

ALPINE FIRE PROTECTION DISTRICT  
BOARD OF DIRECTORS

Director Taylor  
Director Willis  
Director Mehrer  
Director Paskle  
Director Cromwell

**Regular Board Meeting**  
Tuesday – 10/15/2024  
5:00 P.M.

Fire Chief Brian Boggeln  
  
Fire Station 17  
1364 Tavern Road  
Alpine, CA 91901



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

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

**PUBLIC COMMENT AND DISCUSSION:** Members of the public may address the Board during public comment on a particular agenda item, or if they wish, to make a general comment on a matter within the subject matter jurisdiction of the District. On their own initiative or in response to questions posed by the public, board members may ask a question for clarification; provide reference to staff or other resources for factual information or request staff to report back at a subsequent meeting. The District limits each speaker to 3 minutes per subject or topic.

**CERTIFICATION OF POSTING**

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

*Brian Boggeln*

Brian Boggeln, Fire Chief

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The following Director(s) will be attending the meeting via teleconference from the following location(s):

Director Mehrer: 195 Madame Gasquet Lane, Gasquet, CA 95543

- 1. CALL TO ORDER AND DETERMINATION OF A QUORUM**
- 2. PLEDGE OF ALLEGIANCE AND INVOCATION**
- 3. PLAQUE PRESENTATION FROM THE ALPINE FIRE PROTECTION DISTRICT AND SAN DIEGO COUNTY FIRE PROTECTION DISTRICT/CAL FIRE TO THE FAMILY OF MARTIN MARUGG**
- 4. APPROVAL OF AGENDA**
- 5. CONSENT CALENDAR**
  - 5.1. Minutes: September 17 2024, Board Meeting pg. 03
  - 5.2. Financial Reports pg. 06
  - 5.3. Monthly Incident Report pg. 24
- 6. PUBLIC COMMENT AND DISCUSSION**
- 7. AGENDA ITEMS**
  - 7.1. Fiscal Year 2023/2024 Audit pg. 25
    - *Nigro & Nigro will present the FY 23/24 Audit for Review and Acceptance*
  - 7.2. Resolution No. 24/25-08: Sole Source Procurement and Installation of One (1) Fire Alarm Control Panel; One (1) Gateway GSM Cellular Communicator; One (1) Smoke Detector by Johnson Controls Fire Protection LP pg. 91
- 8. REPORTS**
  - 8.1. Directors' Report Verbal
  - 8.2. Fire Chief Verbal
  - 8.3. Fire Marshal Verbal
  - 8.4. Alpine Firefighters Association – Local 2638 Verbal
- 9. ADJOURNMENT**

NEXT MEETING:

Tuesday, 11/19/2024, 5:00 p.m.: 1364 Tavern Road, Alpine, CA 91901

ALPINE FIRE PROTECTION DISTRICT  
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**\*\*MINUTES\*\***

**1. CALL TO ORDER AND DETERMINATION OF A QUORUM**

Meeting called to order at 5:01 pm by: Taylor

Roll Call Quorum:

Present: Taylor, Willis, Paskle

Absent: Mehrer, Cromwell

**2. PLEDGE OF ALLEGIANCE AND INVOCATION**

Pledge of Allegiance by: Captain Lavigne

Invocation by: Willis

**3. APPROVAL OF AGENDA**

Motion to approve agenda by: Willis

Second by: Paskle

Discussion: None

AYES: ( 3 ) NOES: ( 0 )

**4. CONSENT CALENDAR**

Motion to approve agenda by: Willis

Second by: Paskle

Discussion: None

AYES: ( 3 ) NOES: ( 0 )

4.1. Minutes: August 20 2024, Board Meeting

pg. 03

4.2. Financial Reports

pg. 07

4.3. Monthly Incident Report

pg. 27

**5. PUBLIC COMMENT AND DISCUSSION**

Public Comment: None

**6. AGENDA ITEMS**

6.1. Public Hearing – Third Hearing of the FY 2024/2025 Budget

Open hearing at 05:03 pm by Director Taylor

Discussion: Director Taylor had questions regarding the OT-Overtime is an offset;  
property tax increase? Fire Chief provided additional information regarding budget

Close Hearing at 5: 08 pm by Director Taylor

6.2. Resolution No. 24/25-06: Adoption of FY 2024/2025 Budget

pg. 28

Motion to approve Resolution No. 24/25-06: Adoption of FY 2024/2025 Budget

by: Willis

Second by: Paskle

Roll call vote: Taylor, Willis, Paskle

Absent: Mehrer, Cromwell

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**7. REPORTS**

- 7.1. Directors' Report Verbal  
Verbal Discussion: None
- 7.2. Fire Chief Verbal  
Verbal Discussion: Was unable to get the Type 6; good news the chassis was ordered; pending delivery date. Firefighter Holt completes his internship Saturday. Chief Pfohl will be covering next week. Audit results will be going over in next meeting
- 7.3. Fire Marshal Verbal  
Verbal Discussion: A lot of complaints of weeds/neighbors needing to clear yards; home ignitions; Oct 5<sup>th</sup> is Open house from 10-2; Operation Cip Drop is oct 5<sup>th</sup> from 8-11 (or until all dumpsters are full)
- 7.4. Alpine Firefighters Association – Local 2638 Verbal  
Verbal Discussion: Christmas Party is getting set up and scheduled for Dec. 12<sup>th</sup> 2 6 pm; Open house dates; October is a busy month as its Fire Prevention Month

**8. CLOSED SESSION 5:13 PM**

8.1 Liability Claim (Government Code §54956.95) – Gerald Howell

CLOSED SESSION ENDED AT 5:24 PM. DIRECTION GIVEN TO THE FIRE CHIEF, NO ACTION TAKEN

- 9. Resolution No. 24/25-07: The Board of Directors will consider adopting Resolution No. 24/25-07 pertaining to the Industrial Disability Retirement of Gerald Howell.** pg. 38

Motion to approve Resolution No. 24/25-07 pertaining to the Industrial Disability Retirement of Gerald Howell by: Willis  
Second by: Paskle  
Roll call vote: Taylor, Willis, Paskle  
Absent: Mehrer, Cromwell

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**10. ADJOURNMENT 5:27 PM**

Motion to adjourn by: Paskle

Second by: Willis

Discussion: None

Present: Taylor, Willis, Paskle

Absent: Mehrer, Cromwell

***NEXT MEETING:***

*Tuesday, 10/15/2024, 5:00 p.m.: 1364 Tavern Road, Alpine, CA 91901*

Minutes Approved:

\_\_\_\_\_  
Tim Mehrer, Board Secretary

\_\_\_\_\_  
Date

## AFPD Alpine Fire Protection District

## Balance Sheet

As of September 30, 2024

10/08/24

Accrual Basis

	<u>Sep 30, 24</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1000 · COUNTY OF SAN DIEGO	483,648.43
1001 · OTHER A/C'S	5,134,430.08
<b>Total Checking/Savings</b>	5,618,078.51
<b>Accounts Receivable</b>	85,953.83
<b>Other Current Assets</b>	6,968,781.88
<b>Total Current Assets</b>	12,672,814.22
<b>Fixed Assets</b>	4,243,062.73
<b>TOTAL ASSETS</b>	<b>16,915,876.95</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	6,610.95
Other Current Liabilities	286,991.27
<b>Total Current Liabilities</b>	293,602.22
<b>Long Term Liabilities</b>	13,291,540.10
<b>Total Liabilities</b>	13,585,142.32
<b>Equity</b>	
<b>OPENING BAL EQUITY</b>	2,783,937.41
3000 · Opening Balance Equity	5,192,924.00
3002 · UNRESERVED and UNDESIGNATED	1,556,248.88
3007 · Investment in Fixed Assets	4,291,938.00
1110 · Retained Earnings	-8,708,564.84
Net Income	-1,785,748.82
<b>Total Equity</b>	3,330,734.63
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>16,915,876.95</b>

10/08/24  
**AFPD Alpine Fire Protection District**  
**Current Month Expenses**  
 September 2024

Expense	Date	Num	Name	Memo	Split	Debit	Credit	Amount
<b>5000 - PAYROLL</b>								
Total 5000.01 - Salaries						176,832.68	412.01	176,420.67
<b>5000.02 - OVERTIME</b>								
Total Critical Weather						0.00	0.00	0.00
Total FLSA						3,644.07	0.00	3,644.07
Total Sick Coverage						232.44	0.00	232.44
Total Strike Team						67,645.57	0.00	67,645.57
Total Training						3,520.02	0.00	3,520.02
Total Unclassified-Meetings, etc						0.00	0.00	0.00
Total Vacation - Coverage						27,178.77	0.00	27,178.77
Total Worker's Comp Coverage						300.88	0.00	300.88
Total 5000.02 - OVERTIME						102,521.75	0.00	102,521.75
Total 5000.03 - DIRECTORS COMPENSATION						300.00	0.00	300.00
Total 5000 - PAYROLL - Other						1.75	0.00	1.75
Total 5000 - PAYROLL						279,656.18	412.01	279,244.17
Total 5002.01 - Educational Incentive						8,200.63	0.00	8,200.63
Total 5002.02 - Annual Leave Buyback						987.68	0.00	987.68
Total 5002.03 - Medicare Tax ER						4,146.61	0.00	4,146.61
Total 5002.04 - CalPERS Retirement						33,728.77	1,763.81	31,964.96
Total 5002.05 - Group Medical Ins						33,652.04	335.34	33,316.70
Total 5002.06 - Life Insurance						541.50	18.53	522.97
Total 5002.07 - LTD Insurance						621.24	0.12	621.12
Total 5002.08 - Social Security (ER)						18.60	0.00	18.60
Total 5002.09 - Payroll Expenses						3.50	3.50	0.00
Total 5002.10 - Retirement 401 (a)						237.50	5.00	232.50
Total 5002 - EMPLOYEE BENEFITS						82,138.07	2,126.30	80,011.77
Total 5003.05 - Alpine FireProtectionFoundation						719.74	0.00	719.74
Total 5003 - GRANT EXPENSES						719.74	0.00	719.74
<b>5007 - UNIFORMS/PPE</b>								
Total 5007.01 - Uniforms								
	09/10/2024	8929	INC					
	09/11/2024	INV864389	L.N. CURTIS & SONS		CalCard (Brian Boggeln -2115)	169.99		169.99
	09/12/2024	INV919878	L.N. CURTIS & SONS	(2)	2000 - Accounts Payable	493.25		493.25
	09/13/2024	6069	Filo Apparel	Lg Navy Cham Jacket	2000 - Accounts Payable	167.74		167.74
	09/24/2024	INV868888	L.N. CURTIS & SONS	PPE Station Pants	CalCard (Joseph Lavigne -2983)	144.99		144.99
				Midnight Navy Cal Fire Pants (13)	2000 - Accounts Payable	3,031.51		3,031.51
Total 5007.01 - Uniforms						4,007.48	0.00	4,007.48
<b>5007.02 - Structure PPE</b>								
Total 5007.02 - Structure PPE	09/04/2024	6554	Sam Brown Shields		CalCard (Brian Boggeln -2115)	276.00		276.00
Total 5007 - UNIFORMS/PPE						276.00	0.00	276.00
<b>5008 - COMMUNICATIONS</b>								
Total 5008.02 - Mobile Communications						4,283.48	0.00	4,283.48
	09/01/2024	9972860159	VERIZON WIRELESS	2024/09 Acct--0005: 13 lines total (-0050, -6522,-7844, -6226, -7650, -9835, -4087, -4175, -396...	2000 - Accounts Payable	515.44		515.44

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

	Date	Num	Name	Memo	Split	Debit	Credit	Amount
Total 5008.02 - Mobile Communications						515.44	0.00	515.44
<b>5008.06 - Regional Communications System</b>								
	09/01/2024	25ALPPDN02	COUNTYSD-REGIONAL COMM SYS	2024/08	2000 - Accounts Payable	737.50		737.50
Total 5008.06 - Regional Communications System						737.50	0.00	737.50
<b>5008.08 - Cox Communications</b>								
	09/17/2024	09/09-10/08/2024	COX COMMUNICATIONS	Internet Services 9/09-10/08/2024 (Total Month)	2000 - Accounts Payable	255.99		255.99
	09/17/2024	09/09-10/08/2024	COX COMMUNICATIONS	Taxes, Fees and Surcharges	2000 - Accounts Payable	0.93		0.93
Total 5008.08 - Cox Communications						256.92	0.00	256.92
Total 5008 - COMMUNICATIONS						1,509.86	0.00	1,509.86
<b>5009 - PASIS (Workers Comp)</b>								
<b>5009.01 - Administrative Costs</b>								
	09/16/2024	2024/2025 Q2	PASIS-CITY OF SAN MARCOS	Q3=\$6,217; Q4=\$6,217 Total=\$130,902	2000 - Accounts Payable	21,047.00		21,047.00
Total 5009.01 - Administrative Costs						21,047.00	0.00	21,047.00
Total 5009.02 - Claim Related Expenses						6,170.81	0.00	6,170.81
Total 5009 - PASIS (Workers Comp)						27,217.81	0.00	27,217.81
<b>5010 - HOUSEHOLD</b>								
	09/03/2024	9044	COSTCO	Household Supplies	CalCard (Brian Boggelin -2115)	240.77		240.77
	09/20/2024	49033/1	ACE HARDWARE INC.	lighter	2000 - Accounts Payable	9.89		9.89
	09/20/2024	49045/1	ACE HARDWARE INC.	paint	2000 - Accounts Payable	19.71		19.71
	09/24/2024	82750257	WAXIE SANITARY SUPPLY	Black Trash Bags	2000 - Accounts Payable	137.19		137.19
	09/24/2024	82750257	WAXIE SANITARY SUPPLY	Multi Fold Towels	2000 - Accounts Payable	120.92		120.92
	09/24/2024	82750257	WAXIE SANITARY SUPPLY	Handwash	2000 - Accounts Payable	58.89		58.89
	09/24/2024	82750257	WAXIE SANITARY SUPPLY	Scott Kitchen Roll Towels	2000 - Accounts Payable	112.70		112.70
	09/24/2024	82750257	WAXIE SANITARY SUPPLY	Toilet Paper	2000 - Accounts Payable	92.08		92.08
	09/24/2024	82750257	WAXIE SANITARY SUPPLY	Napkins	2000 - Accounts Payable	101.64		101.64
	09/24/2024	82750257	WAXIE SANITARY SUPPLY	Vinegar	2000 - Accounts Payable	51.14		51.14
	09/24/2024	82750257	WAXIE SANITARY SUPPLY	Laundry Detergent	2000 - Accounts Payable	47.76		47.76
	09/24/2024	82750257	WAXIE SANITARY SUPPLY	Taxes	2000 - Accounts Payable	55.98		55.98
Total 5010 - HOUSEHOLD						1,048.67	0.00	1,048.67
<b>5012 - MAINTENANCE - EQUIPMENT</b>								
<b>5012.01 - SCBA's</b>								
	09/10/2024	IN2115944	MUNICIPAL EMERGENCY SERVICES INC	Warranty X3 Console- Hose Assy, QD, HUD, X3, SNAP Fit	2000 - Accounts Payable	814.55		814.55
	09/10/2024	IN2115944	INC	Warranty Parts Credit	2000 - Accounts Payable		814.55	-814.55
	09/10/2024	IN2115944	INC	Warranty Labor SCBA	2000 - Accounts Payable	27.00		27.00
	09/10/2024	IN2115944	INC	Warranty Labor Credit	2000 - Accounts Payable		27.00	-27.00
	09/10/2024	IN2115945	INC	SCBA Repair	2000 - Accounts Payable	0.00		0.00
	09/10/2024	IN2115945	INC	SCBA Cylinder Valve Repair	2000 - Accounts Payable	56.57		56.57
	09/10/2024	IN2115945	INC	CYL VLV Seak Kit	2000 - Accounts Payable	81.58		81.58
	09/10/2024	IN2115945	INC	Tax	2000 - Accounts Payable	6.32		6.32
Total 5012.01 - SCBA's						986.02	841.55	144.47
<b>5012.07 - Station Generator</b>								
	09/17/2024	W301903	BAY CITY ELECTRIC WORKS INC	Minor Prev. Maint on Generator	2000 - Accounts Payable	454.08		454.08
Total 5012.07 - Station Generator						454.08	0.00	454.08
<b>5012.08 - SCBA - Compressor</b>								



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

	Date	Num	Name	Memo	Split	Debit	Credit	Amount
	09/30/2024	IN2127414	MUNICIPAL EMERGENCY SERVICES INC	Compressor Service Call, Air Sample & Calibration	2000 - Accounts Payable	258.28		258.28
Total 5012.08 - SCBA - Compressor						258.28	0.00	258.28
<b>5012.12 - Fuel</b>								
	09/25/2024	99861581	WEX	Strike Team	2000 - Accounts Payable	421.05		421.05
Total 5012.12 - Fuel						421.05	0.00	421.05
Total 5012 - MAINTENANCE - EQUIPMENT						2,119.43	841.55	1,277.88
<b>5013 - MAINTENANCE - VEHICLES</b>								
<b>5013.10 - E17 - 2015 KME</b>								
	09/03/2024	8771	NORTH COUNTY EVS INC	Included)	2000 - Accounts Payable	595.00		595.00
Total 5013.10 - E17 - 2015 KME						595.00	0.00	595.00
<b>5013.20 - E217 - 2005 KME</b>								
	09/03/2024	8750	NORTH COUNTY EVS INC	Included)	2000 - Accounts Payable	5,938.96		5,938.96
	09/09/2024	NAPA2	NAPA AUTO PARTS	LittleFuse	2000 - Accounts Payable	14.84		14.84
Total 5013.20 - E217 - 2005 KME						5,953.80	0.00	5,953.80
<b>5013.50 - BR17 Hi-Tech (2019)</b>								
	09/03/2024	8770	NORTH COUNTY EVS INC	Included)	2000 - Accounts Payable	1,560.97		1,560.97
	09/09/2024	NAPA	NAPA AUTO PARTS	Cabin Air Filter & Fuse Kit	2000 - Accounts Payable	149.58		149.58
Total 5013.50 - BR17 Hi-Tech (2019)						1,710.55	0.00	1,710.55
<b>5013.70 - 2021 Chevrolet Silverado</b>								
	09/03/2024	2354	EVS	Uplifting of 2023 Chevrolet Silverado (Labor)	2000 - Accounts Payable	1,813.04		1,813.04
Total 5013.70 - 2021 Chevrolet Silverado						1,813.04	0.00	1,813.04
Total 5013 - MAINTENANCE - VEHICLES						10,072.39	0.00	10,072.39
<b>5014 - MAINTENANCE - FACILITIES</b>								
<b>5014.01 - Station 17</b>								
	09/01/2024	48791/1	ACE HARDWARE INC.	O-Ring Kit 200 PC ASST	2000 - Accounts Payable	15.07		15.07
	09/11/2024	9TNH	AMAZON	5" Diamond Turbo Blade Cutting Granite Marble Concrete Hard Stones	2000 - Accounts Payable	37.78		37.78
	09/24/2024	13WL	AMAZON	Permatex Thread Sealant	2000 - Accounts Payable	7.53		7.53
	09/30/2024	3417	AMAZON	First Aid Kit Front Office & Hand Sanitizer Refills	2000 - Accounts Payable	72.68		72.68
	09/30/2024	2211805	PURTEC INDUSTRIAL WATER	14" m - Mixed Bed Tank (2) 10/31-12/31/2024	2000 - Accounts Payable	112.32		112.32
Total 5014.01 - Station 17						245.38	0.00	245.38
<b>5014.03 - Apparatus Bay Doors &amp; Gates</b>								
	09/23/2024	9720	DixieLine	Bay Door Supplies	Calcard (Joseph Laff - 5425)	200.52		200.52
Total 5014.03 - Apparatus Bay Doors & Gates						200.52	0.00	200.52
<b>5014.04 - ST-17 Life Safety Systems</b>								
	09/02/2024	24313200	JOHNSON CONTROLS	Fire alarm system MONITORING 05/01/2022-04/30/2027 2024/10	2000 - Accounts Payable	70.00		70.00
Total 5014.04 - ST-17 Life Safety Systems						70.00	0.00	70.00
<b>5014.07 - Grounds Maintenance</b>								
	09/04/2024	0283407	CARTWRIGHT TERMITE & PEST CNTRL., INC	2024/09 Service ( 1st Service)	2000 - Accounts Payable	157.77		157.77
	09/18/2024	0283406	CARTWRIGHT TERMITE & PEST CNTRL., INC	2024/09 Service ( 2nd Service)	2000 - Accounts Payable	157.77		157.77
	09/26/2024	49113/1	ACE HARDWARE INC.	Grounds Maint.	2000 - Accounts Payable	24.67		24.67
	09/30/2024	49137/1	ACE HARDWARE INC.	Grounds Maint.	2000 - Accounts Payable	15.25		15.25

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

	Date	Num	Name	Memo	Split	Debit	Credit	Amount
Total 5014.07 - Grounds Maintenance						355.46	0.00	355.46
Total 5014 - MAINTENANCE - FACILITIES						871.36	0.00	871.36
<b>5016 - AGENCY MEMBERSHIPS</b>								
Total 5016 - AGENCY MEMBERSHIPS	09/16/2024	9724	NATIONAL FIRE PROTECTION ASSOC - NFCSS SU	Open House Materials	CatCard (Jason McRoom -0108)	974.03	0.00	974.03
<b>5018 - OFFICE EXPENSE</b>								
<b>5018.01 - Expendable Supplies</b>								
	09/04/2024	6XVM	AMAZON	HDMI Cable, and USBC Hub	2000 - Accounts Payable	74.37		74.37
	09/17/2024	DTXX	AMAZON	Post it tabs	2000 - Accounts Payable	7.60		7.60
	09/30/2024	1Q9X	AMAZON	Metal Binder Clips	2000 - Accounts Payable	8.80		8.80
	09/30/2024	1Q9X	AMAZON	3 Ring Binders (4 PK)	2000 - Accounts Payable	31.99		31.99
	09/30/2024	1Q9X	AMAZON	Pilot Prem Gel Roller Pens- Black	2000 - Accounts Payable	12.83		12.83
	09/30/2024	1Q9X	AMAZON	Pilot Prem Gel Roller Pens- Blue	2000 - Accounts Payable	12.75		12.75
	09/30/2024	1Q9X	AMAZON	Avery 15 Tab (6 Pk)	2000 - Accounts Payable	17.38		17.38
	09/30/2024	1Q9X	AMAZON	tax	2000 - Accounts Payable	7.29		7.29
Total 5018.01 - Expendable Supplies						173.01	0.00	173.01
<b>5018.02 - Postage</b>								
	09/16/2024	EFT	FP POSTAGE RESET		1001.07 - CB&T Checking - 8473	20.00		20.00
Total 5018.02 - Postage						20.00	0.00	20.00
<b>5018.03 - IT Equipment</b>								
	09/09/2024	AR31511	COPYLINK	BW/Color Service 08/01-8/31/2024	2000 - Accounts Payable	191.13		191.13
	09/09/2024	AR31511	COPYLINK	Overage 08/01-8/31/2024	2000 - Accounts Payable	0.88		0.88
	09/16/2024	R106375566	FP MAILING SOLUTIONS RENTAL	Postage Machine Rental 09/15/24-12/14/2024	2000 - Accounts Payable	105.81		105.81
	09/30/2024	AR315352	COPYLINK	BW/Color Service 10/01-10/31/2024	2000 - Accounts Payable	213.99		213.99
	09/30/2024	AR315352	COPYLINK	Overage 09/01-09/30/2024	2000 - Accounts Payable	0.00		0.00
Total 5018.03 - IT Equipment						511.81	0.00	511.81
<b>5018.04 - Publishing</b>								
	09/06/2024	2024/09	ALPINE SUN	Preliminary/Final Budget Notice	2000 - Accounts Payable	168.00		168.00
Total 5018.04 - Publishing						168.00	0.00	168.00
Total 5018 - OFFICE EXPENSE						872.82	0.00	872.82
<b>5019 - PROFESSIONAL FEES / SERVICES</b>								
<b>5019.01 - Legal Counsel</b>								
	09/30/2024	11022	FITCH LAW FIRM	District business: 1.5 hrs, Postage 0 202409	2000 - Accounts Payable	300.00		300.00
Total 5019.01 - Legal Counsel						300.00	0.00	300.00
<b>5019.04 - IT Services</b>								
	09/11/2024	20390	EXCEDEO - IT SUPPORT PROS	Distruption 3 hard drives	2000 - Accounts Payable	85.00		85.00
Total 5019.04 - IT Services						85.00	0.00	85.00
Total 5019 - PROFESSIONAL FEES / SERVICES						385.00	0.00	385.00
<b>5023 - TRAINING</b>								
<b>5023.01 - Training Incidentals</b>								
	09/17/2024	48995/1	ACE HARDWARE INC.	Velcro	2000 - Accounts Payable	10.75		10.75
Total 5023.01 - Training Incidentals						10.75	0.00	10.75
<b>5023.04 - Education Reimbursement</b>								
	09/04/2024	22073	OZBIRN, SHANE T	Certification Fees: PAramedic Recert.	1001.07 - CB&T Checking - 8473	250.00		250.00
Total 5023.04 - Education Reimbursement						250.00		250.00

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

	Date	Num	Name	Memo	Split	Debit	Credit	Amount
	09/17/2024	22117	BARNS, NICHOLAS	Driver/Operator 1B	1001.07 · CB&T Checking - 8473	550.00		550.00
	09/23/2024	22128	SETTER, KYLE J	EMS World - Per Diem	1001.07 · CB&T Checking - 8473	241.50		241.50
Total 5023.04 · Education Reimbursement						1,041.50	0.00	1,041.50
Total 5023 · TRAINING						1,052.25	0.00	1,052.25
<b>5025 · PROFESSIONAL DEVELOPMENT</b>								
5025.01 · Administration								
Total 5025.01 · Administration								
5025.03 · Board of Directors								
Total 5025.03 · Board of Directors	09/09/2024	126120	CSDA, EDUCATION	2024 Clerk of the Board Conference: 10/2024 - J. Davis	2000 · Accounts Payable	1,080.00		1,080.00
Total 5025 · PROFESSIONAL DEVELOPMENT						1,080.00	0.00	1,080.00
<b>5028 · UTILITIES</b>								
5028.01 · SDG&E								
Total 5028.01 · SDG&E	09/05/2024	5699	CALPERS EVENTS	Calpers Conference Willis	CalCard (Brian Boggeln -2115)	599.00		599.00
Total 5028.03 · Board of Directors								
Total 5025 · PROFESSIONAL DEVELOPMENT								
5028.02 · Telephone								
Total 5028.02 · Telephone	09/09/2024	009032590621	SDG&E	-1275 KWH 08/03-09/04/2024 (-126.9 % decrease over prior month, 109.4% decrease over prior year)	2000 · Accounts Payable	1,057.22		1,057.22
5028.03 · Water								
Total 5028.03 · Water	09/09/2024	090325928213	SDG&E	108 Therms 08/03-09/04/2024 (-4.7% decrease over prior month 2.1% decrease over prior year)	2000 · Accounts Payable	145.26		145.26
Total 5028.04 · Telephone								
5028.02 · Telephone								
Total 5028.02 · Telephone	09/01/2024	149662	ESI_ESTECH SYSTEMS	2024/09	2000 · Accounts Payable	185.48		185.48
5028.03 · Water								
Total 5028.03 · Water						185.48	0.00	185.48
5028.04 · Trash								
Total 5028.04 · Trash	09/20/2024	11561843	PADRE DAM	Commercial 23 units (+3 units usage from prior month) 08/15-09/16/2024	2000 · Accounts Payable	279.65		279.65
Total 5028.01 · SDG&E	09/20/2024	11561843	PADRE DAM	Irrigation: 0 units (0 units usage from prior month) 08/15-09/16/2024	2000 · Accounts Payable	40.97		40.97
5028.02 · Telephone	09/20/2024	11561843	PADRE DAM	Fire Sprinklers 08/15-09/16/2024	2000 · Accounts Payable	66.94		66.94
Total 5028.03 · Water								
5028.04 · Trash								
Total 5028.04 · Trash	09/25/2024	2024/09	WASTE MANAGEMENT	1 - 3yd (reg charge \$59.61) 2024/09	2000 · Accounts Payable	64.03		64.03
Total 5028 · UTILITIES	09/25/2024	2024/09	WASTE MANAGEMENT	1.5yd dumpster recycle (reg charge 41.54) 2024/09	2000 · Accounts Payable	41.54		41.54
5030 · SPECIAL DISTRICT EXPENSE	09/25/2024	2024/09	WASTE MANAGEMENT	Organics 64 gal cart service 2024/09	2000 · Accounts Payable	106.10		106.10
Total 5028.04 · Trash								
5030.01 · District Operations								
Total 5028.04 · UTILITIES								
5030.01 · District Operations	09/04/2024	8377	SHIFT CALENDERS INC.	SHIFT CALENDERS	CalCard (Brian Boggeln -2115)	302.91		302.91
Total 5028 · UTILITIES	09/15/2024	7141	SOUTHWEST AIRLINES	Service Charge	1001.07 · CB&T Checking - 8473	30.00		30.00
5030.01 · District Operations	09/16/2024	2818	SOUTHWEST AIRLINES		CalCard (Brian Boggeln -2115)	362.97		362.97
Total 5030.01 · District Operations	09/16/2024	2818	SOUTHWEST AIRLINES		CalCard (Brian Boggeln -2115)	362.97		362.97
5030.02 · Incident Operations								
Total 5030.02 · Incident Operations								
5030.01 · District Operations	09/03/2024	0984	Fairfield Inn & Suites		CalCard (Patrick Dotson -1963)	134.56		134.56
Total 5030.01 · District Operations	09/10/2024	3170	Adrianos Pizza Groto	Strike Team Dinner	CalCard (Joseph Laff - 5425)	69.00		69.00

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

	Date	Num	Name	Memo	Split	Debit	Credit	Amount
	09/22/2024		Whitney Motel Lone Pine CA	Whitney Motel Lone Pine CA Arrival 09/01/24	CalCard (Patrick Doison -1963)	151.20		151.20
Total 5030.02 - Incident Operations						354.76	0.00	354.76
<b>5030.03 - Web Site</b>								
	09/01/2024	5CF0ACE6-0046	STREAMLINE	Website Domain Concierge & Web 50k-250k 2024/09	2000 - Accounts Payable	90.00		90.00
Total 5030.03 - Web Site						90.00	0.00	90.00
Total 5030.05 - Reimbursable expenses						2,967.00	1,978.00	989.00
<b>5030.06 - Software/Licenses</b>								
	09/04/2024		ADOBE INC.	Admin Director 09/2024	CalCard (Debbie Pinhero -5683)	9.99		9.99
	09/04/2024		ADOBE INC.	Admin Assist 09/2024	CalCard (Debbie Pinhero -5683)	9.99		9.99
	09/04/2024		ADOBE INC.	Fire Chief 09/2024	CalCard (Debbie Pinhero -5683)	9.99		9.99
	09/04/2024	7094	ESRI	ESRI	CalCard (Brian Boggeln -2115)	100.00		100.00
	09/05/2024	2464551362835	Kaseya US, LLC	Networking Service 0901-09302024	2000 - Accounts Payable	80.00		80.00
Total 5030.06 - Software/Licenses						209.97	0.00	209.97
Total 5030 - SPECIAL DISTRICT EXPENSE						4,317.61	2,340.97	1,976.64
<b>5032 - Community Risk Reduction</b>								
<b>5032.01 - Public Education</b>								
	09/24/2024	224090391	ALERT-ALL CORP.	Custom Red Fire Hats Keyrings,Badges,Crayons,Pencil s,Bracelets	2000 - Accounts Payable	2,404.98		2,404.98
Total 5032.01 - Public Education						2,404.98	0.00	2,404.98
<b>5032.02 - Supplies</b>								
	09/30/2024	109X	AMAZON	BIC Round Ballpoint Pens	2000 - Accounts Payable	10.22		10.22
Total 5032.02 - Supplies						10.22	0.00	10.22
Total 5032 - Community Risk Reduction						2,415.20	0.00	2,415.20
<b>5035 - MINOR EQUIPMENT</b>								
<b>Operations</b>								
	09/12/2024	28635	WESTNET	Alerting System ZIFRD update	2000 - Accounts Payable	860.00		860.00
Total Operations						860.00	0.00	860.00
Total 5035 - MINOR EQUIPMENT						860.00	0.00	860.00
Total Expense						424,180.09	5,720.83	418,459.26
<b>Net Income</b>						<b>424,180.09</b>	<b>5,720.83</b>	<b>-418,459.26</b>

**AFPD Alpine Fire Protection District**

**Profit & Loss**

September 2024

	Sep 24
<b>Income</b>	
<b>4000 PROPERTY TAXES</b>	
<b>4000.01 · Property Tax</b>	
Property Tax 1%	26,503.44
Admin Fees	-354.36
Refunds	-229.59
	25,919.49
<b>4000.02 · General Fund Interest</b>	8,381.79
	34,301.28
<b>Total 4000 PROPERTY TAXES</b>	
<b>4002 · USE OF MONEY AND PROPERTY</b>	
<b>4002.01 · INTEREST INCOME</b>	
CA CLASS	17,170.55
California Bank & Trust	0.15
Investments	23,809.54
SRPL	1,088.21
	42,068.45
<b>Total 4002.01 · INTEREST INCOME</b>	
<b>Total 4002 · USE OF MONEY AND PROPERTY</b>	42,068.45
<b>4005 · MISCELLANEOUS REVENUE</b>	
<b>4005.01 · Other</b>	24,095.89
	24,095.89
<b>Total 4005 · MISCELLANEOUS REVENUE</b>	
<b>4006 · GRANT INCOME</b>	
<b>4006.05 · Alpine FireProtectionFoundation</b>	744.74
	744.74
<b>Total 4006 · GRANT INCOME</b>	
<b>4007 · INTERGOVERNMENTAL REVENUE</b>	
<b>4007.01 · Incident Reimburse - Personnel</b>	44,237.24
<b>4007.02 · Incident Reimburse - Vehicle</b>	26,714.38
<b>4007.03 · Incident Reimburse - Other</b>	7,483.80
	78,435.42
<b>Total 4007 · INTERGOVERNMENTAL REVENUE</b>	
<b>4008 · FEES AND SERVICES</b>	
<b>4008.01 · Mitigation</b>	
Fees	348.32
Interest	370.65
	718.97
<b>Total 4008.01 · Mitigation</b>	
<b>4008.02 · Fees for Services</b>	3,757.13
	4,476.10
<b>Total 4008 · FEES AND SERVICES</b>	
<b>Total Income</b>	184,121.88
<b>Gross Profit</b>	184,121.88
<b>Expense</b>	
<b>5000 · PAYROLL</b>	
<b>5000.01 · Salaries</b>	176,420.67
<b>5000.02 · OVERTIME</b>	
Critical Weather	0.00
FLSA	3,644.07
Sick Coverage	232.44
Strike Team	67,645.57
Training	3,520.02
Unclassified-Meetings, etc	0.00
Vacation - Coverage	27,178.77
Worker's Comp Coverage	300.88
	102,521.75
<b>Total 5000.02 · OVERTIME</b>	

AFPD Alpine Fire Protection District

Profit & Loss

September 2024

	Sep 24
5000.03 · DIRECTORS COMPENSATION	300.00
<b>Total 5000 · PAYROLL</b>	<b>279,242.42</b>
<b>5002 · EMPLOYEE BENEFITS</b>	
5002.01 · Educational Incentive	8,200.63
5002.02 · Annual Leave Buyback	987.68
5002.03 · Medicare Tax ER	4,146.61
5002.04 · CalPers Retirement Retirement - Pers	31,964.96
<b>Total 5002.04 · CalPers Retirement</b>	<b>31,964.96</b>
5002.05 · Group Medical Ins Health	30,072.36
Supp Benefits - FRMS	3,244.34
<b>Total 5002.05 · Group Medical Ins</b>	<b>33,316.70</b>
5002.06 · Life Insurance	522.97
5002.07 · LTD Insurance	621.12
5002.08 · Social Security (ER)	18.60
5002.09 · Payroll Expenses	1.75
5002.10 · Retirement 401 (a)	232.50
<b>Total 5002 · EMPLOYEE BENEFITS</b>	<b>80,013.52</b>
<b>5003 · GRANT EXPENSES</b>	
5003.05 · Alpine FireProtectionFoundation	719.74
<b>Total 5003 · GRANT EXPENSES</b>	<b>719.74</b>
<b>5007 · UNIFORMS/PPE</b>	
5007.01 · Uniforms	4,007.48
5007.02 · Structure PPE	276.00
<b>Total 5007 · UNIFORMS/PPE</b>	<b>4,283.48</b>
<b>5008 · COMMUNICATIONS</b>	
5008.02 · Mobile Communications	515.44
5008.06 · Regional Communications System	737.50
5008.08 · Cox Communcations	256.92
<b>Total 5008 · COMMUNICATIONS</b>	<b>1,509.86</b>
<b>5009 · PASIS (Workers Comp)</b>	
5009.01 · Administrative Costs	21,047.00
5009.02 · Claim Related Expenses	6,170.81
<b>Total 5009 · PASIS (Workers Comp)</b>	<b>27,217.81</b>
<b>5010 · HOUSEHOLD</b>	<b>1,048.67</b>
<b>5012 · MAINTENANCE - EQUIPMENT</b>	
5012.01 · SCBA's	144.47
5012.07 · Station Generator	454.08
5012.08 · SCBA - Compressor	258.28
5012.12 · Fuel	421.05
<b>Total 5012 · MAINTENANCE - EQUIPMENT</b>	<b>1,277.88</b>
<b>5013 · MAINTENANCE - VEHICLES</b>	
5013.10 · E17 - 2015 KME	595.00
5013.20 · E217 - 2005 KME	5,953.80
5013.50 · BR17 Hi-Tech (2019)	1,710.55
5013.70 · 2021 Chevrolet Silverado	1,813.04
<b>Total 5013 · MAINTENANCE - VEHICLES</b>	<b>10,072.39</b>
<b>5014 · MAINTENANCE - FACILITIES</b>	
5014.01 · Station 17	245.38
5014.03 · Apparatus Bay Doors & Gates	200.52

## AFPD Alpine Fire Protection District

## Profit &amp; Loss

September 2024

	<u>Sep 24</u>
5014.04 · ST-17 Life Safety Systems	70.00
5014.07 · Grounds Maintenance	355.46
<b>Total 5014 · MAINTENANCE - FACILITIES</b>	<b>871.36</b>
<b>5016 · AGENCY MEMBERSHIPS</b>	<b>974.03</b>
<b>5018 · OFFICE EXPENSE</b>	
5018.01 · Expendable Supplies	173.01
5018.02 · Postage	20.00
5018.03 · IT Equipment	511.81
5018.04 · Publishing	168.00
<b>Total 5018 · OFFICE EXPENSE</b>	<b>872.82</b>
<b>5019 · PROFESSIONAL FEES / SERVICES</b>	
5019.01 · Legal Counsel	300.00
5019.04 · IT Services	85.00
<b>Total 5019 · PROFESSIONAL FEES / SERVICES</b>	<b>385.00</b>
<b>5023 · TRAINING</b>	
5023.01 · Training Incidentals	10.75
5023.04 · Education Reimbursement	1,041.50
<b>Total 5023 · TRAINING</b>	<b>1,052.25</b>
<b>5025 · PROFESSIONAL DEVELOPMENT</b>	
5025.01 · Administration	1,080.00
5025.03 · Board of Directors	599.00
<b>Total 5025 · PROFESSIONAL DEVELOPMENT</b>	<b>1,679.00</b>
<b>5028 · UTILITIES</b>	
5028.01 · SDG&E	1,202.48
5028.02 · Telephone	185.48
5028.03 · Water	387.56
5028.04 · Trash	211.67
<b>Total 5028 · UTILITIES</b>	<b>1,987.19</b>
<b>5030 · SPECIAL DISTRICT EXPENSE</b>	
5030.01 · District Operations	332.91
5030.02 · Incident Operations	354.76
5030.03 · Web Site	90.00
5030.05 · Reimbursable expenses	989.00
5030.06 · Software/Licenses	209.97
<b>Total 5030 · SPECIAL DISTRICT EXPENSE</b>	<b>1,976.64</b>
<b>5032 · Community Risk Reduction</b>	
5032.01 · Public Education	2,404.98
5032.02 · Supplies	10.22
<b>Total 5032 · Community Risk Reduction</b>	<b>2,415.20</b>
<b>5035 · MINOR EQUIPMENT</b>	
Operations	860.00
<b>Total 5035 · MINOR EQUIPMENT</b>	<b>860.00</b>
<b>Total Expense</b>	<b>418,459.26</b>
<b>Net Income</b>	<b>-234,337.38</b>

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

July through September 2024

	Jul - Sep 24	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
<b>4000 PROPERTY TAXES</b>				
4000.01 · Property Tax	99,017.75	4,232,870.00	-4,133,852.25	2.3%
4000.02 · General Fund Interest	8,381.79	10,000.00	-1,618.21	83.8%
4000.03 · Benefit Fee	0.00	641,919.00	-641,919.00	0.0%
<b>Total 4000 PROPERTY TAXES</b>	<b>107,399.54</b>	<b>4,884,789.00</b>	<b>-4,777,389.46</b>	<b>2.2%</b>
<b>4002 · USE OF MONEY AND PROPERTY</b>				
<b>4002.01 · INTEREST INCOME</b>				
CA CLASS	53,821.60	50,000.00	3,821.60	107.6%
California Bank & Trust	43.13	500.00	-456.87	8.6%
Investments	31,404.24	25,000.00	6,404.24	125.6%
LAIF	0.00	500.00	-500.00	0.0%
PASIS	0.00	5,000.00	-5,000.00	0.0%
SRPL	3,388.23	5,000.00	-1,611.77	67.8%
<b>Total 4002.01 · INTEREST INCOME</b>	<b>88,657.20</b>	<b>86,000.00</b>	<b>2,657.20</b>	<b>103.1%</b>
4002.02 · Property Lease ALS Agreement (Restricted)	0.00	102,506.00	-102,506.00	0.0%
<b>Total 4002.02 · Property Lease</b>	<b>0.00</b>	<b>102,506.00</b>	<b>-102,506.00</b>	<b>0.0%</b>
<b>Total 4002 · USE OF MONEY AND PROPERTY</b>	<b>88,657.20</b>	<b>188,506.00</b>	<b>-99,848.80</b>	<b>47.0%</b>
<b>4005 · MISCELLANEOUS REVENUE</b>				
4005.01 · Other	25,042.73	5,000.00	20,042.73	500.9%
<b>Total 4005 · MISCELLANEOUS REVENUE</b>	<b>25,042.73</b>	<b>5,000.00</b>	<b>20,042.73</b>	<b>500.9%</b>
<b>4006 · GRANT INCOME</b>				
<b>4006.01 · SDRC</b>				
SDRC 0723 Fuels	0.00	198,296.00	-198,296.00	0.0%
SDRC 0723 Type 6	0.00	381,159.00	-381,159.00	0.0%
<b>Total 4006.01 · SDRC</b>	<b>0.00</b>	<b>579,455.00</b>	<b>-579,455.00</b>	<b>0.0%</b>
4006.03 · CITY OF SD - OES				
UASI 2023	0.00	3,900.00	-3,900.00	0.0%
UASI 2022	3,050.00	3,050.00	0.00	100.0%
<b>Total 4006.03 · CITY OF SD - OES</b>	<b>3,050.00</b>	<b>6,950.00</b>	<b>-3,900.00</b>	<b>43.9%</b>
4006.04 · COSD				
SHGP 2024	0.00	8,391.00	-8,391.00	0.0%
SHGP 2023	0.00	10,351.00	-10,351.00	0.0%
<b>Total 4006.04 · COSD</b>	<b>0.00</b>	<b>18,742.00</b>	<b>-18,742.00</b>	<b>0.0%</b>
4006.05 · Alpine FireProtectionFoundation	744.74	4,500.00	-3,755.26	16.5%
4006.07 · SD Regional Fire Fnd				
VHF Radios 2024	0.00	449,250.00	-449,250.00	0.0%
Fire Shelters-Turnouts 2024	0.00	22,263.00	-22,263.00	0.0%
<b>Total 4006.07 · SD Regional Fire Fnd</b>	<b>0.00</b>	<b>471,513.00</b>	<b>-471,513.00</b>	<b>0.0%</b>
<b>Total 4006 · GRANT INCOME</b>	<b>3,794.74</b>	<b>1,081,160.00</b>	<b>-1,077,365.26</b>	<b>0.4%</b>
<b>4007 · INTERGOVERNMENTAL REVENUE</b>				
4007.01 · Incident Reimburse - Personnel	72,035.90	125,000.00	-52,964.10	57.6%
4007.02 · Incident Reimburse - Vehicle	34,992.44	5,000.00	29,992.44	699.8%
4007.03 · Incident Reimburse - Other	12,458.93	5,000.00	7,458.93	249.2%
<b>Total 4007 · INTERGOVERNMENTAL REVENUE</b>	<b>119,487.27</b>	<b>135,000.00</b>	<b>-15,512.73</b>	<b>88.5%</b>
<b>4008 · FEES AND SERVICES</b>				
4008.01 · Mitigation	718.97	45,000.00	-44,281.03	1.6%
4008.02 · Fees for Services	13,259.65	35,000.00	-21,740.35	37.9%
<b>Total 4008 · FEES AND SERVICES</b>	<b>13,978.62</b>	<b>80,000.00</b>	<b>-66,021.38</b>	<b>17.5%</b>
<b>Total Income</b>	<b>358,360.10</b>	<b>6,374,455.00</b>	<b>-6,016,094.90</b>	<b>5.6%</b>
<b>Gross Profit</b>	<b>358,360.10</b>	<b>6,374,455.00</b>	<b>-6,016,094.90</b>	<b>5.6%</b>
<b>Expense</b>				
<b>5000 · PAYROLL</b>				
5000.01 · Salaries	528,906.53	2,184,124.00	-1,655,217.47	24.2%
5000.02 · OVERTIME Critical Weather	2,461.80	29,262.00	-26,800.20	8.4%



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

July through September 2024

	Jul - Sep 24	Budget	\$ Over Budget	% of Budget
FLSA	10,908.43	44,583.00	-33,674.57	24.5%
Sick Coverage	10,499.78	87,787.00	-77,287.22	12.0%
Strike Team	170,507.89	125,000.00	45,507.89	136.4%
Training	8,226.31	29,854.00	-21,627.69	27.6%
Unclassified-Meetings, etc	101.26	29,262.00	-29,160.74	0.3%
Vacation - Coverage	75,707.04	309,000.00	-233,292.96	24.5%
Worker's Comp Coverage	11,489.08	16,000.00	-4,510.92	71.8%
<b>Total 5000.02 · OVERTIME</b>	<b>289,901.59</b>	<b>670,748.00</b>	<b>-380,846.41</b>	<b>43.2%</b>
<b>5000.03 · DIRECTORS COMPENSATION</b>	<b>1,100.00</b>	<b>7,000.00</b>	<b>-5,900.00</b>	<b>15.7%</b>
<b>Total 5000 · PAYROLL</b>	<b>819,908.12</b>	<b>2,861,872.00</b>	<b>-2,041,963.88</b>	<b>28.6%</b>
<b>5002 · EMPLOYEE BENEFITS</b>				
5002.01 · Educational Incentive	35,478.78	116,142.00	-80,663.22	30.5%
5002.02 · Annual Leave Buyback	18,134.87	30,000.00	-11,865.13	60.4%
5002.03 · Medicare Tax ER	12,359.81	47,973.00	-35,613.19	25.8%
5002.04 · CalPers Retirement				
Retirement - Pers	99,169.96	410,627.00	-311,457.04	24.2%
Retirement UAL Payments	209,906.00	209,906.00	0.00	100.0%
<b>Total 5002.04 · CalPers Retirement</b>	<b>309,075.96</b>	<b>620,533.00</b>	<b>-311,457.04</b>	<b>49.8%</b>
5002.05 · Group Medical Ins				
Health	91,886.18	371,690.00	-279,803.82	24.7%
Supp Benefits - FRMS	10,807.73	59,280.00	-48,472.27	18.2%
<b>Total 5002.05 · Group Medical Ins</b>	<b>102,693.91</b>	<b>430,970.00</b>	<b>-328,276.09</b>	<b>23.8%</b>
5002.06 · Life Insurance	1,643.03	6,820.00	-5,176.97	24.1%
5002.07 · LTD Insurance	1,897.24	9,166.00	-7,268.76	20.7%
5002.08 · Social Security (ER)	68.20	434.00	-365.80	15.7%
5002.10 · Retirement 401 (a)	8,977.50	13,250.00	-4,272.50	67.8%
5002.11 · Uniform Allowance (Admin)	250.00	250.00	0.00	100.0%
<b>Total 5002 · EMPLOYEE BENEFITS</b>	<b>490,579.30</b>	<b>1,275,538.00</b>	<b>-784,958.70</b>	<b>38.5%</b>
<b>5003 · GRANT EXPENSES</b>				
5003.01 · SDRC				
SDRC 0723 Fuels	0.00	198,296.00	-198,296.00	0.0%
SDRC 0723 Type 6	0.00	381,159.00	-381,159.00	0.0%
<b>Total 5003.01 · SDRC</b>	<b>0.00</b>	<b>579,455.00</b>	<b>-579,455.00</b>	<b>0.0%</b>
5003.03 · CITY OF SD - OES				
UASI 2023	0.00	3,900.00	-3,900.00	0.0%
UASI 2022	0.00	3,050.00	-3,050.00	0.0%
<b>Total 5003.03 · CITY OF SD - OES</b>	<b>0.00</b>	<b>6,950.00</b>	<b>-6,950.00</b>	<b>0.0%</b>
5003.04 · CountySD				
SHGP 2024	0.00	8,391.00	-8,391.00	0.0%
SHGP 2023	0.00	10,351.00	-10,351.00	0.0%
<b>Total 5003.04 · CountySD</b>	<b>0.00</b>	<b>18,742.00</b>	<b>-18,742.00</b>	<b>0.0%</b>
5003.05 · Alpine FireProtectionFoundation	744.74	4,500.00	-3,755.26	16.5%
5003.07 · SD Regional Fire Foundation				
VHF Radios 2024	0.00	404,250.00	-404,250.00	0.0%
Fire Shelters-Turnouts 2024	1,537.87	22,263.00	-20,725.13	6.9%
<b>Total 5003.07 · SD Regional Fire Foundation</b>	<b>1,537.87</b>	<b>426,513.00</b>	<b>-424,975.13</b>	<b>0.4%</b>
<b>Total 5003 · GRANT EXPENSES</b>	<b>2,282.61</b>	<b>1,036,160.00</b>	<b>-1,033,877.39</b>	<b>0.2%</b>
<b>5007 · UNIFORMS/PPE</b>				
5007.01 · Uniforms	4,632.44	17,250.00	-12,617.56	26.9%
5007.02 · Structure PPE	276.00	11,500.00	-11,224.00	2.4%
5007.03 · Wildland PPE	0.00	3,100.00	-3,100.00	0.0%
<b>Total 5007 · UNIFORMS/PPE</b>	<b>4,908.44</b>	<b>31,850.00</b>	<b>-26,941.56</b>	<b>15.4%</b>
<b>5008 · COMMUNICATIONS</b>				
5008.01 · Heartland Comm Facility	38,303.06	112,237.00	-73,933.94	34.1%
5008.02 · Mobile Communications	1,545.88	8,683.00	-7,137.12	17.8%
5008.05 · Emergency Operations Center EOC	0.00	200.00	-200.00	0.0%
5008.06 · Regional Communications System	2,187.50	8,496.00	-6,308.50	25.7%
5008.08 · Cox Communcations	770.76	4,580.00	-3,809.24	16.8%
<b>Total 5008 · COMMUNICATIONS</b>	<b>42,807.20</b>	<b>134,196.00</b>	<b>-91,388.80</b>	<b>31.9%</b>

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

July through September 2024

	Jul - Sep 24	Budget	\$ Over Budget	% of Budget
<b>5009 · PASIS (Workers Comp)</b>				
5009.01 · Administrative Costs	118,467.00	130,900.00	-12,433.00	90.5%
5009.02 · Claim Related Expenses	28,863.11	125,000.00	-96,136.89	23.1%
<b>Total 5009 · PASIS (Workers Comp)</b>	147,330.11	255,900.00	-108,569.89	57.6%
<b>5010 · HOUSEHOLD</b>	1,748.70	7,000.00	-5,251.30	25.0%
5011 · FAIRA	65,348.00	66,258.00	-910.00	98.6%
<b>5012 · MAINTENANCE - EQUIPMENT</b>				
5012.01 · SCBA's	144.47	3,555.00	-3,410.53	4.1%
5012.02 · Air Compressor - Station	0.00	1,900.00	-1,900.00	0.0%
5012.03 · 800 mhz Radios	408.40	3,500.00	-3,091.60	11.7%
5012.04 · VHF Radios	1,454.97	3,000.00	-1,545.03	48.5%
5012.05 · Rescue Tools	0.00	1,900.00	-1,900.00	0.0%
5012.06 · Hydrant Maintenance	0.00	500.00	-500.00	0.0%
5012.07 · Station Generator	454.08	5,205.00	-4,750.92	8.7%
5012.08 · SCBA - Compressor	2,351.63	5,970.00	-3,618.37	39.4%
5012.09 · Portable Extinguishers	0.00	850.00	-850.00	0.0%
5012.10 · Hose & Ladder Testing	0.00	5,000.00	-5,000.00	0.0%
5012.11 · Misc.Equipment	0.00	2,000.00	-2,000.00	0.0%
5012.12 · Fuel	9,547.57	41,650.00	-32,102.43	22.9%
5012.13 · Foam (Class A/B)	0.00	4,000.00	-4,000.00	0.0%
5012.14 · Fire Hose & Appliances	98.79	2,000.00	-1,901.21	4.9%
<b>Total 5012 · MAINTENANCE - EQUIPMENT</b>	14,459.91	81,030.00	-66,570.09	17.8%
<b>5013 · MAINTENANCE - VEHICLES</b>				
5013.10 · E17 - 2015 KME	6,785.61	37,530.00	-30,744.39	18.1%
5013.20 · E217 - 2005 KME	11,151.94	36,530.00	-25,378.06	30.5%
5013.30 · 2023 Chevrolet Silverado	0.00	2,500.00	-2,500.00	0.0%
5013.40 · 2019 F-250	4,311.15	5,000.00	-688.85	86.2%
5013.50 · BR17 Hi-Tech (2019)	1,868.74	19,830.00	-17,961.26	9.4%
5013.60 · 2020 Ford Explorer	0.00	3,000.00	-3,000.00	0.0%
5013.70 · 2021 Chevrolet Silverado	1,841.04	2,500.00	-658.96	73.6%
5013.80 · Vermeer 1500C Chipper	220.00	1,000.00	-780.00	22.0%
<b>Total 5013 · MAINTENANCE - VEHICLES</b>	26,178.48	107,890.00	-81,711.52	24.3%
<b>5014 · MAINTENANCE - FACILITIES</b>				
5014.01 · Station 17	1,000.21	19,725.00	-18,724.79	5.1%
5014.02 · HVAC Maintenance	874.50	2,800.00	-1,925.50	31.2%
5014.03 · Apparatus Bay Doors & Gates	950.52	4,900.00	-3,949.48	19.4%
5014.04 · ST-17 Life Safety Systems	210.00	6,640.00	-6,430.00	3.2%
5014.05 · Plymovent	0.00	1,500.00	-1,500.00	0.0%
5014.06 · Gym Equipment	0.00	1,350.00	-1,350.00	0.0%
5014.07 · Grounds Maintenance	981.92	4,787.00	-3,805.08	20.5%
5014.08 · Photovoltaic System	0.00	5,280.00	-5,280.00	0.0%
<b>Total 5014 · MAINTENANCE - FACILITIES</b>	4,017.15	46,982.00	-42,964.85	8.6%
<b>5015 · EMERGENCY MEDICAL SERVICES</b>				
5015.01 · EMS Supplies	673.75	8,500.00	-7,826.25	7.9%
5015.02 · EMS Maintenance Contracts	13,248.00	18,000.00	-4,752.00	73.6%
5015.03 · Medication Disposal	182.00	922.00	-740.00	19.7%
<b>Total 5015 · EMERGENCY MEDICAL SERVICES</b>	14,103.75	27,422.00	-13,318.25	51.4%
<b>5016 · AGENCY MEMBERSHIPS</b>	2,312.03	4,408.00	-2,095.97	52.5%
<b>5018 · OFFICE EXPENSE</b>				
5018.01 · Expendable Supplies	450.60	4,300.00	-3,849.40	10.5%
5018.02 · Postage	90.00	500.00	-410.00	18.0%
5018.03 · IT Equipment	1,560.39	12,206.00	-10,645.61	12.8%
5018.04 · Publishing	168.00	660.00	-492.00	25.5%
<b>Total 5018 · OFFICE EXPENSE</b>	2,268.99	17,666.00	-15,397.01	12.8%
<b>5019 · PROFESSIONAL FEES / SERVICES</b>				
5019.01 · Legal Counsel	10,448.24	23,009.00	-12,560.76	45.4%
5019.02 · Auditor	9,100.00	15,250.00	-6,150.00	59.7%
5019.03 · Election	0.00	12,000.00	-12,000.00	0.0%
5019.04 · IT Services	194.00	20,000.00	-19,806.00	1.0%
5019.05 · Investment Management Fees	0.00	500.00	-500.00	0.0%
5019.06 · Wellness - Fitness Program	0.00	30,000.00	-30,000.00	0.0%
5019.08 · SD LAFCO	3,751.07	3,752.00	-0.93	100.0%
5019.09 · Benefit Fee Administration	0.00	4,410.00	-4,410.00	0.0%
<b>Total 5019 · PROFESSIONAL FEES / SERVICES</b>	23,493.31	108,921.00	-85,427.69	21.6%
<b>5023 · TRAINING</b>				
5023.01 · Training Incidentals	10.75	2,000.00	-1,989.25	0.5%

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

July through September 2024

	Jul - Sep 24	Budget	\$ Over Budget	% of Budget
5023.02 · EMS (Medical Training)	1,460.00	4,700.00	-3,240.00	31.1%
5023.03 · Heartland Training Facility	6,309.00	18,117.00	-11,808.00	34.8%
5023.04 · Education Reimbursement	1,041.50	7,500.00	-6,458.50	13.9%
<b>Total 5023 · TRAINING</b>	<b>8,821.25</b>	<b>32,317.00</b>	<b>-23,495.75</b>	<b>27.3%</b>
<b>5025 · PROFESSIONAL DEVELOPMENT</b>				
5025.01 · Administration	1,629.00	12,714.00	-11,085.00	12.8%
5025.02 · Chief Officers	689.09	3,750.00	-3,060.91	18.4%
5025.03 · Board of Directors	599.00	5,000.00	-4,401.00	12.0%
5025.04 · In House Training	3,470.00	7,270.00	-3,800.00	47.7%
5025.05 · Community Risk Reduction	98.45	7,800.00	-7,701.55	1.3%
5025.06 · Operations	3,087.97	20,100.00	-17,012.03	15.4%
<b>Total 5025 · PROFESSIONAL DEVELOPMENT</b>	<b>9,573.51</b>	<b>56,634.00</b>	<b>-47,060.49</b>	<b>16.9%</b>
<b>5028 · UTILITIES</b>				
5028.01 · SDG&E	4,867.47	22,700.00	-17,832.53	21.4%
5028.02 · Telephone	553.16	2,920.00	-2,366.84	18.9%
5028.03 · Water	1,144.20	4,900.00	-3,755.80	23.4%
5028.04 · Trash	651.51	2,700.00	-2,048.49	24.1%
5028.05 · Sewer	4,112.05	4,113.00	-0.95	100.0%
<b>Total 5028 · UTILITIES</b>	<b>11,328.39</b>	<b>37,333.00</b>	<b>-26,004.61</b>	<b>30.3%</b>
<b>5030 · SPECIAL DISTRICT EXPENSE</b>				
5030.01 · District Operations	3,311.00	12,700.00	-9,389.00	26.1%
5030.02 · Incident Operations	1,817.70	4,000.00	-2,182.30	45.4%
5030.03 · Web Site	270.00	1,320.00	-1,050.00	20.5%
5030.04 · Recruitment	0.00	500.00	-500.00	0.0%
5030.06 · Software/Licenses	19,471.91	29,318.00	-9,846.09	66.4%
<b>Total 5030 · SPECIAL DISTRICT EXPENSE</b>	<b>24,870.61</b>	<b>47,838.00</b>	<b>-22,967.39</b>	<b>52.0%</b>
<b>5032 · Community Risk Reduction</b>				
5032.01 · Public Education	2,404.98	4,850.00	-2,445.02	49.6%
5032.02 · Supplies	10.22	2,000.00	-1,989.78	0.5%
5032.03 · Mapping	0.00	500.00	-500.00	0.0%
<b>Total 5032 · Community Risk Reduction</b>	<b>2,415.20</b>	<b>7,350.00</b>	<b>-4,934.80</b>	<b>32.9%</b>
<b>5035 · MINOR EQUIPMENT</b>				
Communications	0.00	7,300.00	-7,300.00	0.0%
Facilities	3,525.58	18,550.00	-15,024.42	19.0%
Office	0.00	3,270.00	-3,270.00	0.0%
Operations	2,619.68	91,691.00	-89,071.32	2.9%
Vehicles	0.00	1,500.00	-1,500.00	0.0%
<b>Total 5035 · MINOR EQUIPMENT</b>	<b>6,145.26</b>	<b>122,311.00</b>	<b>-116,165.74</b>	<b>5.0%</b>
<b>5037 · CAPITALIZED EXPENSES</b>				
Facilities	124,130.00	369,850.00	-245,720.00	33.6%
Operations	0.00	13,250.00	-13,250.00	0.0%
<b>Total 5037 · CAPITALIZED EXPENSES</b>	<b>124,130.00</b>	<b>383,100.00</b>	<b>-258,970.00</b>	<b>32.4%</b>
5038 · CONTINGENCY FUND	0.00	165,426.00	-165,426.00	0.0%
5039 · EMERGENCY FUND	0.00	5,000.00	-5,000.00	0.0%
5040 · FUND ACCURAL ACCOUNTS	0.00	86,074.00	-86,074.00	0.0%
5050 · INTERFUND TRANSFERS	0.00	-1,055,388.00	1,055,388.00	0.0%
<b>8000.00 · DEBT SERVICE FUND</b>				
8000.01 · POB				
POB - Administrative Fees	0.00	2,500.00	-2,500.00	0.0%
POB - Interest	79,897.82	156,620.00	-76,722.18	51.0%
POB - Principal	215,180.78	215,000.00	180.78	100.1%
<b>Total 8000.01 · POB</b>	<b>295,078.60</b>	<b>374,120.00</b>	<b>-79,041.40</b>	<b>78.9%</b>
8000.02 · ECAA Solar				
Interest	0.00	6,416.00	-6,416.00	0.0%
Principal	0.00	42,831.00	-42,831.00	0.0%
<b>Total 8000.02 · ECAA Solar</b>	<b>0.00</b>	<b>49,247.00</b>	<b>-49,247.00</b>	<b>0.0%</b>
<b>Total 8000.00 · DEBT SERVICE FUND</b>	<b>295,078.60</b>	<b>423,367.00</b>	<b>-128,288.40</b>	<b>69.7%</b>
<b>Total Expense</b>	<b>2,144,108.92</b>	<b>6,374,455.00</b>	<b>-4,230,346.08</b>	<b>33.6%</b>
<b>Net Income</b>	<b>-1,785,748.82</b>	<b>0.00</b>	<b>-1,785,748.82</b>	<b>100.0%</b>

## AFPD Alpine Fire Protection District Profit & Loss Prev Year Comparison

July through September 2024

	Jul - Sep 24	Jul - Sep 23	\$ Change	% Change
<b>Income</b>				
<b>4000 PROPERTY TAXES</b>				
4000.01 · Property Tax	99,017.75	91,918.50	7,099.25	7.7%
4000.02 · General Fund Interest	8,381.79	0.00	8,381.79	100.0%
<b>Total 4000 PROPERTY TAXES</b>	107,399.54	91,918.50	15,481.04	16.8%
<b>4002 · USE OF MONEY AND PROPERTY</b>				
<b>4002.01 · INTEREST INCOME</b>				
<b>CA CLASS</b>	53,821.60	9,107.26	44,714.34	491.0%
California Bank & Trust	43.13	125.58	-82.45	-65.7%
Investments	31,404.24	31,177.93	226.31	0.7%
LAIF	0.00	2.47	-2.47	-100.0%
PISIS	0.00	4,627.68	-4,627.68	-100.0%
SRPL	3,388.23	1,546.94	1,841.29	119.0%
4002.01 · INTEREST INCOME - Other	0.00	0.00	0.00	0.0%
<b>Total 4002.01 · INTEREST INCOME</b>	88,657.20	46,587.86	42,069.34	90.3%
<b>4002.02 · Property Lease</b>				
Ambulance Sub-Lease(Restricted)	0.00	8,000.00	-8,000.00	-100.0%
<b>Total 4002.02 · Property Lease</b>	0.00	8,000.00	-8,000.00	-100.0%
<b>Total 4002 · USE OF MONEY AND PROPERTY</b>	88,657.20	54,587.86	34,069.34	62.4%
<b>4005 · MISCELLANEOUS REVENUE</b>				
4005.01 · Other	25,042.73	5,684.93	19,357.80	340.5%
4005.04- ECAA Solar	0.00	89,857.08	-89,857.08	-100.0%
<b>Total 4005 · MISCELLANEOUS REVENUE</b>	25,042.73	95,542.01	-70,499.28	-73.8%
<b>4006 · GRANT INCOME</b>				
4006.03 · CITY OF SD - OES	3,050.00	0.00	3,050.00	100.0%
4006.05 · Alpine FireProtectionFoundation	744.74	364.00	380.74	104.6%
<b>Total 4006 · GRANT INCOME</b>	3,794.74	364.00	3,430.74	942.5%
<b>4007 · INTERGOVERNMENTAL REVENUE</b>				
4007.01 · Incident Reimburse - Personnel	72,035.90	80,012.59	-7,976.69	-10.0%
4007.02 · Incident Reimburse - Vehicle	34,992.44	13,180.05	21,812.39	165.5%
4007.03 · Incident Reimburse - Other	12,458.93	29,292.48	-16,833.55	-57.5%
<b>Total 4007 · INTERGOVERNMENTAL REVENUE</b>	119,487.27	122,485.12	-2,997.85	-2.5%
<b>4008 · FEES AND SERVICES</b>				
<b>4008.01 · Mitigation</b>				
Fees	348.32	8,470.19	-8,121.87	-95.9%
Interest	370.65	0.00	370.65	100.0%
<b>Total 4008.01 · Mitigation</b>	718.97	8,470.19	-7,751.22	-91.5%
4008.02 · Fees for Services	13,259.65	14,274.96	-1,015.31	-7.1%
<b>Total 4008 · FEES AND SERVICES</b>	13,978.62	22,745.15	-8,766.53	-38.5%
<b>Total Income</b>	358,360.10	387,642.64	-29,282.54	-7.6%
<b>Gross Profit</b>	358,360.10	387,642.64	-29,282.54	-7.6%
<b>Expense</b>				
<b>5000 · PAYROLL</b>				
5000.01 · Salaries	528,906.53	485,360.38	43,546.15	9.0%
<b>5000.02 · OVERTIME</b>				
Critical Weather	2,461.80	3,390.06	-928.26	-27.4%
FLSA	10,908.43	8,850.20	2,058.23	23.3%
Sick Coverage	10,499.78	16,438.32	-5,938.54	-36.1%
Strike Team	170,507.89	69,581.19	100,926.70	145.1%
Training	8,226.31	1,402.69	6,823.62	486.5%
Unclassified-Meetings, etc	101.26	1,410.94	-1,309.68	-92.8%

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

	Jul - Sep 24	Jul - Sep 23	\$ Change	% Change
Vacation - Coverage	75,707.04	33,758.51	41,948.53	124.3%
Worker's Comp Coverage	11,489.08	7,434.09	4,054.99	54.6%
<b>Total 5000.02 · OVERTIME</b>	<b>289,901.59</b>	<b>142,266.00</b>	<b>147,635.59</b>	<b>103.8%</b>
<b>5000.03 · DIRECTORS COMPENSATION</b>	<b>1,100.00</b>	<b>1,300.00</b>	<b>-200.00</b>	<b>-15.4%</b>
<b>Total 5000 · PAYROLL</b>	<b>819,908.12</b>	<b>628,926.38</b>	<b>190,981.74</b>	<b>30.4%</b>
<b>5002 · EMPLOYEE BENEFITS</b>				
5002.01 · Educational Incentive	35,478.78	33,279.04	2,199.74	6.6%
5002.02 · Annual Leave Buyback	18,134.87	-551.64	18,686.51	3,387.5%
5002.03 · Medicare Tax ER	12,359.81	8,806.92	3,552.89	40.3%
5002.04 · CalPers Retirement				
Retirement - Pers	99,169.96	93,344.79	5,825.17	6.2%
Retirement UAL Payments	209,906.00	125,318.00	84,588.00	67.5%
<b>Total 5002.04 · CalPers Retirement</b>	<b>309,075.96</b>	<b>218,662.79</b>	<b>90,413.17</b>	<b>41.4%</b>
5002.05 · Group Medical Ins				
Health	91,886.18	90,950.20	935.98	1.0%
Supp Benefits - FRMS	10,807.73	10,908.05	-100.32	-0.9%
<b>Total 5002.05 · Group Medical Ins</b>	<b>102,693.91</b>	<b>101,858.25</b>	<b>835.66</b>	<b>0.8%</b>
5002.06 · Life Insurance	1,643.03	1,594.59	48.44	3.0%
5002.07 · LTD Insurance	1,897.24	1,856.55	40.69	2.2%
5002.08 · Social Security (ER)	68.20	80.60	-12.40	-15.4%
5002.09 · Payroll Expenses	0.00	28.39	-28.39	-100.0%
5002.10 · Retirement 401 (a)	8,977.50	8,875.00	102.50	1.2%
5002.11 · Uniform Allowance (Admin)	250.00	250.00	0.00	0.0%
<b>Total 5002 · EMPLOYEE BENEFITS</b>	<b>490,579.30</b>	<b>374,740.49</b>	<b>115,838.81</b>	<b>30.9%</b>
<b>5003 · GRANT EXPENSES</b>				
5003.01 · SDRC				
SDRC 0723 Type 6	0.00	9,314.31	-9,314.31	-100.0%
<b>Total 5003.01 · SDRC</b>	<b>0.00</b>	<b>9,314.31</b>	<b>-9,314.31</b>	<b>-100.0%</b>
5003.05 · Alpine FireProtectionFoundation	744.74	554.88	189.86	34.2%
5003.07 · SD Regional Fire Foundation				
Fire Shelters-Turnouts 2024	1,537.87	0.00	1,537.87	100.0%
<b>Total 5003.07 · SD Regional Fire Foundation</b>	<b>1,537.87</b>	<b>0.00</b>	<b>1,537.87</b>	<b>100.0%</b>
<b>Total 5003 · GRANT EXPENSES</b>	<b>2,282.61</b>	<b>9,869.19</b>	<b>-7,586.58</b>	<b>-76.9%</b>
<b>5007 · UNIFORMS/PPE</b>				
5007.01 · Uniforms	4,632.44	1,314.57	3,317.87	252.4%
5007.02 · Structure PPE	276.00	16,538.71	-16,262.71	-98.3%
<b>Total 5007 · UNIFORMS/PPE</b>	<b>4,908.44</b>	<b>17,853.28</b>	<b>-12,944.84</b>	<b>-72.5%</b>
<b>5008 · COMMUNICATIONS</b>				
5008.01 · Heartland Comm Facility	38,303.06	63,067.80	-24,764.74	-39.3%
5008.02 · Mobile Communications	1,545.88	1,391.51	154.37	11.1%
5008.06 · Regional Communications System	2,187.50	1,368.00	819.50	59.9%
5008.08 · Cox Communcations	770.76	831.71	-60.95	-7.3%
<b>Total 5008 · COMMUNICATIONS</b>	<b>42,807.20</b>	<b>66,659.02</b>	<b>-23,851.82</b>	<b>-35.8%</b>
<b>5009 · PASIS (Workers Comp)</b>				
5009.01 · Administrative Costs	118,467.00	111,137.00	7,330.00	6.6%
5009.02 · Claim Related Expenses	28,863.11	37,093.28	-8,230.17	-22.2%
<b>Total 5009 · PASIS (Workers Comp)</b>	<b>147,330.11</b>	<b>148,230.28</b>	<b>-900.17</b>	<b>-0.6%</b>
<b>5010 · HOUSEHOLD</b>	<b>1,748.70</b>	<b>1,252.79</b>	<b>495.91</b>	<b>39.6%</b>
5011 · FAIRA	65,348.00	53,718.00	11,630.00	21.7%
<b>5012 · MAINTENANCE - EQUIPMENT</b>				
5012.01 · SCBA's	144.47	681.64	-537.17	-78.8%

## AFPD Alpine Fire Protection District Profit & Loss Prev Year Comparison

10/08/24

Accrual Basis

July through September 2024

	Jul - Sep 24	Jul - Sep 23	\$ Change	% Change
5012.02 · Air Compressor - Station	0.00	322.75	-322.75	-100.0%
5012.03 · 800 mhz Radios	408.40	603.00	-194.60	-32.3%
5012.04 · VHF Radios	1,454.97	1,107.86	347.11	31.3%
5012.07 · Station Generator	454.08	454.09	-0.01	0.0%
5012.08 · SCBA - Compressor	2,351.63	2,809.07	-457.44	-16.3%
5012.11 · Misc.Equipment	0.00	174.41	-174.41	-100.0%
5012.12 · Fuel	9,547.57	10,542.03	-994.46	-9.4%
5012.14 · Fire Hose & Appliances	98.79	0.00	98.79	100.0%
<b>Total 5012 · MAINTENANCE - EQUIPMENT</b>	<b>14,459.91</b>	<b>16,694.85</b>	<b>-2,234.94</b>	<b>-13.4%</b>
<b>5013 · MAINTENANCE - VEHICLES</b>				
5013.10 · E17 - 2015 KME	6,785.61	4,542.29	2,243.32	49.4%
5013.20 · E217 - 2005 KME	11,151.94	15,003.42	-3,851.48	-25.7%
5013.40 · 2019 F-250	4,311.15	1,910.02	2,401.13	125.7%
5013.50 · BR17 Hi-Tech (2019)	1,868.74	491.50	1,377.24	280.2%
5013.70 · 2021 Chevrolet Silverado	1,841.04	1,773.38	67.66	3.8%
5013.80 · Vermeer 1500C Chipper	220.00	0.00	220.00	100.0%
<b>Total 5013 · MAINTENANCE - VEHICLES</b>	<b>26,178.48</b>	<b>23,720.61</b>	<b>2,457.87</b>	<b>10.4%</b>
<b>5014 · MAINTENANCE - FACILITIES</b>				
5014.01 · Station 17	1,000.21	6,577.42	-5,577.21	-84.8%
5014.02 · HVAC Maintenance	874.50	644.00	230.50	35.8%
5014.03 · Apparatus Bay Doors & Gates	950.52	600.00	350.52	58.4%
5014.04 · ST-17 Life Safety Systems	210.00	210.00	0.00	0.0%
5014.07 · Grounds Maintenance	981.92	1,427.84	-445.92	-31.2%
<b>Total 5014 · MAINTENANCE - FACILITIES</b>	<b>4,017.15</b>	<b>9,459.26</b>	<b>-5,442.11</b>	<b>-57.5%</b>
<b>5015 · EMERGENCY MEDICAL SERVICES</b>				
5015.01 · EMS Supplies	673.75	448.64	225.11	50.2%
5015.02 · EMS Maintenance Contracts	13,248.00	0.00	13,248.00	100.0%
5015.03 · Medication Disposal	182.00	282.00	-100.00	-35.5%
<b>Total 5015 · EMERGENCY MEDICAL SERVICES</b>	<b>14,103.75</b>	<b>730.64</b>	<b>13,373.11</b>	<b>1,830.3%</b>
<b>5016 · AGENCY MEMBERSHIPS</b>	<b>2,312.03</b>	<b>884.00</b>	<b>1,428.03</b>	<b>161.5%</b>
<b>5018 · OFFICE EXPENSE</b>				
5018.01 · Expendable Supplies	450.60	528.48	-77.88	-14.7%
5018.02 · Postage	90.00	0.00	90.00	100.0%
5018.03 · IT Equipment	1,560.39	2,180.82	-620.43	-28.5%
5018.04 · Publishing	168.00	208.49	-40.49	-19.4%
<b>Total 5018 · OFFICE EXPENSE</b>	<b>2,268.99</b>	<b>2,917.79</b>	<b>-648.80</b>	<b>-22.2%</b>
<b>5019 · PROFESSIONAL FEES / SERVICES</b>				
5019.01 · Legal Counsel	10,448.24	13,411.54	-2,963.30	-22.1%
5019.02 · Auditor	9,100.00	4,100.00	5,000.00	122.0%
5019.04 · IT Services	194.00	5,462.76	-5,268.76	-96.5%
5019.08 · SD LAFCO	3,751.07	2,812.63	938.44	33.4%
<b>Total 5019 · PROFESSIONAL FEES / SERVICES</b>	<b>23,493.31</b>	<b>25,786.93</b>	<b>-2,293.62</b>	<b>-8.9%</b>
<b>5023 · TRAINING</b>				
5023.01 · Training Incidentals	10.75	415.00	-404.25	-97.4%
5023.02 · EMS (Medical Training)	1,460.00	2,468.00	-1,008.00	-40.8%
5023.03 · Heartland Training Facility	6,309.00	6,122.00	187.00	3.1%
5023.04 · Education Reimbursement	1,041.50	0.00	1,041.50	100.0%
<b>Total 5023 · TRAINING</b>	<b>8,821.25</b>	<b>9,005.00</b>	<b>-183.75</b>	<b>-2.0%</b>
<b>5025 · PROFESSIONAL DEVELOPMENT</b>				
5025.01 · Administration	1,629.00	-673.00	2,302.00	342.1%
5025.02 · Chief Officers	689.09	561.96	127.13	22.6%
5025.03 · Board of Directors	599.00	0.00	599.00	100.0%
5025.04 · In House Training	3,470.00	3,470.00	0.00	0.0%
5025.05 · Community Risk Reduction	98.45	585.58	-487.13	-83.2%
5025.06 · Operations	3,087.97	3,085.62	2.35	0.1%

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

	Jul - Sep 24	Jul - Sep 23	\$ Change	% Change
<b>Total 5025 · PROFESSIONAL DEVELOPMENT</b>	9,573.51	7,030.16	2,543.35	36.2%
<b>5028 · UTILITIES</b>				
5028.01 · SDG&E	4,867.47	16,397.62	-11,530.15	-70.3%
5028.02 · Telephone	553.16	561.13	-7.97	-1.4%
5028.03 · Water	1,144.20	1,171.36	-27.16	-2.3%
5028.04 · Trash	651.51	414.50	237.01	57.2%
5028.05 · Sewer	4,112.05	3,888.45	223.60	5.8%
<b>Total 5028 · UTILITIES</b>	11,328.39	22,433.06	-11,104.67	-49.5%
<b>5030 · SPECIAL DISTRICT EXPENSE</b>				
5030.01 · District Operations	3,311.00	4,237.69	-926.69	-21.9%
5030.02 · Incident Operations	1,817.70	1,999.69	-181.99	-9.1%
5030.03 · Web Site	270.00	255.00	15.00	5.9%
5030.05 · Reimbursable expenses	0.00	0.00	0.00	0.0%
5030.06 · Software/Licenses	19,471.91	12,751.86	6,720.05	52.7%
<b>Total 5030 · SPECIAL DISTRICT EXPENSE</b>	24,870.61	19,244.24	5,626.37	29.2%
<b>5032 · Community Risk Reduction</b>				
5032.01 · Public Education	2,404.98	2,621.18	-216.20	-8.3%
5032.02 · Supplies	10.22	226.90	-216.68	-95.5%
5032.03 · Mapping	0.00	100.00	-100.00	-100.0%
<b>Total 5032 · Community Risk Reduction</b>	2,415.20	2,948.08	-532.88	-18.1%
<b>5035 · MINOR EQUIPMENT</b>				
Facilities	3,525.58	498.00	3,027.58	608.0%
Office	0.00	4,151.89	-4,151.89	-100.0%
Operations	2,619.68	3,165.52	-545.84	-17.2%
Vehicles	0.00	319.12	-319.12	-100.0%
<b>Total 5035 · MINOR EQUIPMENT</b>	6,145.26	8,134.53	-1,989.27	-24.5%
<b>5037 · CAPITALIZED EXPENSES</b>				
Facilities	124,130.00	89,857.08	34,272.92	38.1%
Office	0.00	9,117.33	-9,117.33	-100.0%
Vehicles	0.00	7,793.11	-7,793.11	-100.0%
<b>Total 5037 · CAPITALIZED EXPENSES</b>	124,130.00	106,767.52	17,362.48	16.3%
<b>66900 · Reconciliation Discrepancies</b>	0.00	0.00	0.00	0.0%
<b>8000.00 · DEBT SERVICE FUND</b>				
<b>8000.01 · POB</b>				
POB - Interest	79,897.82	83,533.10	-3,635.28	-4.4%
POB - Principal	215,180.78	210,000.00	5,180.78	2.5%
<b>Total 8000.01 · POB</b>	295,078.60	293,533.10	1,545.50	0.5%
<b>Total 8000.00 · DEBT SERVICE FUND</b>	295,078.60	293,533.10	1,545.50	0.5%
<b>Total Expense</b>	2,144,108.92	1,850,539.20	293,569.72	15.9%
<b>Net Income</b>	<b>-1,785,748.82</b>	<b>-1,462,896.56</b>	<b>-322,852.26</b>	<b>-22.1%</b>

# Monthly Incident Report

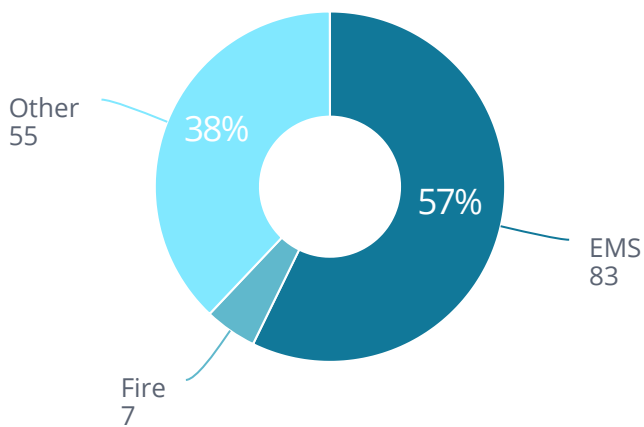
Count of Total Incidents & Exposures

Count of Incidents

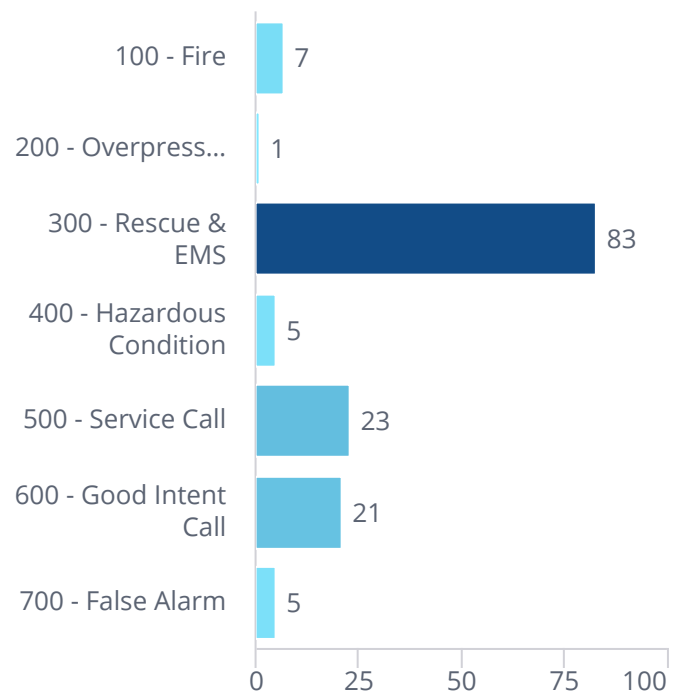
# 145

Count of Exposures **145**

EMS/Fire Incident Breakdown



Count of Incidents by Incident Type





**ALPINE FIRE PROTECTION DISTRICT**  
**Presentation to the Board of Directors**  
**For the Fiscal Year Ended**  
**June 30, 2024**





## SCOPE OF WORK

Perform Audit Testwork of the Entity's Annual Financial Statements/Report

Report on the Entity's internal control over financial reporting and on compliance in accordance with Government Auditing Standards

## OUR RESPONSIBILITY IN ACCORDANCE WITH PROFESSIONAL STANDARDS

1. Form and express an opinion about whether the Annual Financial Statements results, that have been prepared by management, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
2. Our responsibility is to plan and perform the audit to obtain **reasonable assurance (not absolute assurance)** about whether the Annual Financial Statements are free of material misstatements.
3. We are to consider the Entity's internal controls and segregations of duties over accounting procedures and financial reporting as we perform our audit testwork. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal controls.

## AUDIT RESULTS

An Auditor's **Unmodified Opinion** has been issued on the Annual Financial Statements.

- The Annual Financial Statements are fairly presented in all material respects.
- The adopted significant accounting policies have been consistently applied.
- Estimates are considered reasonable for Depreciation, Pension and Workers' Compensation expense.
- Required disclosures are properly reflected in the Annual Financial Statements.

### AU-C 265 – Communicating Internal Control Related Matters Identified in an Audit

**No Material Issues Arose to be Reported to the Governing Board/Management**

**Any Minor Issues Were Discussed Orally and Corrected by Management**

### How Do We Make You Better?

**Best Practice Solutions Were Conveyed to Management – That's the Audit ROI**

**Alpine Fire Protection District**  
**Dashboard – Audited Financial Statements**  
**June 30, 2024 vs 2023**

Revenues & Expenses	2024	2023	Variance
<b>Program Revenues:</b>			
Property Assessment	\$ 608,441	\$ 564,750	\$ 43,691
Fire Services – CalOES	172,361	308,804	(136,443)
Fire Prevention – Plan Check & Inspect	57,699	36,442	21,257
Advanced Life Support - First Response	-	28,950	(28,950)
Mitigation Fees	85,342	35,738	49,604
Operating and Capital Grants	374,731	169,338	205,393
<b>General Revenues:</b>			<b>154,552</b>
Property Taxes - 3.7%	4,321,254	4,166,533	154,721
Lease Revenue	8,000	120,000	(112,000)
Investment Earnings	418,737	26,579	392,158
Other Revenues	38,102	38,214	(112)
<b>Total Revenues</b>	<b>6,084,667</b>	<b>5,495,348</b>	<b>589,319</b>
<b>Expenses:</b>			
Salaries & Wages	2,691,615	2,291,981	399,634
Employee Benefits	1,424,892	3,823,189	(2,398,297)
Materials & Services	1,985,185	955,043	1,030,142
Depreciation Expense	301,423	305,781	(4,358)
Interest Expense	154,347	160,010	(5,663)
<b>Total Expenses</b>	<b>6,557,462</b>	<b>7,536,004</b>	<b>(978,542)</b>
<b>Change in Revenues &amp; Expenses</b>	<b>\$ (472,795)</b>	<b>\$ (2,040,656)</b>	<b>\$ 1,567,861</b>
<b>Capital Outlay:</b>			
<b>Capital Asset Additions</b>	\$ (784,810)	\$ (256,905)	\$ (527,905)
<b>Depreciation Expense</b>	301,423	305,781	(4,358)
<b>Change in Capital Expense</b>	<b>(483,387)</b>	<b>48,876</b>	<b>(532,263)</b>
<b>Debt Service:</b>			
<b>Principal Payments</b>	\$ (210,000)	(200,000)	\$ (10,000)
<b>Issuance of New Debt</b>	473,790	-	473,790
<b>Change in Debt Service</b>	<b>\$ 263,790</b>	<b>\$ (200,000)</b>	<b>\$ 463,790</b>
<b>Cash &amp; Investments</b>	<b>\$ 7,991,242</b>	<b>\$ 7,557,953</b>	<b>\$ 433,289</b>
<b>Quick Summary:</b>			
<b>Change in Revenues &amp; Expenses</b>	<b>\$ (472,795)</b>		
<b>Change in Capital Expense</b>	(483,387)	Use of Cash	
<b>Debt Service - Principal Payments</b>	263,790	Use of Cash	
<b>Change in Pension</b>	497,727	Change to Cash	
<b>Change in WC Claims Liability</b>	685,159	Change to Cash	
<b>Change in Cash &amp; Investments</b>	<b>\$ 490,494</b>	<b>Approximately</b>	<b>\$ 57,205</b>
<b>Investment Earnings to Portfolio</b>	<b>5.39%</b>		

**ALPINE FIRE PROTECTION DISTRICT**  
**Report to the Board of Directors**  
**For the Fiscal Year Ended**  
**June 30, 2024**

**NIGRO & NIGRO<sup>PC</sup>**

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

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<b>Required Communications .....</b>	<b>2</b>
<b>Summary of Adjusting Journal Entries .....</b>	<b>4</b>



Board of Directors  
Alpine Fire Protection District  
Alpine, California

We are pleased to present this report related to our audit of the financial statements of the Alpine Fire Protection District (District) as of and for the year ended June 30, 2024. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the District's financial reporting process.

This report is intended solely for the information and use of the Board of Directors and management and is not intended to be, and should not be, used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have about this report. We appreciate the opportunity to continue to be of service to the District.

Very truly yours,

Murrieta, California  
October 15, 2024

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## ***Required Communications***

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**ALPINE FIRE PROTECTION DISTRICT**

*Required Communications*

*For the Fiscal Year Ended June 30, 2024*

Generally accepted auditing standards (AU-C 260, *The Auditor’s Communication With Those Charged With Governance*) require the auditor to promote effective two-way communication between the auditor and those charged with governance. Consistent with this requirement, the following summarizes our responsibilities regarding the financial statement audit as well as observations arising from our audit that are significant and relevant to your responsibility to oversee the financial reporting process.

Area	Comments
<p><b>Our Responsibilities with Regard to the Financial Statement Audit</b></p>	<p>Our responsibilities under auditing standards generally accepted in the United States of America have been described to you in our arrangement letter dated May 1, 2024. Our audit of the financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.</p>
<p><b>Overview of the Planned Scope and Timing of the Financial Statement Audit</b></p>	<p>An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit involved judgment about the number of transactions and the account-type of areas tested. There were no changes to the planned scope and timing of our audit testwork.</p>
<p><b>Accounting Policies and Practices</b></p>	<p><b>Accounting Policies and Practices</b> Under generally accepted accounting principles, in certain circumstances, management may select among alternative accounting practices. During our audit, no such circumstances were noted.</p> <p><b>Adoption of, or Change in, Significant Accounting Policies or Their Application</b> Management has the ultimate responsibility for the appropriateness of the accounting policies used by the District. The District did not adopt any significant new accounting policies, nor have there been any changes in existing significant accounting policies during the current period.</p> <p><b>Significant or Unusual Transactions</b> We did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.</p> <p><b>Management’s Judgments and Accounting Estimates</b> Accounting estimates are an integral part of the preparation of financial statements and are based upon management’s current judgement. No such significant accounting estimates were noted or estimate applications were changed from the previous year.</p>
<p><b>Audit Adjustments</b></p>	<p>Audit adjustments are summarized in the attached <b>Summary of Adjusting Journal Entries</b>.</p>
<p><b>Uncorrected Misstatements</b></p>	<p>We are not aware of any uncorrected misstatements other than misstatements that are clearly trivial.</p>



**ALPINE FIRE PROTECTION DISTRICT**

*Required Communications*

*For the Fiscal Year Ended June 30, 2024*

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<b>Area</b>	<b>Comments</b>
<b>Discussions With Management</b>	We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditor. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.
<b>Disagreements With Management</b>	We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit, or significant disclosures to be included in the financial statements.
<b>Consultations With Other Accountants</b>	We are not aware of any consultations management had with other accountants about accounting or auditing matters.
<b>Significant Issues Discussed With Management</b>	No significant issues arising from the audit were discussed or the subject of correspondence with management.
<b>Significant Difficulties Encountered in Performing the Audit</b>	No significant difficulties were encountered in performing our audit.
<b>Required Supplementary Information</b>	We applied certain limited procedures to the: <ol style="list-style-type: none"><li>1. Management's Discussion and Analysis</li><li>2. Budget to Actual Comparison</li><li>3. Required Pension Plan Disclosures</li></ol> Which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

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***Summary of Adjusting Journal Entries***

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**ALPINE FIRE PROTECTION DISTRICT**  
*Summary of Adjusting Journal Entries*  
*For the Fiscal Year Ended June 30, 2024*

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*See Attached Listing*

Account	Description	Debit	Credit
<b>Adjusting Journal Entries</b>			
<b>Adjusting Journal Entries JE # 1</b>			
To agree equity			
1000.02.A	Mitig.310135-47505:Assigned for Capital Accrual	36,451.70	
3000	Opening Balance Equity		36,451.70
<b>Total</b>		<b>36,451.70</b>	<b>36,451.70</b>
<b>Adjusting Journal Entries JE # 2</b>			
To reconcile debt and accrued interest			
2500.05	Accrued Interest	9,264.27	
2500.12	Capital One Payable UALBond Iss	210,000.00	
2500.13	PARS 115 - Funds Held in Trust	210,000.00	
8000.01.B	POB:POB - Interest	753.20	
2500.12	Capital One Payable UALBond Iss		210,000.00
8000.01.B	POB:POB - Interest		9,264.27
8000.01.C	POB:POB - Principal		210,000.00
8000.01.C	POB:POB - Principal		753.20
<b>Total</b>		<b>430,017.47</b>	<b>430,017.47</b>
<b>Adjusting Journal Entries JE # 3</b>			
To restate prior year county cash fmv			
3000	Opening Balance Equity	86,218.53	
3000	Opening Balance Equity	1,142.31	
1000.01D	General county fund fmv (New Account)		86,218.53
1000.02C	Mitigation county fund FMV (New Account)		1,142.31
<b>Total</b>		<b>87,360.84</b>	<b>87,360.84</b>
<b>Adjusting Journal Entries JE # 4</b>			
To move change in market/fair value to income statement account			
1800	Market value of portfolio	34,710.01	
4009	Change in fair value (New account)		34,710.01
<b>Total</b>		<b>34,710.01</b>	<b>34,710.01</b>
<b>Adjusting Journal Entries JE # 5</b>			
To record current year changes in FMV			
1000.01D	General county fund fmv (New Account)	66,225.79	
1000.02C	Mitigation county fund FMV (New Account)	94.74	
4009	Change in fair value (New account)		66,225.79
4009M	Change in fair value mitigation (New Account)		94.74
<b>Total</b>		<b>66,320.53</b>	<b>66,320.53</b>

Account	Description	Debit	Credit
<b>Adjusting Journal Entries JE # 6</b>			
To record GASB 68			
2500.07	Net Pension Liability Plan 958	181,457.00	
2500.08	Net Pension Liab. Plan 23014	3,439,013.00	
2500.09	Net Pension Liab. Plan 23190	635.00	
2500.1	Deferred Inflows of Resources	1,456,411.00	
5002.04B	CalPers Retirement:Retirement UAL Payments	497,727.00	
1002.15	Deferred Outflows of Resources		2,130,524.00
2500.06	Net Pension Liability Plan 959		915,627.00
2500.10	Net pension liability		2,529,092.00
<b>Total</b>		<b>5,575,243.00</b>	<b>5,575,243.00</b>
<b>Adjusting Journal Entries JE # 7</b>			
To update fixed assets			
1600.04	Equipment & Vehicles	9,940.38	
1600.04	Equipment & Vehicles	9,135.16	
1600.04	Equipment & Vehicles	9,117.33	
1600.04	Equipment & Vehicles	26,832.76	
1600.04	Equipment & Vehicles	104,618.97	
1600.05	Structures and Improvements	606,325.86	
1600.05	Structures and Improvements	15,492.60	
1600.06	Construction in Process	18,840.30	
1600.07	Accumulated Depreciation	10,882.00	
1600.07	Accumulated Depreciation	6,243.00	
9000	Depreciation expense (New Account)	301,423.00	
1600.04	Equipment & Vehicles		17,125.00
1600.06	Construction in Process		15,492.60
1600.07	Accumulated Depreciation		301,423.00
5100	Capital Transfer (New Account)		661,351.49
5100	Capital Transfer (New Account)		123,459.27
<b>Total</b>		<b>1,118,851.36</b>	<b>1,118,851.36</b>
<b>Adjusting Journal Entries JE # 8</b>			
To gross up property tax			
4000.03	Benefit Fee	1,025.95	
5009.01	Administrative Costs	38,718.92	
5009.01	Administrative Costs	543.90	
4000.01	Property Tax:Property Tax 1%		27,831.91
4000.02	General Fund Interest		10,887.01
4000.02	General Fund Interest		1,569.85
<b>Total</b>		<b>40,288.77</b>	<b>40,288.77</b>
<b>Adjusting Journal Entries JE # 9</b>			
To adjust WC liability			
5009.02	Claim Related Expenses	685,159.46	
2500.11	ACCRUED CLAIMS LIABILITY		685,159.46
<b>Total</b>		<b>685,159.46</b>	<b>685,159.46</b>
<b>Adjusting Journal Entries JE # 10</b>			

Account	Description	Debit	Credit
To accrue additional expenses			
5013.1	E17 - 2015 KME	4,589.19	
5030.06	Software/Licenses	13,800.00	
2003	Accrued expenses (New Account)		18,389.19
<b>Total</b>		<b>18,389.19</b>	<b>18,389.19</b>
<b>Adjusting Journal Entries JE # 11</b>			
To move loan issuance to debt			
4005.04	ECAA Solar	473,790.00	
2500.15	ECAA Loan (New Account)		473,790.00
<b>Total</b>		<b>473,790.00</b>	<b>473,790.00</b>
<b>Adjusting Journal Entries JE # 12</b>			
To adjust PASIS deposit to final audited numbers			
1002.2	PASIS-Risk Pool Deposit	11.00	
4002.01.E	INTEREST INCOME:PASIS		11.00
<b>Total</b>		<b>11.00</b>	<b>11.00</b>
<b>Adjusting Journal Entries JE # 13</b>			
To record compensated absences adjustment			
5002.10	Compensated abs adjustment (New Account)	75,871.25	
2500.01	Compensated Absences		75,871.25
<b>Total</b>		<b>75,871.25</b>	<b>75,871.25</b>
	<b>Total Adjusting Journal Entries</b>	<b>8,642,464.58</b>	<b>8,642,464.58</b>

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

**NIGRO & NIGRO<sup>PC</sup>**

**ALPINE FIRE PROTECTION DISTRICT**  
*For the Fiscal Year Ended June 30, 2024*  
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## ***Financial Section***

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## INDEPENDENT AUDITORS' REPORT

Board of Directors  
Alpine Fire Protection District  
Alpine, California

### Opinion

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

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

### Basis for Opinion

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

### Management's Responsibility for the Financial Statements

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

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

## **Auditors' Responsibilities for the Audit of the Financial Statements**

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

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

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

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

### **Required Supplementary Information**

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

### **Prior-Year Comparative Information**

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

**Other Reporting Required by *Government Auditing Standards***

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

Murrieta, California  
October 15, 2024

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

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

**FINANCIAL HIGHLIGHTS**

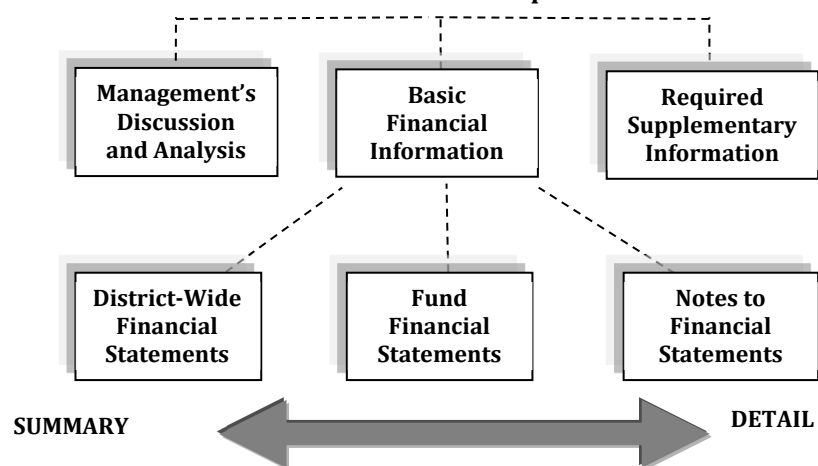
- The District's net position decreased 10.38% or \$472,795 from \$4,554,674 to \$4,081,879 as a result of this year's operations.
- Total revenues from all sources increased by 10.72%, or \$589,319 from \$5,495,348 to \$6,084,567, from the prior year, primarily due to an increase in investment earnings of \$392,158.
- Total expenses for the District's operations decreased by 12.98% or \$978,542 from \$7,536,004 to \$6,557,462 from the prior year, primarily due to a \$968,521 decrease in operations expense.
- The District purchased new capital assets during the year in the amount of \$800,303. Depreciation expense was \$301,423.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

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

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

**Figure A-1. Organization of Alpine Fire Protection District's Annual Financial Report**



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

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

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**OVERVIEW OF THE FINANCIAL STATEMENTS (continued)**

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

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

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

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

## ALPINE FIRE PROTECTION DISTRICT

*Management's Discussion and Analysis (Unaudited)*  
*For the Fiscal Year Ended June 30, 2024*

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### OVERVIEW OF THE FINANCIAL STATEMENTS (continued)

#### District-Wide Statements

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

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

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

### GOVERNMENTAL FUNDS FINANCIAL STATEMENTS

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

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

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

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

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**FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION**

**Analysis of Net Position**

**Table A-1: Condensed Statement of Net Position**

	<u>June 30, 2024</u>	<u>June 30, 2023</u>	<u>Change</u>
<b>Assets:</b>			
Current assets	\$ 8,693,083	\$ 8,172,143	\$ 520,940
Non-current assets	68,744	40,863	27,881
Capital assets, net	<u>4,726,450</u>	<u>4,243,063</u>	<u>483,387</u>
<b>Total assets</b>	<u>13,488,277</u>	<u>12,456,069</u>	<u>1,032,208</u>
<b>Deferred outflows of resources</b>	<u>3,482,460</u>	<u>5,612,984</u>	<u>(2,130,524)</u>
<b>Liabilities:</b>			
Current liabilities	674,524	584,002	90,522
Non-current liabilities	<u>8,548,929</u>	<u>7,786,261</u>	<u>762,668</u>
<b>Total liabilities</b>	<u>9,223,453</u>	<u>8,370,263</u>	<u>853,190</u>
<b>Deferred inflows of resources</b>	<u>3,693,015</u>	<u>5,149,426</u>	<u>(1,456,411)</u>
<b>Net position (Deficit):</b>			
Net investment in capital assets	4,252,660	4,243,063	9,597
Restricted	96,354	46,173	50,181
Unrestricted (Deficit)	<u>(267,135)</u>	<u>265,438</u>	<u>(532,573)</u>
<b>Total net position (deficit)</b>	<u>\$ 4,081,879</u>	<u>\$ 4,554,674</u>	<u>\$ (472,795)</u>

At the end of fiscal year 2024, the District shows a deficit balance in its unrestricted net position of (\$267,135).

**Analysis of Revenues and Expenses**

**Table A-2: Condensed Statements of Activities**

	<u>June 30, 2024</u>	<u>June 30, 2023</u>	<u>Change</u>
<b>Program revenues</b>	\$ 1,298,574	\$ 1,144,022	\$ 154,552
<b>Expenses</b>	<u>(6,557,462)</u>	<u>(7,536,004)</u>	<u>978,542</u>
<b>Net program expense</b>	(5,258,888)	(6,391,982)	1,133,094
<b>General revenues</b>	<u>4,786,093</u>	<u>4,351,326</u>	<u>434,767</u>
<b>Change in net position</b>	(472,795)	(2,040,656)	1,567,861
<b>Net position:</b>			
<b>Beginning of year</b>	<u>4,554,674</u>	<u>6,595,330</u>	<u>(2,040,656)</u>
<b>End of year</b>	<u>\$ 4,081,879</u>	<u>\$ 4,554,674</u>	<u>\$ (472,795)</u>

The statement of activities shows how the government's net position changed during the fiscal year. In the case of the District, the operations of the District decreased its net position by \$472,795.



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

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**FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION (continued)**

**Analysis of Revenues and Expenses (continued)**

**Table A-3: Total Revenues**

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

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

**Table A-4: Total Expenses**

	<u>June 30, 2024</u>	<u>June 30, 2023</u>	<u>Increase (Decrease)</u>
<b>Expenses:</b>			
Operations	\$ 6,101,692	\$ 7,070,213	\$ (968,521)
Depreciation expense	301,423	305,781	(4,358)
Interest expense	<u>154,347</u>	<u>160,010</u>	<u>(5,663)</u>
<b>Total expenses</b>	<u>\$ 6,557,462</u>	<u>\$ 7,536,004</u>	<u>\$ (978,542)</u>

Total expenses for the District's operations decreased by 12.98% or \$978,542 from \$7,536,004 to \$6,557,462, from the prior year, primarily due to a \$978,542 decrease in operations expense.

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

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**GOVERNMENTAL FUNDS FINANCIAL ANALYSIS**

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

As of June 30, 2024, the District reported a total fund balance of \$8,547,268. An amount of \$6,305,128 constitutes the District's *unassigned fund balance*.

**OPERATIONS FUND BUDGETARY HIGHLIGHTS**

The final budgeted expenditures for the District's general fund at year-end were \$1,429,632 more than actual. Budgeted revenues were less than actual revenues by \$837,177. Actual revenues less expenses were over budget by \$2,266,809.

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets**

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

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

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

**Long-Term Debt**

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

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

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

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

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**FACTORS AFFECTING CURRENT FINANCIAL POSITION**

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

**CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT**

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

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## ***Basic Financial Statements***

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**ALPINE FIRE PROTECTION DISTRICT**  
*Statements of Net Position*  
*June 30, 2024 (With Comparative Amounts as of June 30, 2023)*

	<u>Governmental Activities</u>	
	<u>2024</u>	<u>2023</u>
<b>ASSETS</b>		
<b>Current assets:</b>		
Cash and investments (Note 2)	\$ 7,922,797	\$ 7,517,214
Accrued interest receivable	10,201	17,070
Property taxes and assessments receivable	18,341	27,389
Other receivables	185,303	82,241
Deposits with Public Agencies Self Insurance System (Note 4)	556,441	528,229
<b>Total current assets</b>	<u>8,693,083</u>	<u>8,172,143</u>
<b>Non-current assets:</b>		
Restricted – cash and investments (Note 2 and 3)	68,445	40,739
Restricted – accrued interest receivable (Note 3)	299	124
Restricted – other receivables (Note 3)	27,610	5,310
Capital assets – not being depreciated (Note 5)	663,453	660,106
Capital assets – being depreciated, net (Note 5)	4,062,997	3,582,957
<b>Total non-current assets</b>	<u>4,822,804</u>	<u>4,289,236</u>
<b>Total assets</b>	<u>13,515,887</u>	<u>12,461,379</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Deferred amounts related to net pension liability (Note 10)	3,482,460	5,612,984
<b>Total deferred outflows of resources</b>	<u>3,482,460</u>	<u>5,612,984</u>
<b>LIABILITIES</b>		
<b>Current liabilities:</b>		
Accounts payable and accrued expenses	19,312	2,731
Accrued interest payable	53,386	62,650
Unearned revenue	222,857	225,418
Long-term liabilities – due in one year:		
Compensated absences (Note 6)	121,139	83,203
Pension obligation bonds (Note 7)	215,000	210,000
Long-term debt (Note 8)	42,830	-
<b>Total current liabilities</b>	<u>674,524</u>	<u>584,002</u>
<b>Non-current liabilities:</b>		
Long-term liabilities – due in more than one year:		
Compensated absences (Note 6)	121,139	83,204
Pension obligation bonds (Note 7)	4,653,000	4,868,000
Long-term debt (Note 8)	430,960	-
Workers' compensation claims payable (Note 9)	814,738	129,579
Net pension liability (Note 10)	2,529,092	2,705,478
<b>Total non-current liabilities</b>	<u>8,548,929</u>	<u>7,786,261</u>
<b>Total liabilities</b>	<u>9,223,453</u>	<u>8,370,263</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Deferred amounts related to net pension liability (Note 10)	3,693,015	5,149,426
<b>Total deferred inflows of resources</b>	<u>3,693,015</u>	<u>5,149,426</u>
<b>NET POSITION</b>		
Net investment in capital assets (Note 11)	4,252,660	4,243,063
Restricted for capital improvements (Note 3)	96,354	46,173
Unrestricted (Deficit)	(267,135)	265,438
<b>Total net position</b>	<u>\$ 4,081,879</u>	<u>\$ 4,554,674</u>

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

	<b>Governmental Activities</b>	
	<b>2024</b>	<b>2023</b>
<b>Expenses:</b>		
Fire related services:		
Operations:		
Salaries and wages	\$ 2,691,615	\$ 2,291,981
Employee benefits	1,424,892	3,823,189
Materials and services	1,985,185	955,043
Depreciation expense	301,423	305,781
Interest expense	154,347	160,010
<b>Total expenses</b>	<b>6,557,462</b>	<b>7,536,004</b>
<b>Program revenues:</b>		
Charges for services:		
Property assessment	608,441	564,750
Fire services – California Office of Emergency Services	172,361	308,804
Fire prevention – plan check and inspections	57,699	36,442
Advanced life support – first responder fee	-	28,950
Mitigation fees	85,342	35,738
Operating and capital grant funding	374,731	169,338
<b>Total program revenues</b>	<b>1,298,574</b>	<b>1,144,022</b>
<b>Net program expense</b>	<b>(5,258,888)</b>	<b>(6,391,982)</b>
<b>General revenues:</b>		
Property taxes	4,321,254	4,166,533
Lease revenue	8,000	120,000
Investment earnings	418,737	26,579
Other revenue	38,102	38,214
<b>Total general revenues</b>	<b>4,786,093</b>	<b>4,351,326</b>
<b>Change in net position</b>	<b>(472,795)</b>	<b>(2,040,656)</b>
<b>Net position:</b>		
Beginning of year, as restated (Note 14)	4,554,674	6,595,330
End of year	<b>\$ 4,081,879</b>	<b>\$ 4,554,674</b>

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

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<u>ASSETS</u>	<u>General Fund</u>	<u>Fire Mitigation Fund</u>	<u>Total Governmental Funds</u>
<b>Assets:</b>			
Cash and investments	\$ 7,922,797	\$ 68,445	\$ 7,991,242
Accrued interest receivable	10,201	299	10,500
Property taxes receivable	18,341	-	18,341
Other receivables	185,303	27,610	212,913
Deposits with PASIS	556,441	-	556,441
<b>Total assets</b>	<u>\$ 8,693,083</u>	<u>\$ 96,354</u>	<u>\$ 8,789,437</u>
<b><u>LIABILITIES AND FUND BALANCES</u></b>			
<b>Liabilities:</b>			
Accounts payable and accrued expenses	\$ 19,312	\$ -	\$ 19,312
Unearned revenue	222,857	-	222,857
<b>Total liabilities</b>	<u>242,169</u>	<u>-</u>	<u>242,169</u>
<b>Fund Balances: (Note 13)</b>			
Restricted	-	96,354	96,354
Assigned	2,131,648	-	2,131,648
Unassigned	6,319,266	-	6,319,266
<b>Total fund balance</b>	<u>8,450,914</u>	<u>96,354</u>	<u>8,547,268</u>
<b>Total liabilities and fund balance</b>	<u>\$ 8,693,083</u>	<u>\$ 96,354</u>	<u>\$ 8,789,437</u>

**ALPINE FIRE PROTECTION DISTRICT**

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

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<b>Fund Balances – Governmental Funds</b>	<u>\$ 8,547,268</u>
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets and right to use leased assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. However, the statement of net position includes those assets as capital assets.	4,726,450
Deferred outflows of resources used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. However, the statement of net position includes those deferred outflows of resources.	3,482,460
Long-term liabilities applicable to the District are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the statement of net position as follows:	
Accrued interest payable	(53,386)
Compensated absences	(242,278)
Long-term debt	(473,790)
Workers' compensation claims payable	(814,738)
Pension obligation bonds	(4,868,000)
Net pension liability	(2,529,092)
Deferred inflows of resources used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. However, the statement of net position includes those deferred inflows of resources.	<u>(3,693,015)</u>
Total adjustments	<u>(4,465,389)</u>
<b>Net Position of Governmental Activities</b>	<u><u>\$ 4,081,879</u></u>



**ALPINE FIRE PROTECTION DISTRICT**

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

	<u>Major Funds</u>		
	<u>General Fund</u>	<u>Fire Mitigation Fund</u>	<u>Total Governmental Funds</u>
<b>REVENUES:</b>			
Property taxes	\$ 4,321,254	\$ -	\$ 4,321,254
Property assessment	608,441	-	608,441
Fire services – California Office of Emergency Services	172,361	-	172,361
Fire prevention – plan check and inspections	57,699	-	57,699
Mitigation fees	-	85,342	85,342
Operating and capital grant funding	374,731	-	374,731
Lease revenue	8,000	-	8,000
Investment earnings	417,446	1,291	418,737
Other revenue	38,102	-	38,102
<b>Total revenues</b>	<u>5,998,034</u>	<u>86,633</u>	<u>6,084,667</u>
<b>EXPENDITURES:</b>			
Fire related services:			
Salaries and wages	2,615,744	-	2,615,744
Employee benefits	927,165	-	927,165
Materials and services	1,300,026	-	1,300,026
Capital outlay	784,810	-	784,810
Debt service:			
Principal	210,000	-	210,000
Interest	163,611	-	163,611
<b>Total expenditures</b>	<u>6,001,356</u>	<u>-</u>	<u>6,001,356</u>
<b>REVENUES OVER(UNDER) EXPENDITURES</b>	<u>(3,322)</u>	<u>86,633</u>	<u>83,311</u>
<b>OTHER FINANCING SOURCES(USES):</b>			
Issuance of debt (Note 8)	473,790	-	473,790
Transfers in (Note 12)	36,452	-	36,452
Transfers (out) (Note 12)	-	(36,452)	(36,452)
<b>Total other financing sources(uses)</b>	<u>510,242</u>	<u>(36,452)</u>	<u>473,790</u>
<b>NET CHANGES IN FUND BALANCE</b>	506,920	50,181	557,101
<b>FUND BALANCE:</b>			
Beginning of year , as restated (Note 14)	<u>7,943,994</u>	<u>46,173</u>	<u>7,990,167</u>
End of year	<u>\$ 8,450,914</u>	<u>\$ 96,354</u>	<u>\$ 8,547,268</u>

**ALPINE FIRE PROTECTION DISTRICT**

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

*For the Fiscal Year Ended June 30, 2024*

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**Net Change in Fund Balances - Governmental Funds** \$ 557,101

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

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

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

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

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

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

210,000

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

(473,790)

**Total adjustments**

(1,029,896)

**Change in Net Position of Governmental Activities**

\$ (472,795)

# ALPINE FIRE PROTECTION DISTRICT

## Notes to Financial Statements

For the Fiscal Year Ended June 30, 2024

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### NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

#### A. Description of Organization

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

#### B. Reporting Entity

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

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

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

#### C. Basis of Presentation, Basis of Accounting

##### 1. Basis of Presentation

###### Government-Wide Financial Statements

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

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

###### Major Governmental Funds

The District maintains the following major governmental funds:

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

# ALPINE FIRE PROTECTION DISTRICT

## Notes to Financial Statements

For the Fiscal Year Ended June 30, 2024

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

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

##### 1. Basis of Presentation (continued)

###### Major Governmental Funds (continued)

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

##### 2. Measurement Focus, Basis of Accounting

###### Government-Wide Financial Statements

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

###### Governmental Fund Financial Statements

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

##### 3. Revenues - Exchange and Non-Exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year. Generally, available is defined as collectible within 60 days.

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

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

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

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

**1. Cash and Investments**

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

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

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

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

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

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

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

**2. Capital Assets**

Capital assets are those purchases or acquired with an original cost of \$5,000 or more and are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. The costs of normal maintenance and reports that do no add to the value of the assets of materially extend the asset’s lives are not capitalized, but are expensed as incurred. Depreciation on all capital assets is computed using a straight-line basis over their useful life.

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

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

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

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

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

**3. Deferred Outflows/Inflows of Resources**

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

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

**4. Compensated Absences**

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

**5. Pensions**

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

The following timeframes are used for pension reporting:

Valuation Date June 30, 2022  
Measurement Date June 30, 2023  
Measurement Period July 1, 2022 to June 30, 2023

## ALPINE FIRE PROTECTION DISTRICT

### Notes to Financial Statements

For the Fiscal Year Ended June 30, 2024

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

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

###### 6. Net Position

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

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

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

**Unrestricted net position** - This component of net position consists of net position that does not meet the definition of "net investment in capital assets" or "restricted". When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

## ALPINE FIRE PROTECTION DISTRICT

### Notes to Financial Statements

For the Fiscal Year Ended June 30, 2024

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

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

###### 7. Fund Balances

The fund balance for governmental funds is reported in classifications based on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

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

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

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

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

##### E. Use of Estimates

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



**ALPINE FIRE PROTECTION DISTRICT**

*Notes to Financial Statements*

*For the Fiscal Year Ended June 30, 2024*

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

**F. Property Taxes**

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

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

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

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

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

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**NOTE 2 – CASH AND INVESTMENTS**

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

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

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

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

**Demand Deposits with Financial Institutions**

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

**Custodial Credit Risk – Deposits**

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

**San Diego County Treasury Investment Pool (SDCTIP)**

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

## **ALPINE FIRE PROTECTION DISTRICT**

### *Notes to Financial Statements*

*For the Fiscal Year Ended June 30, 2024*

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#### **NOTE 2 – CASH AND INVESTMENTS (continued)**

##### **California Cooperative Liquid Assets Securities System (California CLASS)**

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

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

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

##### **Local Agency Investment Fund (LAIF)**

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

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

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

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**NOTE 2 – CASH AND INVESTMENTS (continued)**

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

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

**Authorized Investments and Investment Policy**

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

**Fair Value Measurement Input**

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

**Credit Risk**

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization.

**Interest Rate Risk**

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

**Custodial Credit Risk – Investments**

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

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

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**NOTE 3 – RESTRICTED ASSETS AND RESTRICTED NET POSITION**

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

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

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

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

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

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

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

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

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

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**NOTE 5 – CAPITAL ASSETS**

Changes in capital assets for the year were as follows:

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

**NOTE 6 – COMPENSATED ABSENCES**

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

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

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

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**NOTE 7 – PENSION OBLIGATION BONDS**

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

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

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

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

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

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**NOTE 8 – LONG-TERM DEBT**

Changes in long-term debt were as follows:

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

**ECAA Loan**

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

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

**NOTE 9 – WORKERS’ COMPENSATION CLAIMS PAYABLE**

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

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

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



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

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**NOTE 10 – NET PENSION LIABILITY AND DEFINED BENEFIT PENSION PLAN**

**Summary**

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

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

**A. General Information about the Pension Plans**

***The Plans Description Schedule***

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

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

# ALPINE FIRE PROTECTION DISTRICT

## Notes to Financial Statements

For the Fiscal Year Ended June 30, 2024

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

#### A. General Information about the Pension Plans (continued)

##### Plan Description

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

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

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

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

##### Benefits Provided

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

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

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

**A. General Information about the Pension Plans (continued)**

**Contributions**

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

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

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

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

**Proportionate Share of Net Pension Liability and Pension Expense**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Actuarial Methods and Assumptions Used to Determine Total Pension Liability**

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

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

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

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

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

**Long-term Expected Rate of Return**

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

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

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

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

<sup>1</sup> An expected inflation of 2.30% used for this period.

<sup>2</sup> Figures are based on the 2021 Asset Liability Management study.

**ALPINE FIRE PROTECTION DISTRICT**

*Notes to Financial Statements*

*For the Fiscal Year Ended June 30, 2024*

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

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

**Discount Rate**

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

**Subsequent Events**

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

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

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

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

**Pension Plan Fiduciary Net Position**

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

**C. Payable to the Pension Plans**

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

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

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**NOTE 11 – NET INVESTMENT IN CAPITAL ASSETS**

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

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

**NOTE 12 – INTERFUND TRANSFERS**

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

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

**NOTE 13 – FUND BALANCES**

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

<u>Description</u>	<u>General Fund</u>	<u>Fire Mitigation Fund</u>	<u>Total</u>
<b>Restricted:</b>			
Mitigation fees	\$ -	\$ 96,354	\$ 96,354
<b>Assigned:</b>			
Deposits with Public Agencies Self Insurance System	556,441	-	556,441
Compensated absences	242,278	-	242,278
Workers' compensation claims payable	258,297	-	258,297
Long-term debt payment	49,244	-	49,244
Capital asset and equipment replacement	406,000	-	406,000
Pension obligation bond payments	371,620	-	371,620
Calpers additional unfunded liability	209,906	-	209,906
Sunrise powerlink mitigation	37,862	-	37,862
<b>Total assigned</b>	<u>2,131,648</u>	<u>-</u>	<u>2,131,648</u>
<b>Unassigned</b>	<u>6,319,266</u>	<u>-</u>	<u>6,319,266</u>
<b>Total fund balances</b>	<b><u>\$ 8,450,914</u></b>	<b><u>\$ 96,354</u></b>	<b><u>\$ 8,547,268</u></b>



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

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**NOTE 14 - PRIOR PERIOD ADJUSTMENTS/RESTATEMENTS**

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

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

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

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

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

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**NOTE 15 – RISK MANAGEMENT**

**Fire Agencies Insurance Risk Authority (FAIRA)**

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

<b>A. Entity</b>	Fire Agencies Insurance Risk Authority (FAIRA)	
<b>B. Purpose</b>	To pool member resources and realize the advantages of self-insurance for general liability insurance	
<b>C. Participants</b>	As of June 30, 2023 – Approx. 100 member agencies	
<b>D. Governing board</b>	13 representatives employed/appointed by members	
<b>E. District payments for FY 2023:</b>		
<b>Insurance premium</b>	\$53,718	
<b>F. Condensed financial information</b>	June 30, 2023	
<b>Audit signed</b>	February 5, 2024	
<b>Statement of net position:</b>		<b>June 30, 2023</b>
<b>Total assets</b>		<u>\$ 4,932,856</u>
<b>Total liabilities</b>		<u>929,661</u>
<b>Net position</b>		<u>\$ 4,003,195</u>
<b>Statement of revenues, expenses and changes in net position:</b>		
<b>Total revenues</b>		\$ 9,270,720
<b>Total expenses</b>		<u>(9,206,983)</u>
<b>Change in net position</b>		63,737
<b>Beginning - net position</b>		<u>2,001,422</u>
<b>Ending - net position</b>		<u>\$ 2,065,159</u>

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

**NOTE 16 – DEFERRED COMPENSATION SAVINGS PLAN**

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

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

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

## **ALPINE FIRE PROTECTION DISTRICT**

*Notes to Financial Statements*

*For the Fiscal Year Ended June 30, 2024*

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### **NOTE 17 – COMMITMENTS AND CONTINGENCIES**

#### **Excluded Leases – Short-Term Leases and De Minimis Leases**

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

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

#### **Grant Awards**

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

#### **Litigation**

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

### **NOTE 18 – SUBSEQUENT EVENTS**

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

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***Required Supplementary Information***

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

	<b>Revised Final Budget</b>	<b>Actual</b>	<b>Variance Positive (Negative)</b>
<b>REVENUES:</b>			
Property taxes	\$ 4,033,524	\$ 4,321,254	\$ 287,730
Property assessment	601,500	608,441	6,941
Fire services – California Office of Emergency Services	33,353	172,361	139,008
Fire prevention – plan check and inspections	15,000	57,699	42,699
Operating and capital grant funding	374,733	374,731	(2)
Lease revenue	8,000	8,000	-
Investment earnings	61,100	417,446	356,346
Other revenue	33,647	38,102	4,455
<b>Total revenues</b>	<b>5,160,857</b>	<b>5,998,034</b>	<b>837,177</b>
<b>EXPENDITURES:</b>			
Fire related services:			
Salaries and wages	2,576,103	2,615,744	(39,641)
Employee benefits	1,034,343	927,165	107,178
Materials and services	1,433,537	1,300,026	133,511
Capital outlay	1,999,791	784,810	1,214,981
Debt service:			
Principal	220,754	210,000	10,754
Interest	166,460	163,611	2,849
<b>Total expenditures</b>	<b>7,430,988</b>	<b>6,001,356</b>	<b>1,429,632</b>
<b>REVENUES OVER(UNDER) EXPENDITURES</b>	<b>(2,270,131)</b>	<b>(3,322)</b>	<b>2,266,809</b>
<b>OTHER FINANCING SOURCES(USES):</b>			
Issuance of debt	473,790	473,790	-
Transfers in	-	36,452	36,452
<b>Total other financing sources(uses)</b>	<b>473,790</b>	<b>510,242</b>	<b>36,452</b>
<b>NET CHANGES IN FUND BALANCE</b>	<b>\$ (1,796,341)</b>	<b>506,920</b>	<b>\$ 2,303,261</b>
<b>FUND BALANCE:</b>			
Beginning of year		7,943,994	
End of year		<b>\$ 8,450,914</b>	

**ALPINE FIRE PROTECTION DISTRICT**

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

**Last Ten Fiscal Years\***

**California Public Employees' Retirement System (CalPERS) Miscellaneous Plan**

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

**Notes to Schedule:**

**Benefit Changes:**

There were no changes in benefits.

**Changes in Assumptions:**

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

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

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

There were no changes in assumptions.

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

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

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

There were no significant changes in assumptions.

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

There were no significant changes in assumptions.

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

There were no significant changes in assumptions.

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

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

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

There were no significant changes in assumptions.

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

There were no significant changes in assumptions.

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

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

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**Last Ten Fiscal Years\***

**California Public Employees' Retirement System (CalPERS) Miscellaneous Plan**

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

**Notes to Schedule:**

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

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

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***Other Independent Auditors' Report***

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

Board of Directors  
Alpine Fire Protection District  
Alpine, California

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

**Internal Control Over Financial Reporting**

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

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

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

**Compliance and Other Matters**

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

**Purpose of this Report**

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

Murrieta, California  
October 15, 2024

# ALPINE FIRE PROTECTION DISTRICT – STAFF REPORT

Agenda Item: 7.2  
Meeting Date: October 15, 2024  
Submitted By: Fire Marshal McBroom  
Subject: Resolution No. 24/25-08



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## **Recommendation:**

Staff recommends the Board adopt Resolution No. 24/25-08 that authorizes the sole source purchase of (1) Fire Alarm Control Panel, (1) Gateway GSM Cellular Communicator, (1) Smoke Detector in the amount of \$18,419.64.

## **Subject Summary:**

The fire alarm company that services and monitors the fire alarm system in Station 17 advised us that the fire alarm control panel has reached its end of service life. The current panel was installed in 2006 and is original to the building.

Also, when Station 17 was constructed, a smoke detector was not installed in one of the upstairs bedrooms. Included in this project is the installation of one smoke detector in the bedroom and it will be connected to the new fire alarm panel.



# ALPINE FIRE PROTECTION DISTRICT

October 10, 2024

TO: Board of Directors, Alpine Fire Protection District

FROM: Chief Boggeln

RE: Sole Source Procurement Justification for the Fire Alarm Control Panel, Gateway G  
SM Cellular Communicator, and Smoke Detector

Dear Board of Directors,

In my opinion, the sole source procurement of (1) fire alarm control panel, (1) Gateway  
GSM Cellular Communicator, and (1) Smoke Detector is justified for the following reasons:

1. In 2006, a fire alarm monitoring system manufactured by Tyco (now known as Johnson Controls Fire Protection LP) was installed as part of the new Station 17 construction project.
2. The system that was installed is a proprietary system, and the fire alarm control panel is an integral component of the system.
3. The fire alarm control panel, GSM Cellular Communicator, and smoke detector are compatible and interconnect with wiring and equipment currently installed in Station 17.

Please see the attached staff report for further information.

Sincerely,

  
Chief Boggeln

1364 Tavern Road Alpine, CA 91901-3831 Business: (619) 445-2635 Fax: (619) 445-2634

We are a public safety organization of dedicated professionals whose mission it is to:  
Save Lives, Protect Property and the Environment, Serve the Community  
www.alpinefire.org



**RESOLUTION # 24/25-08**

**A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE ALPINE FIRE PROTECTION DISTRICT  
APPROVING THE SOLE SOURCE PROCUREMENT AND  
INSTALLATION BY JOHNSON CONTROLS FIRE PROTECTION LP  
OF (1) ONE FIRE ALARM CONTROL PANEL,  
ONE (1) GATEWAY GSM CELLULAR COMMUNICATOR, AND  
ONE (1) SMOKE DETECTOR IN THE AMOUNT OF \$18,419.64**

**WHEREAS**, the Alpine Fire Protection District Procurement Policy authorizes the Sole Source Procurement of goods and services; and

**WHEREAS**, the Public Contract Code Section 3400 (c) allows a particular material, product, thing, or service to be designated by specific brand or trade name in order to obtain a necessary item that is only available from one source; and

**WHEREAS**, the Alpine Fire Protection intends to sole source Johnson Controls Fire Protection LP to perform the installation of above equipment due to the proprietary nature of the existing fire alarm system; and

**WHEREAS**, the Alpine Fire Protection District intends to sole source the following hardware to replace hardware in an existing proprietary alarm system:

- (1) Fire Alarm Control Panel
- (1) Gateway GSM Cellular Communicator
- (1) Smoke Detector

**NOW THEREFORE, BE IT RESOLVED** by the Board of Directors of the Alpine Fire Protection District, a public agency in the County of San Diego, California, that the Fire Chief is authorized execute any necessary agreements with Johnson Controls Fire Protection LP for the purchase and installation of the above equipment.

**PASSED AND ADOPTED** by the BOARD OF DIRECTORS of the ALPINE FIRE PROTECTION DISTRICT, County of San Diego, State of California, on this 15<sup>th</sup> day of October 2024, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

RECUSED:

\_\_\_\_\_  
President of the Board

\_\_\_\_\_  
Date

\_\_\_\_\_  
Clerk of the Board

**RESOLUTION NO. 24/25-08**  
**PAGE 2 OF 2**

Attest:

I, Brian Boggeln, Fire Chief of the Alpine Fire Protection District, do hereby certify that the foregoing Resolution was duly passed, approved, and adopted by the Board at a regularly scheduled meeting of the Alpine Fire Protection District Board

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

\_\_\_\_\_  
Brian Boggeln



## Johnson Controls Fire Protection LP Quotation

To:  
Alpine Fire Station #17  
1364 Tavern Rd  
ALPINE, CA 91901-0000

Project: Alpine Fire Station #17 - CPQ-709332  
Johnson Controls Reference: 650709332  
Proposal #: 1  
Date: 10/03/2024  
Page: 1 of 14

Johnson Controls is pleased to offer for your consideration this quotation for the above project

### Scope of Work

Thank you for the opportunity to provide this quotation for the Alpine Fire Station #17 Fire Alarm project in Alpine, Ca. The proposal is based on drawings provided from the original installation of the 4006 system.

#### **Scope of Work (Includes) Fire Alarm System:**

- Provide and install a **4007ES Addressable Fire Alarm Control Panel to replace the existing 4006 Fire Alarm Panel**
- **Gateway GSM Cellular Communicator**
- **(1) Smoke Detector with standard base in Captains room on 2nd floor**
- Prevailing Wage Labor for the installation of fire alarm equipment and programming by JCI
- JCI to reuse existing wire/cable and raceways
- Private Wage Rates for Labor
- Work to be performed during Normal Business Hours (7AM-4 PM) Monday-Friday
- 100% System pre-test
- Final Inspection with AHJ
- One Year (12 mo.) warranty on new parts and labor
- Fire Alarm Plan check and permit costs are included
- Final As-built drawings and close out documents upon completion of project

#### **Conditions:**

- Work shall not be performed until the quote is signed and a 50% deposit is received
- Project will require engineered plan check and submittals. Engineering of plans and permit costs are included. No work shall be performed until approvals have been received.

- Lead time on engineered plans is normally 4 to 6 weeks after a fully executed contract and a useable CAD format floor plan is provided.
- Lead time on equipment is normally 4 to 6 weeks once drawings are approved by the Authority Having Jurisdiction (AHJ).
- Private Wage Labor costs based on standard working hours (Monday-Friday, 7am-4pm). Additional costs will be required if after hours labor is needed.
- This proposal is valid for 30 days.

**EXCLUSIONS:**

- New wire, conduit, and backboxes
- Correcting any existing troubles in the system or shorts and grounds in existing fire alarm wire
- Furniture, wall, paint, or carpet repairs in individual offices
- Ceiling Tile Replacement or Hard Lid Ceiling repairs or replacement in corridors, lobbies, restrooms and offices.
- Fire Watch
- AHJ required upgrades to the current IFC/CFC 2022 and NFPA 72 Fire Alarm Codes
- ERRCS BDA/DAS and Area of Refuge 2-way communication
- Magnetic Door Holders
- After hours, weekends, over-time and expedited work schedules are excluded
- All third-party testing fees, PE Stamps or Seismic Structural Calculations.
- Any removal of hazardous substances or working in a hazardous environment such as, but not limited to, asbestos, carbon monoxide or methane.
- Central Station Monitoring of FACP Life/Safety System (can be provided by JCFP in separate quote)
- Any and all other work requested by Authority Having Jurisdiction (AHJ) beyond agreed Scope of Work





Project: Alpine Fire Station #17 - CPQ-709332  
Johnson Controls Reference: 650709332  
Proposal #: 1  
Date: 10/03/2024  
Page: 3 of 14

**Total net selling price, FOB shipping point, \$18,042.66**

**Sales tax :\$376.98**

**Total Price with Sales Tax \$18,419.64**

To the extent applicable, Johnson Controls has included an estimate for all state and local sales tax for this quote. The actual sales tax due will be calculated and billed upon issuance of an invoice, unless a valid exemption and/or resale certificate is received by Johnson Controls.



**IMPORTANT NOTICE TO CUSTOMER**

This Agreement is contingent on credit approval, which may be checked at JCI's discretion and requires final approval of a JCI authorized manager before any equipment/ services may be provided. Should credit and/or approval be declined, this Agreement will be terminated and JCI's only obligation to customer will be to notify Customer of such termination and refund any amounts paid in advance.

For Customers located in Canada, this Fire Domain Sale and Installation Agreement has been drawn up and executed in English at the request of and with the full concurrence of Customer. Ce contrat a été rédigé en anglais à la demande et avec l'assentiment du client.

**CUSTOMER ACCEPTANCE:**

In accepting this Agreement, Customer agrees to the terms and conditions contained herein including those on the following page(s) of this Proposal and any attachments or riders attached hereto that contain additional terms and conditions. It is understood that these terms and conditions shall prevail over any variation in terms and conditions on any purchase order or other document that Customer may issue. Any changes requested by Customer after the execution of this Agreement shall be paid for by the Customer and such changes shall be authorized by the parties in writing. **ATTENTION IS DIRECTED TO THE LIMITATION OF LIABILITY, WARRANTY, INDEMNITY AND OTHER CONDITIONS CONTAINED IN THIS AGREEMENT.**

Customer agrees to pay Johnson Controls pursuant to the progress-based billing schedule of values set forth below. If the schedule of values includes an upfront deposit, it will be paid within 30 days of contract signing and Johnson Controls will not commence work until the upfront deposit is received. Customer agrees to pay for materials, goods, and equipment (ordered, delivered, or stored) pursuant to the schedule of values, prior to installation commencement. The remaining portion of the total price will be progress billed through completion of the work. Johnson Controls progress based billing can also include any services performed on-site or off-site. All invoices will be delivered via Email(), paid via Electronic Funds Transfer and are due Net 30 from the date of invoice. Electronic Funds Transfer details will be provided upon contract execution. The proposed total price is contingent upon Customer agreeing to these payment and invoicing terms.

**Planned Monthly Progress Billing Schedule of Values**

Item #	Description	%
1	Deposit	50%
2	Mobilization	10%
3	Engineering	TBD*
4	Material	TBD*
5	Installation	TBD*
6	Commissioning	TBD*

\*To be mutually agreed upon in writing at a later date



**This offer shall be void if not accepted in writing within thirty (30) days from the date first set forth above.**

To ensure that JCI is compliant with your company's billing requirements, please provide the following information:

PO is required to facilitate billing:

NO: This signed contract satisfies requirement

YES: Please reference this PO Number: \_\_\_\_\_

**Deposit Invoice accepted (    %):**

**No**

**Yes**



<p>Offered By:</p> <p>Johnson Controls Fire Protection LP</p> <p>3568 Ruffin Road South</p> <p>San Diego , CA 92123</p> <p>Telephone: +1 619 455 9946</p> <p>Representative: _____</p> <p>Email: chad.nieratko@jci.com</p>	<p>Accepted By: (Customer)</p> <p>Company: _____</p> <p>Address: _____</p> <p>Signature: _____</p> <p>Title: _____</p> <p>Date: _____</p>
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**TERMS AND CONDITIONS**  
**(Rev. 12.14.23)**

**1. Deposit, Invoicing and Payments.** Customer agrees to pay Johnson Controls pursuant to the progress-based billing schedule of values set forth in Johnson Controls' proposal. If the schedule of values includes an upfront deposit, it will be paid within 30 days of contract signing and Johnson Controls will not commence work until the upfront deposit is received. Customer agrees to pay for materials, goods, and equipment (ordered, delivered, or stored) pursuant to the schedule of values, prior to installation commencement. The remaining portion of the total price will be progress billed through completion of the work. Johnson Controls progress-based billing can also include any services performed on-site or off-site. Invoicing disputes must be identified in writing within 21 days of the invoice date. Payments of any disputed amounts are due and payable upon resolution.

All invoices will be delivered via Email, paid via Electronic Funds Transfer and are due Net 30 days from the date of invoice. Electronic Funds Transfer details will be provided upon contract execution. The proposed total price is contingent on Customer agreeing to these payment and invoicing terms. In exchange for close-out documents to be provided by Company, Customer agrees to pay Company the remaining project balance when on-site labor is completed and prior to any final inspections. Customers without established satisfactory credit and Customers who fail to pay amounts when due may be required to make payments of cash in advance, upon delivery or as otherwise specified by Company. Company reserves the right to revoke or modify Customer's credit in its sole discretion. Customer acknowledges and agrees that timely payments of the full amounts listed on invoices is an essential term of this Agreement and that Customer's failure to make payment when due is a material breach of this Agreement. Customer further acknowledges that if there is any amount outstanding on an invoice, it is material to Company and will give Company, without prejudice to any other right or remedy, the right to, without notice: (i) suspend, discontinue or terminate performing any services and/or withhold further deliveries of equipment and other materials, terminate or suspend any unpaid software licenses, and/or suspend Company's obligations under or terminate this Agreement; and (ii) charge Customer interest on the amounts unpaid at a rate equal to the lesser of one and one half (1.5) percent per month or the maximum rate permitted under applicable law, until payment is made in full. Company's election to continue providing future services does not, in any way diminish Company's right to terminate or suspend services or exercise any or all rights or remedies under this Agreement. Company shall not be liable for any damages, claims, expenses, or liabilities arising from or relating to suspension of services for non-payment. In the event that there are exigent circumstances requiring services or the Company otherwise performs services at the premises following suspension, those services shall be governed by the terms of this Agreement unless a separate contract is executed. If Customer disputes any late payment notice or Company's efforts to collect payment, Customer shall immediately notify Company in writing and explain the basis of the dispute. Customer agrees to pay all of

Company's reasonable collection costs, including legal fees and expenses.

**2. Pricing.** The pricing set forth in this Agreement is based on the number of devices to be installed and services to be performed as set forth in the Scope of Work ("Equipment" and "Services"). If the actual number of devices installed or services to be performed is greater than that set forth in the Scope of Work, the price will be increased accordingly. If this Agreement extends beyond one year, Company may increase prices upon notice to the Customer.

All stated prices are exclusive of and Customer agrees to pay any taxes, fees, duties, tariffs, false alarm assessments, installation or alarm permits, and levies or other similar charges imposed and/or enacted by a government, however designated or imposed, including but not limited to value-added and withholding taxes that are levied or based upon the amounts paid under this Agreement. This Agreement is entered into with the understanding that the services to be provided by Company are not subject to any local, state, or federal prevailing wage statute. If it is later determined that local, state, or federal prevailing wage rates apply to the services to be provided by Company, Company reserves the right to issue a modification or change order to adjust the wage rates to the required prevailing wage rate. Customer agrees to pay for the applicable prevailing wage rates.

Prices in any quotation or proposal from Company are subject to change upon notice sent to Customer at any time before the quotation or proposal has been accepted. Prices for products covered by this Agreement may be adjusted by Company, upon notice to Customer at any time prior to shipment and regardless of Customer's acceptance of the Company's proposal or quotation, to reflect any increase in Company's cost of raw materials (e.g., steel, aluminum) inability to secure Products, changes or increases in law, labor, taxes, duties, tariffs or quotas, acts of government, any similar charges, or to cover any extra, unforeseen and unusual cost elements.

**3. Alarm Monitoring Services.** Any reference to alarm monitoring services in this Agreement is included for pricing purposes only. Alarm monitoring services are performed pursuant to the terms and conditions of Company's standard alarm monitoring services agreement.

**4. Code Compliance.** Company does not undertake an obligation to inspect for compliance with laws or regulations unless specifically stated in the Scope of Work. Customer acknowledges that the Authority Having Jurisdiction (e.g., Fire Marshal) may establish additional requirements for compliance with federal, state/provincial, and local codes. Any additional services or equipment required will be provided at an additional cost to Customer.

**5. Limitation of Liability; Limitations of Remedy.** It is understood and agreed by the Customer that Company is not an insurer and that insurance coverage shall be obtained by the Customer and that amounts payable to company hereunder are based upon the value of the services and the scope of liability set forth in this Agreement and are unrelated to the value of the Customer's property and the property of others located on the premises. Customer agrees to look exclusively to the

Customer's insurer to recover for injuries or damage in the event of any loss or injury and that Customer releases and waives all right of recovery against Company arising by way of subrogation. Company makes no guaranty or Warranty, including any implied warranty of merchantability or fitness for a particular purpose that equipment or services supplied by Company will detect or avert occurrences or the consequences therefrom that the equipment or service was designed to detect or avert. It is impractical and extremely difficult to fix the actual damages, if any, which may proximately result from failure on the part of Company to perform any of its obligations under this Agreement. Accordingly, Customer agrees that, Company shall be exempt from liability for any loss, damage or injury arising directly or indirectly from occurrences, or the consequences therefrom, which the equipment or service was designed to detect or avert. Should Company be found liable for any loss, damage or injury arising from a failure of the equipment or service in any respect, Company's liability shall be limited to an amount equal to the Agreement price (as increased by the price for any additional work) or where the time and material payment term is selected, Customer's time and material payments to Company to be calculated with reference to payments made at the time the loss is sustained. Where this Agreement covers multiple sites, liability shall be limited to the amount of the payments allocable to the site where the incident occurred. Such sum shall be complete and exclusive. In no event shall Company be liable for any damage, loss, injury, or any other claim arising from any servicing, alterations, modifications, changes, or movements of the Covered System(s) or any of its component parts by Customer or any third party. To the maximum extent permitted by law, in no event shall Company and its affiliates and their respective personnel, suppliers and vendors be liable to Customer or any third party under any cause of action or theory of liability, even if advised of the possibility of such damages, for any (a) special, incidental, consequential, punitive or indirect damages of any kind; (b) loss of profits, revenues, data, customer opportunities, business, anticipated savings or goodwill; (c) business interruption; or (d) data loss or other losses arising from viruses, ransomware, cyber-attacks or failures or interruptions to network systems. The limitations of liability set forth in this Agreement shall inure to the benefit of all parents, subsidiaries and affiliates of Company, whether direct or indirect, Company's employees, agents, officers and directors.

#### 6. Reciprocal Waiver of Claims (SAFETY Act).

Certain of Company's systems and services have received Certification and/or Designation as Qualified Anti-Terrorism Technologies ("QATT") under the Support Anti-terrorism by Fostering Effective Technologies Act of 2002, 6 U.S.C. §§ 441-444 (the "SAFETY Act"). As required under 6 C.F.R. 25.5 (e), to the maximum extent permitted by law, Company and Customer hereby agree to waive their right to make any claims against the other for any losses, including business interruption losses, sustained by either party or their respective employees, resulting from an activity resulting from an "Act of

Terrorism" as defined in 6 C.F.R. 25.2, when QATT have been deployed in defense against, response to, or recovery from such Act of Terrorism.

**7. General Provisions.** Customer has selected the service level desired after considering and balancing various levels of protection afforded, and their related costs. All work to be performed by Company will be performed during normal working hours of normal working days (8:00 a.m. – 5:00 p.m., Monday through Friday, excluding Company holidays), as defined by Company, unless additional times are specifically described in this Agreement. Company will perform the services described in the Scope of Work section ("Services") for one or more system(s) or equipment as described in the Scope of Work section or the listed attachments ("Covered System(s)"). The Customer shall promptly notify Company of any malfunction in the Covered System(s) which comes to Customer's attention. This Agreement assumes the Covered System(s) are in operational and maintainable condition as of the Agreement date. If, upon initial inspection, Company determines that repairs are recommended, repair charges will be submitted for approval prior to any work. Should such repair work be declined Company shall be relieved from any and all liability arising therefrom. Unless otherwise specified in this Agreement, any inspection (and, if specified, testing) provided under this Agreement does not include any maintenance, repairs, alterations, replacement of parts, or any field adjustments whatsoever, nor does it include the correction of any deficiencies identified by Company to Customer. Company shall not be responsible for equipment failure occurring while Company is in the process of following its inspection techniques, where the failure also results from the age or obsolescence of the item or due to normal wear and tear. This Agreement does not cover systems, equipment, components or PARTS THAT are below grade, behind walls or other obstructions or exterior to the building, electrical wiring, and piping.

**8. Customer Responsibilities.** Customer shall furnish all necessary facilities for performance of its work by Company, adequate space for storage and handling of materials, light, water, heat, heat tracing, electrical service, local telephone, watchman, and crane and elevator service and necessary permits. Where wet pipe system is installed, Customer shall supply and maintain sufficient heat to prevent freezing of the system. Customer shall promptly notify Company of any malfunction in the Covered System(s) which comes to Customer's attention. This Agreement assumes any existing system(s) are in operational and maintainable condition as of the Agreement date. If, upon initial inspection, Company determines that repairs are recommended, repair charges will be submitted for approval prior to any work. Should such repair work be declined Company shall be relieved from any and all liability arising therefrom. Customer shall further:

- supply required schematics and drawings unless they are to be supplied by Company in accordance with this Agreement;
- Provide a safe work environment, in the event of an emergency or Covered System(s) failure, take reasonable safety precautions to protect against personal injury, death, and property damage,

- continue such measures until the Covered System(s) are operational, and notify Company as soon as possible under the circumstances.
- Provide Company access to any system(s) to be serviced,
  - Comply with all laws, codes, and regulations pertaining to the equipment and/or services provided under this Agreement.

Customer is solely responsible for the establishment, operation, maintenance, access, security and other aspects of its computer network ("Network") and shall supply Company secure Network access for providing its services. Products networked, connected to the internet, or otherwise connected to computers or other devices must be appropriately protected by Customer and/or end user against unauthorized access. Customer is responsible to take appropriate measures, including performing back-ups, to protect information, including without limit data, software, or files (collectively "Data") prior to receiving the service or products.

**9. Excavation.** In the event the Work includes excavation, Customer shall pay, as an extra to the contract price, the cost of any additional work performed by Company dues to water, quicksand, rock or other unforeseen condition or obstruction encountered or shoring required.

**10. Structure and Site Conditions.** While employees of Company will exercise reasonable care in this respect, Company shall be under not responsibility for loss or damage due to the character, condition or use of foundations, walls, or other structures not erected by Company or resulting from the excavation in proximity thereto, or for damage resulting from concealed piping, wiring, fixtures, or other equipment or condition of water pressure. All shoring or protection of foundation, walls or other structures subject to being disturbed by any excavation required hereunder shall be the responsibility of Customer. Customer shall have all things in readiness for installation including, without limitation, structure to support the sprinkler system and related equipment (including tanks), other materials, floor or suitable working base, connections and facilities for erection at the time the materials are delivered. In the event Customer fails to have all things in readiness at the time scheduled for receipt of materials, Customer shall reimburse Company for all expenses caused by such failure. Failure to make areas available to Company during performance in accordance with schedules that are the basis for Company's proposal shall be considered a failure to have things in readiness in accordance with the terms of this Agreement.

**11. Confined Space.** If access to confined space by Company is required for the performance of Services, Services shall be scheduled and performed in accordance with Company's then-current hourly rate.

**12. Hazardous Materials.** Customer represents that, except to the extent that Company has been given written notice of the following hazards prior to the execution of this Agreement, to the best of Customer's knowledge there is no:

- Space in which work must be performed that, because of its construction, location, contents or work activity therein, accumulation of a hazardous gas,

vapor, dust or fume or the creation of an oxygen-deficient atmosphere may occur,

- "permit confined space," as defined by OSHA for work performed by Company in the United States,
- risk of infectious disease,
- need for air monitoring, respiratory protection, or other medical risk,
- asbestos, asbestos-containing material, formaldehyde or other potentially toxic or otherwise hazardous material contained in or on the surface of the floors, walls, ceilings, insulation or other structural components of the area of any building where work is required to be performed under this Agreement.

All of the above are hereinafter referred to as "Hazardous Conditions". Company shall have the right to rely on the representations listed above. If hazardous conditions are encountered by Company during the course of Company's work, the discovery of such materials shall constitute an event beyond Company's control and Company shall have no obligation to further perform in the area where the hazardous conditions exist until the area has been made safe by Customer as certified in writing by an independent testing agency, and Customer shall pay disruption expenses and re-mobilization expenses as determined by Company. This Agreement does not provide for the cost of testing involving a discharge or release, capture, containment, transport, removal, or disposal (collectively, the "Discharge Services") of any hazardous waste materials, hazardous materials, or firefighting materials including without limitation firefighting foam encountered in and/or discharged from any of the Covered System(s) and/or during performance of the Services. Said materials shall at all times remain the responsibility and property of Customer. Customer shall be responsible for any Discharge Services associated with such materials, including all discharged firefighting foam in accordance with all applicable law. Company shall not be responsible for the testing, removal or disposal of such hazardous materials. Customer shall indemnify and hold Company harmless from and against any and all claims, demands and/or damages arising in whole or in part from the use of or any Discharge Services associated with any hazardous waste, hazardous materials, or firefighting materials including without limitation firefighting foam encountered or discharged from any of the Covered System(s) and/or during performance of the Services.

**13. Occupational Health and Safety/OSHA Compliance.** Customer shall indemnify and hold Company harmless from and against any and all claims, demands and/or damages arising in whole or in part from the enforcement of applicable laws regarding occupational health and safety for work performed in Canada or the Occupational Safety Health Act for work performed by Company in the United States. (and any amendments or changes thereto) unless said claims, demands or damages are a direct result of causes within the exclusive control of Company.

**14. Interferences.** Customer shall be responsible to coordinate the work of other trades (including but not limited to ducting, piping, and electrical) and for and additional costs incurred by Company arising out of

interferences to Company's work caused by other trades.

**15. Modifications and Substitutions.** Company reserves the right to modify materials, including substituting materials of later design, providing that such modifications or substitutions will not materially affect the performance of the Covered System(s).

**16. Changes, Alterations, Additions.** Changes, alterations and additions to the Scope of Work, plans, specifications or construction schedule shall be invalid unless approved in writing by Company. Should changes be approved by Company, that increase or decrease the cost of the work to Company, the parties shall agree, in writing, to the change in price prior to performance of any work. However, if no agreement is reached prior to the time for performance of said work, and Company elects to perform said work so as to avoid delays, then Company's estimate as to the value of said work shall be deemed accepted by Customer. In addition, Customer shall pay for all extra work requested by Customer or made necessary because of incompleteness or inaccuracy of plans or other information submitted by Customer with respect to the location, type of occupancy, or other details of the work to be performed. In the event the layout of Customer's facilities has been altered, or is altered by Customer prior to the completion of the Work, Customer shall advise Company, and prices, delivery and completion dates shall be changed by Company as may be required.

**17. Commodities Availability.** Company shall not be responsible for failure to provide services, deliver products, or otherwise perform work required by this Agreement due to lack of available steel products or products made from plastics or other commodities. In the event Company is unable, after reasonable commercial efforts, to acquire and provide steel products, or products made from plastics or other commodities, if required to perform work required by this Agreement, Customer hereby agrees that Company may terminate the Agreement, or the relevant portion of the Agreement, at no additional cost and without penalty. Customer agrees to pay Company in full for all work performed up to the time of any such termination.

**18. Project Claims.** Any claim of failure to perform against Company arising hereunder shall be deemed waived unless received by Company, in writing specifically setting forth the basis for such claim, within ten (10) days after such claims arises.

**19. Back charges.** No charges shall be levied against Company unless seventy-two (72) hours prior written notice is given to Company to correct any alleged deficiencies which are alleged to necessitate such charges and unless such alleged deficiencies are solely and directly caused by Company.

**20. System Equipment.** The purchase of equipment or peripheral devices (including but not limited to smoke detectors, passive infrared detectors, card readers, sprinkler system components, extinguishers and hoses) from Company shall be subject to the terms and conditions of this Agreement. If, in Company's sole judgment, any peripheral device or other system equipment, which is attached to the Covered System(s), whether provided by Company or a third party, interferes with the proper operation of the Covered System(s), Customer shall remove or replace such device or

equipment promptly upon notice from Company. Failure of Customer to remove or replace the device shall constitute a material breach of this Agreement. If Customer adds any third party device or equipment to the Covered System(s), Company shall not be responsible for any damage to or failure of the Covered System(s) caused in whole or in part by such device or equipment.

**21. Reports.** Where inspection and/or test services are selected, such inspection and/or test shall be completed on Company's then current Report form, which shall be given to Customer, and, where applicable, Company may submit a copy thereof to the local authority having jurisdiction. The Report and recommendations by Company are only advisory in nature and are intended to assist Customer in reducing the risk of loss to property by indicating obvious defects or impairments noted to the system and equipment inspected and/or tested. They are not intended to imply that no other defects or hazards exist or that all aspects of the Covered System(s), equipment, and components are under control at the time of inspection. Final responsibility for the condition and operation of the Covered System(s) and equipment and components lies with Customer.

**22. Limited Warranty.** Subject to the limitations below, Company warrants any equipment (as distinguished from the Software) installed pursuant to this Agreement to be free from defects in material and workmanship under normal use for a period of one (1) year from the date of first beneficial use or all or any part of the Covered System(s) or 18 months after Equipment shipments, whichever is earlier, provided however, that Company's sole liability, and Customer's sole remedy, under this limited warranty shall be limited to the repair or replacement of the Equipment or any part thereof, which Company determines is defective, at Company's sole option and subject to the availability of service personnel and parts, as determined by Company. Company warrants expendable items, including, but not limited to, video and print heads, television camera tubes, video monitor displays tubes, batteries and certain other products in accordance with the applicable manufacturer's warranty. Company does not warrant devices designed to fail in protecting the System, such as, but not limited to, fuses and circuit breakers. Company warrants that any Company software described in this Agreement, as well as software contained in or sold as part of any Equipment described in this Agreement, will reasonably conform to its published specifications in effect at the time of delivery and for ninety (90) days after delivery. However, Customer agrees and acknowledges that the software may have inherent defects because of its complexity. Company's sole obligation with respect to software, and Customer's sole remedy, shall be to make available published modifications, designed to correct inherent defects, which become available during the warranty period. If Repair Services are included in this Agreement, Company warrants that its workmanship and material for repairs made pursuant to this Agreement will be free from defects for a period of ninety (90) days from the date of furnishing.

**EXCEPT AS EXPRESSLY SET FORTH HEREIN, COMPANY DISCLAIMS ALL WARRANTIES, EXPRESS OR IMPLIED, INCLUDING BUT NOT**



**LIMITED TO ANY IMPLIED WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE WITH RESPECT TO THE SERVICES PERFORMED OR THE PRODUCTS, SYSTEMS OR EQUIPMENT, IF ANY, SUPPORTED HEREUNDER.**

Warranty service will be performed during Company's normal working hours. If Customer requests warranty service at other than normal working hours, service will be performed at Company's then current rates for after ours services. All repairs or adjustments that are or may become necessary shall be performed by and authorized representative of Company. Any repairs, adjustments or interconnections performed by Customer or any third party shall void all warranties. Company makes no and specifically disclaims all representations or warranties that the services, products, software or third party product or software will be secure from cyber threats, hacking or other similar malicious activity, or will detect the presence of, or eliminate, treat, or mitigate the spread transmission, or outbreak of any pathogen, disease, virus or other contagion, including but not limited to COVID-19. Unless agreed to in writing by the parties, any technical support, assistance, or advice ("Technical Support") provided by Company, such as suggestions as to design use and suitability of the products for the customer's application, is provided in good faith, but Customer acknowledges and agrees that Company is not the designer, engineer, or installer of record. Any Technical Support is provided for informational purposes only and shall not be construed as a representation or warranty, express or implied, concerning the proper selection, use, and/or application of products. Customer assumes exclusive responsibility for determining if the equipment and products supplied by Company are suitable for its intended application and all risk and liability, whether based in contract, tort or otherwise, in connection with its application and use of the products.

**23 . Indemnity.** Customer agrees to indemnify, hold harmless and defend Company against any and all losses, damages, costs, including expert fees and costs, and expenses including reasonable defense costs, arising from any and all third party claims for personal injury, death, property damage or economic loss, including specifically any damages resulting from the exposure of workers to Hazardous Conditions whether or not Customer pre-notifies Company of the existence of said hazardous conditions, arising in any way from any act or omission of Customer or Company relating in any way to this Agreement, including but not limited to the Services under this Agreement, whether such claims are based upon contract, warranty, tort (including but not limited to active or passive negligence), strict liability or otherwise. Company reserves the right to select counsel to represent it in any such action.

**24. Insurance.** Customer shall name Company, its officers, employees, agents, subcontractors, suppliers, and representatives as additional insureds on Customer's general liability and auto liability policies.

**25. Termination.** Any termination under the terms of this Agreement shall be made in writing. In the event Customer terminates this Agreement prior to completion for any reason not arising solely from Company's performance or failure to perform, Customer understands and agrees that Company will incur costs

of administration and preparation that are difficult to estimate or determine. Accordingly, should Customer terminate this Agreement as described above, Customer agrees to pay all charges incurred for products and equipment installed and services performed, and in addition pay an amount equal to twenty (20%) percent of the price of products and equipment not yet delivered and Services not yet performed, return all products and equipment delivered and pay a restocking fee of twenty (20%) percent the price of products or equipment returned. Company may terminate this Agreement immediately at its sole discretion upon the occurrence of any Event of Default as hereinafter defined.

If Company's performance of its obligations becomes impracticable due to obsolescence or unavailability of systems, equipment, or products (including component parts and/or materials) or because the Company or its supplier(s) has discontinued the manufacture or the sale of the equipment and/or products or is no longer in the business of providing the Services, Company may terminate this Agreement, or the affected portions, at its sole discretion upon notice to Customer. Company may terminate this Agreement, or the affected portions, at its sole discretion upon notice to the Customer if Company's performance of its obligations are prohibited because of changes in applicable laws, regulations or codes.

**26. Default.** An Event of Default shall be (a) failure of Customer to pay any amount when due and payable, (b) abuse of the System or the Equipment, (c) dissolution, termination, discontinuance, insolvency or business failure of Customer. Upon the occurrence of an Event of Default, Company may pursue one or more of the following remedies: (i) discontinue furnishing Services and delivering Equipment, (ii) by written notice to Customer declare the balance of unpaid amounts due and to become due under this Agreement to be immediately due and payable; (iii) receive immediate possession of any Equipment for which Customer has not paid; (iv) proceed at law or equity to enforce performance by Customer or recover damages for breach of this Agreement, and (v) recover all costs and expenses, including without limitation reasonable attorneys' fees, in connection with enforcing or attempting to enforce this Agreement.

**27. Exclusions.** Unless expressly included in the Scope of Work, this Agreement expressly excludes, without limitation, testing inspection and repair of duct detectors, beam detectors, and UV/IR equipment; provision of fire watches; clearing of ice blockage; draining of improperly pitched piping; replacement of batteries; recharging of chemical suppression systems; reloading of, upgrading, and maintaining computer software; system upgrades and the replacement of obsolete systems, equipment, components or parts; making repairs or replacements necessitated by reason of negligence or misuse of components or equipment or changes to Customer's premises, vandalism, corrosion (including but not limited to micro-bacterially induced corrosion ("MIC")), power failure, current fluctuation, failure due to non-Company installation, lightning, electrical storm, or other severe weather, water, accident, fire, acts of God or any other cause external to the Covered System(s). Repair Services provided pursuant to this Agreement do not cover and specifically excludes system upgrades and the replacement of obsolete systems, equipment,

components or parts. All such services may be provided by Company at Company's sole discretion at an additional charge. If Emergency Services are expressly included in the scope of work section, the Agreement price does not include travel expenses.

**28. No Option to Solicit.** Customer shall not, directly or indirectly, on its own behalf or on behalf of any other person, business, corporation or entity, solicit or employ any Company employee, or induce any Company employee to leave his or her employment, for a period of two years after termination of this Agreement.

**29. Force Majeure; Delays.** Company shall not be liable, nor in breach or default of its obligations under this Agreement, for delays, interruption, failure to render services, or any other failure by Company to perform an obligation under this Agreement, where such delay, interruption or failure is caused, in whole or in part, directly or indirectly, by a Force Majeure Event. A "Force Majeure Event" is a condition or event that is beyond the reasonable control of Company, whether foreseeable or unforeseeable, including, without limitation, acts of God, severe weather (including but not limited to hurricanes, tornados, severe snowstorms or severe rainstorms), wildfires, floods, earthquakes, seismic disturbances, or other natural disasters, acts or omissions of any governmental authority (including change of any applicable law or regulation), epidemics, pandemics, disease, viruses, quarantines, or other public health risks and/or responses thereto, condemnation, strikes, lock-outs, labor disputes, an increase of 5% or more in tariffs or other excise taxes for materials to be used on the project, fires, explosions or other casualties, thefts, vandalism, civil disturbances, insurrection, mob violence, riots, war or other armed conflict (or the serious threat of same), acts of terrorism, electrical power outages, interruptions or degradations in telecommunications, computer, network, or electronic communications systems, data breach, cyber-attacks, ransomware, unavailability or shortage of parts, materials, supplies, or transportation, or any other cause or casualty beyond the reasonable control of Company. If Company's performance of the work is delayed, impacted, or prevented by a Force Majeure Event or its continued effects, Company shall be excused from performance under the Agreement. Without limiting the generality of the foregoing, if Company is delayed in achieving one or more of the scheduled milestones set forth in the Agreement due to a Force Majeure Event, Company will be entitled to extend the relevant completion date by the amount of time that Company was delayed as a result of the Force Majeure Event, plus such additional time as may be reasonably necessary to overcome the effect of the delay. To the extent that the Force Majeure Event directly or indirectly increases Company's cost to perform the services, Customer is obligated to reimburse Company for such increased costs, including, without limitation, costs incurred by Company for additional labor, inventory storage, expedited shipping fees, trailer and equipment rental fees, subcontractor fees, compliance with vaccination requirements, or other costs and expenses incurred by Company in connection with the Force Majeure Event.

**30. One-Year Claims Limitation; Forum; Choice of Law.** Company shall have the sole and exclusive right to determine whether any dispute, controversy or claim

arising out of or relating to the Agreement, or the breach thereof, shall be submitted to a court of law or arbitrated. For Customers located in the United States, the laws of Delaware shall govern the validity, enforceability, and interpretation of this Agreement, without regard to conflicts of law principles thereof, and the exclusive venue for any such litigation or arbitration shall be in Milwaukee, Wisconsin. For customers located in Canada, this agreement shall be governed by and be construed in accordance with the laws of Ontario, without regard to conflicts of law principles thereof, and the exclusive venue for any such litigation or arbitration shall be in Ontario, Canada. The parties waive any objection to the exclusive jurisdiction of the specified forums, including any objection based on forum non conveniens. In the event the matter is submitted to a court, Company and Customer hereby agree to waive their right to trial by jury. In the event the matter is submitted to arbitration by Company, the costs of arbitration shall be borne equally by the parties, and the arbitrator's award may be confirmed and reduced to judgment in any court of competent jurisdiction. Except as provided below, no claim or cause of action, whether known or unknown, shall be brought by either party against the other more than one year after the claim first arose. Claims not subject to the one-year limitation include claims for unpaid: (1) contract amounts, (2) change order amounts (approved or requested) and (3) delays and/or work inefficiencies. Customer will pay all of Company's reasonable collection costs (including legal fees and expenses).

**31. Assignment.** This Agreement is not assignable by the Customer except upon written consent of Company first being obtained. Company shall have the right to assign this Agreement, in whole or in part, or to subcontract any of its obligations under this Agreement without notice to Customer.

**32. Entire Agreement.** The parties intend this Agreement, together with any attachments or Riders (collectively the "Agreement") to be the final, complete and exclusive expression of their Agreement and the terms and conditions thereof. This Agreement supersedes all prior representations, understandings or agreements between the parties, written or oral, and shall constitute the sole terms and conditions of sale for all equipment and services. No waiver, change, or modification of any terms or conditions of this Agreement shall be binding on Company unless made in writing and signed by an Authorized Representative of Company.

**33. Severability.** If any provision of this Agreement is held by any court or other competent authority to be void or unenforceable in whole or in part, this Agreement will continue to be valid as to the other provisions and the remainder of the affected provision.

**34. Legal Fees.** Company shall be entitled to recover from the customer all reasonable legal fees incurred in connection with Company enforcing the terms and conditions of this Agreement.

**35. Software and Digital Services.**

**Digital Enabled Services.** Data. If Company provides Digital Enabled Services under this Agreement, these Digital Enabled Services require the collection, transfer and ingestion of building, equipment, system time series, and other data to Company's cloud-hosted software applications. Customer consents to and grants

Company the right to collect, transfer, ingest and use such data to enable Company and its affiliates and agents to provide, maintain, protect, develop and improve the Digital Enabled Services and Company products and services. Customer acknowledges that, while Digital Enabled Services generally improve equipment performance and services, Digital Enabled Services do not prevent all potential malfunction, insure against all loss, or guarantee a certain level of performance. Customer shall be solely responsible for the establishment, operation, maintenance, access, security and other aspects of its computer network ("Network"), shall appropriately protect hardware and products connected to the Network and will supply Company secure Network access for providing its Digital Enabled Services. As used herein, "Digital Enabled Services" mean services provided hereunder that employ Company software and related equipment installed at Customer facilities and Company cloud-hosted software offerings and tools to improve, develop, and enable such services. Digital Enabled Service may include, but are not limited to, (a) remote servicing and inspection, (b) advanced equipment fault detection and diagnostics, and (c) data dashboarding and health reporting. If Customer accesses and uses Software that is used to provide the Digital Enabled Services, the Software Terms (defined below) will govern such access and use.

**Digital Solutions.** Use, implementation, and deployment of the software and hosted software products ("Software") offered under these terms shall be subject to, and governed by, Company's standard terms for such Software and Software related professional services in effect from time to time at [www.johnsoncontrols.com/techterms](http://www.johnsoncontrols.com/techterms) (collectively, the "Software Terms"). Specifically, the Company General EULA set forth at [www.johnsoncontrols.com/buildings/legal/digital/generaleula](http://www.johnsoncontrols.com/buildings/legal/digital/generaleula) governs access to and use of software installed on Customer's premises or systems and the Company Terms of Service set forth at [www.johnsoncontrols.com/buildings/legal/digital/generalaltos](http://www.johnsoncontrols.com/buildings/legal/digital/generalaltos)

govern access to and use of hosted software products. The applicable Software Terms are incorporated herein by this reference. Other than the right to use the Software as set forth in the Software Terms, Company and its licensors reserve all right, title, and interest (including all intellectual property rights) in and to the Software and improvements to the Software. The Software that is licensed hereunder is licensed subject to the Software Terms and not sold. If there is a conflict between the other terms herein and the Software Terms, the Software Terms shall take precedence and govern with respect to rights and responsibilities relating to the Software, its implementation and deployment and any improvements thereto.

Notwithstanding any other provisions of this Agreement and unless otherwise agreed to by the parties in writing, the following terms apply to Software that is provided to Customer on a subscription basis (i.e., a time limited license or use right), (each a "Software Subscription"): Each Software Subscription provided hereunder will commence on the date the initial credentials for the Software are made available (the "Subscription Start Date") and will continue in effect until the expiration of the subscription term noted herein. At the expiration of

the Software Subscription, such Software Subscription will automatically renew for consecutive one (1) year terms (each a "Renewal Subscription Term"), unless either party provides the other party with a notice of non-renewal at least ninety (90) days prior to the expiration of the then-current term. To the extent permitted by applicable law, Software Subscriptions purchases are non-cancelable and the sums paid nonrefundable. Fees for Software Subscriptions shall be paid annually in advance, invoiced on the Subscription Start Date and each subsequent anniversary thereof. Unless otherwise agreed by the parties in writing, the subscription fee for each Renewal Subscription Term will be priced at Company's then-applicable list price for that Software offering. Any use of Software that exceeds the scope, metrics or volume set forth in this Agreement will be subject to additional fees based on the date such excess use began.

**36. Electronic Media.** Electronic Media. Either party may scan, fax, email, image, or otherwise convert this Agreement into an electronic format of any type or form, now known or developed in the future. Any unaltered or unadulterated copy of this Agreement produced from such an electronic format will be legally binding upon the parties and equivalent to the original for all purposes, including litigation. Company may rely upon Customer's assent to the terms and conditions of this Agreement, if Customer has signed this Agreement or demonstrated its intent to be bound whether by electronic signature or otherwise.

**37. Lien Legislation.** Notwithstanding anything to the contrary contained herein, the terms of this Agreement shall be subject to the lien legislation applicable to the location where the work will be performed, and, in the event of conflict, the applicable lien legislation shall prevail.

**38. Privacy. Company as Processor :** Where Company factually acts as Processor of Personal Data on behalf of Customer (as such terms are defined in the DPA) the terms at [www.johnsoncontrols.com/dpa](http://www.johnsoncontrols.com/dpa) ("DPA") shall apply. **Company as Controller :** Company will collect, process and transfer certain personal data of Customer and its personnel related to the business relationship between it and Customer (for example names, email addresses, telephone numbers) as controller and in accordance with Company's Privacy Notice at <https://www.johnsoncontrols.com/privacy>. Customer acknowledges Company's Privacy Notice and strictly to the extent consent is mandatorily required under applicable law, Customer consents to such collection, processing and transfer. To the extent consent to such collection, processing and transfer by Company is mandatorily required from Customer's personnel under applicable law, Customer warrants and represents that it has obtained such consent.

**39. FAR.** Company supplies "commercial items" within the meaning of the Federal Acquisition Regulations (FAR), 48 CFR Parts 1-53. As to any customer order for a U.S. Government contract, Company will comply only with those mandatory flow-downs for commercial item and commercial services subcontracts listed either at FAR 52.244-6, or 52.212-5(e)(1), as applicable.

**40. LICENSE INFORMATION (US SECURITY SYSTEM CUSTOMERS):** AL Alabama Electronic Security Board of Licensure 7956 Vaughn Road, Pmb 392, Montgomery, Alabama 36116 (334) 264-9388: AR



Regulated by: Arkansas Board of Private Investigators And Private Security Agencies, #1 State Police Plaza Drive, Little Rock 72209 (501) 618-8600: CA Alarm company operators are licensed and regulated by the Bureau of Security and Investigative Services, Department of Consumer Affairs, Sacramento, CA, 95814. Upon completion of the installation of the alarm system, the alarm company shall thoroughly instruct the purchaser in the proper use of the alarm system. Failure by the licensee, without legal excuse, to substantially commence work within 20 days from the approximate date specified in the agreement when the work will begin is a violation of the Alarm Company Act: NY Licensed by N.Y.S. Department of the State: TX Texas Commission on Private Security, 5805 N. Lamar Blvd., Austin, 78752-4422, 512-424-7710. License numbers available at [www.johnsoncontrols.com](http://www.johnsoncontrols.com) or contact your local Johnson Controls office.

**IMPORTANT NOTICE TO CUSTOMER**

This Agreement is contingent on credit approval, which may be checked at JCI's discretion and requires final approval of a JCI authorized manager before any equipment/services may be provided. Should credit and/or approval be declined, this Agreement will be terminated and JCI's only obligation to customer will be to notify Customer of such termination and refund any amounts paid in advance. In accepting this Proposal, Customer agrees to the terms and conditions contained herein and any attachments or riders attached hereto that contain additional terms and conditions. It is understood that these terms and conditions shall prevail over any variation in terms and conditions on any purchase order or other document that the Customer may issue. Any changes in the system requested by the Customer after the execution of this Agreement shall be paid for by Customer and such changes shall be authorized in writing. **ATTENTION IS DIRECTED TO THE LIMITATION OF LIABILITY, WARRANTY, INDEMNITY AND OTHER CONDITIONS ON THE PRECEDING PAGES. This proposal shall be void if not accepted in writing within 30 days from the date of the Proposal.**

For Customers located in Canada, this Fire Domain Sale and Installation Agreement has been drawn up and executed in English at the request of and with the full concurrence of Customer. Ce contrat a été rédigé en anglais à la demande et avec l'assentiment du client.