ALPINE FIRE PROTECTION DISTRICT

BOARD OF DIRECTORS — REGULAR BOARD MEETING

Tuesday, November 17, 2026 · 5:00 P.M. · 1364 Tavern Road, Alpine, CA 91901

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 — October 20, 2026

5.2 District Financial Reports

5.3 Monthly Incident Report

6. INFORMATION AND DISCUSSION ITEMS

These items are presented for the Board's review and discussion. No action will be taken. Presentation materials will be available at the meeting.

6.1 Fund Balance Review: June 30, 2020 – June 30, 2026

Presentation by Fire Chief Greg O'Gorman

6.2 Cost Analysis for Limited-Term Division Chief Position (Part 1 of 2; Needs Assessment to follow in December)

Presentation by Fire Chief Greg O'Gorman

7. REPORTS

7.1 Board of Directors

7.2 Fire Marshal

7.3 Fire Chief

7.4 Alpine Firefighters Association — Local 2638

8. ADJOURNMENT

Next Regular Meeting: Tuesday, December 15, 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@alpinefireca.gov.

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

ALPINE FIRE PROTECTION DISTRICT

BOARD OF DIRECTORS — REGULAR BOARD MINUTES

Tuesday, October 20, 2026 · 5:00 P.M. · 1364 Tavern Road, Alpine, CA 91901

****MINUTES****

1. CALL TO ORDER AND DETERMINATION OF A QUORUM

Meeting called to order at 5:00 pm by: Director Willis
Roll Call Quorum: Present – Director Willis, Mehrer, Taylor, Paskle and 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 Mehrer
Second by: Director Cromwell
AYES: (5) NOES: (0)

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.

Joel Anderson's representative honored Director Chase Cromwell in recognition of his many years of dedicated service to Alpine Fire Protection District as a member of the Board of Directors

5. PRESENTATION: FY 25/26 FINANCIAL AUDIT – Nigro & Nigro

Auditor Paul from Nigro & Nigro presented the District's Fiscal Year 2025/2026 Financial Audit to the Board of Directors, reviewing the audit findings and the District's financial statements.

6. SPECIAL PRESENTATION – Recognition of Director Cromwell for his four years of service

Moved to after the consent calendar.

7. 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.

7.1 Board Meeting Minutes — September 15, 2026
7.2 District Financial Reports
7.3 Monthly Incident Report
7.4 Correspondence: San Diego Business Chamber Honors Region's Public Safety Heroes – Firefighter Paramedic Kyle Setter
7.5 Correspondence: Letter to Supervisor Joel Anderson from San Diego County Fire Districts Association

Motion to approve the Consent Calendar with additional discussion by Director Mehrer
Second by Director Taylor

Director Taylor wanted to compliment the new format for the monthly incident report. Compliment Firefighter Kyle Setters achievement and the Open House was wonderful. The correspondence letter to Joel Anderson was very well written.

Motion to amend the motion following amendments to the minutes: Under Item 6.0, clarify that the Public Hearing was opened by Director Willis. Under Item 8.1, Board of Director Reports, additional clarification is needed regarding Director Willi's reports provided by Director Taylor
Second by Director Mehrer
AYES: (5) NOES: (0)

SPECIAL PRESENTATION – Recognition of Director Cromwell for his four years of service

Alpine Fire Protection District recognized Director Chase Cromwell for his four years of dedicated service and commitment to the District as a member of the Board of Directors. Thank you for your contributions to our community.

8. PUBLIC HEARING #2– Ordinance No. 2026-03: An ordinance of the Alpine Fire Protection District which adopts the Defensible Space Ordinance with certain amendments, additions, and deletions

Public Hearing #2 – Open 05:28 by Director Willis

Fire Marshal McBroom provided an overview of the proposed amendments, additions, and deletions, outlining the changes and providing additional details for the Board's review and consideration.

Public Hearing #2 – Closed 05:29 pm by Director Willis

9. ACTION ITEMS

9.1 Resolution 26/27-10 Adoption of an Updated Procurement Policy

Motion to approve Resolution 26/27-10 Adoption of an Updated Procurement Policy by Director Taylor

Second by: Director Mehrer

Roll Call Vote: Director Willis, Mehrer, Taylor, Paskle and Cromwell

9.2 Resolution 26/27-11: Amendment to Resolution 26/27-09 Purchase of Zoll Cardiac Monitor and the updated amount to include sales tax

Motion to approve Resolution 26/27-11: Amendment to Resolution 26/27-09 Purchase of Zoll Cardiac Monitor and the updated amount to include sales tax by Director Mehrer

Second by: Director Cromwell

Roll Call Vote: Director Willis, Mehrer, Taylor, Paskle and Cromwell

9.3 Adoption of Ordinance No. 2026-03

Motion to approve Adoption of Ordinance No. 2026-03 by Director Mehrer

Second by: Director Mehrer

Roll Call Vote: Director Willis, Mehrer, Taylor, Paskle and Cromwell

9.4 2026 End of Year Board Meeting Schedule Availability

Fire Chief O'Gorman wanted to confirm the Board of Directors availability for November and December. Director Mehrer will be available in November but ill be on duty in December.

10. REPORTS

10.1 Board of Directors

Director Mehrer expressed his appreciation following the presentation of the financial audit, specifically recognizing Debbie, Jennifer, Fire Chief O'Gorman, and former Fire Chief Boggeln for their efforts and work related to the District's pension obligation debt. He emphasized the significant impact this obligation has on the District and noted that the Board's role is to approve the work, while much of the time and effort goes into the preparation behind the scenes. He stated that the financial security of the District is paramount and wanted to take a moment to sincerely thank everyone involved. Fire Chief O'Gorman added that when former Fire Chief Paskle was here he really put it on our radar, and, during his time as a firefighter, sent him to a CalPERS conference to better understand the obligations and challenges facing the District. Director Mehrer extended his appreciation to former Fire Chief Paskle as well.

10.2 Fire Marshal

Fire Marshal McBroom extended his appreciation to Director Cromwell for his years of service and for continuing to maintain his relationship with the District. He reported that the October 17th Chip Drop was successful, filling 10 dumpsters, and noted that the 2027 chipping dates will be announced once available. The District has applied for the 2027 Sunrise Powerlink Fire Mitigation Grant and is progressing with the Tavern Road fuel reduction project, with Phase 1 expected to be completed within two weeks and Phase 2 extending from 915 Alpine Boulevard into the Puetz Valley area. Additional conceptual grant applications have been submitted to the San Diego River Conservancy for fuel reduction projects along Chocolate Summit Creek toward Glen Oaks, Petra,

and Tavern Road. The San Diego County Air Pollution Control District will be sending a representative to observe the Air Burner, which the District anticipates using in November. Additionally, Fire Marshal McBroom is working with the crew to pursue REMS Program grants and identify additional equipment to support fuel break operations.

10.3 Fire Chief

Fire Chief O'Gorman reported that the SDCFCA Executive Board recently met with County OES to improve coordination and that work on the County OES Hazard Mitigation Plan is ongoing. Jay Petterson's contract with Heartland Fire Training Authority was approved. He also noted that Debbie and he attended a PASIS Board Meeting last week, with an upcoming RCS meeting scheduled for next week. Engineer Ross and Firefighter Horton are handling radio-related matters, and REMS training drills are ongoing. Captain Dotson recently returned, while Firefighter Padilla deployed to assist with REMS operations. Fire Chief O'Gorman provided photo updates from the Open House and several incidents.

10.4 Alpine Firefighters Association — Local 2638

Captain Lavigne provided an update on the District's fleet and the progress of the Type 1 engine build, highlighting the extensive planning, coordination, and work involved in completing the project. He reported that five employees will travel at the end of the month to assist with the build process. Firefighter Ozbirn expressed his thanks and appreciation to Director Cromwell on behalf of the District, Union, and community, recognizing his years of dedicated service and contributions. Firefighter Horton was recognized for spearheading the REMS Program and offering to provide training for all zones. The upcoming Captain's promotional examination is scheduled for next month, with four applicants expected to participate. Firefighter Smith was recognized for his outstanding performance on multiple incidents, receiving top-tier paramedic evaluations and being requested by other agencies to provide assistance. Firefighter Kyle Setter was congratulated for being recognized by the San Diego Business Chamber as one of the Region's Public Safety Heroes. Firefighter Bailey was thanked for his efforts in coordinating this year's Open House, which was a great success with an excellent turnout.

11. ADJOURNMENT 5:52 pm

Motion to Adjourn by Director Cromwell

Second by Director Mehrer

AYES: (5) NOES: (0)

Minutes Approved:

_____ _____

Stephen R. Taylor, Board Secretary **Date**

Next Regular Meeting: Tuesday, November 17, 2026 · 5:00 P.M. 1364 Tavern Road, Alpine, CA 91901

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Jennifer Davis, Clerk of the Board

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AFPD Alpine Fire Protection District
Current Month Expenses
October 2026

	Date	Num	Name	Memo	Split	Debit	Credit	Amount
Ordinary Income/Expense								
Expense								
5000 · PAYROLL								
Total 5000.01 · Salaries						224,034.53	0.00	224,034.53
Total FLSA						4,604.26	0.00	4,604.26
Total Paramedic Resource Pool						1,909.20	0.00	1,909.20
Total Sick Coverage						6,703.20	0.00	6,703.20
Total Strike Team						62,410.48	0.00	62,410.48
Total Training						671.00	0.00	671.00
Total Vacation - Coverage						10,407.12	0.00	10,407.12
Total Worker's Comp Coverage						25,473.46	0.00	25,473.46
Total 5000.02 · OVERTIME						112,178.72	0.00	112,178.72
Total 5000.03 · DIRECTORS COMPENSATION						500.00	0.00	500.00
Total 5000 · PAYROLL						336,713.25	0.00	336,713.25
5002 · EMPLOYEE BENEFITS								
Total 5002.01 · Educational Incentive						11,065.08	0.00	11,065.08
Total 5002.02 · Annual Leave Buyback						0.00	0.00	0.00
Total 5002.03 · Medicare Tax ER						4,814.77	0.00	4,814.77
5002.04 · CalPers Retirement								
Total Retirement - Pers						42,576.59	0.00	42,576.59
Total 5002.04 · CalPers Retirement						42,576.59	0.00	42,576.59
Total Health						36,130.87	0.00	36,130.87
Total Supp Benefits - FRMS						3,995.92	44.21	3,951.71
Total 5002.05 · Group Medical Ins						40,126.79	44.21	40,082.58
Total 5002.06 · Life Insurance						531.54	0.01	531.53
Total 5002.07 · LTD Insurance						858.48	0.13	858.35
Total 5002.08 · Social Security (ER)						31.00	0.00	31.00
Total 5002.09 · Payroll Expenses						3,068.00	3.50	3,064.50
Total 5002.10 · Retirement 401 (a)						408.00	0.00	408.00
Total 5002.13 · HRA						2,407.32	0.00	2,407.32
Total 5002 · EMPLOYEE BENEFITS						105,887.57	47.85	105,839.72
5008 · COMMUNICATIONS								
5008.02 · Mobile Communications								
	10/01/2026	6154828130	VERIZON WIRELESS	2026/09 Acct -0005: 15 lines total; (-2100,-2274,-0050, -6522,-7844, -6226, -7650, -9835, -4087,...	2000 · Accounts Payable	567.61		567.61
Total 5008.02 · Mobile Communications						567.61	0.00	567.61
5008.06 · Regional Communications System								
	10/01/2026	27ALPFPDN03	COSD- REGIONAL COMM SYSTEM	September- FY26/27: 24 Fire radios @ $32.00	2000 · Accounts Payable	768.00		768.00
Total 5008.06 · Regional Communications System						768.00	0.00	768.00
5008.08 · Cox Communications								
	10/09/2026	2026/10	COX COMMUNICATIONS	Internet Service 10/09-11/08/2026	2000 · Accounts Payable	311.11		311.11
Total 5008.08 · Cox Communications						311.11	0.00	311.11
Total 5008 · COMMUNICATIONS						1,646.72	0.00	1,646.72
5009 · PASIS (Workers Comp)								
5009.01 · Administrative Costs								

AFPD Alpine Fire Protection District
Current Month Expenses
October 2026

	Date	Num	Name	Memo	Split	Debit	Credit	Amount
	10/13/2026	2026/2027 Q2	PASIS-San Miguel Fire Protection District	Q1 = $193,752 ; Q2 = $11,001; Q3=$6,434; Q4=$6,434 Total=$217,621	2000 · Accounts Payable	11,001.00		11,001.00
Total 5009.01 · Administrative Costs						11,001.00	0.00	11,001.00
Total 5009.02 · Claim Related Expenses						10,113.64	0.00	10,113.64
Total 5009 · PASIS (Workers Comp)						21,114.64	0.00	21,114.64
5010 · HOUSEHOLD								
	10/03/2026	56416/1	ACE HARDWARE INC.	Cleaning Supplies	2000 · Accounts Payable	20.46		20.46
Total 5010 · HOUSEHOLD						20.46	0.00	20.46
5012 · MAINTENANCE - EQUIPMENT								
5012.02 · Air Compressor - Station								
	10/19/2026	34376	AIR-VAC SYSTEMS INC.	Quareterly Maintenance FY 26/27	2000 · Accounts Payable	373.22		373.22
Total 5012.02 · Air Compressor - Station						373.22	0.00	373.22
5012.03 · 800 mhz Radios								
	10/06/2026	33137	ATLANTIC RADIO COMMUNICATIONS CORP.	Motorola HMN1090D Standard Palm Microphone (2) & Motorola PMNN4547A Impres 2 Li-Ion Battery (5) ...	CalCard (Finance DP -9292)	1,051.91		1,051.91
Total 5012.03 · 800 mhz Radios						1,051.91	0.00	1,051.91
5012.04 · VHF Radios								
	10/06/2026	33137	ATLANTIC RADIO COMMUNICATIONS CORP.	BKR0204 Microphone Speaker for BKR5000 & BKR9000 + Shipping $4.67	CalCard (Finance DP -9292)	295.58		295.58
Total 5012.04 · VHF Radios						295.58	0.00	295.58
5012.08 · SCBA - Compressor								
	10/29/2026	26-480CALB	CALIFORNIA HEALTH & SAFETY INC	Scott RMA Repair	2000 · Accounts Payable	936.00		936.00
Total 5012.08 · SCBA - Compressor						936.00	0.00	936.00
5012.12 · Fuel								
	10/01/2026	56393/1	ACE HARDWARE INC.	VP Fuel	2000 · Accounts Payable	71.09		71.09
	10/06/2026	56439/1	ACE HARDWARE INC.	VP Fuel	2000 · Accounts Payable	71.09		71.09
	10/14/2026	223861	COSD - FUEL	XR0187 (19.3 gals unleaded @ $5.94 gal)	2000 · Accounts Payable	114.55		114.55
	10/14/2026	223861	COSD - FUEL	XR2022 (14.1 gals unleaded @ $5.94 gal)	2000 · Accounts Payable	83.69		83.69
	10/26/2026	116002447	WEX	2026 09 26 stmnt	2000 · Accounts Payable	415.75		415.75
	10/26/2026	S152058	DION & SONS	Diesel Fuel	2000 · Accounts Payable	4,985.09		4,985.09
Total 5012.12 · Fuel						5,741.26	0.00	5,741.26
Total 5012 · MAINTENANCE - EQUIPMENT						8,397.97	0.00	8,397.97
5013 · MAINTENANCE - VEHICLES								
5013.10 · E17 - 2015 KME								
	10/19/2026	INV-1673	ELITE FLEET & FIRE, LLC	Service Call: Repairs, Labor and Parts (Tax included)	2000 · Accounts Payable	11,329.18		11,329.18
	10/22/2026	56564/1	ACE HARDWARE INC.	Distilled water	2000 · Accounts Payable	7.74		7.74
Total 5013.10 · E17 - 2015 KME						11,336.92	0.00	11,336.92
5013.30 · 2023 Chevrolet Silverado								

AFPD Alpine Fire Protection District
Current Month Expenses
October 2026

	Date	Num	Name	Memo	Split	Debit	Credit	Amount
	10/14/2026	65200	PINE VALLEY AUTO REPAIR INC.	Oil Change/Oil Filter/Synthetic Oil/Check Fluids/Check Hoses and Belts	CalCard (FC GO-6824)	562.61		562.61
Total 5013.30 · 2023 Chevrolet Silverado						562.61	0.00	562.61
5013.50 · BR17 Hi-Tech (2019)								
	10/11/2026	56479/1	ACE HARDWARE INC.	Chain Sharpening	2000 · Accounts Payable	30.00		30.00
Total 5013.50 · BR17 Hi-Tech (2019)						30.00	0.00	30.00
Total 5013 · MAINTENANCE - VEHICLES						11,929.53	0.00	11,929.53
5014 · MAINTENANCE - FACILITIES								
5014.01 · Station 17								
	10/01/2026	2451708	PURTEC INDUSTRIAL WATER	10/01-10/31/2026	2000 · Accounts Payable	39.32		39.32
	10/20/2026	GT7M	AMAZON	Under Cabinet Lighting for Bedrooms (6)	2000 · Accounts Payable	183.71		183.71
	10/21/2026	HVDR	AMAZON	Griddle cleaning brick	2000 · Accounts Payable	10.76		10.76
	10/22/2026	FRMK	AMAZON	Kitchen Utensil	2000 · Accounts Payable	21.54		21.54
	10/31/2026	168597	PURTEC INDUSTRIAL WATER	11/01-11/30/2026	2000 · Accounts Payable	39.32		39.32
Total 5014.01 · Station 17						294.65	0.00	294.65
5014.04 · ST-17 Life Safety Systems								
	10/01/2026	25709570	JOHNSON CONTROLS FIRE PROTECTION LP	2026 11	2000 · Accounts Payable	70.00		70.00
Total 5014.04 · ST-17 Life Safety Systems						70.00	0.00	70.00
5014.05 · Plymovent								
	10/01/2026	6827	City Electric Supply (C.E.S)	Fuses	CalCard (FC GO-6824)	59.81		59.81
	10/05/2026	25117	AAIR PURIFICATION SYSTEMS	Labor for Plymovent	2000 · Accounts Payable	570.00		570.00
Total 5014.05 · Plymovent						629.81	0.00	629.81
5014.07 · Grounds Maintenance								
	10/05/2026	171793	SUNCOAST PEST MANAGEMENT	2026/10 (1st Service)	2000 · Accounts Payable	137.00		137.00
	10/22/2026	172821	SUNCOAST PEST MANAGEMENT	2026/10 (2nd Service)	2000 · Accounts Payable	137.00		137.00
Total 5014.07 · Grounds Maintenance						274.00	0.00	274.00
Total 5014 · MAINTENANCE - FACILITIES						1,268.46	0.00	1,268.46
5015 · EMERGENCY MEDICAL SERVICES								
5015.01 · EMS Supplies								
	10/05/2026	2217879	LIFE-ASSIST	Suction Unit Batteries (1)	2000 · Accounts Payable	212.03		212.03
	10/06/2026	2218430	LIFE-ASSIST	Suction Unit Batteries (3)	2000 · Accounts Payable	636.09		636.09
	10/15/2026	4584896	ZOLL MEDICAL CORPORATION	Adult Sensor & Case	2000 · Accounts Payable	3,215.24		3,215.24
Total 5015.01 · EMS Supplies						4,063.36	0.00	4,063.36
Total 5015 · EMERGENCY MEDICAL SERVICES						4,063.36	0.00	4,063.36
5018 · OFFICE EXPENSE								
5018.01 · Expendable Supplies								
	10/06/2026	QHHP	AMAZON	Office Supplies	2000 · Accounts Payable	27.66		27.66
	10/16/2026	56514/1	ACE HARDWARE INC.	Battery	2000 · Accounts Payable	32.31		32.31
	10/21/2026	H41Y	AMAZON	2026 Blank Tax Forms	2000 · Accounts Payable	81.40		81.40
Total 5018.01 · Expendable Supplies						141.37	0.00	141.37
5018.02 · Postage								

AFPD Alpine Fire Protection District
Current Month Expenses
October 2026

	Date	Num	Name	Memo	Split	Debit	Credit	Amount
	10/15/2026	EFT	FP POSTAGE RESET		1001.07 · CB&T Checking - 8473	50.00		50.00
Total 5018.02 · Postage						50.00	0.00	50.00
5018.03 · IT Equipment								
	10/01/2026	INV529608	FLEXTG	10/01-10/31/2026	2000 · Accounts Payable	138.78		138.78
Total 5018.03 · IT Equipment						138.78	0.00	138.78
5018.04 · Publishing								
	10/16/2026	00166241	ALPINE SUN	Defensible Space Ordinance Publication 09/04 & 10/16/2026	2000 · Accounts Payable	66.50		66.50
Total 5018.04 · Publishing						66.50	0.00	66.50
Total 5018 · OFFICE EXPENSE						396.65	0.00	396.65
5019 · PROFESSIONAL FEES / SERVICES								
5019.02 · Auditor								
	10/16/2026	25015	NIGRO & NIGRO	Final Audit Work - FY25-26 & Preparation of the State Controllers Report	2000 · Accounts Payable	6,500.00		6,500.00
Total 5019.02 · Auditor						6,500.00	0.00	6,500.00
Total 5019 · PROFESSIONAL FEES / SERVICES						6,500.00	0.00	6,500.00
5023 · TRAINING								
5023.02 · EMS (Medical Training)								
	10/01/2026	INV-Q3 2026	PREHOSPITAL EMS GROSSMONT HOSPITAL	Field Care Audit Training for EMS CEU's - 07/7, 07/16 & 07/30/26	2000 · Accounts Payable	2,200.00		2,200.00
	10/13/2026	23107	STATE FIRE TRAINING	FESI 1 Instructor Cert Smith	1001.07 · CB&T Checking - 8473	100.00		100.00
	10/27/2026	16657	AMERICAN SAFETY EMT	Instructor Course Completion Card T.H. (1)	2000 · Accounts Payable	275.00		275.00
Total 5023.02 · EMS (Medical Training)						2,575.00	0.00	2,575.00
5023.03 · Heartland Training Facility								
	10/19/2026	HFTA-2026-10-001	HEARTLAND FIRE TRAINING	HFTA Operating fees FY26/27 Q2 (October 2026)	2000 · Accounts Payable	3,756.00		3,756.00
	10/19/2026	HFTA-2026-10-001	HEARTLAND FIRE TRAINING	HFTA Member facility lease FY26/27 Q2 (October 2026)	2000 · Accounts Payable	1,068.00		1,068.00
Total 5023.03 · Heartland Training Facility						4,824.00	0.00	4,824.00
Total 5023 · TRAINING						7,399.00	0.00	7,399.00
5025 · PROFESSIONAL DEVELOPMENT								
5025.06 · Operations								
	10/05/2026	23100	OZBIRN, SHANE T	Per Diem - Overhead Assignment - Little Giant Incident	1001.07 · CB&T Checking - 8473	247.00		247.00
Total 5025.06 · Operations						247.00	0.00	247.00
Total 5025 · PROFESSIONAL DEVELOPMENT						247.00	0.00	247.00
5028 · UTILITIES								
5028.01 · SDG&E								
	10/07/2026	090325928213 2026/10	SDG&E	81kw 09/04-10/05/2026 18.4% increcrease over prior month, 16.5% increase over prior year)	2000 · Accounts Payable	137.58		137.58

AFPD Alpine Fire Protection District
Current Month Expenses
October 2026

	Date	Num	Name	Memo	Split	Debit	Credit	Amount
	10/07/2026	009032590621 2026/10	SDG&E	81kw 09/04-10/05/2026 219.7% decrease over prior month, 22.5% decrease over prior year)	2000 · Accounts Payable	1,027.46		1,027.46
Total 5028.01 · SDG&E						1,165.04	0.00	1,165.04
5028.02 · Telephone								
	10/01/2026	319960	ESI_ESTECH SYSTEMS	2026/10 Monthly	2000 · Accounts Payable	354.95		354.95
Total 5028.02 · Telephone						354.95	0.00	354.95
5028.03 · Water								
	10/23/2026	202610	PADRE DAM	Commercial 19 units (+4 units usage from prior month) 09/13-10/16/2026	2000 · Accounts Payable	272.33		272.33
	10/23/2026	202610	PADRE DAM	System Charge	2000 · Accounts Payable	40.97		40.97
	10/23/2026	202610	PADRE DAM	Fire Sprinklers	2000 · Accounts Payable	66.94		66.94
	10/23/2026	202610	PADRE DAM	Water Changes, Pumping & Energy, less Eastern Tax	2000 · Accounts Payable	4.55		4.55
Total 5028.03 · Water						384.79	0.00	384.79
5028.04 · Trash								
	10/01/2026	5970634-1584-3	WASTE MANAGEMENT	Organics 64 gal cart service 2026/10	2000 · Accounts Payable	128.12		128.12
	10/01/2026	5970634-1584-3	WASTE MANAGEMENT	1 - 3yd (reg charge) 2026/10	2000 · Accounts Payable	88.37		88.37
	10/01/2026	5970634-1584-3	WASTE MANAGEMENT	1.5yd dumpster recycle (reg charge) 2026/10	2000 · Accounts Payable	57.33		57.33
Total 5028.04 · Trash						273.82	0.00	273.82
Total 5028 · UTILITIES						2,178.60	0.00	2,178.60
5030 · SPECIAL DISTRICT EXPENSE								
5030.01 · District Operations								
	10/08/2026	2210	VistaPrint	Thank You Postcards	CalCard (FC GO-6824)	56.31		56.31
	10/13/2026	3943	TAPATIOS	Staff Meeting	CalCard (FC GO-6824)	78.66		78.66
	10/20/2026		ALBERTSONS	Director Cromwells Farewell Goodies	CalCard (Finance DP -9292)	13.97		13.97
	10/29/2026	U6YPXE8RW	SP Rustic Firefighter	New Director Name Plate	CalCard (Finance DP -9292)	30.00		30.00
	10/29/2026		VistaPrint	Holiday Cards 2026	CalCard (Finance DP -9292)	37.26		37.26
	10/29/2026		VistaPrint	Holiday Cards 2026 - Cancelled	CalCard (Finance DP -9292)		37.26	-37.26
	10/29/2026		VistaPrint	Holiday Cards 2026	CalCard (FC GO-6824)	37.26		37.26
Total 5030.01 · District Operations						253.46	37.26	216.20
5030.02 · Incident Operations								
	10/01/2026	7140	Chukchansi Gold Resort & Casino	Hotel 09/29/26	CalCard (Capt. PD -8770)	184.22		184.22
	10/02/2026	7876	Chukchansi Gold Resort & Casino	Hotel 09/29/26	CalCard (Capt. PD -8770)	20.00		20.00
	10/05/2026	4082	1850 Restaurant and Brewery	Food	CalCard (Capt. PD -8770)	30.02		30.02
	10/05/2026	7779	Fairfield Inn & Suites	Hotel 09/29/26	CalCard (Capt. PD -8770)	303.81		303.81
	10/12/2026	6796	Chukchansi Gold Resort & Casino	Hotel 10/08/26	CalCard (Capt. PD -8770)	156.18		156.18
	10/19/2026	4009	Chukchansi Gold Resort & Casino	Hotel 10/15/26	CalCard (Capt. PD -8770)	20.00		20.00
Total 5030.02 · Incident Operations						714.23	0.00	714.23
5030.05 · Reimbursable expenses								
Total 5030.05 · Reimbursable expenses						1,358.00	1,358.00	0.00

AFPD Alpine Fire Protection District
Current Month Expenses
October 2026

	Date	Num	Name	Memo	Split	Debit	Credit	Amount
5030.06 · Software/Licenses								
	10/03/2026		ADOBE INC.	Admin Director Monthly Subscription FY 26/27	CalCard (Finance DP -9292)	14.99		14.99
	10/07/2026	3048	ADOBE INC.	Admin Assist Monthly Subscription FY 26/27	CalCard (Finance DP -9292)	19.99		19.99
	10/10/2026	2464559079092	Kaseya US, LLC	Networking Service 10/01-10/31/2026	2000 · Accounts Payable	80.00		80.00
	10/13/2026	2287	ADOBE INC.	Fire Chief Monthly Subscription FY 26/27	CalCard (FC GO-6824)	14.99		14.99
	10/13/2026	4035	ZOOM VIDEO COMMUNICATIONS, INC	Zoom Workplace Pro Annual FY 26/27	CalCard (FC GO-6824)	159.90		159.90
	10/23/2026		DROPBOX PLUS	Dropbox Storage Yearly for Admin Assist 10/23/26-10/23/27	CalCard (Finance DP -9292)	119.88		119.88
Total 5030.06 · Software/Licenses						409.75	0.00	409.75
Total 5030 · SPECIAL DISTRICT EXPENSE						2,735.44	1,395.26	1,340.18
5032 · Community Risk Reduction								
5032.01 · Public Education								
	10/05/2026	7448	BalloonIt	Open House 2026 - Helium	CalCard (Fire Marshal JM-0108)	265.21		265.21
	10/08/2026	1447	AMAZON	DVD Player	CalCard (Fire Marshal JM-0108)	18.31		18.31
Total 5032.01 · Public Education						283.52	0.00	283.52
5032.02 · Supplies								
	10/16/2026	2610428	MUNICIPAL EMERGENCY SERVICES INC	7.5 Nomex Wildand Pants JB	2000 · Accounts Payable	248.78		248.78
	10/22/2026	56559/1	ACE HARDWARE INC.	Padlock	2000 · Accounts Payable	31.24		31.24
Total 5032.02 · Supplies						280.02	0.00	280.02
Total 5032 · Community Risk Reduction						563.54	0.00	563.54
5035 · MINOR EQUIPMENT								
Office								
	10/29/2026	50463	Datalink Networks	Tenant Migration Tools (One time Cost) -BitTitan Email & ShareGate Migration Tool - $19/user. M3...	2000 · Accounts Payable	399.00		399.00
	10/29/2026	50463	Datalink Networks	Microsoft O365 G3 - 31 Users - ($21.75/user/month)	2000 · Accounts Payable	4,464.00		4,464.00
Total Office						4,863.00	0.00	4,863.00
Total 5035 · MINOR EQUIPMENT						4,863.00	0.00	4,863.00
8000.00 · DEBT SERVICE FUND								
8000.01 · POB								
POB - Interest								
	10/31/2026			US Bank Bond UAL Payment 10312026	-SPLIT-	0.00		0.00
Total POB - Interest						0.00	0.00	0.00
Total 8000.01 · POB						0.00	0.00	0.00
Total 8000.00 · DEBT SERVICE FUND						0.00	0.00	0.00
Total Expense						541,936.97	27,454.89	514,482.08
Net Ordinary Income						541,936.97	27,454.89	-514,482.08
Net Income						**541,936.97**	**27,454.89**	**-514,482.08**

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AFPD Alpine Fire Protection District
Balance Sheet
As of October 31, 2026

		Oct 31, 26	
ASSETS			
Current Assets			
Checking/Savings			
CA Class FMV			-345.73
General County Fund FMV			-1,119.00
Mitigation County Fund FMV			-11.68
1000 · COUNTY OF SAN DIEGO			
1000.01 · Gen. 310100-47500			
General		29,524.79	
Capital Bldg Fund		183,137.21	
Committed Equipment Replacement		44,821.40	
Total 1000.01 · Gen. 310100-47500			257,483.40
1000.02 · Mitig.310135-47505			
SD County Mitigation Fund		6,751.75	
Allocated Capital Apparatus		90,841.30	
Assigned for Capital Accrual		639.23	
Total 1000.02 · Mitig.310135-47505			98,232.28
Total 1000 · COUNTY OF SAN DIEGO			355,715.68
1001 · OTHER A/C'S			
1001.04 · CB&T-(Workers Comp)			60,574.83
1001.07 · CB&T Checking - 8473			37,696.06
1101.06 · CB&T Money Plus			
General		10,868.47	
Total 1101.06 · CB&T Money Plus			10,868.47
1101.09 · CB&T Savings (Grant)			503.01
1101.10 · CALIFORNIA CLASS			
CA-01-0075-0001 Enhanced Cash		1,288,267.16	
CA-01-0075-006 1%		28,181.91	
CA-01-0075 -0001 AFPD-Prime			
Committed Compensated Absences	30,000.00		
Committed Capital Apparatus Fnd	1,733,614.00		
Assigned CompensatedAbsences	30,000.00		
Assigned Budget Stab. Reserve	195,939.00		
Allocated Capital Apparatus	66,386.00		
Allocated Capital Building	90,737.00		
Allocated Equipment Replacement	118,200.00		
Allocated Unfunded Liability	69,037.44		
Committed Building Fund	269,342.79		
Committed Economic Stab. Fund	246,854.72		
Committed Equipment Replacement	187,695.21		
Committed OPEB (Retiree Health)	25,000.00		
Committed CalPers Unfunded Liab	444,882.49		
General	-672,590.24		
Total CA-01-0075 -0001 AFPD-Prime		2,835,098.41	
CA-01-0075-005 Sunrise Pwr Lnk		276,376.92	
Total 1101.10 · CALIFORNIA CLASS			4,427,924.40
1200.00 · US Bank - Trust Fund PARS 115			
Market Value FL		1,464.62	
Pension Investment		24,197.12	
Total 1200.00 · US Bank - Trust Fund PARS 115			25,661.74
Total 1001 · OTHER A/C'S			4,563,228.51
Total Checking/Savings			4,917,467.78
Accounts Receivable			
1004 · Lease Receivable			181,364.00

AFPD Alpine Fire Protection District
Balance Sheet
As of October 31, 2026

	Oct 31, 26	
1003 · *Accounts Receivable		142,585.32
Total Accounts Receivable		323,949.32
Other Current Assets		
1002 · OTHER CURRENT ASSETS		
1002.14a - FifthThird-Pershing		
Money Market	8,013.95	
Market Value of Portfolio FL	-51,833.24	
Securities (Fixed Income)	297,571.00	
Total 1002.14a - FifthThird-Pershing		253,751.71
1002.1 · LAIF 17-37-006		
Committed SRPL Funds	5,417.55	
General	1,116.84	
Total 1002.1 · LAIF 17-37-006		6,534.39
1002.13a - FifthThird-Pershing		
Securities	249,637.50	
Market Value of Portfolio	-25,060.00	
Money Market	3,514.97	
Total 1002.13a - FifthThird-Pershing		228,092.47
1002.15 · Deferred Outflows of Resources		1,260,247.00
1002.17 · US Bank Bond Interest on Princ.		
Money Market	577.75	
Total 1002.17 · US Bank Bond Interest on Princ.		577.75
1002.2 · PASIS-Risk Pool Deposit		626,548.51
1002.6 · Petty Cash		76.00
1002.65 · Change Account		100.00
Total 1002 · OTHER CURRENT ASSETS		2,375,927.83
Total Other Current Assets		2,375,927.83
Total Current Assets		7,617,344.93
Fixed Assets		
1600 · FIXED ASSETS		
1600.01 · Land		644,613.00
1600.04 · Equipment & Vehicles		3,198,577.98
1600.05 · Structures and Improvements		5,404,755.10
1600.07 · Accumulated Depreciation		-4,555,582.88
Total 1600 · FIXED ASSETS		4,692,363.20
Total Fixed Assets		4,692,363.20
TOTAL ASSETS		**12,309,708.13**
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 · Accounts Payable		13,045.32
Total Accounts Payable		13,045.32
Credit Cards		
2002 · CREDIT CARDS		
CalCard (FC GO-6824)		37.26
CalCard (Finance DP -9292)		149.88
Total 2002 · CREDIT CARDS		187.14
Total Credit Cards		187.14

AFPD Alpine Fire Protection District
Balance Sheet
As of October 31, 2026

	Oct 31, 26	
Other Current Liabilities		
2700 · DIR Lease		178,264.00
1800 · Market value of portfolio		-7,752.87
2003 · OTHER LIABILITIES		
2003.12 · SRPL Mitigation Funds	175,724.09	
Total 2003 · OTHER LIABILITIES		175,724.09
2100 · PAYROLL LIABILITIES		
2100.05 · 457b Deferred Comp	-306.41	
2100.21 · CalPERS Retirement - Employee	56.59	
2100.26 · PERS Safety Add'l 1%	660.77	
Total 2100 · PAYROLL LIABILITIES		410.95
Total Other Current Liabilities		346,646.17
Total Current Liabilities		359,878.63
Long Term Liabilities		
2500 · LONG TERM LIABILITIES		
2500.16 · Net Pension Liability	1,052,511.00	
2500.15 · ECAA Loan	385,914.18	
2500.01 · Compensated Absences	277,850.30	
2500.10 · Deferred Inflows of Resources	1,076,572.00	
2500.11 · ACCRUED CLAIMS LIABILITY	1,214,065.64	
2500.12 · Capital One Payable UALBond Iss	4,423,000.00	
Total 2500 · LONG TERM LIABILITIES		8,429,913.12
Total Long Term Liabilities		8,429,913.12
Total Liabilities		8,789,791.75
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		-7,752,292.64
Net Income		-2,465,478.43
Total Equity		3,519,916.38
TOTAL LIABILITIES & EQUITY		**12,309,708.13**

AFPD Alpine Fire Protection District
Profit & Loss
October 2026

	Oct 26	
Ordinary Income/Expense		
Income		
4000 PROPERTY TAXES		
4000.01 · Property Tax		
Property Tax 1%	55,129.81	
Admin Fees	-287.62	
Refunds	-6,711.98	
Total 4000.01 · Property Tax		48,130.21
4000.02 · General Fund Interest		2,817.86
4000.03 · Benefit Fee		801.32
Total 4000 PROPERTY TAXES		51,749.39
4002 · USE OF MONEY AND PROPERTY		
4002.01 · INTEREST INCOME		
CA CLASS	15,218.42	
California Bank & Trust	2.40	
Investments	658.27	
LAIF	64.59	
Total 4002.01 · INTEREST INCOME		15,943.68
4002.02 · Property Lease		
ALS Agreement (Restricted)	5,244.02	
Total 4002.02 · Property Lease		5,244.02
Total 4002 · USE OF MONEY AND PROPERTY		21,187.70
4005 · MISCELLANEOUS REVENUE		
4005.01 · Other		15.00
Total 4005 · MISCELLANEOUS REVENUE		15.00
4007 · INTERGOVERNMENTAL REVENUE		
4007.01 · Incident Reimburse - Personnel		109,506.01
4007.02 · Incident Reimburse - Vehicle		4,800.00
4007.03 · Incident Reimburse - Other		28,279.31
Total 4007 · INTERGOVERNMENTAL REVENUE		142,585.32
4008 · FEES AND SERVICES		
4008.01 · Mitigation		
Interest	414.80	
Total 4008.01 · Mitigation		414.80
4008.02 · Fees for Services		6,171.05
Total 4008 · FEES AND SERVICES		6,585.85
Total Income		222,123.26
Gross Profit		222,123.26
Expense		
Purchase of Goods-Services		0.00
5000 · PAYROLL		
5000.01 · Salaries		224,034.53
5000.02 · OVERTIME		
FLSA	4,604.26	
Paramedic Resource Pool	1,909.20	
Sick Coverage	6,703.20	
Strike Team	62,410.48	
Training	671.00	
Vacation - Coverage	10,407.12	
Worker's Comp Coverage	25,473.46	

AFPD Alpine Fire Protection District
Profit & Loss
October 2026

	Oct 26	
Total 5000.02 · OVERTIME	112,178.72	
5000.03 · DIRECTORS COMPENSATION	500.00	
Total 5000 · PAYROLL		336,713.25
5002 · EMPLOYEE BENEFITS		
5002.01 · Educational Incentive	11,065.08	
5002.02 · Annual Leave Buyback	0.00	
5002.03 · Medicare Tax ER	4,814.77	
5002.04 · CalPers Retirement		
Retirement - Pers	42,576.59	
Total 5002.04 · CalPers Retirement	42,576.59	
5002.05 · Group Medical Ins		
Health	36,130.87	
Supp Benefits - FRMS	3,951.71	
Total 5002.05 · Group Medical Ins	40,082.58	
5002.06 · Life Insurance	531.53	
5002.07 · LTD Insurance	858.35	
5002.08 · Social Security (ER)	31.00	
5002.09 · Payroll Expenses	3,064.50	
5002.10 · Retirement 401 (a)	408.00	
5002.13 · HRA	2,407.32	
Total 5002 · EMPLOYEE BENEFITS		105,839.72
5008 · COMMUNICATIONS		
5008.02 · Mobile Communications	567.61	
5008.06 · Regional Communications System	768.00	
5008.08 · Cox Communications	311.11	
Total 5008 · COMMUNICATIONS		1,646.72
5009 · PASIS (Workers Comp)		
5009.01 · Administrative Costs	11,001.00	
5009.02 · Claim Related Expenses	10,113.64	
Total 5009 · PASIS (Workers Comp)		21,114.64
5010 · HOUSEHOLD		20.46
5012 · MAINTENANCE - EQUIPMENT		
5012.02 · Air Compressor - Station	373.22	
5012.03 · 800 mhz Radios	1,051.91	
5012.04 · VHF Radios	295.58	
5012.08 · SCBA - Compressor	936.00	
5012.12 · Fuel	5,741.26	
Total 5012 · MAINTENANCE - EQUIPMENT		8,397.97
5013 · MAINTENANCE - VEHICLES		
5013.10 · E17 - 2015 KME	11,336.92	
5013.30 · 2023 Chevrolet Silverado	562.61	
5013.50 · BR17 Hi-Tech (2019)	30.00	
Total 5013 · MAINTENANCE - VEHICLES		11,929.53
5014 · MAINTENANCE - FACILITIES		
5014.01 · Station 17	294.65	
5014.04 · ST-17 Life Safety Systems	70.00	
5014.05 · Plymovent	629.81	
5014.07 · Grounds Maintenance	274.00	
Total 5014 · MAINTENANCE - FACILITIES		1,268.46
5015 · EMERGENCY MEDICAL SERVICES		
5015.01 · EMS Supplies	4,063.36	

AFPD Alpine Fire Protection District
Profit & Loss
October 2026

	Oct 26	
Total 5015 · EMERGENCY MEDICAL SERVICES		4,063.36
5018 · OFFICE EXPENSE		
5018.01 · Expendable Supplies	141.37	
5018.02 · Postage	50.00	
5018.03 · IT Equipment	138.78	
5018.04 · Publishing	66.50	
Total 5018 · OFFICE EXPENSE		396.65
5019 · PROFESSIONAL FEES / SERVICES		
5019.02 · Auditor	6,500.00	
Total 5019 · PROFESSIONAL FEES / SERVICES		6,500.00
5023 · TRAINING		
5023.02 · EMS (Medical Training)	2,575.00	
5023.03 · Heartland Training Facility	4,824.00	
Total 5023 · TRAINING		7,399.00
5025 · PROFESSIONAL DEVELOPMENT		
5025.06 · Operations	247.00	
Total 5025 · PROFESSIONAL DEVELOPMENT		247.00
5028 · UTILITIES		
5028.01 · SDG&E	1,165.04	
5028.02 · Telephone	354.95	
5028.03 · Water	384.79	
5028.04 · Trash	273.82	
Total 5028 · UTILITIES		2,178.60
5030 · SPECIAL DISTRICT EXPENSE		
5030.01 · District Operations	216.20	
5030.02 · Incident Operations	714.23	
5030.05 · Reimbursable expenses	0.00	
5030.06 · Software/Licenses	409.75	
Total 5030 · SPECIAL DISTRICT EXPENSE		1,340.18
5032 · Community Risk Reduction		
5032.01 · Public Education	283.52	
5032.02 · Supplies	280.02	
Total 5032 · Community Risk Reduction		563.54
5035 · MINOR EQUIPMENT		
Office	4,863.00	
Total 5035 · MINOR EQUIPMENT		4,863.00
8000.00 · DEBT SERVICE FUND		
8000.01 · POB		
POB - Interest	0.00	
Total 8000.01 · POB	0.00	
Total 8000.00 · DEBT SERVICE FUND		0.00
Total Expense		514,482.08
Net Ordinary Income		-292,358.82
Net Income		**-292,358.82**

AFPD Alpine Fire Protection District
Profit & Loss Budget vs. Actual
July 2026 through June 2027

	Jul '26 - Jun 27	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 PROPERTY TAXES				
4000.01 · Property Tax				
Property Tax 1%	171,134.10	4,784,347.00	-4,613,212.90	3.6%
Admin Fees	-992.51	-50,000.00	49,007.49	2.0%
Refunds	-8,450.30	-40,000.00	31,549.70	21.1%
Total 4000.01 · Property Tax	161,691.29	4,694,347.00	-4,532,655.71	3.4%
4000.02 · General Fund Interest	5,128.49	15,000.00	-9,871.51	34.2%
4000.03 · Benefit Fee	801.32	698,000.00	-697,198.68	0.1%
Total 4000 PROPERTY TAXES	167,621.10	5,407,347.00	-5,239,725.90	3.1%
4002 · USE OF MONEY AND PROPERTY				
4002.01 · INTEREST INCOME				
CA CLASS	64,847.12	165,000.00	-100,152.88	39.3%
California Bank & Trust	17.35	500.00	-482.65	3.5%
Investments	2,208.06	35,000.00	-32,791.94	6.3%
LAIF	64.59	500.00	-435.41	12.9%
PASIS	7,065.68	15,000.00	-7,934.32	47.1%
SRPL	0.00	1,500.00	-1,500.00	0.0%
Total 4002.01 · INTEREST INCOME	74,202.80	217,500.00	-143,297.20	34.1%
4002.02 · Property Lease				
ALS Agreement (Restricted)	20,670.60	62,925.00	-42,254.40	32.8%
Total 4002.02 · Property Lease	20,670.60	62,925.00	-42,254.40	32.8%
Total 4002 · USE OF MONEY AND PROPERTY	94,873.40	280,425.00	-185,551.60	33.8%
4005 · MISCELLANEOUS REVENUE				
4005.01 · Other	17,606.18	25,000.00	-7,393.82	70.4%
Total 4005 · MISCELLANEOUS REVENUE	17,606.18	25,000.00	-7,393.82	70.4%
4007 · INTERGOVERNMENTAL REVENUE				
4007.01 · Incident Reimburse - Personnel	119,404.29	20,000.00	99,404.29	597.0%
4007.02 · Incident Reimburse - Vehicle	10,338.88	15,000.00	-4,661.12	68.9%
4007.03 · Incident Reimburse - Other	32,098.46	15,000.00	17,098.46	214.0%
Total 4007 · INTERGOVERNMENTAL REVENUE	161,841.63	50,000.00	111,841.63	323.7%
4008 · FEES AND SERVICES				
4008.01 · Mitigation				
Fees	70,810.63	40,000.00	30,810.63	177.0%
Interest	807.66	5,000.00	-4,192.34	16.2%
Total 4008.01 · Mitigation	71,618.29	45,000.00	26,618.29	159.2%
4008.02 · Fees for Services	21,320.49	35,000.00	-13,679.51	60.9%
Total 4008 · FEES AND SERVICES	92,938.78	80,000.00	12,938.78	116.2%
Total Income	534,881.09	5,842,772.00	-5,307,890.91	9.2%
Gross Profit	534,881.09	5,842,772.00	-5,307,890.91	9.2%
Expense				
5000 · PAYROLL				
5000.01 · Salaries	892,627.56	2,730,678.00	-1,838,050.44	32.7%
5000.02 · OVERTIME				
Critical Weather	0.00	36,966.00	-36,966.00	0.0%
FLSA	18,376.18	56,297.00	-37,920.82	32.6%
Paramedic Resource Pool	3,972.98	0.00	3,972.98	100.0%
Sick Coverage	31,695.54	146,384.00	-114,688.46	21.7%
Strike Team	232,308.07	20,000.00	212,308.07	1,161.5%
Training	12,823.34	18,352.00	-5,528.66	69.9%
Unclassified-Meetings, etc	1,145.93	36,966.00	-35,820.07	3.1%
Vacation - Coverage	87,852.00	369,656.00	-281,804.00	23.8%
Worker's Comp Coverage	69,617.92	14,786.00	54,831.92	470.8%
Total 5000.02 · OVERTIME	457,791.96	699,407.00	-241,615.04	65.5%
5000.03 · DIRECTORS COMPENSATION	1,700.00	7,000.00	-5,300.00	24.3%
Total 5000 · PAYROLL	1,352,119.52	3,437,085.00	-2,084,965.48	39.3%
5002 · EMPLOYEE BENEFITS				
5002.01 · Educational Incentive	61,547.24	152,136.00	-90,588.76	40.5%

AFPD Alpine Fire Protection District
Profit & Loss Budget vs. Actual
July 2026 through June 2027

	Jul '26 - Jun 27	Budget	$ Over Budget	% of Budget
5002.02 · Annual Leave Buyback	314.73	30,000.00	-29,685.27	1.0%
5002.03 · Medicare Tax ER	19,784.92	52,912.00	-33,127.08	37.4%
5002.04 · CalPers Retirement				
Retirement - Pers	168,548.99	516,303.00	-347,754.01	32.6%
Retirement UAL Payments	265,476.00	265,476.00	0.00	100.0%
Total 5002.04 · CalPers Retirement	434,024.99	781,779.00	-347,754.01	55.5%
5002.05 · Group Medical Ins				
Health	145,544.48	448,081.00	-302,536.52	32.5%
Supp Benefits - FRMS	15,806.81	59,280.00	-43,473.19	26.7%
Total 5002.05 · Group Medical Ins	161,351.29	507,361.00	-346,009.71	31.8%
5002.06 · Life Insurance	2,126.12	6,820.00	-4,693.88	31.2%
5002.07 · LTD Insurance	3,433.40	11,509.00	-8,075.60	29.8%
5002.08 · Social Security (ER)	105.40	434.00	-328.60	24.3%
5002.09 · Payroll Expenses	3,064.50	840.00	2,224.50	364.8%
5002.10 · Retirement 401 (a)	16,737.50	28,250.00	-11,512.50	59.2%
5002.11 · Uniform Allowance (Admin)	500.00	500.00	0.00	100.0%
5002.13 · HRA	9,629.28	29,820.00	-20,190.72	32.3%
5002.14 · Compensation Other	9,597.54	9,598.00	-0.46	100.0%
Total 5002 · EMPLOYEE BENEFITS	722,216.91	1,611,959.00	-889,742.09	44.8%
5003 · GRANT EXPENSES	20.00	0.00	20.00	100.0%
5007 · UNIFORMS/PPE				
5007.01 · Uniforms	0.00	12,750.00	-12,750.00	0.0%
5007.02 · Structure PPE	0.00	12,500.00	-12,500.00	0.0%
5007.03 · Wildland PPE	0.00	3,100.00	-3,100.00	0.0%
Total 5007 · UNIFORMS/PPE	0.00	28,350.00	-28,350.00	0.0%
5008 · COMMUNICATIONS				
5008.01 · Heartland Comm Facility	45,169.95	129,000.00	-83,830.05	35.0%
5008.02 · Mobile Communications	2,467.80	9,610.00	-7,142.20	25.7%
5008.05 · Emergency Operations Center EOC	0.00	200.00	-200.00	0.0%
5008.06 · Regional Communications System	2,304.00	9,600.00	-7,296.00	24.0%
5008.08 · Cox Communications	1,244.44	4,940.00	-3,695.56	25.2%
Total 5008 · COMMUNICATIONS	51,186.19	153,350.00	-102,163.81	33.4%
5009 · PASIS (Workers Comp)				
5009.01 · Administrative Costs	204,753.00	217,986.00	-13,233.00	93.9%
5009.02 · Claim Related Expenses	24,368.04	125,000.00	-100,631.96	19.5%
Total 5009 · PASIS (Workers Comp)	229,121.04	342,986.00	-113,864.96	66.8%
5010 · HOUSEHOLD	1,493.42	7,500.00	-6,006.58	19.9%
5011 · FAIRA	77,120.00	77,120.00	0.00	100.0%
5012 · MAINTENANCE - EQUIPMENT				
5012.01 · SCBA's	1,913.04	4,250.00	-2,336.96	45.0%
5012.02 · Air Compressor - Station	746.44	2,200.00	-1,453.56	33.9%
5012.03 · 800 mhz Radios	3,760.19	4,568.00	-807.81	82.3%
5012.04 · VHF Radios	295.58	3,000.00	-2,704.42	9.9%
5012.05 · Rescue Tools	1,813.65	4,935.00	-3,121.35	36.8%
5012.06 · Hydrant Maintenance	363.99	500.00	-136.01	72.8%
5012.07 · Station Generator	2,220.74	8,798.00	-6,577.26	25.2%
5012.08 · SCBA - Compressor	3,810.51	6,770.00	-2,959.49	56.3%
5012.09 · Portable Extinguishers	0.00	850.00	-850.00	0.0%
5012.10 · Hose & Ladder Testing	0.00	6,000.00	-6,000.00	0.0%
5012.11 · Misc. Equipment	671.14	3,500.00	-2,828.86	19.2%
5012.12 · Fuel	20,829.40	42,340.00	-21,510.60	49.2%
5012.13 · Foam (Class A/B)	0.00	2,000.00	-2,000.00	0.0%
5012.14 · Fire Hose & Appliances	0.00	2,000.00	-2,000.00	0.0%
5012.15 · Gas Detectors	679.80	1,300.00	-620.20	52.3%
Total 5012 · MAINTENANCE - EQUIPMENT	37,104.48	93,011.00	-55,906.52	39.9%
5013 · MAINTENANCE - VEHICLES				
5013.90 · SQ17 - 2026 BME Type 6	0.00	2,000.00	-2,000.00	0.0%
5013.41 · 2026 Chevrolet 3500	0.00	500.00	-500.00	0.0%
5013.81 · BURN BOSS - Air Burner	0.00	1,000.00	-1,000.00	0.0%
5013.10 · E17 - 2015 KME	11,899.42	36,000.00	-24,100.58	33.1%
5013.20 · E217 - 2005 KME	0.00	30,000.00	-30,000.00	0.0%
5013.30 · 2023 Chevrolet Silverado	562.61	4,000.00	-3,437.39	14.1%
5013.40 · 2019 F-250	905.19	5,500.00	-4,594.81	16.5%
5013.50 · BR17 Hi-Tech (2019)	2,081.33	18,000.00	-15,918.67	11.6%
5013.60 · 2020 Ford Explorer	0.00	3,000.00	-3,000.00	0.0%

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5013.70 · 2021 Chevrolet Silverado	0.00	5,500.00	-5,500.00	0.0%
5013.80 · Vermeer 1500C Chipper	0.00	2,655.00	-2,655.00	0.0%
Total 5013 · MAINTENANCE - VEHICLES	15,448.55	108,155.00	-92,706.45	14.3%
5014 · MAINTENANCE - FACILITIES				
5014.01 · Station 17	1,827.94	17,627.00	-15,799.06	10.4%
5014.02 · HVAC Maintenance	0.00	2,896.00	-2,896.00	0.0%
5014.03 · Apparatus Bay Doors & Gates	0.00	4,400.00	-4,400.00	0.0%
5014.04 · ST-17 Life Safety Systems	350.00	6,722.00	-6,372.00	5.2%
5014.05 · Plymovent	629.81	500.00	129.81	126.0%
5014.06 · Gym Equipment	258.75	1,500.00	-1,241.25	17.3%
5014.07 · Grounds Maintenance	1,151.95	4,788.00	-3,636.05	24.1%
5014.08 · Photovoltaic System	0.00	3,780.00	-3,780.00	0.0%
Total 5014 · MAINTENANCE - FACILITIES	4,218.45	42,213.00	-37,994.55	10.0%
5015 · EMERGENCY MEDICAL SERVICES				
5015.01 · EMS Supplies	5,711.63	8,500.00	-2,788.37	67.2%
5015.02 · EMS Maintenance Contracts	17,483.00	17,553.00	-70.00	99.6%
5015.03 · Medication Disposal	198.00	922.00	-724.00	21.5%
Total 5015 · EMERGENCY MEDICAL SERVICES	23,392.63	26,975.00	-3,582.37	86.7%
5016 · AGENCY MEMBERSHIPS	1,726.60	4,480.00	-2,753.40	38.5%
5018 · OFFICE EXPENSE				
5018.01 · Expendable Supplies	881.48	5,300.00	-4,418.52	16.6%
5018.02 · Postage	150.00	750.00	-600.00	20.0%
5018.03 · IT Equipment	1,941.87	6,042.00	-4,100.13	32.1%
5018.04 · Publishing	367.50	800.00	-432.50	45.9%
Total 5018 · OFFICE EXPENSE	3,340.85	12,892.00	-9,551.15	25.9%
5019 · PROFESSIONAL FEES / SERVICES				
5019.01 · Legal Fees and Related	10,536.93	22,949.00	-12,412.07	45.9%
5019.02 · Auditor	18,384.16	18,700.00	-315.84	98.3%
5019.03 · Election	0.00	15,000.00	-15,000.00	0.0%
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	197.00	37,500.00	-37,303.00	0.5%
5019.08 · SD LAFCO	3,151.26	3,152.00	-0.74	100.0%
5019.09 · Benefit Fee Administration	0.00	5,000.00	-5,000.00	0.0%
Total 5019 · PROFESSIONAL FEES / SERVICES	32,269.35	107,801.00	-75,531.65	29.9%
5023 · TRAINING				
5023.01 · Training Incidentals	0.00	2,000.00	-2,000.00	0.0%
5023.02 · EMS (Medical Training)	2,850.00	12,300.00	-9,450.00	23.2%
5023.03 · Heartland Training Facility	11,579.00	19,463.00	-7,884.00	59.5%
5023.04 · Education Reimbursement	3,621.64	15,000.00	-11,378.36	24.1%
Total 5023 · TRAINING	18,050.64	48,763.00	-30,712.36	37.0%
5025 · PROFESSIONAL DEVELOPMENT				
5025.01 · Administration	2,535.35	24,000.00	-21,464.65	10.6%
5025.02 · Chief Officers	13.04	6,000.00	-5,986.96	0.2%
5025.03 · Board of Directors	0.00	1,500.00	-1,500.00	0.0%
5025.04 · In House Training	4,545.00	4,600.00	-55.00	98.8%
5025.05 · Community Risk Reduction	0.00	5,800.00	-5,800.00	0.0%
5025.06 · Operations	6,048.80	23,100.00	-17,051.20	26.2%
Total 5025 · PROFESSIONAL DEVELOPMENT	13,142.19	65,000.00	-51,857.81	20.2%
5028 · UTILITIES				
5028.01 · SDG&E	4,624.12	16,800.00	-12,175.88	27.5%
5028.02 · Telephone	1,767.34	4,200.00	-2,432.66	42.1%
5028.03 · Water	1,462.02	6,000.00	-4,537.98	24.4%
5028.04 · Trash	1,457.31	3,300.00	-1,842.69	44.2%
5028.05 · Sewer	5,377.34	5,100.00	277.34	105.4%
Total 5028 · UTILITIES	14,688.13	35,400.00	-20,711.87	41.5%
5030 · SPECIAL DISTRICT EXPENSE				
5030.01 · District Operations	3,143.12	13,250.00	-10,106.88	23.7%
5030.02 · Incident Operations	5,318.08	4,000.00	1,318.08	133.0%
5030.03 · Web Site	100.00	2,160.00	-2,060.00	4.6%
5030.04 · Recruitment	0.00	500.00	-500.00	0.0%
5030.05 · Reimbursable expenses	30,000.00	500.00	29,500.00	6,000.0%
5030.06 · Software/Licenses	29,811.26	44,333.00	-14,521.74	67.2%

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	Jul '26 - Jun 27	Budget	$ Over Budget	% of Budget
Total 5030 · SPECIAL DISTRICT EXPENSE	68,372.46	64,743.00	3,629.46	105.6%
5032 · Community Risk Reduction				
5032.01 · Public Education	933.89	5,350.00	-4,416.11	17.5%
5032.02 · Supplies	280.02	2,750.00	-2,469.98	10.2%
Total 5032 · Community Risk Reduction	1,213.91	8,100.00	-6,886.09	15.0%
5035 · MINOR EQUIPMENT				
Communications	2,926.70	5,715.00	-2,788.30	51.2%
Facilities	7,955.94	53,458.00	-45,502.06	14.9%
Office	11,562.00	15,898.00	-4,336.00	72.7%
Operations	0.00	43,950.00	-43,950.00	0.0%
Vehicles	0.00	4,500.00	-4,500.00	0.0%
Total 5035 · MINOR EQUIPMENT	22,444.64	123,521.00	-101,076.36	18.2%
5037 · CAPITALIZED EXPENSES				
Facilities	11,673.00	23,000.00	-11,327.00	50.8%
Operations	49,225.69	47,000.00	2,225.69	104.7%
Vehicles	0.00	61,886.00	-61,886.00	0.0%
Total 5037 · CAPITALIZED EXPENSES	60,898.69	131,886.00	-70,987.31	46.2%
5038 · CONTINGENCY FUND	0.00	195,939.00	-195,939.00	0.0%
8000.00 · DEBT SERVICE FUND				
8000.01 · POB				
POB - Administrative Fees	0.00	3,000.00	-3,000.00	0.0%
POB - Interest	12,287.75	141,651.00	-129,363.25	8.7%
POB - Principal	235,000.00	235,000.00	0.00	100.0%
Total 8000.01 · POB	247,287.75	379,651.00	-132,363.25	65.1%
8000.02 · ECAA Solar				
Interest	0.00	3,746.00	-3,746.00	0.0%
Principal	0.00	45,498.00	-45,498.00	0.0%
Total 8000.02 · ECAA Solar	-84.58	49,244.00	-49,328.58	-0.2%
Total 8000.00 · DEBT SERVICE FUND	247,203.17	428,895.00	-181,691.83	57.6%
Total Expense	2,997,346.43	7,156,124.00	-4,158,777.57	41.9%
Net Ordinary Income	-2,462,465.34	-1,313,352.00	-1,149,113.34	187.5%
Other Income/Expense				
Other Income				
6000.00 · GRANTS - INCOME				
6000.01 · SD River Conservancy				
SDRC 0723 Type 6	0.00	389,132.00	-389,132.00	0.0%
25-26 Fuels Management Project	0.00	525,000.00	-525,000.00	0.0%
Total 6000.01 · SD River Conservancy	0.00	914,132.00	-914,132.00	0.0%
6000.02 · County of San Diego				
SHGP 2025	0.00	9,553.00	-9,553.00	0.0%
SHGP 2026	0.00	9,349.00	-9,349.00	0.0%
Total 6000.02 · County of San Diego	0.00	18,902.00	-18,902.00	0.0%
6000.04 · SD Regional Fire Foundation				
VHF Radios	17,070.00	17,070.00	0.00	100.0%
Personal Decon Unit	0.00	2,800.00	-2,800.00	0.0%
Total 6000.04 · SD Regional Fire Foundation	17,070.00	19,870.00	-2,800.00	85.9%
Total 6000.00 · GRANTS - INCOME	17,070.00	952,904.00	-935,834.00	1.8%
Total Other Income	17,070.00	952,904.00	-935,834.00	1.8%
Other Expense				
7000 · GRANTS - EXPENSE				
7000.01 · SD River Conservancy				
SDRC 0723 Type 6	0.00	389,132.00	-389,132.00	0.0%
25-26 Fuels Management Project	3,370.20	525,000.00	-521,629.80	0.6%
Total 7000.01 · SD River Conservancy	3,370.20	914,132.00	-910,761.80	0.4%
7000.02 · County of San Diego				
SHGP 2025	0.00	9,553.00	-9,553.00	0.0%
SHGP 2026	0.00	9,349.00	-9,349.00	0.0%

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	Jul '26 - Jun 27	Budget	$ Over Budget	% of Budget
Total 7000.02 · County of San Diego	0.00	18,902.00	-18,902.00	0.0%
7000.04 · SD Regional Fire Foundation				
VHF Radios	17,070.00	17,070.00	0.00	100.0%
Personal Decon Unit	0.00	2,800.00	-2,800.00	0.0%
Total 7000.04 · SD Regional Fire Foundation	17,070.00	19,870.00	-2,800.00	85.9%
Total 7000 · GRANTS - EXPENSE	20,440.20	952,904.00	-932,463.80	2.1%
Total Other Expense	20,440.20	952,904.00	-932,463.80	2.1%
Net Other Income	-3,370.20	0.00	-3,370.20	100.0%
Net Income	**-2,465,835.54**	**-1,313,352.00**	**-1,152,483.54**	**187.8%**

AFPD Alpine Fire Protection District
Profit & Loss Prev Year Comparison
July 2026 through June 2027

	Jul '26 - Jun 27	Jul '25 - Jun 26	$ Change	% Change
Ordinary Income/Expense				
Income				
4000 PROPERTY TAXES				
4000.01 · Property Tax				
Property Tax 1%	171,134.10	4,762,044.45	-4,590,910.35	-96.4%
Admin Fees	-992.51	-51,594.74	50,602.23	98.1%
Refunds	-8,450.30	-67,724.57	59,274.27	87.5%
Total 4000.01 · Property Tax	161,691.29	4,642,725.14	-4,481,033.85	-96.5%
4000.02 · General Fund Interest	5,128.49	31,148.69	-26,020.20	-83.5%
4000.03 · Benefit Fee	801.32	672,084.52	-671,283.20	-99.9%
4000.04 · Interest-Mitigation Fund	0.00	298.37	-298.37	-100.0%
Total 4000 PROPERTY TAXES	167,621.10	5,346,256.72	-5,178,635.62	-96.9%
4002 · USE OF MONEY AND PROPERTY				
4002.01 · INTEREST INCOME				
CA CLASS	64,847.12	219,174.14	-154,327.02	-70.4%
California Bank & Trust	17.35	101.28	-83.93	-82.9%
Investments	2,208.06	30,466.79	-28,258.73	-92.8%
LAIF	64.59	258.97	-194.38	-75.1%
PASIS	7,065.68	23,707.44	-16,641.76	-70.2%
SRPL	0.00	0.00	0.00	0.0%
Total 4002.01 · INTEREST INCOME	74,202.80	273,708.62	-199,505.82	-72.9%
4002.02 · Property Lease				
ALS Agreement (Restricted)	20,670.60	62,238.88	-41,568.28	-66.8%
Ambulance Sub-Lease(Restricted)	0.00	-4,034.00	4,034.00	100.0%
Total 4002.02 · Property Lease	20,670.60	58,204.88	-37,534.28	-64.5%
Total 4002 · USE OF MONEY AND PROPERTY	94,873.40	331,913.50	-237,040.10	-71.4%
4005 · MISCELLANEOUS REVENUE				
4005.01 · Other	17,606.18	73,493.85	-55,887.67	-76.0%
Total 4005 · MISCELLANEOUS REVENUE	17,606.18	73,493.85	-55,887.67	-76.0%
4006 · GRANT INCOME				
4006.01 · SDRC				
SDRC 0723 Fuels	0.00	100,810.50	-100,810.50	-100.0%
Total 4006.01 · SDRC	0.00	100,810.50	-100,810.50	-100.0%
4006.04 · COSD				
SHGP 2024	0.00	8,391.00	-8,391.00	-100.0%
Total 4006.04 · COSD	0.00	8,391.00	-8,391.00	-100.0%
4006.07 · SD Regional Fire Fnd				
Truck/Air Curtain Burner	0.00	128,922.80	-128,922.80	-100.0%
Total 4006.07 · SD Regional Fire Fnd	0.00	128,922.80	-128,922.80	-100.0%
Total 4006 · GRANT INCOME	0.00	238,124.30	-238,124.30	-100.0%
4007 · INTERGOVERNMENTAL REVENUE				
4007.01 · Incident Reimburse - Personnel	119,404.29	157,742.90	-38,338.61	-24.3%
4007.02 · Incident Reimburse - Vehicle	10,338.88	51,926.54	-41,587.66	-80.1%
4007.03 · Incident Reimburse - Other	32,098.46	67,065.61	-34,967.15	-52.1%
4007.04 · Paramedic Resource Pool	0.00	8,231.19	-8,231.19	-100.0%
Total 4007 · INTERGOVERNMENTAL REVENUE	161,841.63	284,966.24	-123,124.61	-43.2%
4008 · FEES AND SERVICES				
4008.01 · Mitigation				
Fees	70,810.63	124,159.04	-53,348.41	-43.0%
Interest	807.66	1,750.51	-942.85	-53.9%
Total 4008.01 · Mitigation	71,618.29	125,909.55	-54,291.26	-43.1%
4008.02 · Fees for Services	21,320.49	36,910.65	-15,590.16	-42.2%
Total 4008 · FEES AND SERVICES	92,938.78	162,820.20	-69,881.42	-42.9%
4009 · FAIR MARKET VALUE				
CA Class FMV	0.00	-244.37	244.37	100.0%
County Mit Fund FMV	0.00	-14.27	14.27	100.0%
County Gen Fund FMV	0.00	-1,801.36	1,801.36	100.0%

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	Jul '26 - Jun 27	Jul '25 - Jun 26	$ Change	% Change
Total 4009 · FAIR MARKET VALUE	0.00	-2,060.00	2,060.00	100.0%
Total Income	534,881.09	6,435,514.81	-5,900,633.72	-91.7%
Gross Profit	534,881.09	6,435,514.81	-5,900,633.72	-91.7%
Expense				
Purchase of Goods-Services	554.61	0.00	554.61	100.0%
5000 · PAYROLL				
5000.01 · Salaries	892,627.56	2,544,289.45	-1,651,661.89	-64.9%
5000.02 · OVERTIME				
FLSA	18,376.18	50,623.46	-32,247.28	-63.7%
Paramedic Resource Pool	3,972.98	17,891.47	-13,918.49	-77.8%
Reimbursable	0.00	757.50	-757.50	-100.0%
Sick Coverage	31,695.54	217,637.61	-185,942.07	-85.4%
Strike Team	232,308.07	143,227.22	89,080.85	62.2%
Training	12,823.34	33,090.68	-20,267.34	-61.3%
Unclassified-Meetings, etc	1,145.93	152,005.00	-150,859.07	-99.3%
Vacation - Coverage	87,852.00	284,270.67	-196,418.67	-69.1%
Worker's Comp Coverage	69,617.92	63,271.66	6,346.26	10.0%
Total 5000.02 · OVERTIME	457,791.96	962,775.27	-504,983.31	-52.5%
5000.03 · DIRECTORS COMPENSATION	1,700.00	5,600.00	-3,900.00	-69.6%
5000 · PAYROLL - Other	0.00	0.00	0.00	0.0%
Total 5000 · PAYROLL	1,352,119.52	3,512,664.72	-2,160,545.20	-61.5%
5002 · EMPLOYEE BENEFITS				
5002.01 · Educational Incentive	61,547.24	145,087.72	-83,540.48	-57.6%
5002.02 · Annual Leave Buyback	314.73	58,969.94	-58,655.21	-99.5%
5002.03 · Medicare Tax ER	19,784.92	52,809.20	-33,024.28	-62.5%
5002.04 · CalPers Retirement				
Retirement - Pers	168,548.99	-922,069.09	1,090,618.08	118.3%
Retirement UAL Payments	265,476.00	194,285.00	71,191.00	36.6%
Total 5002.04 · CalPers Retirement	434,024.99	-727,784.09	1,161,809.08	159.6%
5002.05 · Group Medical Ins				
Health	145,544.48	450,734.75	-305,190.27	-67.7%
Supp Benefits - FRMS	15,806.81	46,944.30	-31,137.49	-66.3%
Total 5002.05 · Group Medical Ins	161,351.29	497,679.05	-336,327.76	-67.6%
5002.06 · Life Insurance	2,126.12	6,492.36	-4,366.24	-67.3%
5002.07 · LTD Insurance	3,433.40	8,942.93	-5,509.53	-61.6%
5002.08 · Social Security (ER)	105.40	347.20	-241.80	-69.6%
5002.09 · Payroll Expenses	3,064.50	191.00	2,873.50	1,504.5%
5002.10 · Retirement 401 (a)	16,737.50	13,070.00	3,667.50	28.1%
5002.11 · Uniform Allowance (Admin)	500.00	250.00	250.00	100.0%
5002.12 · Compensated Absences Expense	0.00	-11,486.86	11,486.86	100.0%
5002.13 · HRA	9,629.28	0.00	9,629.28	100.0%
5002.14 · Compensation Other	9,597.54	0.00	9,597.54	100.0%
Total 5002 · EMPLOYEE BENEFITS	722,216.91	44,568.45	677,648.46	1,520.5%
5003 · GRANT EXPENSES				
5003.01 · SDRC				
SDRC 0723 Fuels	0.00	100,810.50	-100,810.50	-100.0%
Total 5003.01 · SDRC	0.00	100,810.50	-100,810.50	-100.0%
5003.04 · CountySD				
SHGP 2024	0.00	8,391.00	-8,391.00	-100.0%
Total 5003.04 · CountySD	0.00	8,391.00	-8,391.00	-100.0%
5003.05 · Alpine FireProtectionFoundation	20.00	25.58	-5.58	-21.8%
5003.07 · SD Regional Fire Foundation				
Truck/Air Curtain Burner	0.00	5,288.80	-5,288.80	-100.0%
Total 5003.07 · SD Regional Fire Foundation	0.00	5,288.80	-5,288.80	-100.0%
Total 5003 · GRANT EXPENSES	20.00	114,515.88	-114,495.88	-100.0%
5007 · UNIFORMS/PPE				
5007.01 · Uniforms	0.00	6,452.55	-6,452.55	-100.0%
5007.02 · Structure PPE	0.00	11,062.49	-11,062.49	-100.0%
5007.03 · Wildland PPE	0.00	0.00	0.00	0.0%
Total 5007 · UNIFORMS/PPE	0.00	17,515.04	-17,515.04	-100.0%

AFPD Alpine Fire Protection District
Profit & Loss Prev Year Comparison
July 2026 through June 2027

	Jul '26 - Jun 27	Jul '25 - Jun 26	$ Change	% Change
5008 · COMMUNICATIONS				
5008.01 · Heartland Comm Facility	45,169.95	118,920.37	-73,750.42	-62.0%
5008.02 · Mobile Communications	2,467.80	8,249.92	-5,782.12	-70.1%
5008.05 · Emergency Operations Center EOC	0.00	229.32	-229.32	-100.0%
5008.06 · Regional Communications System	2,304.00	8,816.67	-6,512.67	-73.9%
5008.08 · Cox Communications	1,244.44	3,548.24	-2,303.80	-64.9%
Total 5008 · COMMUNICATIONS	51,186.19	139,764.52	-88,578.33	-63.4%
5009 · PASIS (Workers Comp)				
5009.01 · Administrative Costs	204,753.00	152,162.00	52,591.00	34.6%
5009.02 · Claim Related Expenses	24,368.04	112,932.28	-88,564.24	-78.4%
Total 5009 · PASIS (Workers Comp)	229,121.04	265,094.28	-35,973.24	-13.6%
5010 · HOUSEHOLD	1,493.42	7,120.10	-5,626.68	-79.0%
5011 · FAIRA	77,120.00	73,623.00	3,497.00	4.8%
5012 · MAINTENANCE - EQUIPMENT				
5012.01 · SCBA's	1,913.04	2,938.32	-1,025.28	-34.9%
5012.02 · Air Compressor - Station	746.44	1,502.90	-756.46	-50.3%
5012.03 · 800 mhz Radios	3,760.19	2,845.01	915.18	32.2%
5012.04 · VHF Radios	295.58	0.00	295.58	100.0%
5012.05 · Rescue Tools	1,813.65	2,762.37	-948.72	-34.3%
5012.06 · Hydrant Maintenance	363.99	0.00	363.99	100.0%
5012.07 · Station Generator	2,220.74	1,182.71	1,038.03	87.8%
5012.08 · SCBA - Compressor	3,810.51	2,600.88	1,209.63	46.5%
5012.09 · Portable Extinguishers	0.00	411.53	-411.53	-100.0%
5012.10 · Hose & Ladder Testing	0.00	4,946.20	-4,946.20	-100.0%
5012.11 · Misc. Equipment	671.14	3,264.45	-2,593.31	-79.4%
5012.12 · Fuel	20,829.40	31,303.97	-10,474.57	-33.5%
5012.13 · Foam (Class A/B)	0.00	1,260.68	-1,260.68	-100.0%
5012.14 · Fire Hose & Appliances	0.00	2,095.63	-2,095.63	-100.0%
5012.15 · Gas Detectors	679.80	766.72	-86.92	-11.3%
Total 5012 · MAINTENANCE - EQUIPMENT	37,104.48	57,881.37	-20,776.89	-35.9%
5013 · MAINTENANCE - VEHICLES				
5013.10 · E17 - 2015 KME	11,899.42	51,570.57	-39,671.15	-76.9%
5013.20 · E217 - 2005 KME	0.00	30,486.32	-30,486.32	-100.0%
5013.30 · 2023 Chevrolet Silverado	562.61	1,235.17	-672.56	-54.5%
5013.40 · 2019 F-250	905.19	3,087.28	-2,182.09	-70.7%
5013.50 · BR17 Hi-Tech (2019)	2,081.33	17,001.54	-14,920.21	-87.8%
5013.60 · 2020 Ford Explorer	0.00	813.56	-813.56	-100.0%
5013.70 · 2021 Chevrolet Silverado	0.00	3,988.21	-3,988.21	-100.0%
5013.80 · Vermeer 1500C Chipper	0.00	992.98	-992.98	-100.0%
Total 5013 · MAINTENANCE - VEHICLES	15,448.55	109,175.63	-93,727.08	-85.9%
5014 · MAINTENANCE - FACILITIES				
5014.01 · Station 17	1,827.94	14,596.06	-12,768.12	-87.5%
5014.02 · HVAC Maintenance	0.00	1,233.50	-1,233.50	-100.0%
5014.03 · Apparatus Bay Doors & Gates	0.00	375.00	-375.00	-100.0%
5014.04 · ST-17 Life Safety Systems	350.00	6,309.22	-5,959.22	-94.5%
5014.05 · Plymovent	629.81	0.00	629.81	100.0%
5014.06 · Gym Equipment	258.75	1,049.44	-790.69	-75.3%
5014.07 · Grounds Maintenance	1,151.95	5,446.39	-4,294.44	-78.9%
5014.08 · Photovoltaic System	0.00	3,780.00	-3,780.00	-100.0%
Total 5014 · MAINTENANCE - FACILITIES	4,218.45	32,789.61	-28,571.16	-87.1%
5015 · EMERGENCY MEDICAL SERVICES				
5015.01 · EMS Supplies	5,711.63	6,850.29	-1,138.66	-16.6%
5015.02 · EMS Maintenance Contracts	17,483.00	682.00	16,801.00	2,463.5%
5015.03 · Medication Disposal	198.00	212.00	-14.00	-6.6%
Total 5015 · EMERGENCY MEDICAL SERVICES	23,392.63	7,744.29	15,648.34	202.1%
5016 · AGENCY MEMBERSHIPS	1,726.60	2,589.49	-862.89	-33.3%
5018 · OFFICE EXPENSE				
5018.01 · Expendable Supplies	881.48	2,939.57	-2,058.09	-70.0%
5018.02 · Postage	150.00	445.08	-295.08	-66.3%
5018.03 · IT Equipment	1,941.87	7,525.20	-5,583.33	-74.2%
5018.04 · Publishing	367.50	748.50	-381.00	-50.9%
Total 5018 · OFFICE EXPENSE	3,340.85	11,658.35	-8,317.50	-71.3%
5019 · PROFESSIONAL FEES / SERVICES				
5019.01 · Legal Fees and Related	10,536.93	85,661.03	-75,124.10	-87.7%
5019.02 · Auditor	18,384.16	18,851.86	-467.70	-2.5%
5019.06 · Wellness - Fitness Program	197.00	25,502.03	-25,305.03	-99.2%

AFPD Alpine Fire Protection District
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July 2026 through June 2027

	Jul '26 - Jun 27	Jul '25 - Jun 26	$ Change	% Change
5019.08 · SD LAFCO	3,151.26	2,209.29	941.97	42.6%
5019.09 · Benefit Fee Administration	0.00	4,816.23	-4,816.23	-100.0%
Total 5019 · PROFESSIONAL FEES / SERVICES	32,269.35	137,040.44	-104,771.09	-76.5%
5023 · TRAINING				
5023.01 · Training Incidentals	0.00	1,866.28	-1,866.28	-100.0%
5023.02 · EMS (Medical Training)	2,850.00	4,447.00	-1,597.00	-35.9%
5023.03 · Heartland Training Facility	11,579.00	19,467.00	-7,888.00	-40.5%
5023.04 · Education Reimbursement	3,621.64	7,155.00	-3,533.36	-49.4%
Total 5023 · TRAINING	18,050.64	32,935.28	-14,884.64	-45.2%
5025 · PROFESSIONAL DEVELOPMENT				
5025.01 · Administration	2,535.35	7,084.56	-4,549.21	-64.2%
5025.02 · Chief Officers	13.04	4,861.30	-4,848.26	-99.7%
5025.03 · Board of Directors	0.00	22.04	-22.04	-100.0%
5025.04 · In House Training	4,545.00	4,545.00	0.00	0.0%
5025.05 · Community Risk Reduction	0.00	60.45	-60.45	-100.0%
5025.06 · Operations	6,048.80	18,950.03	-12,901.23	-68.1%
Total 5025 · PROFESSIONAL DEVELOPMENT	13,142.19	35,523.38	-22,381.19	-63.0%
5028 · UTILITIES				
5028.01 · SDG&E	4,624.12	13,317.51	-8,693.39	-65.3%
5028.02 · Telephone	1,767.34	4,720.01	-2,952.67	-62.6%
5028.03 · Water	1,462.02	4,758.08	-3,296.06	-69.3%
5028.04 · Trash	1,457.31	2,932.20	-1,474.89	-50.3%
5028.05 · Sewer	5,377.34	4,846.09	531.25	11.0%
Total 5028 · UTILITIES	14,688.13	30,573.89	-15,885.76	-52.0%
5030 · SPECIAL DISTRICT EXPENSE				
5030.01 · District Operations	3,143.12	10,423.91	-7,280.79	-69.9%
5030.02 · Incident Operations	5,318.08	4,922.05	396.03	8.1%
5030.03 · Web Site	100.00	1,560.00	-1,460.00	-93.6%
5030.04 · Recruitment	0.00	174.00	-174.00	-100.0%
5030.05 · Reimbursable expenses	30,000.00	0.00	30,000.00	100.0%
5030.06 · Software/Licenses	29,811.26	32,576.51	-2,765.25	-8.5%
Total 5030 · SPECIAL DISTRICT EXPENSE	68,372.46	49,656.47	18,715.99	37.7%
5032 · Community Risk Reduction				
5032.01 · Public Education	933.89	4,848.12	-3,914.23	-80.7%
5032.02 · Supplies	280.02	2,330.22	-2,050.20	-88.0%
Total 5032 · Community Risk Reduction	1,213.91	7,178.34	-5,964.43	-83.1%
5035 · MINOR EQUIPMENT				
Communications	2,926.70	13,745.12	-10,818.42	-78.7%
Facilities	7,955.94	11,604.09	-3,648.15	-31.4%
Office	11,562.00	3,308.60	8,253.40	249.5%
Operations	0.00	29,558.42	-29,558.42	-100.0%
Total 5035 · MINOR EQUIPMENT	22,444.64	58,216.23	-35,771.59	-61.5%
5037 · CAPITALIZED EXPENSES				
Depreciation Expense	0.00	281,098.34	-281,098.34	-100.0%
Facilities	11,673.00	64,672.09	-52,999.09	-82.0%
Operations	49,225.69	12,978.62	36,247.07	279.3%
Vehicles	0.00	1,126.71	-1,126.71	-100.0%
Total 5037 · CAPITALIZED EXPENSES	60,898.69	359,875.76	-298,977.07	-83.1%
5038 · CONTINGENCY FUND	0.00	9,050.34	-9,050.34	-100.0%
8000.00 · DEBT SERVICE FUND				
8000.01 · POB				
POB - Administrative Fees	0.00	3,225.00	-3,225.00	-100.0%
POB - Interest	12,287.75	145,470.23	-133,182.48	-91.6%
POB - Principal	235,000.00	0.00	235,000.00	100.0%
Total 8000.01 · POB	247,287.75	148,695.23	98,592.52	66.3%
8000.02 · ECAA Solar				
Interest	0.00	4,103.15	-4,103.15	-100.0%
Principal	0.00	0.00	0.00	0.0%
8000.02 · ECAA Solar - Other	-84.58	84.58	-169.16	-200.0%
Total 8000.02 · ECAA Solar	-84.58	4,187.73	-4,272.31	-102.0%

AFPD Alpine Fire Protection District
Profit & Loss Prev Year Comparison
July 2026 through June 2027

	Jul '26 - Jun 27	Jul '25 - Jun 26	$ Change	% Change
Total 8000.00 · DEBT SERVICE FUND	247,203.17	152,882.96	94,320.21	61.7%
Total Expense	2,997,346.43	5,269,637.82	-2,272,291.39	-43.1%
Net Ordinary Income	-2,462,465.34	1,165,876.99	-3,628,342.33	-311.2%
Other Income/Expense				
Other Income				
6000.00 · GRANTS - INCOME				
6000.04 · SD Regional Fire Foundation				
VHF Radios	17,070.00	0.00	17,070.00	100.0%
Total 6000.04 · SD Regional Fire Foundation	17,070.00	0.00	17,070.00	100.0%
Total 6000.00 · GRANTS - INCOME	17,070.00	0.00	17,070.00	100.0%
Total Other Income	17,070.00	0.00	17,070.00	100.0%
Other Expense				
7000 · GRANTS - EXPENSE				
7000.01 · SD River Conservancy				
25-26 Fuels Management Project	3,370.20	0.00	3,370.20	100.0%
Total 7000.01 · SD River Conservancy	3,370.20	0.00	3,370.20	100.0%
7000.04 · SD Regional Fire Foundation				
VHF Radios	17,070.00	0.00	17,070.00	100.0%
Total 7000.04 · SD Regional Fire Foundation	17,070.00	0.00	17,070.00	100.0%
Total 7000 · GRANTS - EXPENSE	20,440.20	0.00	20,440.20	100.0%
Total Other Expense	20,440.20	0.00	20,440.20	100.0%
Net Other Income	-3,370.20	0.00	-3,370.20	-100.0%
Net Income	**-2,465,835.54**	**1,165,876.99**	**-3,631,712.53**	**-311.5%**

Portfolio Analysis

10/31/2026

Total cost of accounts (cash value)	**$4,610,506.73**
Value of accounts (market value)	**$5,070,808.54**
Unrealized gain/loss $ (market v - cash v)	**$460,301.81**
Unrealized gain/loss %	**9.98%**
Average earning % CD	**1.85%**

Investment Name	Broker/Dealer	CUSIP	Maturity Date	Term in Months	Interest Rate	Month End Stmnt Balance	Quantity	Purchase Price Per Unit	Trade Fees	Total Cost (Purchase Price)	Market Price	Market Value	Gain/Loss ($)	Gain/Loss (%)
FIFTH THIRD - PERSHING - 0721														
JPMorgan Chase Bank (CD)	**Ameriprise/Comerica**	48128UNS4	4/16/2029	102	1.00%		1000	$ 100.00		$ 100,000.00	$ 90.90	$ 90,897.00	$ (9,103.00)	-9.10%
JPMorgan Chase Bank (CD)*	**Ameriprise/Comerica**	48128UZF9	2/15/2030	108	1.10%		1500	$ 100.00		$ 150,000.00	$ 89.36	$ 134,043.00	$ (15,957.00)	-10.64%
												$ -	$ -	
FIFTH THIRD - PERSHING -2461														
Federal Farm CR BKS Cons	Comerica	3133ENWU0	5/17/2032	113	4.30%		1350	$ 100.00		$ 131,571.00	$ 95.01	$ 128,266.20	$ (3,304.80)	-2.51%
Jonesboro ST BK	**Comerica**	48040PJA4	9/16/2035	180	1.00%		1660	$ 100.00		$ 166,000.00	$ 70.77	$ 117,471.56	$ (48,528.44)	-29.23%
SRPL FUNDS														
CA CLASS/SRPL	**CA CLASS**	Money Mkt			3.72%	276,376.92	250,204.56	$ 1.00		$ 250,204.56	$ 1.00	$ 276,376.92	$ 26,172.36	10.46%
LAIF	LAIF	Local Agency Inv.Fund			3.92%	6,534.39	5417.55	$ 1.00		$ 5,417.55	$ 1.00	$ 5,417.55	$ -	0.00%
COMMITTED & ASSIGNED														
LAIF	**LAIF**	Local Agency Inv.Fund			3.92%		520.37	$ 1.00	$ -	$ 520.37	$ 1.00	$ 1,052.25	$ 531.88	102.21%
CB&T	**CB&T**	Money Mkt			0.30%	10,868.47	18,676.14	$ 1.00		$ 18,676.14	$ 1.00	$ 18,863.28	$ 187.14	1.00%
CA CLASS: PRIME	**CA CLASS**				3.72%	2,835,098.41	2,432,195.85	$ 1.00		$ 2,432,195.85	$ 1.00	$ 2,835,098.41	$ 402,902.56	16.57%
CA CLASS 1%	**CA CLASS**				3.72%	28,181.91	27,154.48	$ 1.00		$ 27,154.48	$ 1.00	$ 28,181.91	$ 1,027.43	3.78%
CA CLASS: ENHANCED	**CA CLASS**	Investment Account			3.72%	1,288,267.16	1,181,893.48	$ 1.00		$ 1,181,893.48	$ 1.00	$ 1,288,267.16	$ 106,373.68	9.00%
FIFTH THIRD - PERSHING 1002.13	**Comerica**	Money Mkt				3,152.47	2,651.10	$ 1.00		$ 2,651.10	$ 1.00	$ 2,651.10	$ -	0.00%
FIFTH THIRD - PERSHING 1002.14	**Comerica**	Money Mkt				8,013.95	7,857.05	$ 1.00		$ 7,857.05	$ 1.00	$ 7,857.05	$ -	0.00%
US BANK PARS 115	**US Bank**	Money Mkt				25,661.74	26,059.97	$ 1.00		$ 26,059.97	$ 1.00	$ 26,059.97	$ -	0.00%
UNASSIGNED														
CB&T -8443	**CB&T**	Checking				76,527.79	110,305.18	$ 1.00		$ 110,305.18	$ 1.00	$ 110,305.18	$ -	0.00%
Total										**$ 4,610,506.73**		**$ 5,070,808.54**	**$ 460,301.81**	**9.98%**

* Callable

BASE VALUE	MARKET VALUE	
$ 5,417.55	$ 5,417.55	LAIF / SRPL
$ 520.37	$ 1,052.25	LAIF/AFPD
$ 252,651.10	$ 227,591.10	Fifth Third-0721
$ 305,428.05	$ 253,594.81	Fifth Third-2461
$ 26,059.97	$ 26,059.97	US Bank
$ 2,432,195.85	$ 2,835,098.41	CA CLASS
$ 27,154.48	$ 28,181.91	CA CLASS 1%
$ 250,204.56	$ 276,376.92	CA CLASS / SRPL
$ 1,181,893.48	$ 1,288,267.16	CA CLASS / ENHANCED
$ 18,676.14	$ 18,863.28	CB&T
$ 4,500,201.55	$ 4,960,503.36	
$ 255,622.11	$ 281,794.47	SRPL
$ 4,244,579.44	$ 4,678,708.89	GENERAL
$ 4,500,201.55	$ 4,960,503.36	

Alpine Fire Protection District Monthly Incident Stats

October 2026

Incident Count

203

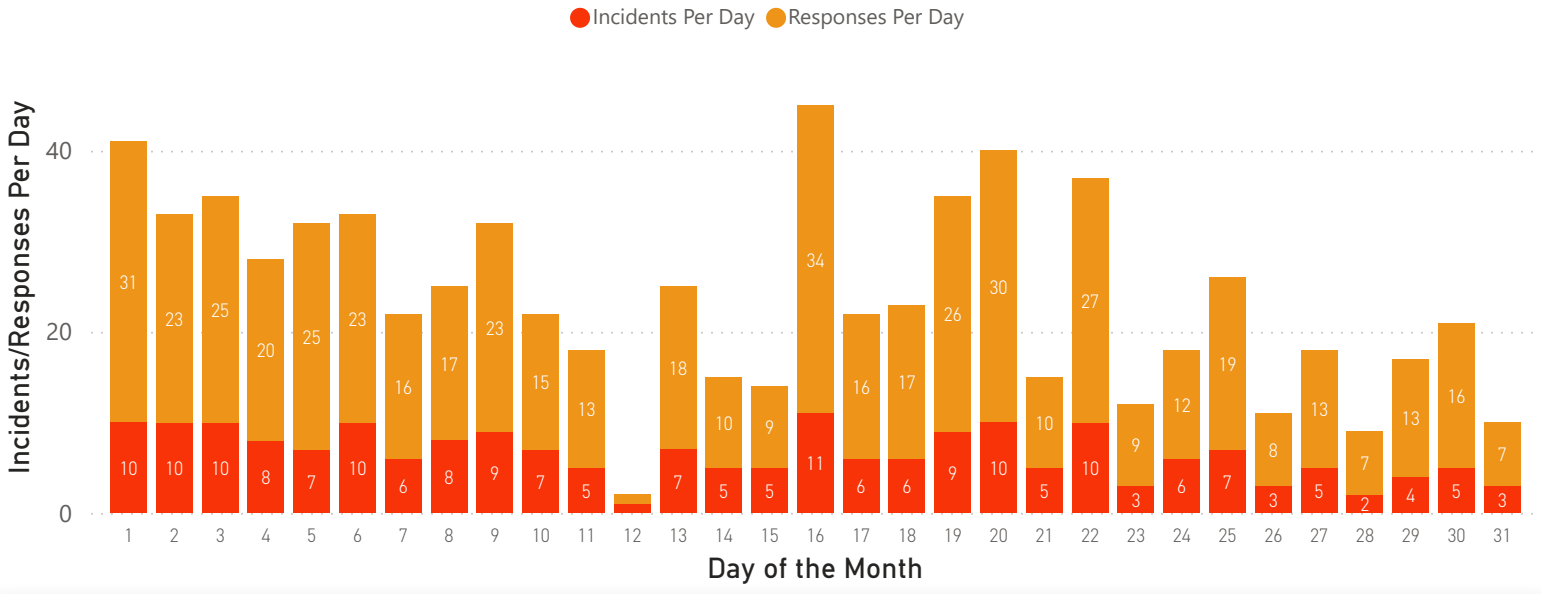
Incidents an Alpine Unit Responded To

Unit Responses

307

Alpine Unit Responses To The 194 Incidents

Alpine Incidents & Unit Responses Per Day For October 2026



Incident Category Count For The 203 Incidents Alpine Responded To In October 2026

