



ALPINE FIRE PROTECTION DISTRICT

BOARD OF DIRECTORS — REGULAR MEETING AGENDA

Tuesday, April 21, 2026 · 5:00 P.M. · 1364 Tavern Road, Alpine, CA 91901

Teleconference Participation: Director Tim Mehrer will attend via teleconference from 447 F Street, Chula Vista, CA 91910.

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

Members of the public may address the Board on any agenda item or matter within the District's jurisdiction. Each speaker is limited to three (3) minutes per topic.

5. **CONSENT CALENDAR**

All items listed under the Consent Calendar are considered routine and will be acted upon by one motion unless a Board member requests separate consideration.

- 5.1 Board Meeting Minutes — March 17, 2026
- 5.2 District Financial Reports
- 5.3 Monthly Incident Report

6. **ACTION ITEMS**

- 6.1 AFD Policy No. 1112 – Capital Asset Policy

7. **REPORTS**

- 7.1 Board of Directors
- 7.2 Fire Marshal
- 7.3 Assistant Fire Chief
- 7.4 Alpine Firefighters Association — Local 2638

8. **ADJOURNMENT**

Next Regular Meeting: Tuesday, May 19th, 2026 · 5:00 P.M. 1364 Tavern Road, Alpine, CA 91901

ACCESSIBILITY

In compliance with the Americans with Disabilities Act, individuals requiring disability-related accommodations may contact the Clerk of the Board at (619) 445-2635 at least 24 hours prior to the meeting.

MEETING MATERIALS

Pursuant to Government Code § 54957.5, written materials distributed to a majority of the Board are available for public inspection at the District Administration Office or by emailing admin@alpinefire.org.

CERTIFICATION OF POSTING

I certify that a copy of the foregoing Agenda was posted near the regular meeting place of the Board at least 72 hours in advance of this Regular Meeting. (Gov. Code § 54954.2)

Jennifer Davis, Clerk of the Board



MINUTES

Teleconference Participation: Director Tim Mehrer attended via teleconference from 447 F Street, Chula Vista, CA 91910.

1. CALL TO ORDER AND DETERMINATION OF A QUORUM

Meeting called to order at 5:00 pm by: Director Willis

Roll Call Vote: Ayes - Willis, Taylor, Paskle and Mehrer (Via Teleconference); Noes – 0

Absent: Cromwell

2. PLEDGE OF ALLEGIANCE AND INVOCATION

Pledge of Allegiance by: Director Taylor

Invocation by: Director Willis

3. APPROVAL OF AGENDA

Motion to approve agenda by: Director Taylor

Second by: Director Paskle

Roll Call Vote: Ayes - Willis, Taylor, Paskle and Mehrer (Via Teleconference); Noes – 0

Absent: Cromwell

4. PUBLIC COMMENT AND DISCUSSION

Members of the public may address the Board on any agenda item or matter within the District's jurisdiction. Each speaker is limited to three (3) minutes per topic.

None at this time

5. CONSENT CALENDAR

All items listed under the Consent Calendar are considered routine and will be acted upon by one motion unless a Board member requests separate consideration.

- a. Board Meeting Minutes — February 17, 2026
- b. District Financial Reports
- c. Monthly Incident Report
- d. Correspondence

Motion to approve consent calendar by: Director Taylor

Second by: Director Paskle

Roll Call Vote: Ayes - Willis, Taylor, Paskle and Mehrer (Via Teleconference); Noes – 0

Absent: Cromwell

6. ACTION ITEMS

a. Fiscal Year 2025/26 Budget Adjustments

Fire Chief Boggeln - This item was tabled by the Board at the February Board meeting and directed to be brought before the Board at the March Board meeting with instructions to align revenue and expense adjustments so that they net zero. Mid-year adjustments were

implemented to address uncertain or previously unbudgeted costs, including strike team overtime, unclassified and meeting overtime, and the utilization of the paramedic resource pool. Additional adjustments reflect confirmed funding from the San Diego Fire Foundation grant and additional costs for legal counsel. The total expense adjustment is \$342,964, fully offset by corresponding revenue adjustments.

Motion to approve the Fiscal Year 2025/26 Budget Adjustments as presented by: Director Taylor

Second by: Director Paskle

Discussion: Director Taylor inquired on the definition for OT – Unclassified/Meetings. Fire Chief explained that's a category for a catch-all of overtime that can't be attributed to other categories.

Director Taylor also requested clarification regarding the presentation of income and gross profit on pages 21 and 24, noting that total income appeared without corresponding expenses. Admin Director Pinhero explained that this is a function of how QuickBooks categorizes and displays financial data, and that the terminology is system-generated.

Additionally, Director Taylor asked for a general explanation of the increase in legal expenses. Attorney Fitch responded that the increase reflects fees and costs associated with investigations, as well as employee-related and human resources matters.

**Roll Call Vote: Ayes - Willis, Taylor, Paskle, and Mehrer (Via Teleconference); Noes – 0
Absent: Cromwell**

b. Resolution No. 25/26-07: Authorization to Participate in the Fire Mitigation Fee Program for Fiscal Year 2026/27 and Adoption of a Capital Improvement Plan for the Use of Fire Mitigation Fee Revenue

Fire Marshall McBroom provided details on the resolution to increase the fire mitigation fee based on the recommendations from the County of San Diego.

Motion to approve Resolution 25/26-07: Authorization to Participate in the Fire Mitigation Fee Program for Fiscal Year 2026/27 and Adoption of a Capital Improvement Plan for the Use of Fire Mitigation Fee Revenue by Director Paskle. Seconded by: Director Taylor

No Discussion

**Roll Call Vote: Ayes - Willis, Taylor, Paskle, and Mehrer (Via Teleconference); Noes – 0
Absent: Cromwell**

c. Resolution No. 25/26-08: Annual Report on the Status of State-Mandated Inspections in Compliance with Senate Bill 1205

Fire Marshall McBroom provided a report to the Board on the 100% completion rate of state-mandated inspections.

Motion to approve Resolution No. 25/26-08: Annual Report on the Status of State-Mandated Inspections in Compliance with Senate Bill 1205 by Director Paskle Second by: Director Taylor

No Discussion

Roll Call Vote: Ayes - Willis, Taylor, Paskle and Mehrer (Via Teleconference); Noes – 0
Absent: Cromwell

d. Resolution No. 25/26-09: Adoption of the Annual Special Benefit Tax for Fiscal Year 2026/27

Fire Marshall McBroom provided details on the resolution.

**Motion to approve Resolution No. 25/26-09: Adoption of the Annual Special Benefit Tax for Fiscal Year 2026/27 to a maximum benefit tax fee to 3.9% by Director Taylor.
Seconded by: Director Willis**

No Discussion

Roll Call Vote: Ayes - Willis, Taylor, and Mehrer (Via Teleconference); Noes – Paskle
Absent: Cromwell

7. REPORTS

a. Board of Directors

Director Taylor extended his appreciation for the ice supplied by the Fire Station in the two recent Kiwanis events.

b. Fire Marshal

The air burner project is facing ongoing challenges with the San Diego Air Pollution Control District, which has nearly used up the initial \$2,535 review deposit while still treating the small mobile unit as if it were a much larger system. In contrast, Tuolumne County Air Pollution Control District has successfully permitted the same unit and is providing documentation showing that emissions are minimal. A virtual meeting is scheduled with APCD leadership, CAL FIRE, and staff to present this evidence and push for approval, including the ability to operate year-round like other air burners in California. The project is considered necessary for disposing of Mexican fan palms and diseased trees, but APCD requirements—such as large setback distances and high fees—are seen as excessive and inconsistent with other jurisdictions. Efforts are underway with Councilwoman Johnson to create a specific fee category for air curtain burners, as current processes treat them as unfamiliar equipment. While some progress has been made in reducing fees, frustration remains with APCD's resistance. If necessary, the issue may be escalated beyond the local level.

c. Assistant Chief

Assistant Chief O’Gorman thanked the Board for supporting the Alpine/Viejas Fire Safe Council. He provided an update on District matters – two employees are attending the Fresno Training Officers Symposium; two employees are traveling to La Paz to volunteer; Chief O’Gorman will attend the FAIRA meeting with Chief Boggeln, Heartland 40th academy graduation will be at 9 am on March 28th.

d. Fire Chief

Dispatcher Appreciation Week is April 13-17th, taking them dinner on the 13th. This coming Monday 03/23 the crane will be here to remove the HVAC and hopefully it's a one- or two-day process. I will be out of town 03/23-03/26 up in Sacramento and then attending FAIRA Meeting.

e. Alpine Firefighters Association — Local 2638

REACH Air Medical came out and asked if we would participate in the blood drive taking place at Mike Hess Brewery on March 28th, from 10-2. We will try to attend as we also have animal training going on that same day. Firefighter Ozbirn and Holt to stay up to date on the current NFPA requirements.

8. CLOSED SESSION Board entered Closed Session at 5:32 pm

The Board will convene in Closed Session pursuant to the following:

- a. Conference with Labor Negotiators — Represented Employees (Gov. Code § 54957.6)
Employee Organization: Alpine Firefighters Association, Local 2638 | Agency Negotiators: Director Paskle, Director Mehrer, Chief Boggeln
- b. Conference with Labor Negotiators — Unrepresented Employees: Administrative Director; Fire Marshal (Gov. Code § 54957.6)
Agency Negotiators: Director Paskle, Director Mehrer, Chief Boggeln
- c. Conference with Labor Negotiators — Unrepresented Employee: Fire Chief (Gov. Code § 54957.6)
Agency Negotiators: Director Paskle, Director Mehrer

Out of closed session at 5:57 pm: Direction Given; No Action Taken

9. ADJOURNMENT 5:58 pm

**Motion to Adjourn by: Director Paskle
Second by: Director Taylor**

**Roll Call Vote: Ayes - Willis, Taylor, Paskle and Mehrer (Via Teleconference); Noes – 0
Absent: Cromwell**

| | |
|---------------------------------|-------|
| Minutes Approved: | |
| | |
| _____ | _____ |
| Stephen Taylor, Board Secretary | Date |

Next Regular Meeting: Tuesday, April 21, 2026 · 5:00 P.M. · 1364 Tavern Road, Alpine, CA 91901

AFPD Alpine Fire Protection District
 Current Month Expenses
 March 2026

| Ordinary Income/Expense | Date | Num | Name | Memo | Split | Debit | Credit | Amount |
|---|------------|----------------------------|---------|---|-------|------------|----------|------------|
| Expense | | | | | | | | |
| 5000 - PAYROLL | | | | | | | | |
| Total 5000.01 - Salaries | | | | | | 222,613.91 | 0.00 | 222,613.91 |
| Total FLSA | | | | | | 4,271.26 | 0.00 | 4,271.26 |
| Total Reimbursable | | | | | | 0.00 | 0.00 | 0.00 |
| Total Sick Coverage | | | | | | 30,954.80 | 0.00 | 30,954.80 |
| Total Strike Team | | | | | | 1,554.96 | 0.00 | 1,554.96 |
| Total Training | | | | | | 667.60 | 0.00 | 667.60 |
| Total Unclassified-Meetings, etc | | | | | | 20,021.88 | 0.00 | 20,021.88 |
| Total Vacation - Coverage | | | | | | 20,796.24 | 0.00 | 20,796.24 |
| Total 5000.02 - OVERTIME | | | | | | 78,266.74 | 0.00 | 78,266.74 |
| Total 5000.03 - DIRECTORS COMPENSATION | | | | | | 400.00 | 0.00 | 400.00 |
| Total 5000 - PAYROLL | | | | | | 301,280.65 | 0.00 | 301,280.65 |
| 5002 - EMPLOYEE BENEFITS | | | | | | | | |
| Total 5002.01 - Educational Incentive | | | | | | 11,525.88 | 0.00 | 11,525.88 |
| Total 5002.02 - Annual Leave Buyback | | | | | | 300.87 | 0.00 | 300.87 |
| Total 5002.03 - Medicare Tax ER | | | | | | 4,523.96 | 0.00 | 4,523.96 |
| Total Retirement - Pers | | | | | | 45,858.20 | 1,592.45 | 44,265.75 |
| Total 5002.04 - CalPers Retirement | | | | | | 45,858.20 | 1,592.45 | 44,265.75 |
| Total Health | | | | | | 40,021.16 | 84.96 | 39,936.20 |
| Total Supp Benefits - FRMS | | | | | | 4,145.41 | 285.59 | 3,859.82 |
| Total 5002.05 - Group Medical Ins | | | | | | 44,166.57 | 370.55 | 43,796.02 |
| Total 5002.06 - Life Insurance | | | | | | 560.04 | 0.01 | 560.03 |
| Total 5002.07 - LTD Insurance | | | | | | 922.40 | 0.00 | 922.40 |
| Total 5002.08 - Social Security (ER) | | | | | | 24.80 | 0.00 | 24.80 |
| Total 5002.09 - Payroll Expenses | | | | | | 3.50 | 3.50 | 0.00 |
| Total 5002.10 - Retirement 401 (e) | | | | | | 255.00 | 0.00 | 255.00 |
| Total 5002 - EMPLOYEE BENEFITS | | | | | | 108,141.22 | 1,966.51 | 106,174.71 |
| 5007 - UNIFORMS/PPE | | | | | | | | |
| 5007.02 - Structure PPE | | | | | | | | |
| 03/16/2026 | SC20656 | SOCAL PPE | Repairs | | | 1,557.47 | | 1,557.47 |
| 03/26/2026 | SC21381 | SOCAL PPE | | | | 1,935.28 | | 1,935.28 |
| Total 5007.02 - Structure PPE | | | | | | 3,492.75 | 0.00 | 3,492.75 |
| Total 5007 - UNIFORMS/PPE | | | | | | 3,492.75 | 0.00 | 3,492.75 |
| 5008 - COMMUNICATIONS | | | | | | | | |
| 5008.02 - Mobile Communications | | | | | | | | |
| 03/09/2026 | 6137485729 | VERIZON WIRELESS | | 2026/03 Acct -0005: 16 lines total: (-2100,-2274,-0050,-6522,-7844,-6226,7650,-9835,-4087,... | | 616.64 | | 616.64 |
| Total 5008.02 - Mobile Communications | | | | | | 616.64 | 0.00 | 616.64 |
| 5008.06 - Regional Communications System | | | | | | | | |
| 03/09/2026 | 26ALPFDN08 | COUNTYSD-REGIONAL COMM SYS | | FY25/26: 27 Fire radios @ 30.50 | | 764.67 | | 764.67 |
| Total 5008.06 - Regional Communications System | | | | | | 764.67 | 0.00 | 764.67 |
| 5008.08 - Cox Communications | | | | | | | | |
| 03/10/2026 | 2026/03 | COX COMMUNICATIONS | | Internet Service 03/09-04/08/2026 | | 311.11 | | 311.11 |
| Total 5008.08 - Cox Communications | | | | | | 311.11 | 0.00 | 311.11 |
| 5008 - COMMUNICATIONS | | | | | | | | |
| 5009 - PASIS (Workers Comp) | | | | | | | | |
| | | | | | | 1,692.42 | 0.00 | 1,692.42 |

AFPD Alpine Fire Protection District
Current Month Expenses
March 2026

| | Date | Num | Name | Memo | Split | Debit | Credit | Amount |
|---|-----------|--|--|-----------------------------|----------|----------|--------|----------|
| Total 5009.02 - Claim Related Expenses | | | | | | 2,644.48 | 0.00 | 2,644.48 |
| Total 5009 - PAVIS (Workers Comp) | | | | | | 2,644.48 | 0.00 | 2,644.48 |
| 5010 - HOUSEHOLD | | | | | | | | |
| Total 5010 - HOUSEHOLD | | | | | | | | |
| 03/16/2026 | 204956218 | ULINE | Household Supplies | 2000 - Accounts Payable | 630.93 | | | 630.93 |
| 03/18/2026 | 1795 | CVS | Hydrogen Peroxide | CalCard (Capt. JLav -2983) | 5.79 | | | 5.79 |
| Total 5010 - HOUSEHOLD | | | | | 636.72 | | 0.00 | 636.72 |
| 5012 - MAINTENANCE - EQUIPMENT | | | | | | | | |
| 5012.01 - SCBA's | | | | | | | | |
| 03/12/2026 | IN240956 | MUNICIPAL EMERGENCY SERVICES INC | Repair | 2000 - Accounts Payable | 145.57 | | | 145.57 |
| 03/31/2026 | | JOINT CONCEPT MAINTENANCE & TESTING, LLC | Hydrostatic testing | CalCard (Capt. JLav -2983) | 69.30 | | | 69.30 |
| Total 5012.01 - SCBA's | | | | | 214.87 | | 0.00 | 214.87 |
| 5012.09 - Portable Extinguishers | | | | | | | | |
| 03/02/2026 | 25272831 | JOHNSON CONTROLS FIRE PROTECTION LP | Annual Portable fire extinguishers service 04/01/2026-03/31/2027 | 2000 - Accounts Payable | 411.53 | | | 411.53 |
| Total 5012.09 - Portable Extinguishers | | | | | 411.53 | | 0.00 | 411.53 |
| 5012.11 - Misc.Equipment | | | | | | | | |
| 03/10/2026 | 4615 | All Hands Fire Equipment | Plug n Dike Granular - 10lbs | CalCard (Capt. PD -8770) | 32.68 | | | 32.68 |
| 03/10/2026 | 54454/1 | ACE HARDWARE INC. | NeedleBearing and Circlip | 2000 - Accounts Payable | 84.42 | | | 84.42 |
| 03/11/2026 | HJRL | AMAZON | Lockable Storage Boxes | 2000 - Accounts Payable | 47.20 | | | 47.20 |
| 03/16/2026 | 9315 | FIRE SAFETY USA | Plug n Dike Granules 1 Gal | CalCard (Capt. JLav -2983) | 70.90 | | | 70.90 |
| 03/17/2026 | 2466 | All Hands Fire Equipment | Plug n Dike Granular - 10lbs Reimbursement | CalCard (Capt. PD -8770) | | 32.68 | | -32.68 |
| Total 5012.11 - Misc.Equipment | | | | | 235.20 | | 32.68 | 202.52 |
| 5012.12 - Fuel | | | | | | | | |
| 03/04/2026 | 221283 | COUNTYS-D-FUEL | XR2022 (17.3 gals unleaded @ \$4.10 gal) | 2000 - Accounts Payable | 71.00 | | | 71.00 |
| 03/23/2026 | S149518 | DION & SONS | Diesel Fuel 720.40 Gallons @ \$5.824 | 2000 - Accounts Payable | 4,195.61 | | | 4,195.61 |
| 03/23/2026 | S149518 | DION & SONS | Federal Excise Tax Exempt | 2000 - Accounts Payable | 0.72 | | | 0.72 |
| 03/23/2026 | S149518 | DION & SONS | Environmental Compliance Fee | 2000 - Accounts Payable | 11.95 | | | 11.95 |
| 03/23/2026 | S149518 | DION & SONS | Fuel Surcharge | 2000 - Accounts Payable | 15.95 | | | 15.95 |
| 03/23/2026 | S149518 | DION & SONS | San Diego County Tax 7.75% | 2000 - Accounts Payable | 327.38 | | | 327.38 |
| 03/23/2026 | S149518 | DION & SONS | Diesel Tax 5.75% | 2000 - Accounts Payable | 241.29 | | | 241.29 |
| 03/23/2026 | S149518 | DION & SONS | State HWY Excise Tax Exempt | 2000 - Accounts Payable | 335.71 | | | 335.71 |
| Total 5012.12 - Fuel | | | | | 5,199.61 | | 0.00 | 5,199.61 |
| 5012.13 - Foam (Class A/B) | | | | | | | | |
| 03/05/2026 | IN2455864 | MUNICIPAL EMERGENCY SERVICES INC | Class A Foam 5 Gal. each | 2000 - Accounts Payable | 1,260.68 | | | 1,260.68 |
| Total 5012.13 - Foam (Class A/B) | | | | | 1,260.68 | | 0.00 | 1,260.68 |
| 5012.15 - Gas Detectors | | | | | | | | |
| 03/04/2026 | 3775 | The UPS Store | Gas Monitor Calibration Return | CalCard (Assit. FC GO-6824) | 21.40 | | | 21.40 |
| 03/16/2026 | in2461618 | MUNICIPAL EMERGENCY SERVICES INC | Insp & Calibration | 2000 - Accounts Payable | 356.12 | | | 356.12 |
| Total 5012.15 - Gas Detectors | | | | | 377.52 | | 0.00 | 377.52 |
| 5013 - MAINTENANCE - VEHICLES | | | | | | | | |
| 5013.10 - E17 - 2015 KME | | | | | | | | |
| 03/11/2026 | 544721 | ACE HARDWARE INC. | Electrical Testers Kit | 2000 - Accounts Payable | 64.64 | | | 64.64 |
| Total 5013.10 - E17 - 2015 KME | | | | | 64.64 | | 0.00 | 64.64 |
| 5013.20 - E217 - 2005 KME | | | | | | | | |
| Total 5013.20 - E217 - 2005 KME | | | | | | | | |

**AFPD Alpine Fire Protection District
Current Month Expenses
March 2026**

| | Date | Num | Name | Memo | Split | Debit | Credit | Amount |
|---|------------|--------------------|---|--|--------------------------------|----------|--------|----------|
| | 03/31/2026 | 12421 | FITCH LAW FIRM | District business: 2.70 hrs, Postage , 2026 03 | 2000 - Accounts Payable | 540.00 | | 540.00 |
| Total 5019.01 - Legal Fees and Related | | | | | | 540.00 | 0.00 | 540.00 |
| 5019.02 - Auditor | | | | | | | | |
| | 03/11/2026 | 1198 | PLATINUM STRATEGIES INC. | Qualifying OT | 2000 - Accounts Payable | 576.66 | | 576.66 |
| Total 5019.02 - Auditor | | | | | | 576.66 | 0.00 | 576.66 |
| 5019.06 - Wellness - Fitness Program | | | | | | | | |
| | 03/31/2026 | INV109209 | FOCUS PSYCHOLOGICAL SERVICE, INC. | Counseling Service February 2026 - 4 @ \$100 | 2000 - Accounts Payable | 400.00 | | 400.00 |
| Total 5019.06 - Wellness - Fitness Program | | | | | | 400.00 | | 400.00 |
| Total 5019 - PROFESSIONAL FEES / SERVICES | | | | | | 1,516.66 | 0.00 | 1,516.66 |
| 5023 - TRAINING | | | | | | | | |
| 5023.04 - Education Reimbursement | | | | | | | | |
| | 03/11/2026 | 22809 | HORTON, CODY W | Structural Collapse Specialist Course | 1001.07 - CB&T Checking - 8473 | 1,000.00 | | 1,000.00 |
| Total 5023.04 - Education Reimbursement | | | | | | 1,000.00 | 0.00 | 1,000.00 |
| Total 5023 - TRAINING | | | | | | 1,000.00 | 0.00 | 1,000.00 |
| 5025 - PROFESSIONAL DEVELOPMENT | | | | | | | | |
| 5025.01 - Administration | | | | | | | | |
| | 03/02/2026 | 22796 | PINHERO, DEBBIE A | 2026 CSMFO Annual Conference Feb 23-26, 2026 Per Diem | 1001.07 - CB&T Checking - 8473 | 298.00 | | 298.00 |
| | 03/03/2026 | | CSMFO.CAL SOCIETY OF MUNI. FIN OFFICERS | CSMFO - Intro to Government Accounting Classes 03/11 & 03/12/2026 - Adm'n Assist | 2000 - Accounts Payable | 125.00 | | 125.00 |
| Total 5025.01 - Administration | | | | | | 423.00 | 0.00 | 423.00 |
| 5025.02 - Chief Officers | | | | | | | | |
| | 03/18/2026 | 2866 | CFED Conference | CFED Conference | CalCard (Assit. FC GO-6824) | 255.00 | | 255.00 |
| | 03/18/2026 | 2866 | CFED Conference | CFED Conference Cancelled | CalCard (Assit. FC GO-6824) | | 255.00 | -255.00 |
| Total 5025.02 - Chief Officers | | | | | | 255.00 | 255.00 | 0.00 |
| 5025.06 - Operations | | | | | | | | |
| | 03/16/2026 | 1823 | SOCAL PPE | NFPA 1850 & Title 8 Cal OSHA Training Program Class Fee | CalCard (Capt. J.Lav -2983) | 590.00 | | 590.00 |
| | 03/20/2026 | 2840 | DoubleTree Hotel | 2026 Cal Training Symposium Hotel | CalCard (Capt. PD -8770) | 964.95 | | 964.95 |
| | 03/30/2026 | 22836 | DOTSON, PATRICK D | 2026 Cal Chiefs Symposium Per Diem and Miles Reimbursement | 1001.07 - CB&T Checking - 8473 | 966.10 | | 966.10 |
| | 03/31/2026 | 7828 | ENTERPRISE RENT A CAR | 2026 Cal Chiefs Symposium - Enterprise Rental Car | 2000 - Accounts Payable | 208.06 | | 208.06 |
| Total 5025.06 - Operations | | | | | | 2,729.11 | 0.00 | 2,729.11 |
| Total 5025 - PROFESSIONAL DEVELOPMENT | | | | | | 3,407.11 | 255.00 | 3,152.11 |
| 5028 - UTILITIES | | | | | | | | |
| 5028.01 - SDG&E | | | | | | | | |
| | 03/10/2026 | 080325928212026/03 | SDG&E | 68 Thems 02/05-3/06/2026 (4.7% decrease over prior month 66.8% decrease over prior year) | 2000 - Accounts Payable | 128.45 | | 128.45 |
| | 03/11/2026 | 080325906212026/03 | SDG&E | -2906 kw 02/05-03/06/2026 155.4% increase over prior month, 311% increase over prior year) | 2000 - Accounts Payable | 889.81 | | 889.81 |
| Total 5028.01 - SDG&E | | | | | | 1,018.26 | 0.00 | 1,018.26 |
| 5028.02 - Telephone | | | | | | | | |
| | 03/01/2026 | 267965 | ESI_ESTECH SYSTEMS | 2026/03 Monthly | 2000 - Accounts Payable | 350.12 | | 350.12 |
| Total 5028.02 - Telephone | | | | | | 350.12 | 0.00 | 350.12 |
| 5028.03 - Water | | | | | | | | |

AFPD Alpine Fire Protection District
Current Month Expenses
March 2026

| | Date | Num | Name | Memo | Split | Debit | Credit | Amount |
|--|------------|-----------------|---------------------------------------|--|--------------------------------|----------|----------|-----------|
| | 03/23/2026 | 11561843-033291 | PADRE DAM | Commercial 27 units (+10units usage from prior month) 02/17-03/16/2026 | 2000 - Accounts Payable | 239.27 | | 239.27 |
| | 03/23/2026 | 11561843-033291 | PADRE DAM | System Charge | 2000 - Accounts Payable | 40.97 | | 40.97 |
| | 03/23/2026 | 11561843-033291 | PADRE DAM | Fire Sprinklers | 2000 - Accounts Payable | 66.94 | | 66.94 |
| | 03/23/2026 | 11561843-033291 | PADRE DAM | Water Changes, Pumping & Energy, less Eastern Tax | 2000 - Accounts Payable | 4.55 | | 4.55 |
| Total 5028.03 - Water | | | | | | 351.73 | 0.00 | 351.73 |
| 5028.04 - Trash | | | | | | | | |
| | 03/01/2026 | 2026/03 | WASTE MANAGEMENT | 1 - 3yd (reg charge \$59.61) 2026/03 | 2000 - Accounts Payable | 76.84 | | 76.84 |
| | 03/01/2026 | 2026/03 | WASTE MANAGEMENT | 1.5yd dumpster recycle (reg charge 41.54) 2026/03 | 2000 - Accounts Payable | 49.85 | | 49.85 |
| | 03/01/2026 | 2026/03 | WASTE MANAGEMENT | Organics 64 gal cart service 2026/03 | 2000 - Accounts Payable | 111.41 | | 111.41 |
| Total 5028.04 - Trash | | | | | | 238.10 | 0.00 | 238.10 |
| Total 5028 - UTILITIES | | | | | | 1,956.21 | 0.00 | 1,956.21 |
| 5030 - SPECIAL DISTRICT EXPENSE | | | | | | | | |
| 5030.01 - District Operations | | | | | | | | |
| | 03/04/2026 | 1529 | JerseyMikes | | CalCard (Fire Chief BB -2115) | 34.64 | | 34.64 |
| | 03/12/2026 | | AMAZON | Pending Adjustment | CalCard (Finance DP -9292) | 5.99 | | 5.99 |
| | 03/13/2026 | EFT | CA DEPT OF TAX AND FEE ADMINISTRATION | Sales & Use Tax 2025 | 1001.07 - CB&T Checking - 8473 | 498.00 | | 498.00 |
| | 03/18/2026 | 3433 | AMAZON | Reimbursement | CalCard (Finance DP -9292) | 5.99 | | 5.99 |
| | 03/18/2026 | | AMAZON | Reimbursement | CalCard (Finance DP -9292) | 5.99 | | 5.99 |
| | 03/30/2026 | 3051 | FIREHOUSE BOARDS | | CalCard (Finance DP -9292) | 694.56 | | 694.56 |
| Total 5030.01 - District Operations | | | | | | 1,233.19 | 11.98 | 1,221.21 |
| 5030.03 - Web Site | | | | | | | | |
| | 03/07/2026 | 5CF0ACE7-0068 | STREAMLINE | 2026 03 | 2000 - Accounts Payable | 130.00 | | 130.00 |
| Total 5030.03 - Web Site | | | | | | 130.00 | 0.00 | 130.00 |
| 5030.05 - Reimbursable expenses | | | | | | | | |
| Total 5030.05 - Reimbursable expenses | | | | | | 1,978.00 | 1,978.00 | 0.00 |
| 5030.06 - Software/Licenses | | | | | | | | |
| | 03/03/2026 | | ADOBE INC. | Admin Director 03/2026 | CalCard (Finance DP -9292) | 14.99 | | 14.99 |
| | 03/04/2026 | 2086 | ADOBE INC. | Fire Chief 03/2026 | CalCard (Fire Chief BB -2115) | 14.99 | | 14.99 |
| | 03/07/2026 | | ADOBE INC. | Admin Assist 03/2026 | CalCard (Finance DP -9292) | 14.99 | | 14.99 |
| | 03/12/2026 | 9213 | ADOBE INC. | Assistant Fire Chief 03/2026 | CalCard (Assil. FC GO-6824) | 14.99 | | 14.99 |
| Total 5030.06 - Software/Licenses | | | | | | 59.96 | 0.00 | 59.96 |
| Total 5030 - SPECIAL DISTRICT EXPENSE | | | | | | 3,401.15 | 1,989.98 | 1,411.17 |
| 5032 - Community Risk Reduction | | | | | | | | |
| 5032.02 - Supplies | | | | | | | | |
| | 03/11/2026 | 55379 | COSTCO | | CalCard (Fire Marshal JM-0108) | 613.76 | | 613.76 |
| Total 5032.02 - Supplies | | | | | | 613.76 | 0.00 | 613.76 |
| Total 5032 - Community Risk Reduction | | | | | | 613.76 | 0.00 | 613.76 |
| 5035 - MINOR EQUIPMENT | | | | | | | | |
| Communications | | | | | | | | |
| | 03/19/2026 | 8282300263 | MOTOROLA SOLUTIONS INC | Portable Radio Battery- IMPRESS 2 & Portable Antenna Whip | 2000 - Accounts Payable | 965.49 | | 965.49 |
| Total Communications | | | | | | 965.49 | 0.00 | 965.49 |
| Facilities | | | | | | | | |
| | 03/02/2026 | | Home Depot | 8 Mattresses Returned - Refunded \$3,525.58 | CalCard (Fire Chief BB -2115) | | 3,525.58 | -3,525.58 |

AFPD Alpine Fire Protection District
 Current Month Expenses
 March 2026

| | Date | Num | Name | Memo | Split | Debit | Credit | Amount |
|-----------------------------------|------------|----------|-------------------------------------|--|-------------------------|------------|-----------|-------------|
| Total Facilities | 03/17/2026 | 03172026 | FIREPROTEC | Phase 1-3 & Added Material Costs | 2000 - Accounts Payable | 5,053.73 | | 5,053.73 |
| Operations | | | | | | 5,053.73 | 3,525.58 | 1,528.15 |
| Total Operations | 03/03/2026 | 144360 | CDCE INC | Docking Station for Havis TC400 and Havis Rugged Tablet Case | 2000 - Accounts Payable | 648.57 | | 648.57 |
| Total 5035 - MINOR EQUIPMENT | | | | | | 648.57 | 0.00 | 648.57 |
| 5037 - CAPITALIZED EXPENSES | | | | | | 6,867.79 | 3,525.58 | 3,142.21 |
| Facilities | | | | | | | | |
| Total Facilities | 03/30/2026 | 6639 | Southwest Mechanical Services, Inc. | HVAC EQ & Install | 2000 - Accounts Payable | 125,800.00 | | 125,800.00 |
| Total 5037 - CAPITALIZED EXPENSES | | | | | | 125,800.00 | 0.00 | 125,800.00 |
| 8000.00 - DEBT SERVICE FUND | | | | | | 125,800.00 | 0.00 | 125,800.00 |
| 8000.01 - POB | | | | | | | | |
| POB - Interest | | | | | | | | |
| Total POB - Interest | 03/31/2026 | | | US Bank Bond UAL Payment 03312026 | Money Market | | 7.46 | -7.46 |
| Total 8000.01 - POB | | | | | | 0.00 | 7.46 | -7.46 |
| Total 8000.00 - DEBT SERVICE FUND | | | | | | 0.00 | 7.46 | -7.46 |
| Total Expense | | | | | | 585,750.92 | 16,495.56 | 569,255.36 |
| Net Ordinary Income | | | | | | 585,750.92 | 16,495.56 | -569,255.36 |
| Net Income | | | | | | 585,750.92 | 16,495.56 | -569,255.36 |

AFPD Alpine Fire Protection District

Balance Sheet

As of March 31, 2026

| | Mar 31, 26 |
|--|--------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| CA Class FMV | -101.36 |
| General County Fund FMV | 682.36 |
| Mitigation County Fund FMV | 2.59 |
| 1000 · COUNTY OF SAN DIEGO | |
| 1000.01 · Gen. 310100-47500 | |
| General | 330,112.42 |
| Capital Bldg Fund | 183,137.21 |
| Committed Equipment Replacement | 44,821.40 |
| Total 1000.01 · Gen. 310100-47500 | 558,071.03 |
| 1000.02 · Mitig.310135-47505 | |
| SD County Mitigation Fund | 5,428.88 |
| Allocated Capital Apparatus | 94,914.27 |
| Assigned for Capital Accrual | 17,046.31 |
| Total 1000.02 · Mitig.310135-47505 | 117,389.46 |
| Total 1000 · COUNTY OF SAN DIEGO | 675,460.49 |
| 1001 · OTHER A/C'S | |
| 1001.04 · CB&T-(Workers Comp) | 79,337.96 |
| 1001.07 · CB&T Checking - 8473 | 253,586.50 |
| 1101.06 · CB&T Money Plus | |
| Allocated Capital Apparatus | 51,926.54 |
| General | 25,594.78 |
| Total 1101.06 · CB&T Money Plus | 77,521.32 |
| 1101.09 · CB&T Savings (Grant) | 502.45 |
| 1101.10 · CALIFORNIA CLASS | |
| CA-01-0075-0001 Enhanced Cash | 1,262,270.34 |
| CA-01-0075-006 1% | 23,241.91 |
| CA-01-0075 -0001 AFPD-Prime | |
| Committed Compensated Absenses | 30,000.00 |
| Committed Capital Apparatus Fnd | 1,850,000.00 |
| Assigned Compensated Absenses | 30,000.00 |
| Assigned Budget Stab. Reserve | 182,000.00 |
| Allocated Capital Apparatus | 46,750.00 |
| Allocated Capital Building | 173,500.00 |
| Allocated Equipment Replacement | 75,935.00 |
| Allocated Unfunded Liability | 137,034.58 |
| Committed Building Fund | 336,862.79 |
| Committed Economic Stab. Fund | 281,187.25 |
| Committed Equipment Replacement | 255,178.60 |
| Committed OPEB (Retiree Health) | 25,000.00 |
| Committed Unfunded Liability | 1,001,738.70 |
| General | -92,743.28 |
| Total CA-01-0075 -0001 AFPD-Prime | 4,332,443.64 |
| CA-01-0075-005 Sunrise Pwr Lnk | 270,361.51 |
| Total 1101.10 · CALIFORNIA CLASS | 5,888,317.40 |
| 1200.00 · US Bank - Trust Fund PARS 115 | |
| Market Value FL | 1,464.62 |
| Pension Investment | 24,524.75 |
| Total 1200.00 · US Bank - Trust Fund PARS 115 | 25,989.37 |
| Total 1001 · OTHER A/C'S | 6,325,255.00 |
| Total Checking/Savings | 7,001,299.08 |
| Other Current Assets | |
| 1002 · OTHER CURRENT ASSETS | |

AFPD Alpine Fire Protection District

Balance Sheet

As of March 31, 2026

| | Mar 31, 26 |
|--|---------------|
| 1002.14a - Ameriprise | |
| Money Market | 3,991.48 |
| Market Value of Portfolio FL | -37,910.50 |
| Securities (Fixed Income) | 297,571.00 |
| Total 1002.14a - Ameriprise | 263,651.98 |
| 1002.1 · LAIF 17-37-006 | |
| Committed SRPL Funds | 5,417.55 |
| General | 927.52 |
| Total 1002.1 · LAIF 17-37-006 | 6,345.07 |
| 1002.13a - Ameriprise | |
| Securities | 250,000.00 |
| Market Value of Portfolio | -27,590.00 |
| Money Market | 1,334.04 |
| Total 1002.13a - Ameriprise | 223,744.04 |
| 1002.15 · Deferred Outflows of Resources | 1,950,559.00 |
| 1002.17 · US Bank Bond Interest on Princ. | |
| Money Market | 139.54 |
| Total 1002.17 · US Bank Bond Interest on Pri... | 139.54 |
| 1002.2 · PASIS-Risk Pool Deposit | 596,520.98 |
| 1002.6 · Petty Cash | 76.00 |
| 1002.65 · Change Account | 100.00 |
| Total 1002 · OTHER CURRENT ASSETS | 3,041,136.61 |
| Total Other Current Assets | 3,041,136.61 |
| Total Current Assets | 10,042,435.69 |
| Fixed Assets | |
| 1600 · FIXED ASSETS | |
| 1600.01 · Land | 618,704.08 |
| 1600.04 · Equipment & Vehicles | 2,889,227.92 |
| 1600.05 · Structures and Improvements | 5,404,755.10 |
| 1600.06 · Construction in Process | 16,181.24 |
| 1600.07 · Accumulated Depreciation | -4,248,575.62 |
| Total 1600 · FIXED ASSETS | 4,680,292.72 |
| Total Fixed Assets | 4,680,292.72 |
| TOTAL ASSETS | 14,722,728.41 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| 2000 · Accounts Payable | 137,914.11 |
| Total Accounts Payable | 137,914.11 |
| Credit Cards | |
| 2002 · CREDIT CARDS | |
| CalCard (Finance DP -9292) | 694.56 |
| CalCard (Capt. JLav -2983) | 69.30 |
| Total 2002 · CREDIT CARDS | 763.86 |
| Total Credit Cards | 763.86 |
| Other Current Liabilities | |
| 1800 · Market value of portfolio | 4,133.07 |
| 2003 · OTHER LIABILITIES | |

AFPD Alpine Fire Protection District

Balance Sheet

As of March 31, 2026

| | <u>Mar 31, 26</u> |
|---|----------------------|
| 2003.12 · SRPL Mitigation Funds | 166,199.43 |
| Total 2003 · OTHER LIABILITIES | 166,199.43 |
| 2100 · PAYROLL LIABILITIES | |
| 2100.16 · Life Insurance - Company | 0.01 |
| 2100.17 · Supplemental Life Insurance | -228.91 |
| 2100.21 · CalPERS Retirement - Employee | 0.04 |
| 2100.22 · Health Benefits {ER} | 39.36 |
| Total 2100 · PAYROLL LIABILITIES | -189.50 |
| Total Other Current Liabilities | 170,143.00 |
| Total Current Liabilities | 308,820.97 |
| Long Term Liabilities | |
| 2500 · LONG TERM LIABILITIES | |
| 2500.16 · Net Pension Liability | 2,201,696.00 |
| 2500.15 · ECAA Loan | 430,960.41 |
| 2500.01 · Compensated Absences | 289,337.16 |
| 2500.10 · Deferred Inflows of Resources | 2,045,303.00 |
| 2500.11 · ACCRUED CLAIMS LIABILITY | 1,160,644.89 |
| 2500.12 · Capital One Payable UALBond Iss | 4,653,000.00 |
| Total 2500 · LONG TERM LIABILITIES | 10,780,941.46 |
| Total Long Term Liabilities | 10,780,941.46 |
| Total Liabilities | 11,089,762.43 |
| Equity | |
| OPENING BAL EQUITY | 2,747,485.71 |
| 3000 · Opening Balance Equity | 5,142,014.86 |
| 3002 · UNRESERVED and UNDESIGNATED | |
| 3002.01 · General Fund Balance | 1,553,545.88 |
| 3002.02 · Mitigation Fee Fund | 2,703.00 |
| Total 3002 · UNRESERVED and UNDESIGNATED | 1,556,248.88 |
| 3007 · Investment in Fixed Assets | 4,291,938.00 |
| 1110 · Retained Earnings | -8,919,895.63 |
| Net Income | -1,184,825.84 |
| Total Equity | 3,632,965.98 |
| TOTAL LIABILITIES & EQUITY | 14,722,728.41 |

AFPD Alpine Fire Protection District

Profit & Loss

March 2026

| | Mar 26 |
|---|-------------------|
| Ordinary Income/Expense | |
| Income | |
| 4000 PROPERTY TAXES | |
| 4000.01 · Property Tax | |
| Property Tax 1% | 78,920.04 |
| Admin Fees | -378.33 |
| Refunds | -1,206.71 |
| | 77,335.00 |
| Total 4000.01 · Property Tax | 77,335.00 |
| 4000.03 · Benefit Fee | 7,585.09 |
| | 84,920.09 |
| Total 4000 PROPERTY TAXES | 84,920.09 |
| 4002 · USE OF MONEY AND PROPERTY | |
| 4002.01 · INTEREST INCOME | |
| CA CLASS | 18,089.69 |
| Investments | 308.80 |
| | 18,398.49 |
| Total 4002.01 · INTEREST INCOME | 18,398.49 |
| 4002.02 · Property Lease | |
| ALS Agreement (Restricted) | 5,091.28 |
| | 5,091.28 |
| Total 4002.02 · Property Lease | 5,091.28 |
| Total 4002 · USE OF MONEY AND PROPERTY | 23,489.77 |
| 4005 · MISCELLANEOUS REVENUE | |
| 4005.01 · Other | 637.86 |
| | 637.86 |
| Total 4005 · MISCELLANEOUS REVENUE | 637.86 |
| 4008 · FEES AND SERVICES | |
| 4008.02 · Fees for Services | 5,528.76 |
| | 5,528.76 |
| Total 4008 · FEES AND SERVICES | 5,528.76 |
| Total Income | 114,576.48 |
| Gross Profit | 114,576.48 |
| Expense | |
| Purchase of Goods-Services | 966.10 |
| 5000 · PAYROLL | |
| 5000.01 · Salaries | 222,613.91 |
| 5000.02 · OVERTIME | |
| FLSA | 4,271.26 |
| Reimbursable | 0.00 |
| Sick Coverage | 30,954.80 |
| Strike Team | 1,554.96 |
| Training | 667.60 |
| Unclassified-Meetings, etc | 20,021.88 |
| Vacation - Coverage | 20,796.24 |
| | 78,266.74 |
| Total 5000.02 · OVERTIME | 78,266.74 |
| 5000.03 · DIRECTORS COMPENSATION | 400.00 |
| | 301,280.65 |
| Total 5000 · PAYROLL | 301,280.65 |
| 5002 · EMPLOYEE BENEFITS | |
| 5002.01 · Educational Incentive | 11,525.88 |
| 5002.02 · Annual Leave Buyback | 300.87 |
| 5002.03 · Medicare Tax ER | 4,523.96 |
| 5002.04 · CalPers Retirement | |
| Retirement - Pers | 44,265.75 |
| | 44,265.75 |
| Total 5002.04 · CalPers Retirement | 44,265.75 |
| 5002.05 · Group Medical Ins | |

AFPD Alpine Fire Protection District

Profit & Loss

March 2026

| | <u>Mar 26</u> |
|---|-------------------|
| Health | 39,936.20 |
| Supp Benefits - FRMS | <u>3,859.82</u> |
| Total 5002.05 · Group Medical Ins | 43,796.02 |
| 5002.06 · Life Insurance | 560.03 |
| 5002.07 · LTD Insurance | 922.40 |
| 5002.08 · Social Security (ER) | 24.80 |
| 5002.09 · Payroll Expenses | 0.00 |
| 5002.10 · Retirement 401 (a) | <u>255.00</u> |
| Total 5002 · EMPLOYEE BENEFITS | 106,174.71 |
| 5007 · UNIFORMS/PPE | |
| 5007.02 · Structure PPE | <u>3,492.75</u> |
| Total 5007 · UNIFORMS/PPE | 3,492.75 |
| 5008 · COMMUNICATIONS | |
| 5008.02 · Mobile Communications | 616.64 |
| 5008.06 · Regional Communications System | 764.67 |
| 5008.08 · Cox Communcations | <u>311.11</u> |
| Total 5008 · COMMUNICATIONS | 1,692.42 |
| 5009 · PASIS (Workers Comp) | |
| 5009.02 · Claim Related Expenses | <u>2,644.48</u> |
| Total 5009 · PASIS (Workers Comp) | 2,644.48 |
| 5010 · HOUSEHOLD | 636.72 |
| 5012 · MAINTENANCE - EQUIPMENT | |
| 5012.01 · SCBA's | 214.87 |
| 5012.09 · Portable Extinguishers | 411.53 |
| 5012.11 · Misc.Equipment | 202.52 |
| 5012.12 · Fuel | 5,199.61 |
| 5012.13 · Foam (Class A/B) | 1,260.68 |
| 5012.15 · Gas Detectors | <u>377.52</u> |
| Total 5012 · MAINTENANCE - EQUIPMENT | 7,666.73 |
| 5013 · MAINTENANCE - VEHICLES | |
| 5013.10 · E17 - 2015 KME | 64.64 |
| 5013.20 · E217 - 2005 KME | 48.48 |
| 5013.40 · 2019 F-250 | <u>218.74</u> |
| Total 5013 · MAINTENANCE - VEHICLES | 331.86 |
| 5014 · MAINTENANCE - FACILITIES | |
| 5014.01 · Station 17 | 47.93 |
| 5014.04 · ST-17 Life Safety Systems | 4,815.86 |
| 5014.07 · Grounds Maintenance | <u>330.00</u> |
| Total 5014 · MAINTENANCE - FACILITIES | 5,193.79 |
| 5016 · AGENCY MEMBERSHIPS | 263.55 |
| 5018 · OFFICE EXPENSE | |
| 5018.01 · Expendable Supplies | 41.47 |
| 5018.02 · Postage | 50.00 |
| 5018.03 · IT Equipment | <u>233.47</u> |
| Total 5018 · OFFICE EXPENSE | 324.94 |
| 5019 · PROFESSIONAL FEES / SERVICES | |
| 5019.01 · Legal Fees and Related | 540.00 |
| 5019.02 · Auditor | 576.66 |
| 5019.06 · Wellness - Fitness Program | <u>400.00</u> |
| Total 5019 · PROFESSIONAL FEES / SERVIC... | 1,516.66 |
| 5023 · TRAINING | |

AFPD Alpine Fire Protection District

Profit & Loss

March 2026

| | <u>Mar 26</u> |
|--|--------------------|
| 5023.04 · Education Reimbursement | 1,000.00 |
| Total 5023 · TRAINING | 1,000.00 |
| 5025 · PROFESSIONAL DEVELOPMENT | |
| 5025.01 · Administration | 423.00 |
| 5025.02 · Chief Officers | 0.00 |
| 5025.06 · Operations | 2,729.11 |
| Total 5025 · PROFESSIONAL DEVELOPMENT | 3,152.11 |
| 5028 · UTILITIES | |
| 5028.01 · SDG&E | 1,018.26 |
| 5028.02 · Telephone | 350.12 |
| 5028.03 · Water | 351.73 |
| 5028.04 · Trash | 238.10 |
| Total 5028 · UTILITIES | 1,958.21 |
| 5030 · SPECIAL DISTRICT EXPENSE | |
| 5030.01 · District Operations | 1,221.21 |
| 5030.03 · Web Site | 130.00 |
| 5030.05 · Reimbursable expenses | 0.00 |
| 5030.06 · Software/Licenses | 59.96 |
| Total 5030 · SPECIAL DISTRICT EXPENSE | 1,411.17 |
| 5032 · Community Risk Reduction | |
| 5032.02 · Supplies | 613.76 |
| Total 5032 · Community Risk Reduction | 613.76 |
| 5035 · MINOR EQUIPMENT | |
| Communications | 965.49 |
| Facilities | 1,528.15 |
| Operations | 648.57 |
| Total 5035 · MINOR EQUIPMENT | 3,142.21 |
| 5037 · CAPITALIZED EXPENSES | |
| Facilities | 125,800.00 |
| Total 5037 · CAPITALIZED EXPENSES | 125,800.00 |
| 8000.00 · DEBT SERVICE FUND | |
| 8000.01 · POB | |
| POB - Interest | -7.46 |
| Total 8000.01 · POB | -7.46 |
| Total 8000.00 · DEBT SERVICE FUND | -7.46 |
| Total Expense | 569,255.36 |
| Net Ordinary Income | -454,678.88 |
| Net Income | -454,678.88 |

AFPD Alpine Fire Protection District Profit & Loss Budget vs. Actual July 2025 through March 2026

| | Jul '25 - Mar 26 | Budget | \$ Over Budget | % of Budget |
|--|------------------|--------------|----------------|-------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 4000 PROPERTY TAXES | | | | |
| 4000.01 · Property Tax | | | | |
| Property Tax 1% | 2,832,704.71 | 4,738,000.00 | -1,905,295.29 | 59.8% |
| Admin Fees | -5,368.14 | -30,000.00 | 24,631.86 | 17.9% |
| Refunds | -22,185.43 | -40,000.00 | 17,814.57 | 55.5% |
| Total 4000.01 · Property Tax | 2,805,151.14 | 4,668,000.00 | -1,862,848.86 | 60.1% |
| 4000.02 · General Fund Interest | 13,545.22 | 15,000.00 | -1,454.78 | 90.3% |
| 4000.03 · Benefit Fee | 401,962.61 | 665,000.00 | -263,037.39 | 60.4% |
| Total 4000 PROPERTY TAXES | 3,220,658.97 | 5,348,000.00 | -2,127,341.03 | 60.2% |
| 4002 · USE OF MONEY AND PROPERTY | | | | |
| 4002.01 · INTEREST INCOME | | | | |
| CA CLASS | | | | |
| California Bank & Trust | 168,105.60 | 145,000.00 | 23,105.60 | 115.9% |
| Investments | 50.39 | 500.00 | -449.61 | 10.1% |
| LAIF | 13,574.56 | 35,000.00 | -21,425.44 | 38.8% |
| PASIS | 134.24 | 500.00 | -365.76 | 26.8% |
| SRPL | 12,401.06 | 15,000.00 | -2,598.94 | 82.7% |
| Total 4002.01 · INTEREST INCOME | 967.79 | 5,000.00 | -4,032.21 | 19.4% |
| 4002.02 · Property Lease | | | | |
| ALS Agreement (Restricted) | 46,965.04 | 61,000.00 | -14,034.96 | 77.0% |
| Total 4002.02 · Property Lease | 46,965.04 | 61,000.00 | -14,034.96 | 77.0% |
| Total 4002 · USE OF MONEY AND PROPERTY | 242,198.68 | 262,000.00 | -19,801.32 | 92.4% |
| 4005 · MISCELLANEOUS REVENUE | | | | |
| 4005.01 · Other | 52,016.33 | 51,766.00 | 250.33 | 100.5% |
| Total 4005 · MISCELLANEOUS REVENUE | 52,016.33 | 51,766.00 | 250.33 | 100.5% |
| 4006 · GRANT INCOME | | | | |
| 4006.01 · SDRC | | | | |
| SDRC 0723 Fuels | 100,810.50 | 108,782.00 | -7,971.50 | 92.7% |
| SDRC 0723 Type 6 | 0.00 | 381,160.00 | -381,160.00 | 0.0% |
| 4006.01 · SDRC - Other | 0.00 | 610,000.00 | -610,000.00 | 0.0% |
| Total 4006.01 · SDRC | 100,810.50 | 1,099,942.00 | -999,131.50 | 9.2% |
| 4006.03 · 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 4006.03 · CITY OF SD - OES | 0.00 | 6,950.00 | -6,950.00 | 0.0% |
| 4006.04 · COSD | | | | |
| SHGP 2025 | 0.00 | 8,636.00 | -8,636.00 | 0.0% |
| SHGP 2024 | 8,391.00 | 8,391.00 | 0.00 | 100.0% |
| Total 4006.04 · COSD | 8,391.00 | 17,027.00 | -8,636.00 | 49.3% |
| 4006.05 · Alpine FireProtectionFoundation | 0.00 | 5,000.00 | -5,000.00 | 0.0% |
| 4006.07 · SD Regional Fire Fnd | | | | |
| Truck/Air Curtain Burner | 78,202.00 | 119,298.00 | -41,096.00 | 65.6% |
| Total 4006.07 · SD Regional Fire Fnd | 78,202.00 | 119,298.00 | -41,096.00 | 65.6% |
| Total 4006 · GRANT INCOME | 187,403.50 | 1,248,217.00 | -1,060,813.50 | 15.0% |
| 4007 · INTERGOVERNMENTAL REVENUE | | | | |
| 4007.01 · Incident Reimburse - Personnel | 157,742.90 | 157,742.00 | 0.90 | 100.0% |
| 4007.02 · Incident Reimburse - Vehicle | 51,926.54 | 51,926.00 | 0.54 | 100.0% |
| 4007.03 · Incident Reimburse - Other | 65,786.14 | 65,000.00 | 786.14 | 101.2% |

AFPD Alpine Fire Protection District Profit & Loss Budget vs. Actual July 2025 through March 2026

| | Jul '25 - Mar 26 | Budget | \$ Over Budget | % of Budget |
|---|---------------------|---------------------|----------------------|---------------|
| 4007.04 · Paramedic Resource Pool | 8,231.19 | 8,231.00 | 0.19 | 100.0% |
| Total 4007 · INTERGOVERNMENTAL REVENUE | 283,686.77 | 282,899.00 | 787.77 | 100.3% |
| 4008 · FEES AND SERVICES | | | | |
| 4008.01 · Mitigation | | | | |
| Fees | 94,286.50 | 42,993.00 | 51,293.50 | 219.3% |
| Interest | 733.14 | 5,000.00 | -4,266.86 | 14.7% |
| Total 4008.01 · Mitigation | 95,019.64 | 47,993.00 | 47,026.64 | 198.0% |
| 4008.02 · Fees for Services | 27,522.19 | 35,000.00 | -7,477.81 | 78.6% |
| Total 4008 · FEES AND SERVICES | 122,541.83 | 82,993.00 | 39,548.83 | 147.7% |
| Total Income | 4,108,506.08 | 7,275,875.00 | -3,167,368.92 | 56.5% |
| Gross Profit | 4,108,506.08 | 7,275,875.00 | -3,167,368.92 | 56.5% |
| Expense | | | | |
| 5000 · PAYROLL | | | | |
| 5000.01 · Salaries | 1,873,430.46 | 2,508,744.00 | -635,313.54 | 74.7% |
| 5000.02 · OVERTIME | | | | |
| Critical Weather | 0.00 | 34,085.00 | -34,085.00 | 0.0% |
| FLSA | 37,836.42 | 51,919.00 | -14,082.58 | 72.9% |
| Paramedic Resource Pool | 15,163.87 | 16,000.00 | -836.13 | 94.8% |
| Sick Coverage | 185,302.22 | 190,876.00 | -5,573.78 | 97.1% |
| Strike Team | 141,487.15 | 140,000.00 | 1,487.15 | 101.1% |
| Training | 3,858.76 | 28,288.00 | -24,429.24 | 13.6% |
| Unclassified-Meetings, etc | 151,520.03 | 155,000.00 | -3,479.97 | 97.8% |
| Vacation - Coverage | 195,195.50 | 345,485.00 | -150,289.50 | 56.5% |
| Worker's Comp Coverage | 0.00 | 13,558.00 | -13,558.00 | 0.0% |
| Total 5000.02 · OVERTIME | 731,121.45 | 975,211.00 | -244,089.55 | 75.0% |
| 5000.03 · DIRECTORS COMPENSATION | 4,500.00 | 7,000.00 | -2,500.00 | 64.3% |
| Total 5000 · PAYROLL | 2,609,051.91 | 3,490,955.00 | -881,903.09 | 74.7% |
| 5002 · EMPLOYEE BENEFITS | | | | |
| 5002.01 · Educational Incentive | 110,502.24 | 135,641.00 | -25,138.76 | 81.5% |
| 5002.02 · Annual Leave Buyback | 4,103.55 | 30,000.00 | -25,896.45 | 13.7% |
| 5002.03 · Medicare Tax ER | 39,018.40 | 48,192.00 | -9,173.60 | 81.0% |
| 5002.04 · CalPers Retirement | | | | |
| Retirement - Pers | 362,024.98 | 474,751.00 | -112,726.02 | 76.3% |
| Retirement UAL Payments | 194,285.00 | 194,285.00 | 0.00 | 100.0% |
| Total 5002.04 · CalPers Retirement | 556,309.98 | 669,036.00 | -112,726.02 | 83.2% |
| 5002.05 · Group Medical Ins | | | | |
| Health | 332,778.92 | 451,626.00 | -118,847.08 | 73.7% |
| Supp Benefits - FRMS | 34,560.50 | 59,280.00 | -24,719.50 | 58.3% |
| Total 5002.05 · Group Medical Ins | 367,339.42 | 510,906.00 | -143,566.58 | 71.9% |
| 5002.06 · Life Insurance | 4,812.28 | 6,820.00 | -2,007.72 | 70.6% |
| 5002.07 · LTD Insurance | 6,175.73 | 10,618.00 | -4,442.27 | 58.2% |
| 5002.08 · Social Security (ER) | 279.00 | 434.00 | -155.00 | 64.3% |
| 5002.10 · Retirement 401 (a) | 12,295.00 | 13,250.00 | -955.00 | 92.8% |
| 5002.11 · Uniform Allowance (Admin) | 250.00 | 250.00 | 0.00 | 100.0% |
| Total 5002 · EMPLOYEE BENEFITS | 1,101,085.60 | 1,425,147.00 | -324,061.40 | 77.3% |
| 5003 · GRANT EXPENSES | | | | |
| 5003.01 · SDRC | | | | |
| 2025 Fuels Management | 0.00 | 610,000.00 | -610,000.00 | 0.0% |
| SDRC 0723 Fuels | 100,810.50 | 108,782.00 | -7,971.50 | 92.7% |
| SDRC 0723 Type 6 | 0.00 | 381,160.00 | -381,160.00 | 0.0% |
| Total 5003.01 · SDRC | 100,810.50 | 1,099,942.00 | -999,131.50 | 9.2% |

AFPD Alpine Fire Protection District Profit & Loss Budget vs. Actual July 2025 through March 2026

| | Jul '25 - Mar 26 | Budget | \$ Over Budget | % of Budget |
|--|------------------|--------------|----------------|-------------|
| 5003.03 · CITY OF SD - OES | | | | |
| UASI 2023 | 0.00 | 3,900.00 | -3,900.00 | 0.0% |
| Total 5003.03 · CITY OF SD - OES | 0.00 | 3,900.00 | -3,900.00 | 0.0% |
| 5003.04 · CountySD | | | | |
| SHGP 2025 | 0.00 | 8,636.00 | -8,636.00 | 0.0% |
| SHGP 2024 | 8,391.00 | 12,736.00 | -4,345.00 | 65.9% |
| Total 5003.04 · CountySD | 8,391.00 | 21,372.00 | -12,981.00 | 39.3% |
| 5003.05 · Alpine FireProtectionFoundation | 25.58 | 5,000.00 | -4,974.42 | 0.5% |
| 5003.07 · SD Regional Fire Foundation | | | | |
| Truck/Air Curtain Burner | 110,622.82 | 119,298.00 | -8,675.18 | 92.7% |
| Total 5003.07 · SD Regional Fire Foundation | 110,622.82 | 119,298.00 | -8,675.18 | 92.7% |
| Total 5003 · GRANT EXPENSES | 219,849.90 | 1,249,512.00 | -1,029,662.10 | 17.6% |
| 5007 · UNIFORMS/PPE | | | | |
| 5007.01 · Uniforms | 6,626.52 | 18,250.00 | -11,623.48 | 36.3% |
| 5007.02 · Structure PPE | 6,129.99 | 12,915.00 | -6,785.01 | 47.5% |
| 5007.03 · Wildland PPE | 456.73 | 5,000.00 | -4,543.27 | 9.1% |
| Total 5007 · UNIFORMS/PPE | 13,213.24 | 36,165.00 | -22,951.76 | 36.5% |
| 5008 · COMMUNICATIONS | | | | |
| 5008.01 · Heartland Comm Facility | 101,212.27 | 124,410.00 | -23,197.73 | 81.4% |
| 5008.02 · Mobile Communications | 6,394.75 | 9,700.00 | -3,305.25 | 65.9% |
| 5008.05 · Emergency Operations Center EOC | 229.32 | 200.00 | 29.32 | 114.7% |
| 5008.06 · Regional Communications System | 5,888.67 | 8,784.00 | -2,895.33 | 67.0% |
| 5008.08 · Cox Communcations | 2,614.91 | 4,700.00 | -2,085.09 | 55.6% |
| Total 5008 · COMMUNICATIONS | 116,339.92 | 147,794.00 | -31,454.08 | 78.7% |
| 5009 · PASIS (Workers Comp) | | | | |
| 5009.01 · Administrative Costs | 152,352.04 | 156,165.00 | -3,812.96 | 97.6% |
| 5009.02 · Claim Related Expenses | 45,245.92 | 125,000.00 | -79,754.08 | 36.2% |
| Total 5009 · PASIS (Workers Comp) | 197,597.96 | 281,165.00 | -83,567.04 | 70.3% |
| 5010 · HOUSEHOLD | 3,593.71 | 7,000.00 | -3,406.29 | 51.3% |
| 5011 · FAIRA | 73,623.00 | 73,623.00 | 0.00 | 100.0% |
| 5012 · MAINTENANCE - EQUIPMENT | | | | |
| 5012.01 · SCBA's | 2,206.93 | 3,700.00 | -1,493.07 | 59.6% |
| 5012.02 · Air Compressor - Station | 1,159.10 | 2,200.00 | -1,040.90 | 52.7% |
| 5012.03 · 800 mhz Radios | 2,845.01 | 3,568.00 | -722.99 | 79.7% |
| 5012.04 · VHF Radios | 61.28 | 3,000.00 | -2,938.72 | 2.0% |
| 5012.05 · Rescue Tools | 297.56 | 2,800.00 | -2,502.44 | 10.6% |
| 5012.06 · Hydrant Maintenance | 0.00 | 500.00 | -500.00 | 0.0% |
| 5012.07 · Station Generator | 1,182.71 | 3,705.00 | -2,522.29 | 31.9% |
| 5012.08 · SCBA - Compressor | 2,300.88 | 5,970.00 | -3,669.12 | 38.5% |
| 5012.09 · Portable Extinguishers | 411.53 | 850.00 | -438.47 | 48.4% |
| 5012.10 · Hose & Ladder Testing | 0.00 | 5,000.00 | -5,000.00 | 0.0% |
| 5012.11 · Misc.Equipment | 1,162.15 | 3,500.00 | -2,337.85 | 33.2% |
| 5012.12 · Fuel | 25,266.49 | 42,627.00 | -17,360.51 | 59.3% |
| 5012.13 · Foam (Class A/B) | 1,260.68 | 2,000.00 | -739.32 | 63.0% |
| 5012.14 · Fire Hose & Appliances | 522.05 | 2,000.00 | -1,477.95 | 26.1% |
| 5012.15 · Gas Detectors | 560.07 | 1,180.00 | -619.93 | 47.5% |
| Total 5012 · MAINTENANCE - EQUIPMENT | 39,236.44 | 82,600.00 | -43,363.56 | 47.5% |
| 5013 · MAINTENANCE - VEHICLES | | | | |
| 5013.10 · E17 - 2015 KME | 28,092.40 | 36,000.00 | -7,907.60 | 78.0% |
| 5013.20 · E217 - 2005 KME | 24,598.73 | 30,000.00 | -5,401.27 | 82.0% |
| 5013.30 · 2023 Chevrolet Silverado | 704.23 | 5,500.00 | -4,795.77 | 12.8% |
| 5013.40 · 2019 F-250 | 1,077.38 | 5,500.00 | -4,422.62 | 19.6% |
| 5013.50 · BR17 Hi-Tech (2019) | 14,455.53 | 20,500.00 | -6,044.47 | 70.5% |
| 5013.60 · 2020 Ford Explorer | 685.18 | 3,000.00 | -2,314.82 | 22.8% |
| 5013.70 · 2021 Chevrolet Silverado | 3,174.46 | 5,500.00 | -2,325.54 | 57.7% |

AFPD Alpine Fire Protection District Profit & Loss Budget vs. Actual July 2025 through March 2026

| | Jul '25 - Mar 26 | Budget | \$ Over Budget | % of Budget |
|--|-------------------|-------------------|-------------------|--------------|
| 5013.80 · Vermeer 1500C Chipper | 992.98 | 1,500.00 | -507.02 | 66.2% |
| Total 5013 · MAINTENANCE - VEHICLES | 73,780.89 | 107,500.00 | -33,719.11 | 68.6% |
| 5014 · MAINTENANCE - FACILITIES | | | | |
| 5014.01 · Station 17 | 8,746.51 | 15,825.00 | -7,078.49 | 55.3% |
| 5014.02 · HVAC Maintenance | 1,233.50 | 2,820.00 | -1,586.50 | 43.7% |
| 5014.03 · Apparatus Bay Doors & Gates | 375.00 | 7,900.00 | -7,525.00 | 4.7% |
| 5014.04 · ST-17 Life Safety Systems | 6,309.22 | 4,221.00 | 2,088.22 | 149.5% |
| 5014.05 · Plymovent | 0.00 | 1,500.00 | -1,500.00 | 0.0% |
| 5014.06 · Gym Equipment | 543.66 | 1,500.00 | -956.34 | 36.2% |
| 5014.07 · Grounds Maintenance | 4,456.39 | 5,460.00 | -1,003.61 | 81.6% |
| 5014.08 · Photovoltaic System | 0.00 | 5,280.00 | -5,280.00 | 0.0% |
| Total 5014 · MAINTENANCE - FACILITIES | 21,664.28 | 44,506.00 | -22,841.72 | 48.7% |
| 5015 · EMERGENCY MEDICAL SERVICES | | | | |
| 5015.01 · EMS Supplies | 1,651.05 | 8,500.00 | -6,848.95 | 19.4% |
| 5015.02 · EMS Maintenance Contracts | 682.00 | 4,872.00 | -4,190.00 | 14.0% |
| 5015.03 · Medication Disposal | 212.00 | 922.00 | -710.00 | 23.0% |
| Total 5015 · EMERGENCY MEDICAL SERVICES | 2,545.05 | 14,294.00 | -11,748.95 | 17.8% |
| 5016 · AGENCY MEMBERSHIPS | 2,470.98 | 4,250.00 | -1,779.02 | 58.1% |
| 5018 · OFFICE EXPENSE | | | | |
| 5018.01 · Expendable Supplies | 2,234.59 | 4,300.00 | -2,065.41 | 52.0% |
| 5018.02 · Postage | 315.60 | 750.00 | -434.40 | 42.1% |
| 5018.03 · IT Equipment | 10,086.73 | 15,592.00 | -5,505.27 | 64.7% |
| 5018.04 · Publishing | 714.00 | 700.00 | 14.00 | 102.0% |
| Total 5018 · OFFICE EXPENSE | 13,350.92 | 21,342.00 | -7,991.08 | 62.6% |
| 5019 · PROFESSIONAL FEES / SERVICES | | | | |
| 5019.01 · Legal Fees and Related | 71,239.03 | 95,000.00 | -23,760.97 | 75.0% |
| 5019.02 · Auditor | 18,851.86 | 23,000.00 | -4,148.14 | 82.0% |
| 5019.04 · IT Services | 0.00 | 5,000.00 | -5,000.00 | 0.0% |
| 5019.05 · Investment Management Fees | 0.00 | 500.00 | -500.00 | 0.0% |
| 5019.06 · Wellness - Fitness Program | 24,912.03 | 37,500.00 | -12,587.97 | 66.4% |
| 5019.08 · SD LAFCO | 2,209.29 | 2,210.00 | -0.71 | 100.0% |
| 5019.09 · Benefit Fee Administration | 4,816.23 | 4,500.00 | 316.23 | 107.0% |
| Total 5019 · PROFESSIONAL FEES / SERVICES | 122,028.44 | 167,710.00 | -45,681.56 | 72.8% |
| 5023 · TRAINING | | | | |
| 5023.01 · Training Incidentals | 0.00 | 2,000.00 | -2,000.00 | 0.0% |
| 5023.02 · EMS (Medical Training) | 1,397.00 | 4,700.00 | -3,303.00 | 29.7% |
| 5023.03 · Heartland Training Facility | 16,614.00 | 19,033.00 | -2,419.00 | 87.3% |
| 5023.04 · Education Reimbursement | 5,410.00 | 12,000.00 | -6,590.00 | 45.1% |
| Total 5023 · TRAINING | 23,421.00 | 37,733.00 | -14,312.00 | 62.1% |
| 5025 · PROFESSIONAL DEVELOPMENT | | | | |
| 5025.01 · Administration | 4,250.50 | 14,180.00 | -9,929.50 | 30.0% |
| 5025.02 · Chief Officers | 3,518.32 | 5,250.00 | -1,731.68 | 67.0% |
| 5025.03 · Board of Directors | 0.00 | 2,500.00 | -2,500.00 | 0.0% |
| 5025.04 · In House Training | 4,545.00 | 5,000.00 | -455.00 | 90.9% |
| 5025.05 · Community Risk Reduction | 15.45 | 7,800.00 | -7,784.55 | 0.2% |
| 5025.06 · Operations | 7,799.69 | 13,500.00 | -5,700.31 | 57.8% |
| Total 5025 · PROFESSIONAL DEVELOPMENT | 20,128.96 | 48,230.00 | -28,101.04 | 41.7% |
| 5028 · UTILITIES | | | | |
| 5028.01 · SDG&E | 11,129.83 | 20,000.00 | -8,870.17 | 55.6% |
| 5028.02 · Telephone | 3,670.73 | 4,570.00 | -899.27 | 80.3% |
| 5028.03 · Water | 3,614.73 | 6,000.00 | -2,385.27 | 60.2% |
| 5028.04 · Trash | 2,196.90 | 3,300.00 | -1,103.10 | 66.6% |
| 5028.05 · Sewer | 4,846.09 | 5,100.00 | -253.91 | 95.0% |
| Total 5028 · UTILITIES | 25,458.28 | 38,970.00 | -13,511.72 | 65.3% |

AFPD Alpine Fire Protection District Profit & Loss Budget vs. Actual July 2025 through March 2026

| | Jul '25 - Mar 26 | Budget | \$ Over Budget | % of Budget |
|--|----------------------|---------------------|----------------------|---------------|
| 5030 · SPECIAL DISTRICT EXPENSE | | | | |
| 5030.01 · District Operations | 8,941.71 | 12,850.00 | -3,908.29 | 69.6% |
| 5030.02 · Incident Operations | 4,922.05 | 4,000.00 | 922.05 | 123.1% |
| 5030.03 · Web Site | 1,170.00 | 1,800.00 | -630.00 | 65.0% |
| 5030.04 · Recruitment | 174.00 | 500.00 | -326.00 | 34.8% |
| 5030.05 · Reimbursable expenses | 0.00 | 500.00 | -500.00 | 0.0% |
| 5030.06 · Software/Licenses | 27,985.66 | 32,331.00 | -4,345.34 | 86.6% |
| Total 5030 · SPECIAL DISTRICT EXPENSE | 43,193.42 | 51,981.00 | -8,787.58 | 83.1% |
| 5032 · Community Risk Reduction | | | | |
| 5032.01 · Public Education | 1,036.46 | 5,350.00 | -4,313.54 | 19.4% |
| 5032.02 · Supplies | 2,330.22 | 4,000.00 | -1,669.78 | 58.3% |
| 5032.03 · Mapping | 0.00 | 500.00 | -500.00 | 0.0% |
| Total 5032 · Community Risk Reduction | 3,366.68 | 9,850.00 | -6,483.32 | 34.2% |
| 5035 · MINOR EQUIPMENT | | | | |
| Communications | 5,310.27 | 18,250.00 | -12,939.73 | 29.1% |
| Facilities | 12,216.31 | 11,700.00 | 516.31 | 104.4% |
| Office | 3,308.60 | 10,000.00 | -6,691.40 | 33.1% |
| Operations | 22,575.29 | 27,935.00 | -5,359.71 | 80.8% |
| Total 5035 · MINOR EQUIPMENT | 43,410.47 | 67,885.00 | -24,474.53 | 63.9% |
| 5037 · CAPITALIZED EXPENSES | | | | |
| Facilities | 180,578.78 | 188,500.00 | -7,921.22 | 95.8% |
| Operations | 47.05 | 54,384.00 | -54,336.95 | 0.1% |
| Vehicles | 0.00 | 51,128.00 | -51,128.00 | 0.0% |
| Total 5037 · CAPITALIZED EXPENSES | 180,625.83 | 294,012.00 | -113,386.17 | 61.4% |
| 5038 · CONTINGENCY FUND | 0.00 | 182,645.00 | -182,645.00 | 0.0% |
| 5039 · EMERGENCY FUND | 0.00 | 5,000.00 | -5,000.00 | 0.0% |
| 5040 · FUND ACCURAL ACCOUNTS | 0.00 | 37,091.00 | -37,091.00 | 0.0% |
| 5050 · INTERFUND TRANSFERS | 0.00 | -1,083,183.00 | 1,083,183.00 | 0.0% |
| 8000.00 · DEBT SERVICE FUND | | | | |
| 8000.01 · POB | | | | |
| POB - Administrative Fees | 3,225.00 | 2,850.00 | 375.00 | 113.2% |
| POB - Interest | 85,576.48 | 150,000.00 | -64,423.52 | 57.1% |
| POB - Principal | 230,000.00 | 230,000.00 | 0.00 | 100.0% |
| Total 8000.01 · POB | 318,801.48 | 382,850.00 | -64,048.52 | 83.3% |
| 8000.02 · ECAA Solar | | | | |
| Interest | 2,066.25 | 4,198.00 | -2,131.75 | 49.2% |
| Principal | 22,461.21 | 45,050.00 | -22,588.79 | 49.9% |
| Total 8000.02 · ECAA Solar | 24,527.46 | 49,248.00 | -24,720.54 | 49.8% |
| Total 8000.00 · DEBT SERVICE FUND | 343,328.94 | 432,098.00 | -88,769.06 | 79.5% |
| Total Expense | 5,293,331.92 | 7,275,875.00 | -1,982,543.08 | 72.8% |
| Net Ordinary Income | -1,184,825.84 | 0.00 | -1,184,825.84 | 100.0% |
| Net Income | -1,184,825.84 | 0.00 | -1,184,825.84 | 100.0% |

AFPD Alpine Fire Protection District Profit & Loss Prev Year Comparison July 2025 through March 2026

| | Jul '25 - Mar 26 | Jul '24 - Mar 25 | \$ Change | % Change |
|--|------------------|------------------|-------------|----------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 4000 PROPERTY TAXES | | | | |
| 4000.01 · Property Tax | | | | |
| Property Tax 1% | 2,832,704.71 | 2,755,201.96 | 77,502.75 | 2.8% |
| Admin Fees | -5,368.14 | -4,695.44 | -672.70 | -14.3% |
| Refunds | -22,185.43 | -25,346.04 | 3,160.61 | 12.5% |
| Total 4000.01 · Property Tax | 2,805,151.14 | 2,725,160.48 | 79,990.66 | 2.9% |
| 4000.02 · General Fund Interest | 13,545.22 | 17,183.75 | -3,638.53 | -21.2% |
| 4000.03 · Benefit Fee | 401,962.61 | 388,966.59 | 12,996.02 | 3.3% |
| Total 4000 PROPERTY TAXES | 3,220,658.97 | 3,131,310.82 | 89,348.15 | 2.9% |
| 4002 · USE OF MONEY AND PROPERTY | | | | |
| 4002.01 · INTEREST INCOME | | | | |
| CA CLASS | | | | |
| California Bank & Trust | 168,105.60 | 166,331.16 | 1,774.44 | 1.1% |
| Investments | 50.39 | 193.75 | -143.36 | -74.0% |
| LAIF | 13,574.56 | 44,716.50 | -31,141.94 | -69.6% |
| PASIS | 134.24 | 140.26 | -6.02 | -4.3% |
| SRPL | 12,401.06 | 21,369.75 | -8,968.69 | -42.0% |
| Total 4002.01 · INTEREST INCOME | 967.79 | 9,276.88 | -8,309.09 | -89.6% |
| 4002.02 · Property Lease | | | | |
| ALS Agreement (Restricted) | 46,965.04 | 86,830.27 | -39,865.23 | -45.9% |
| Total 4002.02 · Property Lease | 46,965.04 | 86,830.27 | -39,865.23 | -45.9% |
| Total 4002 · USE OF MONEY AND PROPERTY | 242,198.68 | 328,858.57 | -86,659.89 | -26.4% |
| 4005 · MISCELLANEOUS REVENUE | | | | |
| 4005.01 · Other | 52,016.33 | 36,410.35 | 15,605.98 | 42.9% |
| Total 4005 · MISCELLANEOUS REVENUE | 52,016.33 | 36,410.35 | 15,605.98 | 42.9% |
| 4006 · GRANT INCOME | | | | |
| 4006.01 · SDRC | | | | |
| SDRC 0723 Fuels | 100,810.50 | 74,281.55 | 26,528.95 | 35.7% |
| Total 4006.01 · SDRC | 100,810.50 | 74,281.55 | 26,528.95 | 35.7% |
| 4006.03 · CITY OF SD - OES | | | | |
| UASI 2022 | 0.00 | 2,229.20 | -2,229.20 | -100.0% |
| Total 4006.03 · CITY OF SD - OES | 0.00 | 2,229.20 | -2,229.20 | -100.0% |
| 4006.04 · COSD | | | | |
| SHGP 2024 | 8,391.00 | 0.00 | 8,391.00 | 100.0% |
| SHGP 2023 | 0.00 | 10,351.00 | -10,351.00 | -100.0% |
| Total 4006.04 · COSD | 8,391.00 | 10,351.00 | -1,960.00 | -18.9% |
| 4006.05 · Alpine FireProtectionFoundation | 0.00 | 4,083.46 | -4,083.46 | -100.0% |
| 4006.07 · SD Regional Fire Fnd | | | | |
| Truck/Air Curtain Burner | 78,202.00 | 0.00 | 78,202.00 | 100.0% |
| VHF Radios 2024 | 0.00 | 393,207.00 | -393,207.00 | -100.0% |
| Fire Shelters-Turnouts 2024 | 0.00 | 22,262.08 | -22,262.08 | -100.0% |
| Total 4006.07 · SD Regional Fire Fnd | 78,202.00 | 415,469.08 | -337,267.08 | -81.2% |
| Total 4006 · GRANT INCOME | 187,403.50 | 506,414.29 | -319,010.79 | -63.0% |
| 4007 · INTERGOVERNMENTAL REVENUE | | | | |
| 4007.01 · Incident Reimburse - Personnel | 157,742.90 | 284,359.53 | -126,616.63 | -44.5% |
| 4007.02 · Incident Reimburse - Vehicle | 51,926.54 | 98,106.57 | -46,180.03 | -47.1% |
| 4007.03 · Incident Reimburse - Other | 65,786.14 | 78,782.10 | -12,995.96 | -16.5% |
| 4007.04 · Paramedic Resource Pool | 8,231.19 | 22,430.16 | -14,198.97 | -63.3% |

AFPD Alpine Fire Protection District Profit & Loss Prev Year Comparison July 2025 through March 2026

| | Jul '25 - Mar 26 | Jul '24 - Mar 25 | \$ Change | % Change |
|---|------------------|------------------|-------------|----------|
| Total 4007 · INTERGOVERNMENTAL REVENUE | 283,686.77 | 483,678.36 | -199,991.59 | -41.4% |
| 4008 · FEES AND SERVICES | | | | |
| 4008.01 · Mitigation | | | | |
| Fees | 94,286.50 | 54,184.60 | 40,101.90 | 74.0% |
| Interest | 733.14 | 1,551.74 | -818.60 | -52.8% |
| Total 4008.01 · Mitigation | 95,019.64 | 55,736.34 | 39,283.30 | 70.5% |
| 4008.02 · Fees for Services | 27,522.19 | 39,432.34 | -11,910.15 | -30.2% |
| Total 4008 · FEES AND SERVICES | 122,541.83 | 95,168.68 | 27,373.15 | 28.8% |
| Total Income | 4,108,506.08 | 4,581,841.07 | -473,334.99 | -10.3% |
| Gross Profit | 4,108,506.08 | 4,581,841.07 | -473,334.99 | -10.3% |
| Expense | | | | |
| Purchase of Goods-Services | 966.10 | 0.00 | 966.10 | 100.0% |
| 5000 · PAYROLL | | | | |
| 5000.01 · Salaries | 1,873,430.46 | 1,608,869.71 | 264,560.75 | 16.4% |
| 5000.02 · OVERTIME | | | | |
| Critical Weather | 0.00 | 64,883.86 | -64,883.86 | -100.0% |
| FLSA | 37,836.42 | 33,290.44 | 4,545.98 | 13.7% |
| Paramedic Resource Pool | 15,163.87 | 20,070.18 | -4,906.31 | -24.5% |
| Reimbursable | 757.50 | 0.00 | 757.50 | 100.0% |
| Sick Coverage | 185,302.22 | 52,967.37 | 132,334.85 | 249.8% |
| Strike Team | 141,487.15 | 248,054.36 | -106,567.21 | -43.0% |
| Training | 3,858.76 | 16,319.16 | -12,460.40 | -76.4% |
| Unclassified-Meetings, etc | 151,520.03 | 41,775.79 | 109,744.24 | 262.7% |
| Vacation - Coverage | 195,195.50 | 185,521.99 | 9,673.51 | 5.2% |
| Worker's Comp Coverage | 0.00 | 14,767.99 | -14,767.99 | -100.0% |
| Total 5000.02 · OVERTIME | 731,121.45 | 677,651.14 | 53,470.31 | 7.9% |
| 5000.03 · DIRECTORS COMPENSATION | 4,500.00 | 4,500.00 | 0.00 | 0.0% |
| 5000 · PAYROLL - Other | 0.00 | 0.00 | 0.00 | 0.0% |
| Total 5000 · PAYROLL | 2,609,051.91 | 2,291,020.85 | 318,031.06 | 13.9% |
| 5002 · EMPLOYEE BENEFITS | | | | |
| 5002.01 · Educational Incentive | 110,502.24 | 86,897.23 | 23,605.01 | 27.2% |
| 5002.02 · Annual Leave Buyback | 4,103.55 | 22,465.47 | -18,361.92 | -81.7% |
| 5002.03 · Medicare Tax ER | 39,018.40 | 33,893.21 | 5,125.19 | 15.1% |
| 5002.04 · CalPers Retirement | | | | |
| Retirement - Pers | 362,024.98 | 300,184.47 | 61,840.51 | 20.6% |
| Retirement UAL Payments | 194,285.00 | 209,906.00 | -15,621.00 | -7.4% |
| Total 5002.04 · CalPers Retirement | 556,309.98 | 510,090.47 | 46,219.51 | 9.1% |
| 5002.05 · Group Medical Ins | | | | |
| Health | 332,778.92 | 284,635.52 | 48,143.40 | 16.9% |
| Supp Benefits - FRMS | 34,560.50 | 32,145.44 | 2,415.06 | 7.5% |
| Total 5002.05 · Group Medical Ins | 367,339.42 | 316,780.96 | 50,558.46 | 16.0% |
| 5002.06 · Life Insurance | 4,812.28 | 4,862.12 | -49.84 | -1.0% |
| 5002.07 · LTD Insurance | 6,175.73 | 5,623.96 | 551.77 | 9.8% |
| 5002.08 · Social Security (ER) | 279.00 | 279.00 | 0.00 | 0.0% |
| 5002.09 · Payroll Expenses | 0.00 | 0.00 | 0.00 | 0.0% |
| 5002.10 · Retirement 401 (a) | 12,295.00 | 10,387.50 | 1,907.50 | 18.4% |
| 5002.11 · Uniform Allowance (Admin) | 250.00 | 250.00 | 0.00 | 0.0% |
| Total 5002 · EMPLOYEE BENEFITS | 1,101,085.60 | 991,529.92 | 109,555.68 | 11.1% |
| 5003 · GRANT EXPENSES | | | | |
| 5003.01 · SDRC | | | | |
| SDRC 0723 Fuels | 100,810.50 | 74,281.55 | 26,528.95 | 35.7% |
| Total 5003.01 · SDRC | 100,810.50 | 74,281.55 | 26,528.95 | 35.7% |

AFPD Alpine Fire Protection District Profit & Loss Prev Year Comparison July 2025 through March 2026

| | Jul '25 - Mar 26 | Jul '24 - Mar 25 | \$ Change | % Change |
|--|------------------|------------------|-------------|-----------|
| 5003.04 · CountySD | | | | |
| SHGP 2024 | 8,391.00 | 0.00 | 8,391.00 | 100.0% |
| SHGP 2023 | 0.00 | 10,351.00 | -10,351.00 | -100.0% |
| Total 5003.04 · CountySD | 8,391.00 | 10,351.00 | -1,960.00 | -18.9% |
| 5003.05 · Alpine FireProtectionFoundation | 25.58 | 4,136.96 | -4,111.38 | -99.4% |
| 5003.07 · SD Regional Fire Foundation | | | | |
| Truck/Air Curtain Burner | 110,622.82 | 0.00 | 110,622.82 | 100.0% |
| VHF Radios 2024 | 0.00 | 395,845.35 | -395,845.35 | -100.0% |
| Fire Shelters-Turnouts 2024 | 0.00 | 24,735.64 | -24,735.64 | -100.0% |
| Total 5003.07 · SD Regional Fire Foundation | 110,622.82 | 420,580.99 | -309,958.17 | -73.7% |
| Total 5003 · GRANT EXPENSES | 219,849.90 | 509,350.50 | -289,500.60 | -56.8% |
| 5007 · UNIFORMS/PPE | | | | |
| 5007.01 · Uniforms | 6,626.52 | 15,292.57 | -8,666.05 | -56.7% |
| 5007.02 · Structure PPE | 6,129.99 | 5,705.40 | 424.59 | 7.4% |
| 5007.03 · Wildland PPE | 456.73 | 562.80 | -106.07 | -18.9% |
| Total 5007 · UNIFORMS/PPE | 13,213.24 | 21,560.77 | -8,347.53 | -38.7% |
| 5008 · COMMUNICATIONS | | | | |
| 5008.01 · Heartland Comm Facility | 101,212.27 | 109,675.38 | -8,463.11 | -7.7% |
| 5008.02 · Mobile Communications | 6,394.75 | 4,638.76 | 1,755.99 | 37.9% |
| 5008.05 · Emergency Operations Center EOC | 229.32 | 13.20 | 216.12 | 1,637.3% |
| 5008.06 · Regional Communications System | 5,888.67 | 6,499.42 | -610.75 | -9.4% |
| 5008.08 · Cox Communcations | 2,614.91 | 2,367.78 | 247.13 | 10.4% |
| Total 5008 · COMMUNICATIONS | 116,339.92 | 123,194.54 | -6,854.62 | -5.6% |
| 5009 · PASIS (Workers Comp) | | | | |
| 5009.01 · Administrative Costs | 152,352.04 | 130,901.00 | 21,451.04 | 16.4% |
| 5009.02 · Claim Related Expenses | 45,245.92 | 105,115.93 | -59,870.01 | -57.0% |
| Total 5009 · PASIS (Workers Comp) | 197,597.96 | 236,016.93 | -38,418.97 | -16.3% |
| 5010 · HOUSEHOLD | 3,593.71 | 4,301.08 | -707.37 | -16.5% |
| 5011 · FAIRA | 73,623.00 | 65,348.00 | 8,275.00 | 12.7% |
| 5012 · MAINTENANCE - EQUIPMENT | | | | |
| 5012.01 · SCBA's | 2,206.93 | 144.47 | 2,062.46 | 1,427.6% |
| 5012.02 · Air Compressor - Station | 1,159.10 | 1,115.13 | 43.97 | 3.9% |
| 5012.03 · 800 mhz Radios | 2,845.01 | 1,837.80 | 1,007.21 | 54.8% |
| 5012.04 · VHF Radios | 61.28 | 1,454.97 | -1,393.69 | -95.8% |
| 5012.05 · Rescue Tools | 297.56 | 1,434.87 | -1,137.31 | -79.3% |
| 5012.07 · Station Generator | 1,182.71 | 3,328.15 | -2,145.44 | -64.5% |
| 5012.08 · SCBA - Compressor | 2,300.88 | 2,596.00 | -295.12 | -11.4% |
| 5012.09 · Portable Extinguishers | 411.53 | 384.61 | 26.92 | 7.0% |
| 5012.11 · Misc.Equipment | 1,162.15 | 10.76 | 1,151.39 | 10,700.7% |
| 5012.12 · Fuel | 25,266.49 | 22,837.12 | 2,429.37 | 10.6% |
| 5012.13 · Foam (Class A/B) | 1,260.68 | 0.00 | 1,260.68 | 100.0% |
| 5012.14 · Fire Hose & Appliances | 522.05 | 98.79 | 423.26 | 428.4% |
| 5012.15 · Gas Detectors | 560.07 | 0.00 | 560.07 | 100.0% |
| Total 5012 · MAINTENANCE - EQUIPMENT | 39,236.44 | 35,242.67 | 3,993.77 | 11.3% |
| 5013 · MAINTENANCE - VEHICLES | | | | |
| 5013.10 · E17 - 2015 KME | 28,092.40 | 37,129.10 | -9,036.70 | -24.3% |
| 5013.20 · E217 - 2005 KME | 24,598.73 | 19,535.00 | 5,063.73 | 25.9% |
| 5013.30 · 2023 Chevrolet Silverado | 704.23 | 157.01 | 547.22 | 348.5% |
| 5013.40 · 2019 F-250 | 1,077.38 | 4,311.15 | -3,233.77 | -75.0% |
| 5013.50 · BR17 Hi-Tech (2019) | 14,455.53 | 11,846.60 | 2,608.93 | 22.0% |
| 5013.60 · 2020 Ford Explorer | 685.18 | 2,709.31 | -2,024.13 | -74.7% |
| 5013.70 · 2021 Chevrolet Silverado | 3,174.46 | 5,128.46 | -1,954.00 | -38.1% |
| 5013.80 · Vermeer 1500C Chipper | 992.98 | 1,670.39 | -677.41 | -40.6% |
| Total 5013 · MAINTENANCE - VEHICLES | 73,780.89 | 82,487.02 | -8,706.13 | -10.6% |
| 5014 · MAINTENANCE - FACILITIES | | | | |

AFPD Alpine Fire Protection District
Profit & Loss Prev Year Comparison
July 2025 through March 2026

| | Jul '25 - Mar 26 | Jul '24 - Mar 25 | \$ Change | % Change |
|--|-------------------|------------------|-------------------|---------------|
| 5014.01 · Station 17 | 8,746.51 | 6,271.80 | 2,474.71 | 39.5% |
| 5014.02 · HVAC Maintenance | 1,233.50 | 1,726.50 | -493.00 | -28.6% |
| 5014.03 · Apparatus Bay Doors & Gates | 375.00 | 4,350.00 | -3,975.00 | -91.4% |
| 5014.04 · ST-17 Life Safety Systems | 6,309.22 | 6,741.81 | -432.59 | -6.4% |
| 5014.06 · Gym Equipment | 543.66 | 450.00 | 93.66 | 20.8% |
| 5014.07 · Grounds Maintenance | 4,456.39 | 3,339.98 | 1,116.41 | 33.4% |
| Total 5014 · MAINTENANCE - FACILITIES | 21,664.28 | 22,880.09 | -1,215.81 | -5.3% |
| 5015 · EMERGENCY MEDICAL SERVICES | | | | |
| 5015.01 · EMS Supplies | 1,651.05 | 4,849.81 | -3,198.76 | -66.0% |
| 5015.02 · EMS Maintenance Contracts | 682.00 | 13,298.00 | -12,616.00 | -94.9% |
| 5015.03 · Medication Disposal | 212.00 | 182.00 | 30.00 | 16.5% |
| Total 5015 · EMERGENCY MEDICAL SERVICES | 2,545.05 | 18,329.81 | -15,784.76 | -86.1% |
| 5016 · AGENCY MEMBERSHIPS | 2,470.98 | 3,482.00 | -1,011.02 | -29.0% |
| 5018 · OFFICE EXPENSE | | | | |
| 5018.01 · Expendable Supplies | 2,234.59 | 1,961.81 | 272.78 | 13.9% |
| 5018.02 · Postage | 315.60 | 350.00 | -34.40 | -9.8% |
| 5018.03 · IT Equipment | 10,086.73 | 5,735.84 | 4,350.89 | 75.9% |
| 5018.04 · Publishing | 714.00 | 168.00 | 546.00 | 325.0% |
| Total 5018 · OFFICE EXPENSE | 13,350.92 | 8,215.65 | 5,135.27 | 62.5% |
| 5019 · PROFESSIONAL FEES / SERVICES | | | | |
| 5019.01 · Legal Fees and Related | 71,239.03 | 26,619.23 | 44,619.80 | 167.6% |
| 5019.02 · Auditor | 18,851.86 | 15,100.00 | 3,751.86 | 24.9% |
| 5019.04 · IT Services | 0.00 | 194.00 | -194.00 | -100.0% |
| 5019.06 · Wellness - Fitness Program | 24,912.03 | 24,433.75 | 478.28 | 2.0% |
| 5019.08 · SD LAFCO | 2,209.29 | 3,751.07 | -1,541.78 | -41.1% |
| 5019.09 · Benefit Fee Administration | 4,816.23 | 4,318.65 | 497.58 | 11.5% |
| Total 5019 · PROFESSIONAL FEES / SERVICES | 122,028.44 | 74,416.70 | 47,611.74 | 64.0% |
| 5023 · TRAINING | | | | |
| 5023.01 · Training Incidentals | 0.00 | 48.37 | -48.37 | -100.0% |
| 5023.02 · EMS (Medical Training) | 1,397.00 | 4,390.00 | -2,993.00 | -68.2% |
| 5023.03 · Heartland Training Facility | 16,614.00 | 15,323.00 | 1,291.00 | 8.4% |
| 5023.04 · Education Reimbursement | 5,410.00 | 2,341.50 | 3,068.50 | 131.1% |
| Total 5023 · TRAINING | 23,421.00 | 22,102.87 | 1,318.13 | 6.0% |
| 5025 · PROFESSIONAL DEVELOPMENT | | | | |
| 5025.01 · Administration | 4,250.50 | 3,360.52 | 889.98 | 26.5% |
| 5025.02 · Chief Officers | 3,518.32 | 705.66 | 2,812.66 | 398.6% |
| 5025.03 · Board of Directors | 0.00 | 701.53 | -701.53 | -100.0% |
| 5025.04 · In House Training | 4,545.00 | 3,956.00 | 589.00 | 14.9% |
| 5025.05 · Community Risk Reduction | 15.45 | 481.36 | -465.91 | -96.8% |
| 5025.06 · Operations | 7,799.69 | 3,642.26 | 4,157.43 | 114.1% |
| Total 5025 · PROFESSIONAL DEVELOPMENT | 20,128.96 | 12,847.33 | 7,281.63 | 56.7% |
| 5028 · UTILITIES | | | | |
| 5028.01 · SDG&E | 11,129.83 | 14,661.32 | -3,531.49 | -24.1% |
| 5028.02 · Telephone | 3,670.73 | 2,330.71 | 1,340.02 | 57.5% |
| 5028.03 · Water | 3,614.73 | 4,539.28 | -924.55 | -20.4% |
| 5028.04 · Trash | 2,196.90 | 2,156.03 | 40.87 | 1.9% |
| 5028.05 · Sewer | 4,846.09 | 4,112.05 | 734.04 | 17.9% |
| Total 5028 · UTILITIES | 25,458.28 | 27,799.39 | -2,341.11 | -8.4% |
| 5030 · SPECIAL DISTRICT EXPENSE | | | | |
| 5030.01 · District Operations | 8,941.71 | 7,169.49 | 1,772.22 | 24.7% |
| 5030.02 · Incident Operations | 4,922.05 | 4,670.90 | 251.15 | 5.4% |
| 5030.03 · Web Site | 1,170.00 | 930.00 | 240.00 | 25.8% |
| 5030.04 · Recruitment | 174.00 | 0.00 | 174.00 | 100.0% |
| 5030.05 · Reimbursable expenses | 0.00 | 0.00 | 0.00 | 0.0% |
| 5030.06 · Software/Licenses | 27,985.66 | 25,118.05 | 2,867.61 | 11.4% |

AFPD Alpine Fire Protection District Profit & Loss Prev Year Comparison July 2025 through March 2026

| | Jul '25 - Mar 26 | Jul '24 - Mar 25 | \$ Change | % Change |
|--|----------------------|--------------------|--------------------|---------------|
| Total 5030 · SPECIAL DISTRICT EXPENSE | 43,193.42 | 37,888.44 | 5,304.98 | 14.0% |
| 5032 · Community Risk Reduction | | | | |
| 5032.01 · Public Education | 1,036.46 | 2,643.04 | -1,606.58 | -60.8% |
| 5032.02 · Supplies | 2,330.22 | 97.40 | 2,232.82 | 2,292.4% |
| Total 5032 · Community Risk Reduction | 3,366.68 | 2,740.44 | 626.24 | 22.9% |
| 5035 · MINOR EQUIPMENT | | | | |
| Communications | 5,310.27 | 1,461.43 | 3,848.84 | 263.4% |
| Facilities | 12,216.31 | 4,279.54 | 7,936.77 | 185.5% |
| Office | 3,308.60 | 4,498.27 | -1,189.67 | -26.5% |
| Operations | 22,575.29 | 27,452.83 | -4,877.54 | -17.8% |
| Total 5035 · MINOR EQUIPMENT | 43,410.47 | 37,692.07 | 5,718.40 | 15.2% |
| 5037 · CAPITALIZED EXPENSES | | | | |
| Facilities | 180,578.78 | 211,287.82 | -30,709.04 | -14.5% |
| Operations | 47.05 | 13,303.20 | -13,256.15 | -99.7% |
| Total 5037 · CAPITALIZED EXPENSES | 180,625.83 | 224,591.02 | -43,965.19 | -19.6% |
| 8000.00 · DEBT SERVICE FUND | | | | |
| 8000.01 · POB | | | | |
| POB - Administrative Fees | 3,225.00 | 2,850.00 | 375.00 | 13.2% |
| POB - Interest | 85,576.48 | 156,620.45 | -71,043.97 | -45.4% |
| POB - Principal | 230,000.00 | 215,000.00 | 15,000.00 | 7.0% |
| Total 8000.01 · POB | 318,801.48 | 374,470.45 | -55,668.97 | -14.9% |
| 8000.02 · ECAA Solar | | | | |
| Interest | 2,066.25 | 4,153.85 | -2,087.60 | -50.3% |
| Principal | 22,461.21 | 20,468.07 | 1,993.14 | 9.7% |
| Total 8000.02 · ECAA Solar | 24,527.46 | 24,621.92 | -94.46 | -0.4% |
| Total 8000.00 · DEBT SERVICE FUND | 343,328.94 | 399,092.37 | -55,763.43 | -14.0% |
| Total Expense | 5,293,331.92 | 5,252,130.46 | 41,201.46 | 0.8% |
| Net Ordinary Income | -1,184,825.84 | -670,289.39 | -514,536.45 | -76.8% |
| Net Income | -1,184,825.84 | -670,289.39 | -514,536.45 | -76.8% |

Portfolio Analysis

3/31/2026

| | |
|---|----------------|
| Total cost of accounts (cash value) | \$6,402,330.26 |
| Value of accounts (market value) | \$6,750,201.84 |
| Unrealized gain/loss \$ (market v - cash v) | \$347,871.58 |
| Unrealized gain/loss % | 5.43% |
| Average earning % CD | 1.85% |

| Investment Name | Broker/Dealer | CUSIP | Maturity Date | Term in Months | Interest Rate | Month End Stmt Balance | Quantity | Purchase Price Per Unit | Total Cost (Purchase Price) Price | Market Value | Gain/Loss (\$) | Gain/Loss (%) |
|---------------------------|---------------------|-----------|---------------|----------------|---------------|------------------------|----------|-------------------------|-----------------------------------|---------------|----------------|---------------|
| JPMorgan Chase Bank (CD) | Ameriprise/Comerica | 48128UN54 | 4/16/2029 | 102 | 1.00% | | 1000 | \$ 100.00 | \$ 100,000.00 | \$ 89,930.00 | \$ (10,070.00) | -10.07% |
| JPMorgan Chase Bank (CD)* | Ameriprise/Comerica | 48128UF9 | 2/15/2030 | 108 | 1.10% | | 1500 | \$ 100.00 | \$ 150,000.00 | \$ 132,480.00 | \$ (17,520.00) | -11.68% |
| | | | | | | | | | \$ - | \$ - | \$ - | |

AMERIPRISE (COMERICA) - ECONOMIC

| | | | | | | | | | | | | | |
|--------------------------|----------|------------|-----------|-----|-------|--|------|-----------|---------------|----------|---------------|----------------|---------|
| Federal Farm CR BKS Cons | Comerica | 3133ENWU0 | 5/17/2032 | 113 | 4.30% | | 1350 | \$ 100.00 | \$ 131,571.00 | \$ 99.09 | \$ 133,766.10 | \$ 2,195.10 | 1.67% |
| Jonesboro ST BK | Comerica | 48040PJ/A4 | 9/16/2035 | 180 | 1.00% | | 1860 | \$ 100.00 | \$ 186,000.00 | \$ 75.84 | \$ 125,894.40 | \$ (40,105.60) | -24.16% |

SRPL FUNDS

| | | | | | | | | | | | | | |
|---------------|----------|-----------------------|--|--|-------|------------|------------|---------|---------------|---------|---------------|--------------|-------|
| CA CLASS/SRPL | CA CLASS | Money Mkt | | | 3.69% | 270,361.51 | 250,204.56 | \$ 1.00 | \$ 250,204.56 | \$ 1.00 | \$ 270,361.51 | \$ 20,156.95 | 8.06% |
| LAIF | LAIF | Local Agency Inv.Fund | | | 3.82% | 6,345.07 | 5417.55 | \$ 1.00 | \$ 5,417.55 | \$ 1.00 | \$ 5,417.55 | \$ - | 0.00% |

COMMITTED & ASSIGNED

| | | | | | | | | | | | | | |
|-----------------------------|----------|-----------------------|--|--|-------|--|-------------------|---------|------------------------|---------|------------------------|----------------------|--------------|
| LAIF | LAIF | Local Agency Inv.Fund | | | 3.82% | | 520.37 | \$ 1.00 | \$ 520.37 | \$ 1.00 | \$ 927.52 | \$ 407.15 | 78.24% |
| CB&T | CB&T | Money Mkt | | | 0.30% | | 77,396.67 | \$ 1.00 | \$ 77,396.67 | \$ 1.00 | \$ 77,536.89 | \$ 140.22 | 0.18% |
| CA CLASS: PRIME | CA CLASS | CA CLASS | | | 3.69% | | 4,022,454.33 | \$ 1.00 | \$ 4,022,454.33 | \$ 1.00 | \$ 4,332,443.84 | \$ 309,989.31 | 7.71% |
| CA CLASS 1% | CA CLASS | CA CLASS | | | 3.69% | | 23,197.34 | \$ 1.00 | \$ 23,197.34 | \$ 1.00 | \$ 23,241.91 | \$ 1,044.57 | 4.71% |
| CA CLASS: ENHANCED | CA CLASS | Investment Account | | | 3.75% | | 1,181,893.48 | \$ 1.00 | \$ 1,181,893.48 | \$ 1.00 | \$ 1,263,527.36 | \$ 81,633.88 | 6.91% |
| AMERIPRISE-COMERICA 1002.13 | Comerica | Money Mkt | | | | | 1,334.04 | \$ 1.00 | \$ 1,334.04 | \$ 1.00 | \$ 1,334.04 | \$ - | 0.00% |
| AMERIPRISE-COMERICA 1002.14 | Comerica | Money Mkt | | | | | 3,991.48 | \$ 1.00 | \$ 3,991.48 | \$ 1.00 | \$ 3,991.48 | \$ - | 0.00% |
| US BANK PARS 115 | US Bank | Money Mkt | | | | | 25,989.37 | \$ 1.00 | \$ 25,989.37 | \$ 1.00 | \$ 25,989.37 | \$ - | 0.00% |
| UNASSIGNED | | | | | | | | | | | | | |
| CB&T -8473 | CB&T | Checking | | | | | 263,360.07 | \$ 1.00 | \$ 263,360.07 | \$ 1.00 | \$ 263,360.07 | \$ - | 0.00% |
| Total | | | | | | | 263,360.07 | | \$ 6,402,330.26 | | \$ 6,750,201.84 | \$ 347,871.58 | 5.43% |

BASE VALUE

| | | | | | | | | | | |
|--|--|--|--|--|--|--|--------------|--|-----------------|---------------------|
| | | | | | | | \$ 5,417.55 | | \$ 5,417.55 | LAIF / SRPL |
| | | | | | | | 520.37 | | \$ 927.52 | LAIF/AFPD |
| | | | | | | | 281,334.04 | | \$ 223,744.04 | Ameriprise-Comerica |
| | | | | | | | 301,562.48 | | \$ 263,651.98 | Ameriprise-Comerica |
| | | | | | | | 25,989.37 | | \$ 25,989.37 | US Bank |
| | | | | | | | 4,022,454.33 | | \$ 4,332,443.84 | CA CLASS |
| | | | | | | | 22,197.34 | | \$ 23,241.91 | CA CLASS 1% |
| | | | | | | | 250,204.56 | | \$ 270,361.51 | CA CLASS / SRPL |
| | | | | | | | 1,181,893.48 | | \$ 1,263,527.36 | CA CLASS / ENHANCED |
| | | | | | | | 77,396.67 | | \$ 77,536.89 | CB&T |
| | | | | | | | 6,138,970.19 | | \$ 6,486,841.77 | |

| | | |
|--|-----------------|---------|
| | \$ 255,622.11 | SRPL |
| | \$ 5,883,348.08 | GENERAL |
| | \$ 6,486,841.77 | |

* Callable



Alpine Fire Protection District Monthly Incident Stats



March 2026

Incident Count

194

Incidents an Alpine Unit Responded To

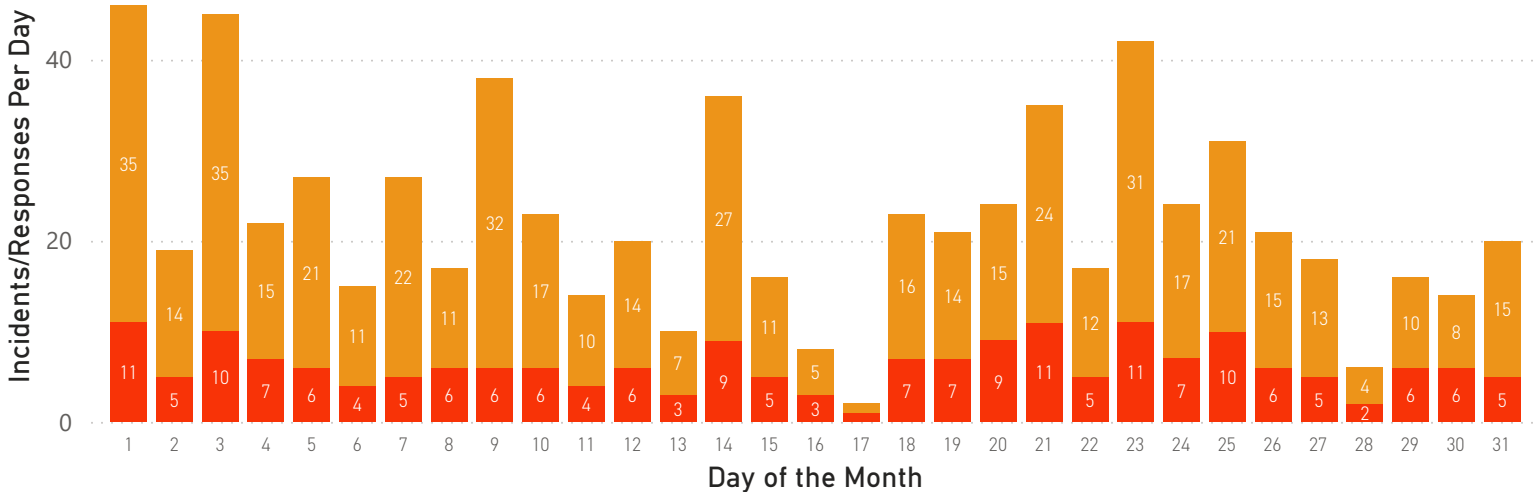
Unit Responses

275

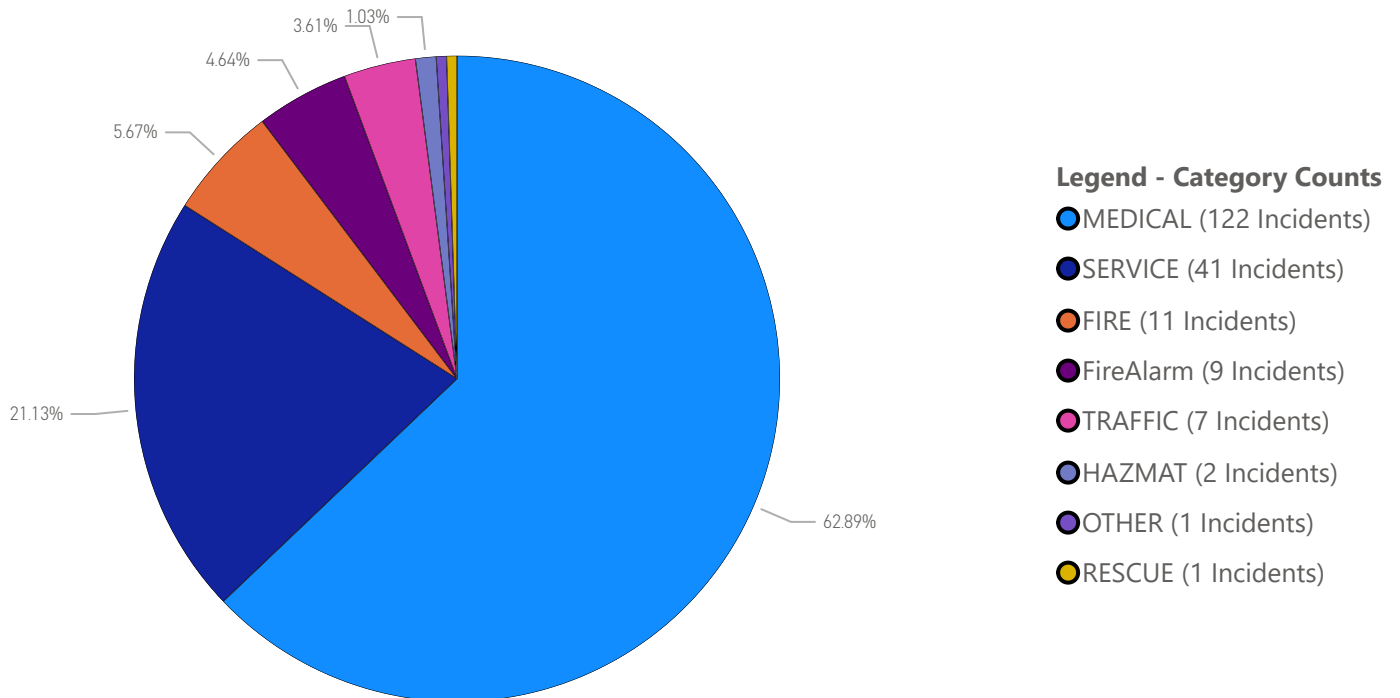
Alpine Unit Responses To The 176 Incidents

Alpine Incidents & Unit Responses Per Day For March 2026

● Incidents Per Day ● Responses Per Day



Incident Category Count For The 194 Incidents Alpine Responded To In March 2026





ALPINE FIRE PROTECTION DISTRICT

BOARD OF DIRECTORS — STAFF REPORT

| | |
|---------------------|---|
| Agenda Item | 6.1 |
| Meeting Date | April 21, 2026 |
| Submitted By | Chief Boggeln |
| Subject | AFPD Policy No. 1112 – Capital Asset Policy |

STAFF RECOMMENDATION

Staff recommends that the Board of Directors adopt Policy No. 1112.

BACKGROUND

Currently, the District has a policy to capitalize any purchase of equipment or work done over \$5000.00. After discussions with our outside auditor, they recommend a change to our policy to be more in compliance with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) requirements and policies.

FISCAL IMPACT

There is no fiscal impact associated with the adoption of this policy. The adoption of this policy will be reflected in the District's financial statements.

RECOMMENDED BOARD ACTION

Move to adopt Policy No. 1112 – Capital Asset Policy.

Capital Asset Policy

1112.1 PURPOSE

The purpose of this policy is to establish guidelines for capitalization, depreciation, and accounting treatment of capital assets in accordance with Generally Accepted Accounting Principles (GAAP) for state and local governments and guidance issued by the Governmental Accounting Standards Board (GASB).

This policy ensures that the District's financial statements properly reflect investment in capital assets and comply with applicable GASB standards.

1112.2 DEFINITION OF CAPITAL ASSETS

Capital assets are tangible or intangible assets that are used in operations, have an initial useful life extending beyond one fiscal year, and meet or exceed the District's capitalization threshold. The District's capitalization threshold amounts are shown in 1112.3 below.

Expenditures that extend useful life, increase capacity, or significantly improve efficiency shall be capitalized. Routine repairs and maintenance that do not materially extend the life or value of the asset shall be expensed.

1112.3 CAPITALIZATION THRESHOLDS

Only the following items will be capitalized based on the thresholds outlined below.

- **Command Vehicles or Large Equipment:** Capitalize any individual command vehicle or piece of large equipment with a cost of \$50,000 or greater.
- **Apparatus – Fire Engines:** Capitalize any individual fire engine apparatus with a cost of \$250,000 or greater.
- **Fire Stations and/or Buildings:** Capitalize any fire station or building with a cost of \$1,000,000 or greater.

Items below these thresholds will be expensed in the period incurred.

1112.4 CAPITAL ASSET VALUATION

Capital assets shall be recorded at historical cost, including purchase price, freight and installation, sales tax, site preparation, professional fees (engineering, architectural), legal and closing costs (for land). If historical cost is unavailable, the District may estimate cost using reasonable methods such as replacement cost deflated to acquisition year. Donated capital assets shall be recorded at acquisition value at the date of donation, consistent with GASB guidance.

1112.5 DEPRECIATION

All capitalized assets, with the exception of land and construction in progress, will be depreciated over their estimated useful lives using the straight-line method, unless otherwise required by GASB

Alpine Fire Protection District

Policy Manual

Capital Asset Policy

standards. Estimated useful lives shall be reviewed periodically and adjusted as appropriate. Land and construction-in-progress assets are not depreciated.

The following useful lives will be used to determine depreciation values:

| | |
|------------------------|----|
| Command/Staff Vehicles | 12 |
| Apparatus | 10 |
| Fire Station | 50 |
| Large Equipment | 15 |

1112.6 INVENTORY AND RECORD KEEPING

The Alpine Fire Protection District will maintain a detailed inventory of all capitalized assets. The inventory shall include, at a minimum, the asset description, acquisition date, original cost, funding source, physical location, assigned department, and estimated useful life. The capital asset inventory will be reviewed and reconciled annually to ensure accuracy and compliance with this policy.

1112.7 DISPOSAL OF CAPITAL ASSETS

When capital assets are retired, sold, traded in, or otherwise disposed of, the District will remove the asset and its associated accumulated depreciation from its records. Any gain or loss resulting from the disposal will be recognized in the period of disposal in accordance with GASB standards. Disposal of surplus capital assets shall be authorized by the Board of Directors and conducted in accordance with applicable California Government Code provisions