System	3,662.50	2,736.00	926.50	33.9%
5008.08 · Cox Communcations	1,284.60	1,345.55	-60.95	-4.5%
Total 5008 · COMMUNICATIONS	73,186.35	69,466.96	3,719.39	5.4%
5009 · PASIS (Workers Comp)				
5009.01 · Administrative Costs	118,467.00	117,126.00	1,341.00	1.1%
5009.02 · Claim Related Expenses	42,109.21	49,119.38	-7,010.17	-14.3%

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	Jul - Nov 24	Jul - Nov 23	\$ Change	% Change
Total 5009 · PASIS (Workers Comp)	160,576.21	166,245.38	-5,669.17	-3.4%
5010 · HOUSEHOLD	2,132.43	2,610.53	-478.10	-18.3%
5011 · FAIRA	65,348.00	53,718.00	11,630.00	21.7%
5012 · MAINTENANCE - EQUIPMENT				
5012.01 · SCBA's	144.47	681.64	-537.17	-78.8%
5012.02 · Air Compressor - Station	292.80	322.75	-29.95	-9.3%
5012.03 · 800 mhz Radios	1,021.00	1,005.00	16.00	1.6%
5012.04 · VHF Radios	1,454.97	1,107.86	347.11	31.3%
5012.05 · Rescue Tools	0.00	51.13	-51.13	-100.0%
5012.07 · Station Generator	454.08	454.09	-0.01	0.0%
5012.08 · SCBA - Compressor	2,351.63	3,114.32	-762.69	-24.5%
5012.11 · Misc.Equipment	0.00	174.41	-174.41	-100.0%
5012.12 · Fuel	14,577.17	14,747.56	-170.39	-1.2%
5012.14 · Fire Hose & Appliances	98.79	0.00	98.79	100.0%
Total 5012 · MAINTENANCE - EQUIPMENT	20,394.91	21,658.76	-1,263.85	-5.8%
5013 · MAINTENANCE - VEHICLES				
5013.10 · E17 - 2015 KME	7,162.62	5,055.43	2,107.19	41.7%
5013.20 · E217 - 2005 KME	11,153.87	18,087.20	-6,933.33	-38.3%
5013.30 · 2023 Chevrolet Silverado	157.01	158.02	-1.01	-0.6%
5013.40 · 2019 F-250	4,311.15	1,910.02	2,401.13	125.7%
5013.50 · BR17 Hi-Tech (2019)	8,625.75	491.50	8,134.25	1,655.0%
5013.70 · 2021 Chevrolet Silverado	4,112.86	2,412.67	1,700.19	70.5%
5013.80 · Vermeer 1500C Chipper	1,115.52	0.00	1,115.52	100.0%
Total 5013 · MAINTENANCE - VEHICLES	36,638.78	28,114.84	8,523.94	30.3%
5014 · MAINTENANCE - FACILITIES				
5014.01 · Station 17	3,237.45	7,486.96	-4,249.51	-56.8%
5014.02 · HVAC Maintenance	1,300.50	1,048.00	252.50	24.1%
5014.03 · Apparatus Bay Doors & Gates	950.52	1,050.00	-99.48	-9.5%
5014.04 · ST-17 Life Safety Systems	350.00	350.00	0.00	0.0%
5014.06 · Gym Equipment	0.00	226.11	-226.11	-100.0%
5014.07 · Grounds Maintenance	1,503.86	1,734.14	-230.28	-13.3%
Total 5014 · MAINTENANCE - FACILITIES	7,342.33	11,895.21	-4,552.88	-38.3%
5015 · EMERGENCY MEDICAL SERVICES				
5015.01 · EMS Supplies	1,982.70	1,888.87	93.83	5.0%
5015.02 · EMS Maintenance Contracts	13,298.00	0.00	13,298.00	100.0%
5015.03 · Medication Disposal	182.00	282.00	-100.00	-35.5%
Total 5015 · EMERGENCY MEDICAL SERVICES	15,462.70	2,170.87	13,291.83	612.3%
5016 · AGENCY MEMBERSHIPS	2,768.39	1,236.87	1,531.52	123.8%
5018 · OFFICE EXPENSE				
5018.01 · Expendable Supplies	666.80	888.57	-221.77	-25.0%
5018.02 · Postage	250.00	149.60	100.40	67.1%
5018.03 · IT Equipment	1,769.53	3,098.08	-1,328.55	-42.9%
5018.04 · Publishing	168.00	208.49	-40.49	-19.4%
Total 5018 · OFFICE EXPENSE	2,854.33	4,344.74	-1,490.41	-34.3%
5019 · PROFESSIONAL FEES / SERVICES				
5019.01 · Legal Counsel	11,648.24	14,631.54	-2,983.30	-20.4%
5019.02 · Auditor	15,100.00	12,603.00	2,497.00	19.8%
5019.04 · IT Services	194.00	9,104.60	-8,910.60	-97.9%
5019.06 · Wellness - Fitness Program	450.00	500.00	-50.00	-10.0%
5019.08 · SD LAFCO	3,751.07	2,812.63	938.44	33.4%
5019.09 · Benefit Fee Administration	4,318.65	0.00	4,318.65	100.0%
Total 5019 · PROFESSIONAL FEES / SERVICES	35,461.96	39,651.77	-4,189.81	-10.6%
5023 · TRAINING				
5023.01 · Training Incidentals	10.75	493.85	-483.10	-97.8%
5023.02 · EMS (Medical Training)	1,614.50	5,142.00	-3,527.50	-68.6%
5023.03 · Heartland Training Facility	6,309.00	6,122.00	187.00	3.1%
5023.04 · Education Reimbursement	1,341.50	0.00	1,341.50	100.0%
Total 5023 · TRAINING	9,275.75	11,757.85	-2,482.10	-21.1%
5025 · PROFESSIONAL DEVELOPMENT				
5025.01 · Administration	2,499.54	3,263.75	-764.21	-23.4%
5025.02 · Chief Officers	815.56	721.96	93.60	13.0%
5025.03 · Board of Directors	599.00	0.00	599.00	100.0%
5025.04 · In House Training	3,470.00	3,470.00	0.00	0.0%
5025.05 · Community Risk Reduction	294.39	992.50	-698.11	-70.3%

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5025.06 · Operations	3,050.76	3,972.96	-922.20	-23.2%
Total 5025 · PROFESSIONAL DEVELOPMENT	10,729.25	12,421.17	-1,691.92	-13.6%
5028 · UTILITIES				
5028.01 · SDG&E	8,095.07	26,593.58	-18,498.51	-69.6%
5028.02 · Telephone	3,626.47	928.19	2,698.28	290.7%
5028.03 · Water	2,556.36	1,790.88	765.48	42.7%
5028.04 · Trash	1,091.35	1,036.25	55.10	5.3%
5028.05 · Sewer	4,112.05	3,888.45	223.60	5.8%
Total 5028 · UTILITIES	19,481.30	34,237.35	-14,756.05	-43.1%
5030 · SPECIAL DISTRICT EXPENSE				
5030.01 · District Operations	3,900.59	4,764.87	-864.28	-18.1%
5030.02 · Incident Operations	4,670.90	1,999.69	2,671.21	133.6%
5030.03 · Web Site	450.00	425.00	25.00	5.9%
5030.05 · Reimbursable expenses	0.00	0.00	0.00	0.0%
5030.06 · Software/Licenses	22,993.11	14,825.57	8,167.57	55.1%
5030.07 · Benefit Fee Administration	0.00	4,198.97	-4,198.97	-100.0%
Total 5030 · SPECIAL DISTRICT EXPENSE	32,014.60	26,214.10	5,800.50	22.1%
5032 · Community Risk Reduction				
5032.01 · Public Education	2,586.62	2,724.67	-138.05	-5.1%
5032.02 · Supplies	80.20	293.22	-213.02	-72.7%
5032.03 · Mapping	0.00	100.00	-100.00	-100.0%
Total 5032 · Community Risk Reduction	2,666.82	3,117.89	-451.07	-14.5%
5035 · MINOR EQUIPMENT				
Communications	1,461.43	861.25	600.18	69.7%
Facilities	3,525.58	864.89	2,660.69	307.6%
Office	0.00	4,151.89	-4,151.89	-100.0%
Operations	2,619.68	4,111.23	-1,491.55	-36.3%
Vehicles	0.00	812.01	-812.01	-100.0%
Total 5035 · MINOR EQUIPMENT	7,606.69	10,801.27	-3,194.58	-29.6%
5037 · CAPITALIZED EXPENSES				
Facilities	198,624.82	96,827.46	101,797.36	105.1%
Office	0.00	9,117.33	-9,117.33	-100.0%
Vehicles	0.00	12,023.40	-12,023.40	-100.0%
Total 5037 · CAPITALIZED EXPENSES	198,624.82	117,968.19	80,656.63	68.4%
66900 · Reconciliation Discrepancies	0.00	0.00	0.00	0.0%
8000.00 · DEBT SERVICE FUND				
8000.01 · POB				
POB - Interest	79,897.82	83,533.10	-3,635.28	-4.4%
POB - Principal	215,180.78	210,000.00	5,180.78	2.5%
Total 8000.01 · POB	295,078.60	293,533.10	1,545.50	0.5%
8000.02 · ECAA Solar				
Interest	4,153.85	0.00	4,153.85	100.0%
Principal	20,468.07	0.00	20,468.07	100.0%
Total 8000.02 · ECAA Solar	24,621.92	0.00	24,621.92	100.0%
Total 8000.00 · DEBT SERVICE FUND	319,700.52	293,533.10	26,167.42	8.9%
Total Expense	2,999,726.88	2,521,966.11	477,760.77	18.9%
Net Ordinary Income	-1,707,614.34	-1,765,888.16	58,273.82	3.3%
Net Income	-1,707,614.34	-1,765,888.16	58,273.82	3.3%

**AFPD Alpine Fire Protection District
Current Month Expenses
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	Date	Num	Name	Memo	Split	Debit	Credit	Amount
Ordinary Income/Expense								
Expense								
5000 · PAYROLL								
						176,606.46	0.00	176,606.46
Total 5000.01 · Salaries								
5000.02 · OVERTIME								
						8,458.56	0.00	8,458.56
Total Critical Weather								
						3,652.22	0.00	3,652.22
Total FLSA								
						1,318.80	0.00	1,318.80
Total Paramedic Resource Pool								
						0.00	0.00	0.00
Total Sick Coverage								
						12,094.72	0.00	12,094.72
Total Strike Team								
						988.27	0.00	988.27
Total Training								
						522.95	0.00	522.95
Total Unclassified-Meetings, etc								
						13,946.64	0.00	13,946.64
Total Vacation - Coverage								
						0.00	0.00	0.00
Total Worker's Comp Coverage								
						40,982.16	0.00	40,982.16
Total 5000.02 · OVERTIME								
						500.00	0.00	500.00
Total 5000.03 · DIRECTORS COMPENSATION								
						218,088.62	0.00	218,088.62
Total 5000 · PAYROLL								
5002 · EMPLOYEE BENEFITS								
						8,301.76	0.00	8,301.76
Total 5002.01 · Educational Incentive								
						547.02	0.00	547.02
Total 5002.02 · Annual Leave Buyback								
						3,245.19	19.12	3,226.07
Total 5002.03 · Medicare Tax ER								
						33,686.26	1.97	33,684.29
Total 5002.04 · CalPers Retirement								
5002.05 · Group Medical Ins								
						30,155.04	0.01	30,155.03
Total Health								
						3,579.66	64.63	3,515.03
Total Supp Benefits - FRMS								
						33,734.70	64.64	33,670.06
Total 5002.05 · Group Medical Ins								
						541.50	0.00	541.50
Total 5002.06 · Life Insurance								
						621.24	0.12	621.12
Total 5002.07 · LTD Insurance								
						31.00	0.00	31.00
Total 5002.08 · Social Security (ER)								
						3.50	3.50	0.00
Total 5002.09 · Payroll Expenses								
						232.50	0.00	232.50
Total 5002.10 · Retirement 401 (a)								
						80,944.67	89.35	80,855.32
Total 5002 · EMPLOYEE BENEFITS								
5003 · GRANT EXPENSES								
5003.05 · Alpine FireProtectionFoundation								
	11/12/2024	677C	BBQGuys	BBQ and Grill cover Reimbursed by AFPP	CalCard (Brian Boggeln -2115)	1,572.06		1,572.06
	11/12/2024	200		BBQ and Grill cover reimbursed by AFPP	1001.07 · CB&T Checking - 8473		1,572.06	-1,572.06
Total 5003.05 · Alpine FireProtectionFoundation								
						1,572.06	1,572.06	0.00
Total 5003 · GRANT EXPENSES								
						1,572.06	1,572.06	0.00
5007 · UNIFORMS/PPE								
5007.01 · Uniforms								
	11/05/2024	SD0199641	ACE UNIFORMS	Remove Patches (56)	2000 · Accounts Payable	168.00		168.00
	11/05/2024	SD0199641	ACE UNIFORMS	Sew Single Patch (56)	2000 · Accounts Payable	392.00		392.00
	11/05/2024	SD0199641	ACE UNIFORMS	SDFD Flags (28)	2000 · Accounts Payable	110.60		110.60
	11/05/2024	SD0199641	ACE UNIFORMS	Taxes	2000 · Accounts Payable	51.97		51.97
	11/06/2024	22175	SMITH, JASON M	Smith & Setter station jacket zipper repair and repatching	1001.07 · CB&T Checking - 8473	110.00		110.00
	11/12/2024	SD0200539	ACE UNIFORMS	Single Patch	2000 · Accounts Payable	32.31		32.31
	11/15/2024	1880	ACE UNIFORMS	Boggeln	CalCard (Brian Boggeln -2115)	215.49		215.49

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				Date	Num	Name	Memo	Split	Debit	Credit	Amount
				11/21/2024	INV889085	L.N. CURTIS & SONS	Redback 10.5 Black Steel Toe	2000 · Accounts Payable	185.25		185.25
				11/21/2024	INV889085	L.N. CURTIS & SONS	Redback 8 Black Steel Toe	2000 · Accounts Payable	185.25		185.25
				11/21/2024	INV889085	L.N. CURTIS & SONS	Large 34-42" Uniform Rappel Belt	2000 · Accounts Payable	67.50		67.50
				11/21/2024	INV889085	L.N. CURTIS & SONS	Tax	2000 · Accounts Payable	129.48		129.48
				11/21/2024	INV889085	L.N. CURTIS & SONS	Shipping	2000 · Accounts Payable	75.00		75.00
				11/25/2024	SD0202207	ACE UNIFORMS	NBarns:Class A Uniform	2000 · Accounts Payable	640.91		640.91
									2,363.76	0.00	2,363.76
				11/21/2024	INV889085	L.N. CURTIS & SONS	Tilt White Discover LED Helmet Light	2000 · Accounts Payable	669.95		669.95
									669.95	0.00	669.95
				11/21/2024	INV889085	L.N. CURTIS & SONS	Kenetrek Boots	2000 · Accounts Payable	299.00		299.00
				11/21/2024	INV889085	L.N. CURTIS & SONS	Leather Laces	2000 · Accounts Payable	203.80		203.80
				11/21/2024	INV889085	L.N. CURTIS & SONS	12 pk of Kenetrek Laces	2000 · Accounts Payable	60.00		60.00
									562.80	0.00	562.80
									3,596.51	0.00	3,596.51
				11/01/2024	9977717746	VERIZON WIRELESS	2024/11 Acct -0005: 13 lines total; (-0050, -6522, -7844, -6226, -7650, -9835, -4087, -4175, -396...	2000 · Accounts Payable	515.48		515.48
									515.48	0.00	515.48
				11/01/2024	25ALPPDN04	COUNTYSYD-REGIONAL COMM SYS	FY24/25: 25 Fire radios @ 29.50 2024/10	2000 · Accounts Payable	737.50		737.50
									737.50	0.00	737.50
				11/09/2024	11/09-12/08/2024	COX COMMUNICATIONS	Internet Servic11/09-12/08/2024(Total Month)	2000 · Accounts Payable	255.99		255.99
				11/09/2024	11/09-12/08/2024	COX COMMUNICATIONS	Taxes, Fees and Surcharges	2000 · Accounts Payable	0.93		0.93
									256.92	0.00	256.92
									1,509.90	0.00	1,509.90
									4,004.84	0.00	4,004.84
				11/19/2024	185833730	ULINE	N-Joy Sugar	2000 · Accounts Payable	31.50		31.50
				11/19/2024	185833730	ULINE	Coffe Filters	2000 · Accounts Payable	22.00		22.00
				11/19/2024	185833730	ULINE	N-Joy Creamer	2000 · Accounts Payable	39.00		39.00
				11/19/2024	185833730	ULINE	Tax and Shipping	2000 · Accounts Payable	31.62		31.62
									124.12	0.00	124.12
				11/01/2024	INV848727	DAY WIRELESS SYSTEMS	Company Maintenance Contract 2024/11	2000 · Accounts Payable	204.20		204.20
									204.20	0.00	204.20
				11/05/2024	S142034	DION & SONS	Diesel Fuel 583 Gallons @ \$3.387	2000 · Accounts Payable	1,974.62		1,974.62
				11/05/2024	S142034	DION & SONS	Federal Excise Tax	2000 · Accounts Payable	0.58		0.58
				11/05/2024	S142034	DION & SONS	Environmental Compliance Fee	2000 · Accounts Payable	10.50		10.50

**AFPD Alpine Fire Protection District
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Date	Num	Name	Memo	Split	Debit	Credit	Amount
11/05/2024	S142034	DION & SONS	Fuel Surcharge	2000 · Accounts Payable	14.95		14.95
11/05/2024	S142034	DION & SONS	San Diego County Tax 7.75%	2000 · Accounts Payable	155.05		155.05
11/05/2024	S142034	DION & SONS	Diesel Tax 5.75%	2000 · Accounts Payable	113.57		113.57
11/05/2024	S142034	DION & SONS	State HWY Excise Tax Exempt	2000 · Accounts Payable	264.68		264.68
11/15/2024	8079	ARCO		CalCard (Brian Boggeln -2115)	35.75		35.75
11/25/2024	101146542	WEX	Strike Team	2000 · Accounts Payable	122.54		122.54
Total 5012.12 · Fuel					2,692.24	0.00	2,692.24
Total 5012 · MAINTENANCE - EQUIPMENT					2,896.44	0.00	2,896.44
5013 · MAINTENANCE - VEHICLES							
5013.10 · E17 - 2015 KME							
11/03/2024	49546/1	ACE HARDWARE INC.	Auto Shutoff Gas Can 5GL	2000 · Accounts Payable	32.31		32.31
11/13/2024	152599	NAPA AUTO PARTS	Nitrate Free AF	2000 · Accounts Payable	54.00		54.00
Total 5013.10 · E17 - 2015 KME					86.31	0.00	86.31
5013.20 · E217 - 2005 KME							
11/13/2024	49662/1	ACE HARDWARE INC.	Misc Fasteners	2000 · Accounts Payable	1.93		1.93
Total 5013.20 · E217 - 2005 KME					1.93	0.00	1.93
5013.30 · 2023 Chevrolet Silverado							
11/14/2024		BOB STALL		Calcard (Joseph Laff - 5425)	157.01		157.01
Total 5013.30 · 2023 Chevrolet Silverado					157.01	0.00	157.01
5013.70 · 2021 Chevrolet Silverado							
11/02/2024	8180	Mob Armor	4701 Vehicle	CalCard (Brian Boggeln -2115)	108.73		108.73
Total 5013.70 · 2021 Chevrolet Silverado					108.73	0.00	108.73
Total 5013 · MAINTENANCE - VEHICLES					353.98	0.00	353.98
5014 · MAINTENANCE - FACILITIES							
5014.01 · Station 17							
11/04/2024	49563/1	ACE HARDWARE INC.	Soft Sweep Pushbroom 24"	2000 · Accounts Payable	21.54		21.54
11/04/2024	9066	JP's Services	Steam clean upstairs and downstairs carpets	2000 · Accounts Payable	1,300.00		1,300.00
11/05/2024	49573/1	ACE HARDWARE INC.	Keykrafter #59 Brass & Misc Fasteners	2000 · Accounts Payable	9.99		9.99
Total 5014.01 · Station 17					1,331.53	0.00	1,331.53
5014.04 · ST-17 Life Safety Systems							
11/01/2024	24417181	JOHNSON CONTROLS	Fire alarm system MONITORING 05/01/2022-04/30/2027 2024/12	2000 · Accounts Payable	70.00		70.00
Total 5014.04 · ST-17 Life Safety Systems					70.00	0.00	70.00
5014.07 · Grounds Maintenance							
11/18/2024	0285936	CARTWRIGHT TERMITE & PEST CNTRL, INC	2024/11 Service (2nd Service)	2000 · Accounts Payable	157.77		157.77
Total 5014.07 · Grounds Maintenance					157.77	0.00	157.77
Total 5014 · MAINTENANCE - FACILITIES					1,559.30	0.00	1,559.30
5015 · EMERGENCY MEDICAL SERVICES							
5015.02 · EMS Maintenance Contracts							
11/21/2024	1000403948	CITY OF SAN DIEGO AED	AED Invoicing year 2 of 2 year agreement	2000 · Accounts Payable	50.00		50.00
Total 5015.02 · EMS Maintenance Contracts					50.00	0.00	50.00
Total 5015 · EMERGENCY MEDICAL SERVICES					50.00	0.00	50.00
5016 · AGENCY MEMBERSHIPS							
11/04/2024	893	NATIONAL FIRE PROTECTION ASSOC.	Membership 24/25	CalCard (Jason McBroom -0108)	103.49		103.49
11/07/2024	11072024	GOVERNMENT FINANCE OFFICERS ASSOC-GFOA	Renewal Fees 24/25 for Finance Director - D Pinhero	CalCard (Debbie Pinhero -5683)	160.00		160.00

**AFPD Alpine Fire Protection District
Current Month Expenses
November 2024**

	Date	Num	Name	Memo	Split	Debit	Credit	Amount
Total 5025.01 · Administration						1,285.50	414.96	870.54
5025.02 · Chief Officers								
	11/07/2024	2259	SOUTHWEST AIRLINES	FRMS Meeting	CalCard (Brian Boggeln -2115)	54.99		54.99
	11/15/2024	5617	ENTERPRISE RENT A CAR		CalCard (Brian Boggeln -2115)	82.84		82.84
	11/15/2024	4276	Fairfield Inn & Suites		CalCard (Brian Boggeln -2115)	160.59		160.59
	11/18/2024	22196	SDCFCA-Old Timers Luncheon	Boggeln, Paskle,Rushing	1001.07 · CB&T Checking - 8473	150.00		150.00
Total 5025.02 · Chief Officers						448.42	0.00	448.42
Total 5025 · PROFESSIONAL DEVELOPMENT						1,733.92	414.96	1,318.96
5028 · UTILITIES								
5028.01 · SDG&E								
	11/07/2024	009032590621 2024/11	SDG&E	90 KWH 10/04-11/04/2024 (-30.9% decrease over prior month, 99.2% decrease over prior year)	2000 · Accounts Payable	1,724.52		1,724.52
	11/07/2024	090325928213 2024/11	SDG&E	97 Therms 10/04-11/04/2024 (3.1% decrease over prior month 5.5% decrease over prior year)	2000 · Accounts Payable	140.06		140.06
Total 5028.01 · SDG&E						1,864.58	0.00	1,864.58
5028.02 · Telephone								
	11/01/2024	161486	ESI_ESTECH SYSTEMS	2024/11 and phone system	2000 · Accounts Payable	2,887.41		2,887.41
Total 5028.02 · Telephone						2,887.41	0.00	2,887.41
5028.03 · Water								
	11/22/2024	11561843 2024/11	PADRE DAM	Commercial 22 units (+4-5 units usage from prior month) 10/13-11/18/2024	2000 · Accounts Payable	270.41		270.41
	11/22/2024	11561843 2024/11	PADRE DAM	Irrigation: 0 units (0 units usage from prior month) 10/13-11/18/2024	2000 · Accounts Payable	40.97		40.97
	11/22/2024	11561843 2024/11	PADRE DAM	Fire Sprinklers 10/14-11/17/2024	2000 · Accounts Payable	481.44		481.44
	11/22/2024	11561843 2024/11	PADRE DAM	Water Changes, Pumping & Energy, less Eastern Tax	2000 · Accounts Payable	104.86		104.86
Total 5028.03 · Water						897.68	0.00	897.68
5028.04 · Trash								
	11/01/2024	2024/11	WASTE MANAGEMENT	1 - 3yd (reg charge \$59.61) 2024/11	2000 · Accounts Payable	64.03		64.03
	11/01/2024	2024/11	WASTE MANAGEMENT	1.5yd dumpster recycle (reg charge 41.54) 2024/11	2000 · Accounts Payable	41.54		41.54
	11/01/2024	2024/11	WASTE MANAGEMENT	Organics 64 gal cart service 2024/11	2000 · Accounts Payable	106.10		106.10
Total 5028.04 · Trash						211.67	0.00	211.67
Total 5028 · UTILITIES						5,861.34	0.00	5,861.34
5030 · SPECIAL DISTRICT EXPENSE								
5030.01 · District Operations								
	11/05/2024	5923	Zazzle	2024 Holiday Cards	CalCard (Brian Boggeln -2115)	84.43		84.43
	11/06/2024	22174	PASKLE, BILL	Mileage: 38. miles HCFA Commision Meeting 10/24/2024 *\$.67/per mile	1001.07 · CB&T Checking - 8473	25.46		25.46
	11/12/2024	22186	INTERNAL REVENUE SERVICE	CP160 941 06/30/2023	1001.07 · CB&T Checking - 8473	220.77		220.77
	11/18/2024			Pension Fee Expense 10312024	Pension Investment	11.46		11.46
Total 5030.01 · District Operations						342.12	0.00	342.12
5030.02 · Incident Operations								
	11/04/2024		Kahools	Kitty Litter	Calcard (Joseph Laff - 5425)	32.30		32.30
Total 5030.02 · Incident Operations						32.30	0.00	32.30

**AFPD Alpine Fire Protection District
Current Month Expenses
November 2024**

	Date	Num	Name	Memo	Split	Debit	Credit	Amount
5030.03 · Web Site								
	11/01/2024	5CF0ACE6-0048	STREAMLINE	Website Domain Concierge & Web 50k-250k 2024/11	2000 · Accounts Payable	90.00		90.00
Total 5030.03 · Web Site						90.00	0.00	90.00
Total 5030.05 · Reimbursable expenses						1,978.00	1,978.00	0.00
5030.06 · Software/Licenses								
	11/04/2024		ADOBE INC.	Admin Director 11/2024	CalCard (Debbie Pinhero -5683)	9.99		9.99
	11/04/2024		ADOBE INC.	Admin Assist 11/2024	CalCard (Debbie Pinhero -5683)	9.99		9.99
	11/04/2024		ADOBE INC.	Fire Chief 11/2024 New Subscription under new account number	CalCard (Brian Boggeln -2115)	9.99		9.99
	11/04/2024		ADOBE INC.	Fire Chief New Subscription under new account number	CalCard (Brian Boggeln -2115)		9.99	-9.99
	11/04/2024		ADOBE INC.	Admin Director New Subscription under new account number	CalCard (Debbie Pinhero -5683)		9.99	-9.99
	11/04/2024		ADOBE INC.	Admin Director 11/2024 New Subscription under new account number	CalCard (Debbie Pinhero -5683)	9.99		9.99
	11/04/2024		ADOBE INC.	Admin Assist 11/2024 New Subscription under new account number	CalCard (Debbie Pinhero -5683)		9.99	-9.99
	11/04/2024		ADOBE INC.	Admin Assist 11/2024 New Subscription under new account number	CalCard (Debbie Pinhero -5683)	9.99		9.99
	11/04/2024		ADOBE INC.	Fire Chief 11/2024	CalCard (Brian Boggeln -2115)	9.99		9.99
	11/06/2024	2464552008858	Kaseya US, LLC	Networking Service 1101-11302024	2000 · Accounts Payable	80.00		80.00
	11/19/2024	E0300UI9UT	Microsoft 365	FY 24/25 (19) Licenses- 11/18/2024-11/18/2025	CalCard (Debbie Pinhero -5683)	1,254.00		1,254.00
Total 5030.06 · Software/Licenses						1,393.94	29.97	1,363.97
Total 5030 · SPECIAL DISTRICT EXPENSE						3,836.36	2,007.97	1,828.39
5032 · Community Risk Reduction								
5032.01 · Public Education								
	11/04/2024	5271	AMAZON	Amazon blue folders	CalCard (Jason McBroom -0108)	42.00		42.00
Total 5032.01 · Public Education						42.00	0.00	42.00
Total 5032 · Community Risk Reduction						42.00	0.00	42.00
5037 · CAPITALIZED EXPENSES								
Facilities								
	11/30/2024	6775-220383	SUPERIOR DOOR SYSTEMS, INC.	Apparatus Bay Door Remove Old and Install New	2000 · Accounts Payable	65,285.00		65,285.00
Total Facilities						65,285.00	0.00	65,285.00
Total 5037 · CAPITALIZED EXPENSES						65,285.00	0.00	65,285.00
8000.00 · DEBT SERVICE FUND								
8000.02 · ECAA Solar								
Interest								
	11/05/2024	12034	California Energy Commission		2000 · Accounts Payable	4,153.85		4,153.85
Total Interest						4,153.85	0.00	4,153.85
Principal								
	11/05/2024	12034	California Energy Commission		2000 · Accounts Payable	20,468.07		20,468.07
Total Principal						20,468.07	0.00	20,468.07
Total 8000.02 · ECAA Solar						24,621.92	0.00	24,621.92
Total 8000.00 · DEBT SERVICE FUND						24,621.92	0.00	24,621.92
Total Expense						418,157.66	4,084.34	414,073.32

AFPD Alpine Fire Protection District
Current Month Expenses
 November 2024

	Date	Num	Name	Memo	Split	Debit	Credit	Amount
Net Ordinary Income						418,157.66	4,084.34	-414,073.32
Net Income						418,157.66	4,084.34	-414,073.32

Portfolio Analysis

11/30/2024

Total cost of accounts (cash value)	\$5,697,106.14
Value of accounts (market value)	\$5,713,244.10
Unrealized gain/loss \$ (market v - cash v)	\$16,137.96
Unrealized gain/loss %	0.28%
Average earning % CD	2.64%

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 (%)
Federal Home Ln Bks Cons BD 4%	Ameriprise/Comer	3130ASYR4	8/28/2025	32	4.00%	1250	\$ 100.00	\$ 124,012.50	\$ 99.57	\$ 124,463.75	↑ \$ 451.25	0.36%
JPMorgan Chase Bank (CD)	Ameriprise/Comer	48128UNS4	4/16/2029	102	1.00%	1000	\$ 100.00	\$ 100,000.00	\$ 85.26	\$ 85,260.00	↓ \$ (14,740.00)	-14.74%
JPMorgan Chase Bank (CD)*	Ameriprise/Comer	48128UZF9	2/15/2030	108	1.10%	1500	\$ 100.00	\$ 150,000.00	\$ 84.49	\$ 126,735.00	↓ \$ (23,265.00)	-15.51%
US Bank NA Cincin OH (CD)	Ameriprise/Comer	90355UUH9	11/27/2026	24	4.45%	1800	\$ 100.00	\$ 180,000.00	\$ 99.69	\$ 179,449.20	↓ \$ (550.80)	-0.31%
FEDL Home LnBank Bond CPN	Ameriprise/Comer	3130B1GU5	Reinvested							\$ -	→ \$ -	

AMERIPRISE (COMERICA) - ECONOMIC

Federal Farm CR BKS Cons	Comerica	3133ENWU0	5/17/2032	113	4.30%	1350	\$ 97.46	\$ 131,571.00	\$ 97.58	\$ 131,726.25	↑ \$ 155.25	0.12%
Jonesboro ST BK	Comerica	48040PJA4	9/16/2035	180	1.00%	1660	\$ 100.00	\$ 166,000.00	\$ 75.21	\$ 124,848.60	↓ \$ (41,151.40)	-24.79%

SRPL FUNDS

CA CLASS/SRPL	CA CLASS	Money Mkt			5.35%	250,204.56	\$ 1.00	\$ 250,204.56	\$ 1.00	\$ 255,675.25	↑ \$ 5,470.69	2.19%
LAIF	LAIF	Local Agency Inv.Fund			4.55%	5417.55	\$ 1.00	\$ 5,417.55	\$ 1.00	\$ 5,417.55	→ \$ -	0.00%

COMMITTED & ASSIGNED

LAIF	LAIF	Local Agency Inv.Fund			4.71%	452.52	\$ 1.00	\$ 452.52	\$ 1.00	\$ 589.15	↑ \$ 136.63	30.19%
CB&T	CB&T	Money Mkt			0.30%	152,304.85	\$ 1.00	\$ 152,304.85	\$ 1.00	\$ 152,304.85	→ \$ -	0.00%
CA CLASS: PRIME	CA CLASS				4.75%	3,013,454.33	\$ 1.00	\$ 3,013,454.33	\$ 1.00	\$ 3,092,063.00	↑ \$ 78,608.67	2.61%
CA CLASS 1%	CA CLASS				4.75%	9,247.46	\$ 1.00	\$ 9,247.46	\$ 1.00	\$ 9,407.87	↑ \$ 160.41	1.73%
CA CLASS: ENHANCED	CA CLASS	Investment Account				1,181,893.48	\$ 1.00	\$ 1,181,893.48	\$ 1.00	\$ 1,192,755.74	↑ \$ 10,862.26	0.92%
AMERIPRISE-COMERICA 1002.13	Comerica	Money Mkt				5,503.83	\$ 1.00	\$ 5,503.83	\$ 1.00	\$ 5,503.83	→ \$ -	0.00%
AMERIPRISE-COMERICA 1002.14	Comerica	Money Mkt				15,829.39	\$ 1.00	\$ 15,829.39	\$ 1.00	\$ 15,829.39	→ \$ -	0.00%
US BANK PARS 115	US Bank	Money Mkt				23,048.23	\$ 1.00	\$ 23,048.23	\$ 1.00	\$ 23,048.23	→ \$ -	0.00%

UNASSIGNED

CB&T -8473	CB&T	Checking				188,166.44	\$ 1.00	\$ 188,166.44	\$ 1.00	\$ 188,166.44	→ \$ -	0.00%
Total								\$ 5,697,106.14		\$ 5,713,244.10	↑ \$ 16,137.96	0.28%

BASE VALUE	MARKET VALUE	
\$ 5,417.55	\$ 5,417.55	LAIF / SRPL
\$ 452.52	\$ 589.15	LAIF / AFPD
\$ 379,516.33	\$ 521,411.78	Ameriprise-Comerica
\$ 313,400.39	\$ 272,404.24	Ameriprise-Comerica
\$ 23,048.23	\$ 23,048.23	US Bank
\$ 3,013,454.33	\$ 3,092,063.00	CA CLASS
\$ 9,247.46	\$ 9,407.87	CA CLASS 1%
\$ 250,204.56	\$ 255,675.25	CA CLASS / SRPL
\$ 1,181,893.48	\$ 1,192,755.74	CA CLASS / ENHANCED
\$ 152,304.85	\$ 152,304.85	CB&T
\$ 5,328,939.70	\$ 5,525,077.66	
\$ 255,622.11	\$ 261,092.80	SRPL
\$ 5,073,317.59	\$ 5,263,984.86	GENERAL
\$ 5,328,939.70	\$ 5,525,077.66	

* Callable

Monthly Incident Report

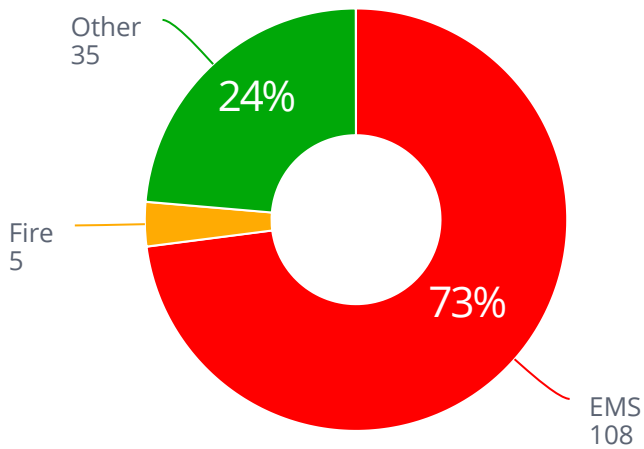
Count of Total Incidents & Exposures

Count of Incidents

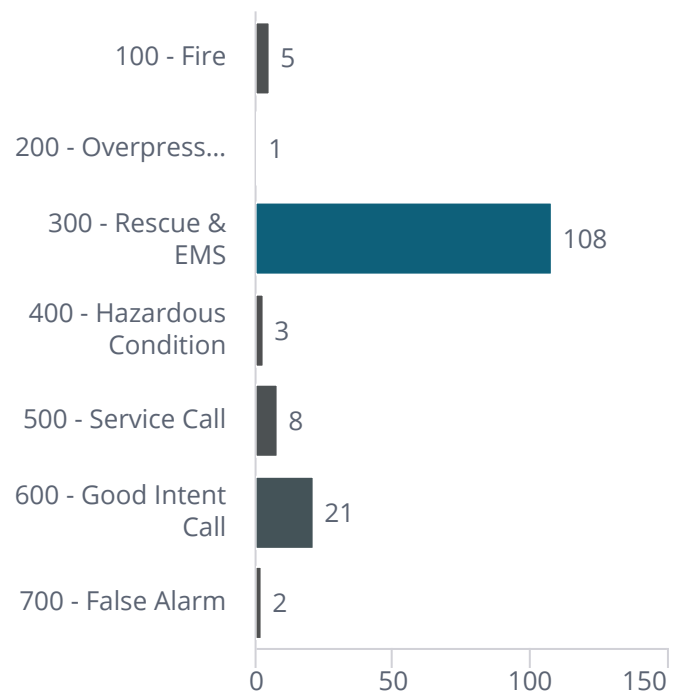
148

Count of Exposures **148**

EMS/Fire Incident Breakdown



Count of Incidents by Incident Type



ALPINE FIRE PROTECTION DISTRICT
AGENDA ITEM 6.1, 6.2, 6.3

	CURRENT	NOMINATED	NOMINATED BY	VOTE	
6.1a President	<i>Taylor</i>			Y:	N:
6.1b Vice President	<i>Willis</i>			Y:	N:
6.1c Secretary	<i>Mehrer</i>			Y:	N:
6.2a Labor Negotiations - Safety and Unrepresented					
	<i>Paskle</i>			Y:	N:
	<i>Mehrer</i>			Y:	N:
	<i>Boggeln</i>			Y:	N:
6.2b Labor Negotiations - Fire Chief					
	<i>Paskle</i>			Y:	N:
	<i>Mehrer</i>			Y:	N:
6.2c Finance Committee					
	<i>Willis</i>			Y:	N:
	<i>Taylor</i>			Y:	N:
	<i>Boggeln</i>			Y:	N:
	<i>Pinhero</i>			Y:	N:
6.3a Heartland Fire Communication Authority (HCFA) Commission					
	<i>Primary</i>	<i>Paskle</i>		Y:	N:
	<i>Alternate</i>	<i>Willis</i>		Y:	N:
6.3b Heartland Fire Training Authority (HTF) Commission					
	<i>Primary</i>	<i>Willis</i>		Y:	N:
	<i>Alternate</i>	<i>Mehrer</i>		Y:	N:
6.3c Fire Agencies Insurance Risk Authority (FAIRA)					
	<i>Primary</i>	<i>Boggeln</i>		Y:	N:
	<i>Alternate</i>	<i>Cromwell</i>		Y:	N:
6.3d Fire Risk Management Services					
	<i>Primary</i>	<i>Boggeln</i>		Y:	N:
	<i>Alternate</i>	<i>Pinhero</i>		Y:	N:
6.3e Public Agencies Self Insurance System (PASIS)					
	<i>Primary</i>	<i>Boggeln</i>		Y:	N:
	<i>Alternate</i>	<i>Pinhero</i>		Y:	N:

**ALPINE FIRE PROTECTION DISTRICT
FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT
For the Fiscal Year Ended
June 30, 2024
(With Comparative Amounts for June 30, 2023)**

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ALPINE FIRE PROTECTION DISTRICT
For the Fiscal Year Ended June 30, 2024
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FINANCIAL SECTION

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Financial Section



INDEPENDENT AUDITORS' REPORT

Board of Directors
Alpine Fire Protection District
Alpine, California

Opinion

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Alpine Fire Protection District as of and for the fiscal year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Alpine Fire Protection District, as of June 30, 2024, and the respective changes in financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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.

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of proportionate share of the net pension liability and schedule of pension contributions 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.

Prior-Year Comparative Information

The financial statements include partial prior-year comparative information. Such information does not include sufficient detail to constitute a presentation in accordance with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2023, from which such partial information was derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a separate report dated October 15, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Murrieta, California
October 15, 2024

ALPINE FIRE PROTECTION DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2024

Management's Discussion and Analysis (MD&A) offers readers of Alpine Fire Protection District's (the District) financial statements a narrative overview of the District's financial activities for the fiscal year ended June 30, 2024. This MD&A presents financial highlights, an overview of the accompanying financial statements, an analysis of net position and results of operations, a current-to-prior year analysis, a discussion on restrictions, commitments and limitations, and a discussion of significant activity involving capital assets and long-term debt. Please read in conjunction with the financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

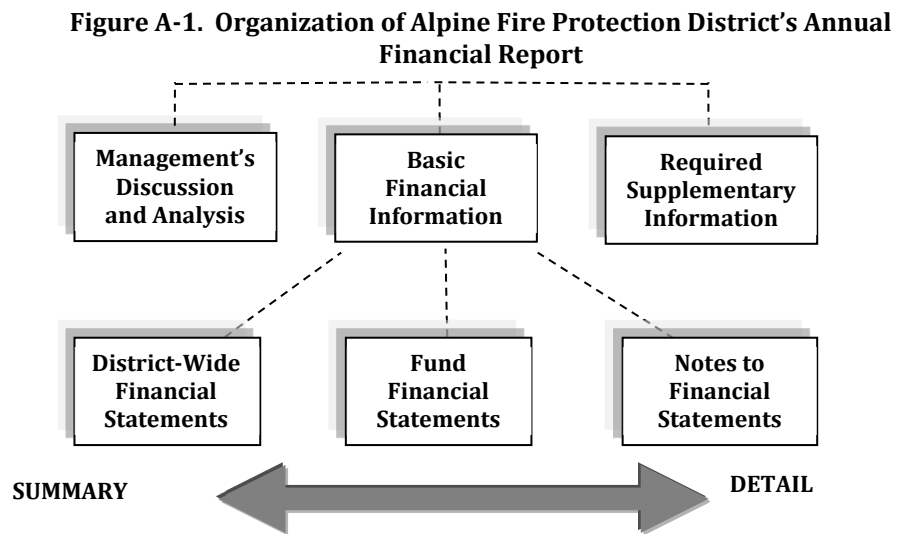
- The District's net position decreased 10.08% or \$458,995 from \$4,554,674 to \$4,095,679 as a result of this year's operations.
- Total revenues from all sources increased by 10.72%, or \$589,319 from \$5,495,348 to \$6,084,567, from the prior year, primarily due to an increase in investment earnings of \$392,158.
- Total expenses for the District's operations decreased by 13.17% or \$992,342 from \$7,536,004 to \$6,543,662 from the prior year, primarily due to a \$982,321 decrease in operations expense.
- The District purchased new capital assets during the year in the amount of \$800,303. Depreciation expense was \$301,423.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts – management discussion and analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements include two kinds of statements that present different views of the District:

- *District-wide financial statements* provide both short-term and long-term information about the District's overall financial status.
- *Fund financial statements* focus on individual parts of the District, reporting the District's operations in more detail than the District-wide statements.
 - The *governmental funds* statements tell how basic services were financed in the short term as well as what remains for future spending.

The financial statements also include *notes* that explain some of the information in the statements and provide more detailed data. Figure A-1 shows how the various parts of this annual report are arranged and related to one another.



ALPINE FIRE PROTECTION DISTRICT
Management’s Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2024

OVERVIEW OF THE FINANCIAL STATEMENTS (continued)

Figure A-2 summarizes the major features of the District’s financial statements, including the portion of the District’s activities they cover and the types of information they contain.

Figure A-2. Major Features of the District-Wide and Fund Financial Statements

Type of Statements	District-Wide	Governmental Funds
<i>Scope</i>	Entire District	The activities of the District that are not proprietary or fiduciary, such as fire and ambulance services
<i>Required financial statements</i>	<ul style="list-style-type: none"> • Statement of Net Position • Statement of Activities 	<ul style="list-style-type: none"> • Balance Sheet • Statement of Revenues, Expenditures & Changes in Fund Balances
<i>Accounting basis and measurement focus</i>	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus
<i>Type of asset/liability information</i>	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included
<i>Type of inflow/outflow information</i>	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter

The remainder of this overview section of management’s discussion and analysis highlights the structure and contents of each of the statements.

ALPINE FIRE PROTECTION DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2024

OVERVIEW OF THE FINANCIAL STATEMENTS (continued)

District-Wide Statements

The District-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Position includes all of the District's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two District-wide statements report the District's net position and how it has changed. Net position – the difference between the District's assets and deferred outflows of resources and liabilities and deferred inflows of resources – is one way to measure the District's financial health, or *position*.

- Over time, increases and decreases in the District's net position are an indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the overall health of the District, you need to consider additional nonfinancial factors such as changes in the District's property tax base and the condition of buildings and other facilities.
- In the District-wide financial statements, the District's activities are categorized as *Governmental Activities*. Most of the District's basic services are included here, such as fire protection, medical transport, and administration. Local property taxes finance most of these activities.

GOVERNMENTAL FUNDS FINANCIAL STATEMENTS

Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balance provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

ALPINE FIRE PROTECTION DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2024

FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION

Analysis of Net Position

Table A-1: Condensed Statement of Net Position

	<u>June 30, 2024</u>	<u>June 30, 2023</u>	<u>Change</u>
Assets:			
Current assets	\$ 8,693,083	\$ 8,172,143	\$ 520,940
Non-current assets	68,744	40,863	27,881
Capital assets, net	<u>4,726,450</u>	<u>4,243,063</u>	<u>483,387</u>
Total assets	<u>13,488,277</u>	<u>12,456,069</u>	<u>1,032,208</u>
Deferred outflows of resources	<u>3,482,460</u>	<u>5,612,984</u>	<u>(2,130,524)</u>
Liabilities:			
Current liabilities	660,724	584,002	76,722
Non-current liabilities	<u>8,548,929</u>	<u>7,786,261</u>	<u>762,668</u>
Total liabilities	<u>9,209,653</u>	<u>8,370,263</u>	<u>839,390</u>
Deferred inflows of resources	<u>3,693,015</u>	<u>5,149,426</u>	<u>(1,456,411)</u>
Net position (Deficit):			
Net investment in capital assets	4,252,660	4,243,063	9,597
Restricted	96,354	46,173	50,181
Unrestricted (Deficit)	<u>(253,335)</u>	<u>265,438</u>	<u>(518,773)</u>
Total net position (deficit)	<u>\$ 4,095,679</u>	<u>\$ 4,554,674</u>	<u>\$ (458,995)</u>

At the end of fiscal year 2024, the District shows a deficit balance in its unrestricted net position of (\$253,335).

Analysis of Revenues and Expenses

Table A-2: Condensed Statements of Activities

	<u>June 30, 2024</u>	<u>June 30, 2023</u>	<u>Change</u>
Program revenues	\$ 1,298,574	\$ 1,144,022	\$ 154,552
Expenses	<u>(6,543,662)</u>	<u>(7,536,004)</u>	<u>992,342</u>
Net program expense	(5,245,088)	(6,391,982)	1,146,894
General revenues	<u>4,786,093</u>	<u>4,351,326</u>	<u>434,767</u>
Change in net position	(458,995)	(2,040,656)	1,581,661
Net position:			
Beginning of year	<u>4,554,674</u>	<u>6,595,330</u>	<u>(2,040,656)</u>
End of year	<u>\$ 4,095,679</u>	<u>\$ 4,554,674</u>	<u>\$ (458,995)</u>

The statement of activities shows how the government's net position changed during the fiscal year. In the case of the District, the operations of the District decreased its net position by \$458,995.

ALPINE FIRE PROTECTION DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2024

FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION (continued)

Analysis of Revenues and Expenses (continued)

Table A-3: Total Revenues

	<u>June 30, 2024</u>	<u>June 30, 2023</u>	<u>Increase (Decrease)</u>
Program revenues:			
Charges for services	\$ 838,501	\$ 938,946	\$ (100,445)
Mitigation fees	85,342	35,738	49,604
Operating and capital grant funding	<u>374,731</u>	<u>169,338</u>	<u>205,393</u>
Total program revenues	<u>1,298,574</u>	<u>1,144,022</u>	<u>154,552</u>
General revenues:			
Property taxes	4,321,254	4,166,533	154,721
Lease revenue	8,000	120,000	(112,000)
Investment earnings	418,737	26,579	392,158
Other revenue	<u>38,102</u>	<u>38,214</u>	<u>(112)</u>
Total general revenues	<u>4,786,093</u>	<u>4,351,326</u>	<u>434,767</u>
Total revenues	<u>\$ 6,084,667</u>	<u>\$ 5,495,348</u>	<u>\$ 589,319</u>

Total revenues from all sources increased by 10.72%, or \$589,319 from \$5,495,348 to \$6,084,667, from the prior year, primarily due to an increase in investment earnings of \$392,158.

Table A-4: Total Expenses

	<u>June 30, 2024</u>	<u>June 30, 2023</u>	<u>Increase (Decrease)</u>
Expenses:			
Operations	\$ 6,087,892	\$ 7,070,213	\$ (982,321)
Depreciation expense	301,423	305,781	(4,358)
Interest expense	<u>154,347</u>	<u>160,010</u>	<u>(5,663)</u>
Total expenses	<u>\$ 6,543,662</u>	<u>\$ 7,536,004</u>	<u>\$ (992,342)</u>

Total expenses for the District's operations decreased by 13.17% or \$992,342 from \$7,536,004 to \$6,543,662, from the prior year, primarily due to a \$982,321 decrease in operations expense.

ALPINE FIRE PROTECTION DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2024

GOVERNMENTAL FUNDS FINANCIAL ANALYSIS

The focus of the District's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the District's financing requirements. In particular, the *unassigned fund balance* may serve as a useful measure of the government's net resources for spending at the end of the fiscal year.

As of June 30, 2024, the District reported a total fund balance of \$8,561,068. An amount of \$6,333,066 constitutes the District's *unassigned fund balance*.

OPERATIONS FUND BUDGETARY HIGHLIGHTS

The final budgeted expenditures for the District's general fund at year-end were \$1,443,432 more than actual. Budgeted revenues were less than actual revenues by \$837,177. Actual revenues less expenses were over budget by \$2,280,609.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

By the end of fiscal year 2024, the District had invested \$4,726,450 in capital assets, related to the purchase of equipment for use in fire protection. (More detailed information about capital assets can be found in Note 5 to the financial statements). Total depreciation expense for the year was \$301,423.

Table A-5: Capital Assets at Year End, Net of Depreciation

	<u>June 30, 2024</u>	<u>June 30, 2023</u>
Capital assets:		
Non-depreciable assets	\$ 663,453	\$ 660,106
Depreciable assets	8,026,513	7,262,175
Accumulated depreciation	<u>(3,963,516)</u>	<u>(3,679,218)</u>
Total capital assets, net	<u>\$ 4,726,450</u>	<u>\$ 4,243,063</u>

Long-Term Debt

At year-end the District had \$5,341,890 in outstanding long-term debt – a net increase of \$263,790 from last year – as shown in Table A-6. (More detailed information about the District's long-term liabilities is presented in Note 7 and 8 to the financial statements).

Table A-6: Outstanding Long-Term Debt at Year-End

	<u>June 30, 2024</u>	<u>June 30, 2023</u>
Long-term debt	<u>\$ 5,341,790</u>	<u>\$ 5,078,000</u>

ALPINE FIRE PROTECTION DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2024

FACTORS AFFECTING CURRENT FINANCIAL POSITION

Management is unaware of any item that would affect the District's current financial position.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

The District's basic financial statements are designed to present users with a general overview of the District's finances and to demonstrate the District's accountability. If you have any questions about the report or need additional information, please contact the District's Fire Chief at the Alpine Fire Protection District at 1364 Tavern Rd, Alpine, CA 91901 or (619) 445-2635.

Basic Financial Statements

ALPINE FIRE PROTECTION DISTRICT

Statements of Net Position

June 30, 2024 (With Comparative Amounts as of June 30, 2023)

	<u>Governmental Activities</u>	
	<u>2024</u>	<u>2023</u>
ASSETS		
Current assets:		
Cash and investments (Note 2)	\$ 7,922,797	\$ 7,517,214
Accrued interest receivable	10,201	17,070
Property taxes and assessments receivable	18,341	27,389
Other receivables	185,303	82,241
Deposits with Public Agencies Self Insurance System (Note 4)	556,441	528,229
Total current assets	<u>8,693,083</u>	<u>8,172,143</u>
Non-current assets:		
Restricted – cash and investments (Note 2 and 3)	68,445	40,739
Restricted – accrued interest receivable (Note 3)	299	124
Restricted – other receivables (Note 3)	27,610	5,310
Capital assets – not being depreciated (Note 5)	663,453	660,106
Capital assets – being depreciated, net (Note 5)	4,062,997	3,582,957
Total non-current assets	<u>4,822,804</u>	<u>4,289,236</u>
Total assets	<u>13,515,887</u>	<u>12,461,379</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred amounts related to net pension liability (Note 10)	3,482,460	5,612,984
Total deferred outflows of resources	<u>3,482,460</u>	<u>5,612,984</u>
LIABILITIES		
Current liabilities:		
Accounts payable and accrued expenses	5,512	2,731
Accrued interest payable	53,386	62,650
Unearned revenue	222,857	225,418
Long-term liabilities – due in one year:		
Compensated absences (Note 6)	121,139	83,203
Pension obligation bonds (Note 7)	215,000	210,000
Long-term debt (Note 8)	42,830	-
Total current liabilities	<u>660,724</u>	<u>584,002</u>
Non-current liabilities:		
Long-term liabilities – due in more than one year:		
Compensated absences (Note 6)	121,139	83,204
Pension obligation bonds (Note 7)	4,653,000	4,868,000
Long-term debt (Note 8)	430,960	-
Workers' compensation claims payable (Note 9)	814,738	129,579
Net pension liability (Note 10)	2,529,092	2,705,478
Total non-current liabilities	<u>8,548,929</u>	<u>7,786,261</u>
Total liabilities	<u>9,209,653</u>	<u>8,370,263</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred amounts related to net pension liability (Note 10)	3,693,015	5,149,426
Total deferred inflows of resources	<u>3,693,015</u>	<u>5,149,426</u>
NET POSITION		
Net investment in capital assets (Note 11)	4,252,660	4,243,063
Restricted for capital improvements (Note 3)	96,354	46,173
Unrestricted (Deficit)	(253,335)	265,438
Total net position	<u>\$ 4,095,679</u>	<u>\$ 4,554,674</u>

ALPINE FIRE PROTECTION DISTRICT*Statements of Activities**For the Fiscal Year Ended June 30, 2024**(With Comparative Amounts for the Fiscal Year Ended June 30, 2023)*

	Governmental Activities	
	2024	2023
Expenses:		
Fire related services:		
Operations:		
Salaries and wages	\$ 2,691,615	\$ 2,291,981
Employee benefits	1,424,892	3,823,189
Materials and services	1,971,385	955,043
Depreciation expense	301,423	305,781
Interest expense	154,347	160,010
Total expenses	6,543,662	7,536,004
Program revenues:		
Charges for services:		
Property assessment	608,441	564,750
Fire services – California Office of Emergency Services	172,361	308,804
Fire prevention – plan check and inspections	57,699	36,442
Advanced life support – first responder fee	-	28,950
Mitigation fees	85,342	35,738
Operating and capital grant funding	374,731	169,338
Total program revenues	1,298,574	1,144,022
Net program expense	(5,245,088)	(6,391,982)
General revenues:		
Property taxes	4,321,254	4,166,533
Lease revenue	8,000	120,000
Investment earnings	418,737	26,579
Other revenue	38,102	38,214
Total general revenues	4,786,093	4,351,326
Change in net position	(458,995)	(2,040,656)
Net position:		
Beginning of year, as restated (Note 14)	4,554,674	6,595,330
End of year	\$ 4,095,679	\$ 4,554,674

ALPINE FIRE PROTECTION DISTRICT
Balance Sheet – Governmental Funds
June 30, 2024

<u>ASSETS</u>	<u>General Fund</u>	<u>Fire Mitigation Fund</u>	<u>Total Governmental Funds</u>
Assets:			
Cash and investments	\$ 7,922,797	\$ 68,445	\$ 7,991,242
Accrued interest receivable	10,201	299	10,500
Property taxes receivable	18,341	-	18,341
Other receivables	185,303	27,610	212,913
Deposits with PASIS	556,441	-	556,441
Total assets	<u>\$ 8,693,083</u>	<u>\$ 96,354</u>	<u>\$ 8,789,437</u>
<u>LIABILITIES AND FUND BALANCES</u>			
Liabilities:			
Accounts payable and accrued expenses	\$ 5,512	\$ -	\$ 5,512
Unearned revenue	222,857	-	222,857
Total liabilities	<u>228,369</u>	<u>-</u>	<u>228,369</u>
Fund Balances: (Note 13)			
Restricted	-	96,354	96,354
Assigned	2,131,648	-	2,131,648
Unassigned	6,333,066	-	6,333,066
Total fund balance	<u>8,464,714</u>	<u>96,354</u>	<u>8,561,068</u>
Total liabilities and fund balance	<u>\$ 8,693,083</u>	<u>\$ 96,354</u>	<u>\$ 8,789,437</u>

ALPINE FIRE PROTECTION DISTRICT

*Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
June 30, 2024*

Fund Balances – Governmental Funds	<u>\$ 8,561,068</u>
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets and right to use leased assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. However, the statement of net position includes those assets as capital assets.	4,726,450
Deferred outflows of resources used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. However, the statement of net position includes those deferred outflows of resources.	3,482,460
Long-term liabilities applicable to the District are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the statement of net position as follows:	
Accrued interest payable	(53,386)
Compensated absences	(242,278)
Long-term debt	(473,790)
Workers' compensation claims payable	(814,738)
Pension obligation bonds	(4,868,000)
Net pension liability	(2,529,092)
Deferred inflows of resources used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. However, the statement of net position includes those deferred inflows of resources.	<u>(3,693,015)</u>
Total adjustments	<u>(4,465,389)</u>
Net Position of Governmental Activities	<u><u>\$ 4,095,679</u></u>

ALPINE FIRE PROTECTION DISTRICT

*Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds
For the Fiscal Year Ended June 30, 2024*

	Major Funds		
	General Fund	Fire Mitigation Fund	Total Governmental Funds
REVENUES:			
Property taxes	\$ 4,321,254	\$ -	\$ 4,321,254
Property assessment	608,441	-	608,441
Fire services – California Office of Emergency Services	172,361	-	172,361
Fire prevention – plan check and inspections	57,699	-	57,699
Mitigation fees	-	85,342	85,342
Operating and capital grant funding	374,731	-	374,731
Lease revenue	8,000	-	8,000
Investment earnings	417,446	1,291	418,737
Other revenue	38,102	-	38,102
Total revenues	5,998,034	86,633	6,084,667
EXPENDITURES:			
Fire related services:			
Salaries and wages	2,615,744	-	2,615,744
Employee benefits	927,165	-	927,165
Materials and services	1,286,226	-	1,286,226
Capital outlay	784,810	-	784,810
Debt service:			
Principal	210,000	-	210,000
Interest	163,611	-	163,611
Total expenditures	5,987,556	-	5,987,556
REVENUES OVER(UNDER) EXPENDITURES	10,478	86,633	97,111
OTHER FINANCING SOURCES(USES):			
Issuance of debt (Note 8)	473,790	-	473,790
Transfers in (Note 12)	36,452	-	36,452
Transfers (out) (Note 12)	-	(36,452)	(36,452)
Total other financing sources(uses)	510,242	(36,452)	473,790
NET CHANGES IN FUND BALANCE	520,720	50,181	570,901
FUND BALANCE:			
Beginning of year , as restated (Note 14)	7,943,994	46,173	7,990,167
End of year	<u>\$ 8,464,714</u>	<u>\$ 96,354</u>	<u>\$ 8,561,068</u>

ALPINE FIRE PROTECTION DISTRICT

*Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes
in Fund Balances to the Statement of Activities*

For the Fiscal Year Ended June 30, 2024

Net Change in Fund Balances - Governmental Funds \$ 570,901

Amounts reported for governmental activities in the statement of activities is different because:

Some expenses reported in the statement of activities do not require the use of current financial resources. Therefore, those expenses are not reported as expenditures in governmental funds as follows:

Change in compensated absences	(75,871)
Change in accrued interest payable	9,264
Change in workers' compensation claims payable	(685,159)
Change in net pension liability	(497,727)

Governmental funds report capital outlay as expenditures. However, in the statement of activities the cost of those capitalized assets is allocated over their estimated useful lives as depreciation expense.

Capital outlay	784,810
Depreciation expense	(301,423)

Principal repayment of long-term debt obligations are reported as expenditures in governmental funds. However, principal repayments reduce liabilities in the statement of net position and do not result in expenses in the statement of activities.

210,000

Proceeds from issuance of debt are reported as other financing sources in government funds and thus contribute to the change in fund balances. In the government-wide statements. However, issuance of debt increases long-term liabilities in the statement of net position and does not affect the statement of activities.

(473,790)

Total adjustments

(1,029,896)

Change in Net Position of Governmental Activities

\$ (458,995)

ALPINE FIRE PROTECTION DISTRICT

Notes to Financial Statements

For the Fiscal Year Ended June 30, 2024

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

A. Description of Organization

The Alpine Fire Protection District (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 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 the State Responsibility Area (SRA) lands except for the eastern third which is in the Cleveland National Forest.

B. Reporting Entity

A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments, and agencies that are not legally separate from the District.

Component units are legally separate organizations for which the District is financially accountable. Component units may also include organizations that are fiscally dependent on the District, in that the District approves their budget, the issuance of their debt or the levying of their taxes. In addition, component units are other legally separate organizations for which the District is not financially accountable but the nature and significance of the organization's relationship with the District is such that exclusion would cause the District's financial statements to be misleading or incomplete.

The District has identified no organizations that are required to be reported as component units.

C. Basis of Presentation, Basis of Accounting

1. Basis of Presentation

Government-Wide Financial Statements

The statement of net position and the statement of activities display information about the primary government (the District) and its component units. These statements include the financial activities of the overall government. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, other nonexchange transactions, and charges for services.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Major Governmental Funds

The District maintains the following major governmental funds:

General Fund: This fund is used to account for all financial resources of the District, except those required to be accounted for in another fund when necessary.

ALPINE FIRE PROTECTION DISTRICT
Notes to Financial Statements
For the Fiscal Year Ended June 30, 2024

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation, Basis of Accounting (continued)

1. Basis of Presentation (continued)

Major Governmental Funds (continued)

Fire Mitigation Fund: This fund is used to account for fees collected from builders in the service area that are restricted for the purchase of new capital assets when those assets are needed due to population and infrastructure growth in the service area.

2. Measurement Focus, Basis of Accounting

Government-Wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and financing from capital leases are reported as other financing sources.

3. Revenues - Exchange and Non-Exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on 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 that the resources will be collected within the current fiscal year. Generally, available is defined as collectible within 60 days.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, certain grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year in which the taxes are received. Revenue from certain grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose requirements. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

ALPINE FIRE PROTECTION DISTRICT
Notes to Financial Statements
For the Fiscal Year Ended June 30, 2024

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position

1. Cash and Investments

The District considers all highly liquid investments with a maturity of three months or less, when purchased, to be cash equivalents. Cash deposits are reported at carrying amount, which reasonably estimates fair value.

Investments are reported at fair value except for short-term investments, which are reported at cost, which approximates fair value. Cash deposits are reported at carrying amount, which reasonably estimates fair value. Investments in governmental investment pools are reported at fair value based on the fair value per share of the pool’s underlying portfolio.

In accordance with fair value measurements, the District categorizes its assets and liabilities measured at fair value into a three-level hierarchy based on the priority of the inputs to the valuation technique used to determine fair value. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used in the determination of the fair value measurement fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement.

Financial assets and liabilities recorded on the balance sheet are categorized based on the inputs to the valuation techniques as follows:

Level 1 – Inputs that reflect unadjusted quoted prices in active markets for identical investments, such as stocks, corporate and government bonds. The District has the ability to access the holding and quoted prices as of the measurement date.

Level 2 – Inputs, other than quoted prices, that are observable for the asset or liability either directly or indirectly, including inputs from markets that are not considered to be active.

Level 3 – Inputs that are unobservable. Unobservable inputs reflect the District’s own assumptions about the factors market participants would use in pricing an investment, and is based on the best information available in the circumstances.

2. Capital Assets

Capital assets are those purchases 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 their useful life.

Estimated service lives for the District’s classes of assets are as follows:

<u>Description</u>	<u>Estimated Lives</u>
Structures and Improvements	20-25 years
Equipment and vehicles	5-20 years

ALPINE FIRE PROTECTION DISTRICT

Notes to Financial Statements

For the Fiscal Year Ended June 30, 2024

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)

3. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time.

4. Compensated Absences

Employees shall start to earn vacation allowance as of their first date of employment. The maximum accumulated total of vacation/holiday time that may be carried from one fiscal budget year to the next is 96 hours for safety personnel, 72 hours for the fire chief, and 40 hours for administrative staff. Personnel continue to accrue sick leave until they have accumulated 2,880 hours. Sick leave may be converted to vacation at the rate of 3 hours of sick leave for one hour of vacation so that no employee exceeds the max. Safety and 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 so long as the employee has previously completed five years of full-time service to the district.

5. Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) plans and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at market value.

The following timeframes are used for pension reporting:

Valuation Date June 30, 2022

Measurement Date June 30, 2023

Measurement Period July 1, 2022 to June 30, 2023

ALPINE FIRE PROTECTION DISTRICT

Notes to Financial Statements

For the Fiscal Year Ended June 30, 2024

NOTE 1 - DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)

6. Net Position

Net position is classified into three components: net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

Net investment in capital assets - This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.

Restricted - This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position - This component of net position consists of net position that does not meet the definition of "net investment in capital assets" or "restricted". 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.

ALPINE FIRE PROTECTION DISTRICT

Notes to Financial Statements

For the Fiscal Year Ended June 30, 2024

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)

7. Fund Balances

The fund balance for governmental funds is reported in classifications based 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.

Non-spendable: Fund balance is reported as non-spendable when the resources cannot be spent because they are either in a non-spendable form or legally or contractually required to be maintained intact. Resources in non-spendable form include inventories and prepaid assets.

Restricted: Fund balance is reported as restricted when the constraints placed on the use of resources are either externally imposed by creditors, grantors, contributors, or laws and regulations of other governments; or imposed by law through constitutional provision or by enabling legislation.

Assigned: Resources that are constrained by the District's intent to use them for a specific purpose, but are neither restricted nor committed, are reported as assigned fund balance. Intent may be expressed by either the Board, committees (such as budget or finance), or officials to which the Board has delegated authority.

Unassigned: Unassigned fund balance represents fund balance that has not been restricted, committed, or assigned and may be utilized by the District for any purpose. When expenditures are incurred, and both restricted and unrestricted resources are available, it is the District's policy to use restricted resources first, then unrestricted resources in the order of committed, assigned, and then unassigned, as they are needed.

E. Use of Estimates

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

ALPINE FIRE PROTECTION DISTRICT

Notes to Financial Statements

For the Fiscal Year Ended June 30, 2024

NOTE 1 - DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

F. Property Taxes

The San Diego County Assessor’s Office assesses all real and personal property within the County each year. The San Diego County Tax Collector’s Office bills and collects the District’s share of property taxes and voter-approved taxes. The San Diego County Auditor-Controller’s Office remits current property tax collections to the District throughout the year. Property tax in California is levied in accordance with Article XIII A of the State Constitution at one percent (1%) of countywide assessed valuations.

Property taxes receivable at year-end are related to property taxes collected by San Diego County, which have not been credited to the District's cash balance as of June 30. The property tax calendar is as follows:

Lien date	March 1
Levy date	July 1
Due dates	November 1 and March 1
Collection dates	December 10 and April 10

Property taxes levied are recorded as revenue when received, in the fiscal year of levy, because of the adoption of the *alternate method of property tax distribution* known as the Teeter Plan, by the District and San Diego County. The Teeter Plan authorizes the County Auditor-Controller to allocate 100% of the secured property tax billed but not yet received or paid to the District. San Diego County remits tax proceeds to the District in installments during the fiscal year.

ALPINE FIRE PROTECTION DISTRICT
Notes to Financial Statements
For the Fiscal Year Ended June 30, 2024

NOTE 2 – CASH AND INVESTMENTS

Cash and investments at June 30, 2024, were categorized on the statement of net position as follows:

Description	Balance
Cash and Investments	\$ 7,922,797
Restricted – cash	68,445
Total cash and investments	<u>\$ 7,991,242</u>

Cash and investments at June 30, 2024, consisted of the following:

Description	Balance
Cash on hand	\$ 176
Demand deposits held with financial institutions	457,994
San Diego County Pooled Investment Fund (SDCPIF)	1,374,705
California CLASS	4,094,524
Local Agency Investment Fund (LAIF)	5,870
Investments	<u>2,057,973</u>
Total cash and investments	<u>\$ 7,991,242</u>

Demand Deposits with Financial Institutions

At June 30, 2024, the carrying amount of the District’s demand deposits was \$457,994 and the financial institution’s balance was \$474,053. The net difference represents outstanding checks, deposits-in-transit and/or other reconciling items between the financial institution’s balance and the District’s balance for each year.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District’s deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. Cash balances held in banks are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC) and are collateralized by the respective financial institutions. In addition, the *California Government Code* requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits.

San Diego County Treasury Investment Pool (SDCTIP)

The District is a voluntary participant in the San Diego County Treasury Investment Pool (SDCTIP) pursuant to Government Code Section 53694. The cash flow needs of participants are monitored daily to ensure that sufficient liquidity is maintained to meet the needs of those participants. At the time deposits are made, the San Diego County Treasurer may require the depositing entity to provide annual cash flow projections or an anticipated withdrawal schedule for deposits in excess of \$1 million. Projections are performed no less than semi-annually. In accordance with Government Code Section 27136, all request for withdrawal of funds for the purpose of investing or depositing the funds elsewhere shall be evaluated to ensure the proposed withdrawal will not adversely affect the principal deposits of the other participants. Pool detail may be obtained from the Treasurer-Tax Collector – San Diego Administration Center – 1600 Pacific Hwy, Room 162 – San Diego, CA 92101 or the Treasurer and Tax Collector’s office website at www.sdttc.com. As of June 30, 2024, the District had \$1,374,705 in the SDCTIP.

ALPINE FIRE PROTECTION DISTRICT

Notes to Financial Statements

For the Fiscal Year Ended June 30, 2024

NOTE 2 – CASH AND INVESTMENTS (continued)

California Cooperative Liquid Assets Securities System (California CLASS)

The California Cooperative Liquid Assets Securities System (California CLASS) is a joint exercise of power entity authorized under Section 6509.7, California Government Code. California CLASS is a pooled investment option that was created via a joint exercise of powers agreement by and among California public agencies. California CLASS provides California public agencies with a convenient method for investing in high-quality, short- to medium-term securities carefully selected to optimize interest earnings while prioritizing safety and liquidity. The California CLASS Prime and Enhanced Cash funds offer public agencies the opportunity to strengthen and diversify their cash management programs in accordance with the safety, liquidity, and yield hierarchy that governs the investment of public funds.

The management of California CLASS is under the direction of a Board of Trustees comprised of eligible Participants of the program. The Board of Trustees has appointed Public Trust Advisors, LLC to serve as the Investment Advisor and Administrator of the program and has appointed U.S. Bank as the Custodian.

The District is a voluntary participant in California CLASS. The fair value of the District's investment in this pool is reported at an amount based upon the District's pro-rata share of the fair value provided by California CLASS for the entire California CLASS portfolio (in relation to the amortized cost of the of that portfolio). The balance available for withdrawal is based on the accounting records maintained by California CLASS. California CLASS is not categorized under the fair value hierarchy established by GAAP as it is held at an amortized cost basis. The California Class Prime and Enhanced Cash funds receive a credit rating of AAAm (S&P Global Ratings) and AAAs/S1 (FitchRatings), respectively. For financial reporting purposes, the District considers California CLASS a cash equivalent due to its highly liquid nature and dollar-in dollar-out amortized cost methodology. As of June 30, 2024, the District held \$4,094,524 in California CLASS.

Local Agency Investment Fund (LAIF)

The California State Treasurer, through the Pooled Money Investment Account (PMIA), invests its funds to manage the State's cash flow and strengthen the financial security of local public agencies. PMIA's policy sets as primary investment objectives safety, liquidity and yield. Through the PMIA, the Investment Division manages the Local Agency Investment Fund (LAIF). The LAIF allows cities, counties and special districts to place money in a major portfolio and, at no additional costs, use the expertise of Investment Division staff. Participating agencies can withdraw their funds from the LAIF at any time as LAIF is highly liquid and has a dollar-in dollar-out amortized cost methodology.

The District is a voluntary participant in LAIF. The fair value of the District's investment in this pool is reported at an amount based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of the portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF. LAIF is not categorized under the fair value hierarchy established by GAAP as it is held at an amortized cost basis and it is Not Rated under the current credit risk ratings format. For financial reporting purposes, the District considers funds in LAIF a cash equivalent due to its highly liquid nature and dollar-in dollar-out amortized cost methodology. As of June 30, 2024, the District held \$5,870 in LAIF.

ALPINE FIRE PROTECTION DISTRICT
Notes to Financial Statements
For the Fiscal Year Ended June 30, 2024

NOTE 2 – CASH AND INVESTMENTS (continued)

Investments at June 30, 2024, consisted of the following:

Type of Investments	Measurement Input	Credit Rating	Maturity			
			Fair Value	12 Months or Less	13 to 24 Months	25 to 120 Months
Certificates-of-deposit	Level 2	N/A	\$ 465,594	\$ 139,654	\$ -	\$ 325,940
Corporate and other bonds	Level 2	AA+	669,642	535,027	134,615	-
Government sponsored agency securities	Level 2	AA+	909,667	-	123,468	786,199
Money market mutual funds	Level 2	N/A	13,070	13,070	-	-
Total investments			\$ 2,057,973	\$ 687,751	\$ 258,083	\$ 1,112,139

Authorized Investments and Investment Policy

The District has adopted an investment policy directing the District Manager to deposit funds in financial institutions to purchases financial investments in accordance with California Government Code 53600-53610.

Fair Value Measurement Input

The District categorizes its fair value measurement inputs within the fair value hierarchy established by generally accepted accounting principles. The District has presented its measurement inputs as noted in the previous table.

Credit Risk

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.

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 fair values of investments with longer maturities have greater sensitivity to changes in market interest rates. The District’s investment policy follows the Code as it relates to limits on investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates. The District has elected to use the segmented time distribution method of disclosure for the maturities of its investments as related to interest rate risk as noted in the previous table.

Custodial Credit Risk – Investments

The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Code and the District’s investment policy contain legal and policy requirements that would limit the exposure to custodial credit risk for investments. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government’s indirect investment in securities through the use of mutual funds or government investment pools.

ALPINE FIRE PROTECTION DISTRICT
Notes to Financial Statements
For the Fiscal Year Ended June 30, 2024

NOTE 3 – RESTRICTED ASSETS AND RESTRICTED NET POSITION

Restricted assets and restricted net position as of June 30, 2024, were categorized as follows:

<u>Description</u>	<u>Balance</u>
Restricted – cash and cash equivalents	\$ 68,445
Restricted – accrued interest receivable	299
Restricted – other receivables	<u>27,610</u>
Total restricted net position	<u>\$ 96,354</u>

Restricted assets and restricted net position as of June 30, 2024, were received from mitigation fees for capital expenditures.

NOTE 4 – DEPOSITS WITH PUBLIC AGENCIES SELF INSURANCE SYSTEM (PASIS)

The District is one of seven Members in the Public Agency Self-Insurance System (PASIS). PASIS is a joint-powers authority which was established in 1977 for the purpose of operating and maintaining a cooperative program of self-insurance and risk management for workers’ compensation for its Members.

PASIS’s purpose is to provide for the collection of workers’ compensation claims data, purchase claims examiner services, general counsel services and excess insurance coverage. Members are responsible for paying their own claims and related expenses for workers’ compensation related injuries. PASIS requires active Members to maintain a minimum base funding of 125% of a Members’ self-insured retention plus a 15% increase for Members with annual payroll in excess of \$1.8 million. The deductible for self-insured retention selected by the District is \$125,000. PASIS carries excess insurance through a joint powers authority to cover amounts over the self-insured retention.

As of June 30, 2024, the District had \$556,441 on deposit with PASIS. Further information in regard to PASIS is as follows:

A. Entity	Public Agency Self-Insurance System (PASIS)	
B. Purpose	To pool member resources and realize the advantages of a self-insurance reserve for workers' compensation	
C. Participants	As of June 30, 2024 – Seven member agencies	
D. Governing board	Seven representatives employed/appointed by members	
E. District payments for FY 2023:		
Contribution	\$0	
F. Condensed financial information		
Audit signed	June 30, 2024 September 15, 2024	
Statement of net position:	<u>June 30, 2024</u>	<u>District Share</u>
Total assets	<u>\$ 3,797,833</u>	<u>\$ 556,441</u>
Total liabilities	-	-
Net position	<u>\$ 3,797,833</u>	<u>\$ 556,441</u>
Statement of revenues, expenses and changes in net position:		
Total revenues	\$ 273,815	\$ 40,172
Total expenses	-	-
Change in net position	273,815	40,172
Beginning – net position	3,524,018	516,269
Ending – net position	<u>\$ 3,797,833</u>	<u>\$ 556,441</u>
G. District's share of year-end financial position	<u>100.00%</u>	<u>14.65%</u>

ALPINE FIRE PROTECTION DISTRICT
Notes to Financial Statements
For the Fiscal Year Ended June 30, 2024

NOTE 5 – CAPITAL ASSETS

Changes in capital assets for the year were as follows:

<u>Description</u>	<u>Balance July 1, 2023</u>	<u>Additions/ Transfers</u>	<u>Deletions/ Transfers</u>	<u>Balance June 30, 2024</u>
Non-depreciable capital assets:				
Land	\$ 644,613	\$ -	\$ -	\$ 644,613
Construction-in-progress	<u>15,493</u>	<u>18,840</u>	<u>(15,493)</u>	<u>18,840</u>
Total non-depreciable capital assets	<u>660,106</u>	<u>18,840</u>	<u>(15,493)</u>	<u>663,453</u>
Depreciable capital assets:				
Structures and improvements	4,562,439	621,818	-	5,184,257
Equipment and vehicles	<u>2,699,736</u>	<u>159,645</u>	<u>(17,125)</u>	<u>2,842,256</u>
Total depreciable capital assets	<u>7,262,175</u>	<u>781,463</u>	<u>(17,125)</u>	<u>8,026,513</u>
Accumulated depreciation:				
Structures and improvements	(1,927,186)	(119,243)	-	(2,046,429)
Equipment and vehicles	<u>(1,752,032)</u>	<u>(182,180)</u>	<u>17,125</u>	<u>(1,917,087)</u>
Total accumulated depreciation	<u>(3,679,218)</u>	<u>(301,423)</u>	<u>17,125</u>	<u>(3,963,516)</u>
Total depreciable capital assets, net	<u>3,582,957</u>	<u>480,040</u>	<u>-</u>	<u>4,062,997</u>
Total capital assets, net	<u>\$ 4,243,063</u>	<u>\$ 498,880</u>	<u>\$ (15,493)</u>	<u>\$ 4,726,450</u>

NOTE 6 – COMPENSATED ABSENCES

Changes to compensated absences balances for the year ended June 30, 2024, were as follows:

<u>Balance July 1, 2023</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2024</u>	<u>Current Portion</u>	<u>Long-term Portion</u>
<u>\$ 166,407</u>	<u>\$ 200,755</u>	<u>\$ (124,884)</u>	<u>\$ 242,278</u>	<u>\$ 121,139</u>	<u>\$ 121,139</u>

ALPINE FIRE PROTECTION DISTRICT
Notes to Financial Statements
For the Fiscal Year Ended June 30, 2024

NOTE 7 – PENSION OBLIGATION BONDS

Changes in pension obligation bonds amounts for the year ended June 30, 2024, was as follows:

<u>Balance</u> <u>July 1, 2023</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance</u> <u>June 30, 2024</u>	<u>Current</u> <u>Portion</u>	<u>Long-term</u> <u>Portion</u>
<u>\$ 5,078,000</u>	<u>\$ -</u>	<u>\$ (210,000)</u>	<u>\$ 4,868,000</u>	<u>\$ 215,000</u>	<u>\$ 4,653,000</u>

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

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 215,000	\$ 156,620	\$ 371,620
2026	230,000	149,300	379,300
2027	235,000	141,651	376,651
2028	240,000	133,837	373,837
2029	250,000	125,777	375,777
2030-2034	1,380,000	497,777	1,877,777
2035-2039	1,540,000	255,008	1,795,008
2040-2042	<u>778,000</u>	<u>36,026</u>	<u>814,026</u>
Total	4,868,000	<u>\$ 1,495,996</u>	<u>\$ 6,363,996</u>
Current	<u>(215,000)</u>		
Long-term	<u>\$ 4,653,000</u>		

ALPINE FIRE PROTECTION DISTRICT
Notes to Financial Statements
For the Fiscal Year Ended June 30, 2024

NOTE 8 – LONG-TERM DEBT

Changes in long-term debt were as follows:

<u>Long-Term Debt</u>	<u>Balance July 1, 2023</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance June 30, 2024</u>	<u>Current Portion</u>	<u>Long-term Portion</u>
ECAA Loan	\$ -	\$ 473,790	\$ -	\$ 473,790	\$ 42,930	\$ 430,860

ECAA Loan

The District constructed a solar project for \$479,790 during the 2024 fiscal year and financed the solar project under a loan agreement with the California Energy Commission. The loan carries an interest rate of 1% . At June 30, 2024, the future minimum lease payments under the loan are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 42,830	\$ 6,414	\$ 49,244
2026	45,046	4,198	49,244
2027	45,498	3,746	49,244
2028	45,945	3,299	49,244
2029	46,415	2,829	49,244
2030-2034	239,143	7,077	246,220
2035	<u>8,913</u>	<u>44</u>	<u>8,957</u>
Total	473,790	<u>27,607</u>	<u>501,397</u>
Current	<u>(42,830)</u>		
Long-term	<u>\$ 430,960</u>		

NOTE 9 – WORKERS’ COMPENSATION CLAIMS PAYABLE

The District is self-insured for workers’ compensation and has effectively managed this risk of loss through a combination of insurance, with deductibles, self-insurance, and employee education and prevention programs. Expenditures and claims are recognized when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. In determining claims, events that might create claims, but for which none have been reported, are considered. Excess insurance is purchased above the self-insured retention through PASIS. As of June 30, 2024, the liability for workers’ compensation claims payable was estimated at \$814,738.

Changes in workers’ compensation claims payable for the year ended June 30, 2024, was as follows:

<u>Description</u>	<u>Balance</u>
Estimated claims balance – July 1, 2023	\$ 129,579
Claim payments	(218,750)
Revised claims estimate	<u>903,909</u>
Change in claims balance	<u>685,159</u>
Estimated claims balance – June 30, 2024	<u>\$ 814,738</u>

ALPINE FIRE PROTECTION DISTRICT
Notes to Financial Statements
For the Fiscal Year Ended June 30, 2024

NOTE 10 – NET PENSION LIABILITY AND DEFINED BENEFIT PENSION PLAN

Summary

The following balances on the statement of net position will be addressed in this footnote as follows:

<u>Description</u>	<u>Amount</u>
Pension related deferred outflows of resources	\$ 3,482,460
Net pension liability	2,529,092
Pension related deferred inflows of resources	3,693,015

A. General Information about the Pension Plans

The Plans Description Schedule

The District has engaged with CalPERS to administer the following pension plans for its employees (members):

	Miscellaneous Plans		
	Classic Tier 1	Classic Tier 2	PEPRA Tier 2
Hire date	Prior to <u>December 31, 2012</u>	Prior to <u>December 31, 2012</u>	On or after <u>January 1, 2013</u>
Benefit formula	2.7% @ 55	2.0% @ 60	2.0% @ 62
Benefit vesting schedule	5-years or service	5-years or service	5-years or service
Benefits payments	monthly for life	monthly for life	monthly for life
Retirement age	50 - 67 & up	50 - 67 & up	52 - 67 & up
Monthly benefits, as a % of eligible compensation	1.0% to 2.7%	1.0% to 2.0%	1.0% to 2.5%
Required member contribution rates	0.000%	7.000%	8.000%
Required employer contribution rates	0.000%	10.280%	7.750%
	Safety Plans		
	Classic Tier 1	Classic Tier 2	PEPRA Tier 2
Hire date	Prior to <u>December 31, 2012</u>	Prior to <u>December 31, 2012</u>	On or after <u>January 1, 2013</u>
Benefit formula	3.0% @ 50	3.0% @ 55	2.7% @ 57
Benefit vesting schedule	5-years or service	5-years or service	5-years or service
Benefits payments	monthly for life	monthly for life	monthly for life
Retirement age	50 - 55 & up	50 - 55 & up	50 - 57 & up
Monthly benefits, as a % of eligible compensation	2.0% to 3.0%	2.0% to 3.0%	2.0% to 2.7%
Required member contribution rates	9.000%	9.000%	13.750%
Required employer contribution rates	27.110%	22.830%	13.540%

ALPINE FIRE PROTECTION DISTRICT

Notes to Financial Statements

For the Fiscal Year Ended June 30, 2024

NOTE 10 – NET PENSION LIABILITY AND DEFINED BENEFIT PENSION PLAN (continued)

A. General Information about the Pension Plans (continued)

Plan Description

The District contributes to the California Public Employees’ Retirement System (CalPERS), a cost-sharing multiple-employer defined benefit pension plan. CalPERS acts as a common investment and administrative agent for participating public entities within the State of California. A full description of the pension plan, benefit provisions, assumptions (for funding, but not accounting purposes), and membership information are listed in the June 30, 2023 Annual Actuarial Valuation Reports. This report and CalPERS’ audited financial statements are publicly available reports that can be obtained at CalPERS’ website under Forms and Publications.

At June 30, 2023, the following members were covered by the benefit terms:

Plan Members	Miscellaneous and Safety Plans		
	Classic	PEPRA	Total
Active members	8	11	19
Transferred and terminated members	12	2	14
Retired members and beneficiaries	34	-	34
Total plan members	54	13	67

All qualified permanent and probationary employees are eligible to participate in the District’s cost-sharing multiple-employer defined benefit pension plans administered by the California Public Employees’ Retirement System (CalPERS). Benefit provisions under the Plans are established by state statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions, and membership information that can be found on the CalPERS website.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments, and death benefits to Plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for nonindustrial disability benefits after five years of service. The death benefit is one of the following the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for each Plan are applied as specified by the Public Employees’ Retirement Law.

ALPINE FIRE PROTECTION DISTRICT

Notes to Financial Statements

For the Fiscal Year Ended June 30, 2024

NOTE 10 – NET PENSION LIABILITY AND DEFINED BENEFIT PENSION PLAN (continued)

A. General Information about the Pension Plans (continued)

Contributions

Section 20814(c) of the California Public Employees’ Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for both Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

Contributions for the year ended June 30, 2024, were as follows:

<u>Contribution Type</u>	<u>Miscellaneous and Safety Plans</u>		
	<u>Classic</u>	<u>PEPRA</u>	<u>Total</u>
Contributions – Miscellaneous Plans	\$ 14,421	\$ 15,379	\$ 29,800
Contributions – Safety Plans	352,299	119,733	472,032
Total contributions	\$ 366,720	\$ 135,112	\$ 501,832

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions

Proportionate Share of Net Pension Liability and Pension Expense

The District’s net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2023, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022, rolled forward to June 30, 2023, using standard update procedures. The District’s proportionate share of the net pension liability was based on a projection of the District’s long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

The following table shows the District’s proportionate share of the risk pool collective net pension liability over the measurement period for the Miscellaneous and Safety Plans for the fiscal year ended June 30, 2023:

<u>Plan Type and Balance Descriptions</u>	<u>Plan Total Pension Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Change in Plan Net Pension Liability</u>
CalPERS – Total Plans:			
Balance as of June 30, 2022 (Measurement Date)	\$ 27,390,027	\$ 24,684,547	\$ 2,705,480
Balance as of June 30, 2023 (Measurement Date)	\$ 28,714,346	\$ 26,185,253	\$ 2,529,093
Change in Plan Net Pension Liability	\$ 1,324,319	\$ 1,500,706	\$ (176,387)

ALPINE FIRE PROTECTION DISTRICT
Notes to Financial Statements
For the Fiscal Year Ended June 30, 2024

NOTE 10 – NET PENSION LIABILITY AND DEFINED BENEFIT PENSION PLAN (continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)

The District’s proportionate share percentage of the net pension liability for the June 30, 2023, measurement date was as follows:

	Percentage Share of Risk Pool		Change Increase/ (Decrease)
	Fiscal Year Ending June 30, 2024	Fiscal Year Ending June 30, 2023	
<u>CalPERS – Safety and Miscellaneous</u>			
Measurement Date	June 30, 2023	June 30, 2022	
Percentage of Risk Pool Net Pension Liability	0.02027%	0.02342%	-0.00315%

For the year ended June 30, 2024, the District recognized pension expense of \$4,105. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Account Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions made after the measurement date	\$ 501,832	\$ -
Difference between actual and proportionate share of employer contributions	2,250,401	(542,169)
Adjustment due to differences in proportions	50,364	(3,134,786)
Differences between expected and actual experience	183,447	(16,060)
Differences between projected and actual earnings on pension plan investments	348,613	-
Changes in assumptions	147,803	-
Total Deferred Outflows/(Inflows) of Resources	\$ 3,482,460	\$ (3,693,015)

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year. The deferred outflows/(inflows) of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period. The deferred outflows/(inflows) of resources related to the net change in proportionate share of net pension liability, changes of assumptions, and differences between expected and actual experience in the measurement of the total pension liability will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the measurement period is 3.8 years.

ALPINE FIRE PROTECTION DISTRICT
Notes to Financial Statements
For the Fiscal Year Ended June 30, 2024

NOTE 10 – NET PENSION LIABILITY AND DEFINED BENEFIT PENSION PLAN (continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)

An amount of \$501,832 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as a reduction to pension expense as follows:

<u>Amortization Period</u> <u>Fiscal Year Ended June 30</u>	<u>Deferred Outflows/ (Inflows) of Resources</u>
2025	\$ (427,431)
2026	(360,510)
2027	65,812
2028	9,743
Total	\$ (712,386)

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

For the measurement period ending June 30, 2023 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2022, total pension liability. The June 30, 2023, total pension liability was based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal in accordance with the requirement of GASB Statement No. 68
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	7.00% Net of Pension Plan Investment and Administrative Expenses; includes Inflation
Mortality Rate Table	Derived using CalPERS' Membership Data for all Funds. The mortality table used was developed based on CalPERS' specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB.
Post Retirement Benefit Increase	Contract COLA up to 2.30% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.30% thereafter

ALPINE FIRE PROTECTION DISTRICT
Notes to Financial Statements
For the Fiscal Year Ended June 30, 2024

NOTE 10 – NET PENSION LIABILITY AND DEFINED BENEFIT PENSION PLAN (continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)

Long-term Expected Rate of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The table below reflects long-term expected real rate of return by asset class.

<u>Investment Type¹</u>	<u>New Strategic Allocation</u>	<u>Real Return^{1,2}</u>
Global Equity - Cap-weighted	30.0%	4.54%
Global Equity - Non-Cap-weighted	12.0%	3.84%
Private Equity	13.0%	7.28%
Treasury	5.0%	0.27%
Mortgage-backed Securities	5.0%	0.50%
Investment Grade Corporates	10.0%	1.56%
High Yield	5.0%	2.27%
Emerging Market Debt	5.0%	2.48%
Private Debt	5.0%	3.57%
Real Assets	15.0%	3.21%
Leverage	-5.0%	-0.59%
	<u>100.0%</u>	

¹ An expected inflation of 2.30% used for this period.

² Figures are based on the 2021 Asset Liability Management study.

ALPINE FIRE PROTECTION DISTRICT

Notes to Financial Statements

For the Fiscal Year Ended June 30, 2024

NOTE 10 – NET PENSION LIABILITY AND DEFINED BENEFIT PENSION PLAN (continued)

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions (continued)

Discount Rate

The discount rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Subsequent Events

There were no subsequent events that would materially affect the results in this disclosure.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability/(asset) of the Plan as of the measurement date, calculated using the discount rate of 6.90%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (5.90%) or 1 percentage-point higher (7.90%) than the current rate:

Plan Type	Plan's Net Pension Liability/(Asset)		
	Discount Rate - 1% 5.90%	Current Discount Rate 6.90%	Discount Rate + 1% 7.90%
CalPERS - Total Plans	\$ 6,464,915	\$ 2,529,092	\$ (689,985)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial report and can be obtained from CalPERS' website under Forms and Publications.

C. Payable to the Pension Plans

At June 30, 2024, the District reported no payables for outstanding contributions to the CalPERS pension plan required for the year ended June 30, 2024.

ALPINE FIRE PROTECTION DISTRICT
Notes to Financial Statements
For the Fiscal Year Ended June 30, 2024

NOTE 11 – NET INVESTMENT IN CAPITAL ASSETS

At June 30, 2024, the net investment in capital assets was calculated as follows:

<u>Description</u>	<u>Balance</u>
Capital assets – not being depreciated	\$ 663,453
Capital assets – being depreciated, net	4,062,997
Long-term debt – current portion	(42,830)
Long-term debt – noncurrent portion	<u>(430,960)</u>
Total net investment in capital assets	<u>\$ 4,252,660</u>

NOTE 12 – INTERFUND TRANSFERS

At June 30, 2024 interfund transfers of the District’s governmental funds were made as follows:

<u>Transfer To</u>	<u>Transfer From</u>	<u>Balance</u>	<u>Purpose</u>
General Fund	Fire Mitigation	<u>\$ 36,452</u>	Capital outlay funding

NOTE 13 – FUND BALANCES

At June 30, 2024, fund balances of the District’s governmental funds were classified as follows:

<u>Description</u>	<u>General Fund</u>	<u>Fire Mitigation Fund</u>	<u>Total</u>
Restricted:			
Mitigation fees	\$ -	\$ 96,354	\$ 96,354
Assigned:			
Deposits with Public Agencies Self Insurance System	556,441	-	556,441
Compensated absences	242,278	-	242,278
Workers' compensation claims payable	258,297	-	258,297
Long-term debt payment	49,244	-	49,244
Capital asset and equipment replacement	406,000	-	406,000
Pension obligation bond payments	371,620	-	371,620
Calpers additional unfunded liability	209,906	-	209,906
Sunrise powerlink mitigation	37,862	-	37,862
Total assigned	<u>2,131,648</u>	<u>-</u>	<u>2,131,648</u>
Unassigned	<u>6,333,066</u>	<u>-</u>	<u>6,333,066</u>
Total fund balances	<u>\$ 8,464,714</u>	<u>\$ 96,354</u>	<u>\$ 8,561,068</u>

ALPINE FIRE PROTECTION DISTRICT
Notes to Financial Statements
For the Fiscal Year Ended June 30, 2024

NOTE 14 - PRIOR PERIOD ADJUSTMENTS/RESTATEMENTS

Beginning net position as of July 1, 2023 was restated by \$87,361.

<u>Description</u>	<u>Amount</u>
Net position:	
Beginning of year, as previously stated	\$ 4,642,035
Fair market value adjustment to cash in county	<u>(87,361)</u>
Beginning of year, as restated	<u><u>\$ 4,554,674</u></u>

Beginning fund balances as of July 1, 2023 were restated due to the following:

<u>Description</u>	<u>Amount</u>
General Fund	
Beginning of year, as previously stated	<u>\$ 7,947,949</u>
Fair market value adjustment to cash in county	(86,219)
Accrued claims liability	129,579
Mitigation fund balance	<u>(47,315)</u>
Net adjustment	<u>(3,955)</u>
Beginning of year, as restated	<u><u>\$ 7,943,994</u></u>
Mitigation Fund	
Beginning of year, as previously stated	<u>\$ -</u>
Fund balance	47,315
Fair market value adjustment to cash in county	<u>(1,142)</u>
Net adjustment	<u>46,173</u>
Beginning of year, as restated	<u><u>\$ 46,173</u></u>

ALPINE FIRE PROTECTION DISTRICT
Notes to Financial Statements
For the Fiscal Year Ended June 30, 2024

NOTE 15 – RISK MANAGEMENT

Fire Agencies Insurance Risk Authority (FAIRA)

The District entered into a JPA, known as the Fire Agencies Insurance Risk Authority (FAIRA), a self-insurance plan for general liability insurance. Each member district pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionate to their participation in the FAIRA. The JPA is a separate entity which is independently audited. Condensed financial and other information available for the FAIRA as of June 30, 2023 is as follows:

A. Entity	Fire Agencies Insurance Risk Authority (FAIRA)
B. Purpose	To pool member resources and realize the advantages of self-insurance for general liability insurance
C. Participants	As of June 30, 2023 – Approx. 100 member agencies
D. Governing board	13 representatives employed/appointed by members
E. District payments for FY 2023:	
Insurance premium	\$53,718
F. Condensed financial information	June 30, 2023
Audit signed	February 5, 2024
Statement of net position:	
Total assets	<u>June 30, 2023</u> \$ 4,932,856
Total liabilities	<u>2,867,697</u>
Net position	<u>\$ 2,065,159</u>
Statement of revenues, expenses and changes in net position:	
Total revenues	\$ 9,270,720
Total expenses	<u>(9,206,983)</u>
Change in net position	63,737
Beginning - net position	<u>2,001,422</u>
Ending - net position	<u>\$ 2,065,159</u>

The complete financial statements can be obtained by contacting FAIRA at 1255 Battery St, Suite 450, San Francisco, CA 94111.

NOTE 16 – DEFERRED COMPENSATION SAVINGS PLAN

For the benefit of its employees, the District participates in a 457 Deferred Compensation Program. The purpose of this Program is to provide deferred compensation for public employees that elect to participate in the Program. Generally, eligible employees may defer receipt of a portion of their salary until termination, retirement, death or unforeseeable emergency. Until the funds are paid or otherwise made available to the employee, the employee is not obligated to report the deferred salary for income tax purposes.

Federal law requires deferred compensation assets to be held in trust for the exclusive benefit of the participants. Accordingly, the District is in compliance with this legislation. Therefore, these assets are not the legal property of the District and are not subject to claims of the District’s general creditors.

The District has implemented GASB Statement No. 32, *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. Since the District has little administrative involvement and does not perform the investing function for this plan, the assets and related liabilities are not shown on the statement of net position.

ALPINE FIRE PROTECTION DISTRICT

Notes to Financial Statements

For the Fiscal Year Ended June 30, 2024

NOTE 17 – COMMITMENTS AND CONTINGENCIES

Excluded Leases – Short-Term Leases and De Minimis Leases

The District does not recognize a lease receivable and a deferred inflow of resources for short-term leases. Short-term leases are certain leases that have a maximum possible term under the lease contract of 12-months (or less), including any options to extend, regardless of their probability of being exercised.

Also, *de minimis* lessor or lessee leases are certain leases (i.e., room rental, copiers, printers, postage machines) that regardless of their lease contract period are *de minimis* with regards to their aggregate total dollar amount to the financial statements as a whole.

Grant Awards

Grant funds received by the District are subject to audit by the grantor agencies. Such audit could lead to requests for reimbursements to the grantor agencies for expenditures disallowed under terms of the grant. Management of the District believes that such disallowances, if any, would not be significant.

Litigation

In the ordinary course of operations, the District is subject to claims and litigation from outside parties. After consultation with legal counsel, the District believes the ultimate outcome of such matters, if any, will not materially affect its financial condition.

NOTE 18 – SUBSEQUENT EVENTS

The District has evaluated subsequent events through October 15, 2024, the date which the financial statements were available to be issued.

Required Supplementary Information

ALPINE FIRE PROTECTION DISTRICT
Budgetary Comparison Schedule – General Fund
For the Fiscal Year Ended June 30, 2024

	Revised Final Budget	Actual	Variance Positive (Negative)
REVENUES:			
Property taxes	\$ 4,033,524	\$ 4,321,254	\$ 287,730
Property assessment	601,500	608,441	6,941
Fire services – California Office of Emergency Services	33,353	172,361	139,008
Fire prevention – plan check and inspections	15,000	57,699	42,699
Operating and capital grant funding	374,733	374,731	(2)
Lease revenue	8,000	8,000	-
Investment earnings	61,100	417,446	356,346
Other revenue	33,647	38,102	4,455
Total revenues	5,160,857	5,998,034	837,177
EXPENDITURES:			
Fire related services:			
Salaries and wages	2,576,103	2,615,744	(39,641)
Employee benefits	1,034,343	927,165	107,178
Materials and services	1,433,537	1,286,226	147,311
Capital outlay	1,999,791	784,810	1,214,981
Debt service:			
Principal	220,754	210,000	10,754
Interest	166,460	163,611	2,849
Total expenditures	7,430,988	5,987,556	1,443,432
REVENUES OVER(UNDER) EXPENDITURES	(2,270,131)	10,478	2,280,609
OTHER FINANCING SOURCES(USES):			
Issuance of debt	473,790	473,790	-
Transfers in	-	36,452	36,452
Total other financing sources(uses)	473,790	510,242	36,452
NET CHANGES IN FUND BALANCE	\$ (1,796,341)	520,720	\$ 2,317,061
FUND BALANCE:			
Beginning of year		7,943,994	
End of year		<u>8,464,714</u>	

ALPINE FIRE PROTECTION DISTRICT

*Schedule of Proportionate Share of the Net Pension Liability – Total Plan
For the Fiscal Year Ended June 30, 2024*

Last Ten Fiscal Years*

California Public Employees' Retirement System (CalPERS) Miscellaneous Plan

Measurement Date	District's Proportion of the Net Pension Liability	District's Proportionate Share of the Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	Plan's Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability
June 30, 2015	0.060370%	\$ 3,582,220	\$ 1,666,332	214.98%	80.55%
June 30, 2016	0.060430%	5,229,167	1,666,332	313.81%	76.12%
June 30, 2017	0.060420%	5,992,344	1,597,119	375.20%	71.49%
June 30, 2018	0.059710%	5,754,211	1,619,560	355.29%	73.56%
June 30, 2019	0.060870%	6,237,726	1,811,229	344.39%	74.08%
June 30, 2020	0.061695%	6,740,300	1,747,276	385.76%	73.63%
June 30, 2021	0.076250%	4,123,679	1,467,482	281.00%	73.63%
June 30, 2022	0.023422%	2,705,478	1,467,482	184.36%	73.63%
June 30, 2023	0.020273%	2,529,092	1,705,547	148.29%	91.19%

Notes to Schedule:

Benefit Changes:

There were no changes in benefits.

Changes in Assumptions:

From fiscal year June 30, 2015 and June 30, 2016:

GASB 68, paragraph 68 states that the long-term expected rate of return should be determined net of pension plan investment expense but without reduction for pension plan administrative expense. The discount rate of 7.50% used for the June 30, 2014, measurement date was net of administrative expenses. The discount rate of 7.65% used for the June 30, 2015, measurement date is without reduction of pension plan administrative expense.

From fiscal year June 30, 2016 to June 30, 2017:

There were no changes in assumptions.

From fiscal year June 30, 2017 to June 30, 2018:

The discount rate was reduced from 7.65% to 7.15%.

From fiscal year June 30, 2018 to June 30, 2019:

There were no significant changes in assumptions.

From fiscal year June 30, 2019 to June 30, 2020:

There were no significant changes in assumptions.

From fiscal year June 30, 2020 to June 30, 2021:

There were no significant changes in assumptions.

From fiscal year June 30, 2021 to June 30, 2022:

The discount rate was reduced from 7.15% to 6.90%.

From fiscal year June 30, 2022 to June 30, 2023:

There were no significant changes in assumptions.

From fiscal year June 30, 2022 to June 30, 2023:

There were no significant changes in assumptions.

*Fiscal year 2014 was the first measurement date year of implementation; therefore, only nine years are shown.

ALPINE FIRE PROTECTION DISTRICT
Schedule of Pension Contributions – Total Plan
For the Fiscal Year Ended June 30, 2024

Last Ten Fiscal Years*

California Public Employees' Retirement System (CalPERS) Miscellaneous Plan

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
June 30, 2016	\$ 423,203	\$ (423,203)	\$ -	\$ 1,666,332	28.78%
June 30, 2017	479,568	(479,568)	-	1,666,332	28.78%
June 30, 2018	479,568	(479,568)	-	1,597,119	50.83%
June 30, 2019	811,787	(811,787)	-	1,619,560	35.98%
June 30, 2020	582,758	(582,758)	-	1,811,229	37.28%
June 30, 2021	675,230	(675,230)	-	1,747,276	49.85%
June 30, 2022	870,961	(870,961)	-	1,467,482	23.51%
June 30, 2023	345,008	(345,008)	-	1,705,547	29.42%
June 30, 2024	501,832	(501,832)	-	1,790,824	28.02%

Notes to Schedule:

Fiscal Year	Valuation Date	Actuarial Cost Method	Asset Valuation	Inflation	Investment Rate of Return
June 30, 2015	June 30, 2013	Entry Age	Fair Value	2.75%	7.65%
June 30, 2016	June 30, 2014	Entry Age	Fair Value	2.75%	7.65%
June 30, 2017	June 30, 2015	Entry Age	Fair Value	2.75%	7.65%
June 30, 2018	June 30, 2016	Entry Age	Fair Value	2.75%	7.15%
June 30, 2019	June 30, 2017	Entry Age	Fair Value	2.50%	7.15%
June 30, 2020	June 30, 2018	Entry Age	Fair Value	2.50%	7.15%
June 30, 2021	June 30, 2019	Entry Age	Fair Value	2.50%	7.15%
June 30, 2022	June 30, 2020	Entry Age	Fair Value	2.50%	7.15%
June 30, 2023	June 30, 2021	Entry Age	Fair Value	2.30%	6.90%
June 30, 2024	June 30, 2022	Entry Age	Fair Value	2.30%	6.90%

Amortization Method	Level percentage of payroll, closed
Salary Increases	Depending on age, service, and type of employment
Investment Rate of Return	Net of pension plan investment expense, including inflation
Retirement Age	50 years (3%@60), 52 years (2%@62)
Mortality	Mortality assumptions are based on mortality rates resulting from the most recent CalPERS Experience Study adopted by the CalPERS Board.

Other Independent Auditors' Report



INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Directors
Alpine Fire Protection District
Alpine, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Alpine Fire Protection District as of and for the fiscal year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise Alpine Fire Protection District's basic financial statements, and have issued our report thereon dated October 15, 2024.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Alpine Fire Protection District's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Alpine Fire Protection District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Alpine Fire Protection District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Alpine Fire Protection District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in blue ink that reads "Nigro & Nigro, PC". The signature is written in a cursive style.

Murrieta, California
October 15, 2024

SIDE LETTER AGREEMENT

This Side Letter Agreement (“**Agreement**”) is made and entered into as of this 1st day of January 2025 by and between the ALPINE FIRE PROTECTION DISTRICT, a California special district (“**Employer**”), and the INTERNATIONAL ASSOCIATION OF FIREFIGHTERS UNION LOCAL 2638 (“**Union**”) as follows:

WHEREAS, the parties previously entered into a Memorandum of Understanding (“**MOU**”) for the term 2023-2025 governing the terms and conditions of employment of members of the Union; and

WHEREAS, the Employer desires to modify the salary for the Union; and

WHEREAS, the parties have reached the following agreement:

1. Effective January 1st, 2025 represented employees shall receive a 4% salary increase to be reflected in the salary schedule for each classification.
2. The salary schedule for employees covered by this Agreement is outlined in “Appendix A1”, attached hereto and by this reference made a part hereof as though fully set forth herein.

IN WITNESS WHEREOF, the undersigned parties have executed this Agreement as of the date first written above.

Employer

ALPINE FIRE PROTECTION DISTRICT

By: _____
Steve Taylor, President

Union

INTERNATIONAL ASSOCIATION OF FIREFIGHTERS LOCAL 2638

By: _____
Shane Ozbirn, President

“APPENDIX A1”

CLASSIFICATION	STEP	EMT	PARAMEDIC
FIREFIGHTER			
	1	85,978.88	85,978.88
	2	89,541.92	89,541.92
	3	95,088.24	95,088.24
	4	102,220.56	102,220.56
	5		110,936.80
ENGINEER			
	1	106,182.24	113,912.24
	2	108,613.76	116,291.76
	3	110,628.24	118,358.24
	4	113,316.56	121,044.56
CAPTAIN			
	1	120,026.64	127,832.64
	2	123,226.80	131,034.80
	3	126,428.80	134,232.80
	4	130,260.00	137,436.00

SIDE LETTER AGREEMENT

This Side Letter Agreement (“**Agreement**”) is made and entered into as of this 1st day of January 2025 by and between the ALPINE FIRE PROTECTION DISTRICT, a California special district (“**Employer**”), and DEBBIE PINHERO (“**Employee**”) as follows:

WHEREAS, the parties previously entered into a Memorandum of Understanding (“**MOU**”) for the term 2023-2025 governing the terms and conditions of employment of the Employee; and

WHEREAS, the Employer desires to modify the annual salary for the Employee; and

WHEREAS, the parties have reached the following agreement:

1. Effective January 1st, 2025, Employee will receive an annual salary of \$141,977.68 payable semi-monthly.

IN WITNESS WHEREOF, the undersigned parties have executed this Agreement as of the date first written above.

Employer

ALPINE FIRE PROTECTION DISTRICT

By: _____
Steve Taylor, President

Employee

By: _____
Debbie Pinhero

SIDE LETTER AGREEMENT

This Side Letter Agreement (“**Agreement**”) is made and entered into as of this 1st day of January 2025 by and between the ALPINE FIRE PROTECTION DISTRICT, a California special district (“**Employer**”), and JASON MCBROOM (“**Employee**”) as follows:

WHEREAS, the parties previously entered into a Memorandum of Understanding (“**MOU**”) for the term 2023-2025 governing the terms and conditions of employment of the Employee; and

WHEREAS, the Employer desires to modify the annual salary for the Employee; and

WHEREAS, the parties have reached the following agreement:

1. Effective January 1st, 2025, Employee will receive an annual salary of \$140,476.96 payable semi-monthly.

IN WITNESS WHEREOF, the undersigned parties have executed this Agreement as of the date first written above.

Employer

ALPINE FIRE PROTECTION DISTRICT

By: _____
Steve Taylor, President

Employee

By: _____
Jason McBroom