

ALPINE FIRE PROTECTION DISTRICT BOARD OF DIRECTORS

Director Taylor
Director Willis
Director Mehrer
Director Paskle
Director Cromwell

Regular Board Meeting
Tuesday - 10/17/2023
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)

DocuSigned by:

Brian Boggeln

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Brian Boggeln, Fire Chief

**ALPINE FIRE PROTECTION DISTRICT
BOARD OF DIRECTORS**

Director Taylor
Director Willis
Director Mehrer
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Director Cromwell

Regular Board Meeting
Tuesday - 10/17/2023
5:00 P.M.

Fire Chief Brian Boggeln

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Alpine, CA 91901

1. CALL TO ORDER AND DETERMINATION OF A QUORUM
2. PLEDGE OF ALLEGIANCE AND INVOCATION
3. APPROVAL OF AGENDA
4. CONSENT CALENDAR
 - 4.1. Minutes: September 05, 2023 - Special Board Meeting pg. 03
 - 4.2. Financial Reports pg. 05
 - 4.3. Monthly Incident Statistics pg. 34
5. PUBLIC COMMENT AND DISCUSSION
6. AGENDA ITEMS
 - 6.1. Resolution No. 23/24-08: A Resolution to Approve the Fiscal Year 2022/23 Annual Financial Report pg. 34
 - 6.2. Ratification of Memorandum of Agreement for Shared Services – Alpine Fire Protection District and San Diego County Fire Protection District pg. 85
 - 6.3. Resolution No. 23/24-09: Resolution Accepting Bids and Awarding the Contract for “Brush Clearance Services” to Anton’s Service, Inc., in the Amount of \$358,388 and Authorizing the Fire Chief to Execute the Contract pg. 91
 - 6.4. 2023 End of Year Board Meeting Schedule pg. 108
7. REPORTS
 - 7.1. Directors’ Report Verbal
 - 7.2. Fire Chief Verbal
 - 7.3. Fire Marshal Verbal
 - 7.4. Alpine Firefighters Association – Local 2638 Verbal
8. ADJOURNMENT

ALPINE FIRE PROTECTION DISTRICT
BOARD OF DIRECTORS

Director Taylor
Director Willis
Director Mehrer
Director Paskle
Director Cromwell

****SPECIAL** Board Meeting - MINUTES**

Tuesday - 9/05/2023
5:00 P.M.

Fire Chief Brian Boggeln

Fire Station 17
1364 Tavern Road
Alpine, CA 91901

1. CALL TO ORDER AND DETERMINATION OF A QUORUM

Meeting called to order at Taylor by Willis.

Present: Taylor, Willis Paskle and Cromwell

Absent: Mehrer

2. PLEDGE OF ALLEGIANCE AND INVOCATION

Pledge by Paskle

Invocation by Willis

3. APPROVAL OF AGENDA

Motion to approve agenda by Taylor.

Second: Paskle

Ayes: 4- Taylor, Willis, Paskle and Cromwell

Noes: 0

Absent: Mehrer

4. CONSENT CALENDAR

Motion to approve: Cromwell

Second: Willis

4- Taylor, Willis, Paskle and Cromwell

Noes: 0

Absent: Mehrer

4.1. Minutes: August 15, 2023 - Regular Board Meeting

pg. 03

5. PUBLIC COMMENT AND DISCUSSION - NONE

6. AGENDA ITEMS

6.1. Public Hearing #3 – Fiscal Year 2023-24 Budget

pg. 6

Public hearing opened at 5:02 pm and closed at 5:04 pm.

Public Comment: NONE

6.2. Resolution No. 23/24-06: Fiscal Year 2023-24 Budget

pg. 11

Motion to approve: Willis

Second: Paskle

Ayes: 4- Taylor, Willis, Paskle and Cromwell

Noes: 0

Absent: Mehrer

6.3. Resolution No. 23/24-07: Authorizing the Purchase of (1) Boise Mobile Equipment Type 6 Fire Engine from South Coast Fire Equipment

Motion to approve: Willis

Second: Paskle

Ayes: 4- Taylor, Willis, Paskle and Cromwell

Noes: 0

Absent: Mehrer

ALPINE FIRE PROTECTION DISTRICT
BOARD OF DIRECTORS

Director Taylor
Director Willis
Director Mehrer
Director Paskle
Director Cromwell

****SPECIAL** Board Meeting - MINUTES**

Tuesday - 9/05/2023
5:00 P.M.

Fire Chief Brian Boggeln

Fire Station 17
1364 Tavern Road
Alpine, CA 91901

7. ADJOURNMENT 5:09

Motion to Adjourn: Willis

Second: Paskle

Ayes: 4- Taylor, Willis, Paskle and Cromwell

Noes: 0

Absent: Mehrer

Next Meeting Notification:

10/17/2023 at 5:00 p.m.

Location: 1364 Tavern Road, Alpine, CA 91901

ALPINE FIRE PROTECTION DISTRICT

Balance Sheet

As of September 30, 2023

	<u>Sep 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · COUNTY OF SAN DIEGO	
1000.01 · Gen. 310100-47500	1,775,573.03
1000.02 · Mitig.310135-47505	11,066.60
Total 1000 · COUNTY OF SAN DIEGO	<u>1,786,639.63</u>
1001 · OTHER A/C'S	
1001.04 · CB&T-(Workers Comp)	15,911.09
1001.07 · CB&T Checking - 8473	10,193.94
1101.06 · CB&T Money Plus	67,152.80
1101.10 · CALIFORNIA CLASS	2,273,105.70
1101.09 · CB&T Savings (Grant)	500.68
1200.00 · US Bank - Trust Fund PARS 115	20,653.25
Total 1001 · OTHER A/C'S	<u>2,387,517.46</u>
Total Checking/Savings	4,174,157.09
Accounts Receivable	
1003 · *Accounts Receivable	159,621.12
Total Accounts Receivable	<u>159,621.12</u>
Other Current Assets	
1002 · OTHER CURRENT ASSETS	2,505,761.60
Total Other Current Assets	<u>2,505,761.60</u>
Total Current Assets	<u>6,839,539.81</u>
TOTAL ASSETS	<u>6,839,539.81</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	63,175.25
Long Term Liabilities	129,579.10
Total Liabilities	<u>192,754.35</u>
Equity	6,646,785.46
TOTAL LIABILITIES & EQUITY	<u>6,839,539.81</u>

ALPINE FIRE PROTECTION DISTRICT
Current Month Expenses
 August 2023

	Date	Num	Name	Memo	Split	Amount
5000 · SALARIES						
Total 5000.01 · Payroll						161,650.64
5000.02 · OVERTIME						
Total Critical Weather						3,220.54
Total FLSA						2,877.67
Total Sick Coverage						1,076.40
Total Strike Team						21,324.79
Total Training						216.84
Total Unclassified-Meetings, etc						276.28
Total Vacation-Holiday Coverage						19,083.05
Total Worker's Comp Coverage						2,325.24
Total 5000.02 · OVERTIME						50,400.81
Total 5000 · SALARIES						212,051.45
5002 · EMPLOYEE BENEFITS						
Total 5002.01 · Educational Incentive						7,529.41
Total 5002.02 · Vacation/Sick Leave Expense						500.04
Total 5002.03 · Medicare / Employer Exp						2,866.33
Total 5002.04 · Retirement - Pers						30,454.11
Total 5002.05 · Group Medical Ins						34,991.24
Total 5002.06 · Life Insurance						531.54
Total 5002.07 · LTD Insurance						618.85
Total 5002.08 · Social Security(Employer)						24.80
Total 5002.09 · Payroll Expenses						26.64
Total 5002.10 · Retirement 401 (a)						390.00
Total 5002 · EMPLOYEE BENEFITS						77,932.96
5007 · CLOTHING						
5007.03 · Structure PPE						
	08/02/2023	8441	Sam Brown Shields		CalCard (Brian Boggeln -2115)	121.50
Total 5007.03 · Structure PPE						121.50
Total 5007 · CLOTHING						121.50
5008 · COMMUNICATION						
5008.01 · Heartland Comm Facility						
	08/01/2023	24ALPFPDN1	COUNTYSYD-REGIONAL COMM SYS	FY23/24: 24 Fire radios @ 28.50 2023/07	2000 · Accounts Payable	684.00
	08/22/2023	134	DocuSign		CalCard (Brian Boggeln -2115)	0.00
Total 5008.01 · Heartland Comm Facility						684.00
5008.02 · Mobile Communications						
	08/15/2023	991008459	VERIZON WIRELESS	2023/07 Acct -0005: 13 lines total; (-0050, -6522,-7844, -6226, -7650, -9835, -4087, -4175, -396...	2000 · Accounts Payable	462.53
Total 5008.02 · Mobile Communications						462.53
5008.08 · Cox Communcations						
	08/22/2023	2023/09	COX COMMUNICATIONS	Internet 07/09-08/08/2023 partial & 09/09-10/08	2000 · Accounts Payable	324.40
	08/22/2023	2023/09	COX COMMUNICATIONS	One time setup charge	2000 · Accounts Payable	100.00
Total 5008.08 · Cox Communcations						424.40
Total 5008 · COMMUNICATION						1,570.93
5009 · PASIS (Workers Comp)						
Total 5009.02 · Claim Related						8,759.80

ALPINE FIRE PROTECTION DISTRICT
Current Month Expenses
 August 2023

	Date	Num	Name	Memo	Split	Amount
Total 5009 · PASIS (Workers Comp)						8,759.80
5010 · HOUSEHOLD						
	08/14/2023	3436	COSTCO	Coffee, Dishwasher Detergent, Dish Soap	CalCard (Brian Boggeln -2115)	254.98
	08/26/2023	44570/1	ACE HARDWARE INC	Tide Liquid Detergent 92 oz	2000 · Accounts Payable	19.99
	08/26/2023	44570/1	ACE HARDWARE INC	Taxes	2000 · Accounts Payable	1.55
	08/29/2023	81938422	WAXIE SANITARY SUPPLY	All Purpose Aeresol Cleaner	2000 · Accounts Payable	51.78
	08/29/2023	81938422	WAXIE SANITARY SUPPLY	Sales Tax	2000 · Accounts Payable	4.01
	08/31/2023	81944709	WAXIE SANITARY SUPPLY	All purpose cleaner (case)	2000 · Accounts Payable	44.00
	08/31/2023	81944709	WAXIE SANITARY SUPPLY	Laundry Detergent (case)	2000 · Accounts Payable	143.58
	08/31/2023	81944709	WAXIE SANITARY SUPPLY	Black Trash Liners (case)	2000 · Accounts Payable	95.97
	08/31/2023	81944709	WAXIE SANITARY SUPPLY	Clear Trash Liners (case)	2000 · Accounts Payable	17.51
	08/31/2023	81944709	WAXIE SANITARY SUPPLY	Multi-Fold Towels (case)	2000 · Accounts Payable	179.46
	08/31/2023	81944709	WAXIE SANITARY SUPPLY	Angel Soft Toilet Paper (case)	2000 · Accounts Payable	75.16
	08/31/2023	81944709	WAXIE SANITARY SUPPLY	Sales Tax	2000 · Accounts Payable	43.07
Total 5010 · HOUSEHOLD						931.06
5012 · MAINTENANCE - EQUIPMENT						
5012.01 · E17 KME (2015)						
	08/29/2023	HDC4	Amazon	Industrial Batteries for K. Setter	2000 · Accounts Payable	61.49
	08/29/2023	HDC4	Amazon	Taxes	2000 · Accounts Payable	4.77
Total 5012.01 · E17 KME (2015)						66.26
5012.02 · E217 KME (2005)						
	08/15/2023	8396	NORTH COUNTY EVS INC	Multi Services Labor, Parts	2000 · Accounts Payable	10,023.55
	08/15/2023	8392	NORTH COUNTY EVS INC	ACP PM 05 KME	2000 · Accounts Payable	1,712.26
	08/18/2023	249474	NAPA - COUNTY MOTOR PARTS	Misc Parts - Repair:	2000 · Accounts Payable	198.09
Total 5012.02 · E217 KME (2005)						11,933.90
5012.04 · 2019 F-250						
	08/17/2023	00020	Roger Daniels Alignment	Alignment Fire Marshalls Vehicle	CalCard (Jason McBroom -1843)	100.45
	08/17/2023	8516	DISCOUNT TIRE	Fire Marshalls Vehicle	CalCard (Jason McBroom -1843)	1,489.95
Total 5012.04 · 2019 F-250						1,590.40
5012.07 · Station Generator						
	08/09/2023	W281270	BAY CITY ELECTRIC WORKS INC	Preventative Maintenance Generator	2000 · Accounts Payable	454.09
Total 5012.07 · Station Generator						454.09
5012.11 · Misc.Equipment						
	08/09/2023	IN1917297	MUNICIPAL EMERGENCY SERVICES INC	Gas monitor calibration	2000 · Accounts Payable	174.41
	08/15/2023	IN1919821	MUNICIPAL EMERGENCY SERVICES INC	Compressor Service Call	2000 · Accounts Payable	75.00
	08/15/2023	IN1919821	MUNICIPAL EMERGENCY SERVICES INC	SCBA Repair	2000 · Accounts Payable	0.00
	08/15/2023	IN1919821	MUNICIPAL EMERGENCY SERVICES INC	Scott Safety Valve Plug & Seat Assy-KB	2000 · Accounts Payable	10.17
	08/15/2023	IN1919821	MUNICIPAL EMERGENCY SERVICES INC	Silencer, Reclassifier 1NPT	2000 · Accounts Payable	354.00
	08/15/2023	IN1919821	MUNICIPAL EMERGENCY SERVICES INC	Cylinder Repiar-DOT-Level 1	2000 · Accounts Payable	27.50
	08/15/2023	IN1919821	MUNICIPAL EMERGENCY SERVICES INC	Fit Test Service	2000 · Accounts Payable	0.00
	08/15/2023	IN1919821	MUNICIPAL EMERGENCY SERVICES INC	Fit Test Mastk (4 @ \$30 each)	2000 · Accounts Payable	120.00
	08/15/2023	IN1919821	MUNICIPAL EMERGENCY SERVICES INC	Quick Disc. Socket 3/8	2000 · Accounts Payable	85.15
	08/15/2023	IN1919821	MUNICIPAL EMERGENCY SERVICES INC	Fuel Surcharge	2000 · Accounts Payable	50.00
	08/15/2023	IN1919821	MUNICIPAL EMERGENCY SERVICES INC	Tax 7.75%	2000 · Accounts Payable	34.82
Total 5012.11 · Misc.Equipment						931.05
5012.12 · Fuel						
	08/04/2023	209676	COUNTYS-D-FUEL	XR0187 (U17) (94.7 gals unleaded @ \$4.14 gal) 2023/05	2000 · Accounts Payable	392.39

ALPINE FIRE PROTECTION DISTRICT
Current Month Expenses
 August 2023

	Date	Num	Name	Memo	Split	Amount
	08/04/2023	209676	COUNTYSD-FUEL	XR2022 (4705) (16.1 gals unleaded @ \$4.12 gal) 2023/05	2000 · Accounts Payable	66.82
	08/08/2023	209876	COUNTYSD-FUEL	XR0187 (U17) (39.1 gals unleaded @ \$4.19 gal) 2023/07	2000 · Accounts Payable	163.84
	08/08/2023	209876	COUNTYSD-FUEL	XR2022 (4705) (31.6 gals unleaded @ \$4.15 gal) 2023/07	2000 · Accounts Payable	131.17
	08/14/2023	209716	COUNTYSD-FUEL	XR0187 (U17) (43.10gals unleaded @ \$4.37 gal) 2023/06	2000 · Accounts Payable	188.53
	08/14/2023	209716	COUNTYSD-FUEL	XR2022 (4705) (25.20 gals unleaded @ \$4.30 gal) 2023/06	2000 · Accounts Payable	108.24
	08/25/2023	91352641	WEX	E17 B. Thorn 47.03 gal @ \$5.341	2000 · Accounts Payable	251.21
	08/25/2023	91352641	WEX	Exempt Tax	2000 · Accounts Payable	-8.61
	08/28/2023	S135283	DION & SONS	Diesel Fuel 393.80 Gallons @ \$4.563	2000 · Accounts Payable	1,796.91
	08/28/2023	S135283	DION & SONS	Environmental Compliance Fee	2000 · Accounts Payable	9.50
	08/28/2023	S135283	DION & SONS	Fuel Surcharge	2000 · Accounts Payable	14.95
	08/28/2023	S135283	DION & SONS	San Diego County Tax 7.75%	2000 · Accounts Payable	150.87
	08/28/2023	S135283	DION & SONS	Diesel Tax 5.75%	2000 · Accounts Payable	103.34
	08/28/2023	S135283	DION & SONS	Diesel Partial Exemption Tax -3.938%	2000 · Accounts Payable	-70.78
	08/28/2023	S135283	DION & SONS	State Hwy Excise Tax	2000 · Accounts Payable	173.67
	08/28/2023	S135283	DION & SONS	Federal Excise Tax	2000 · Accounts Payable	0.39
	08/28/2023	S135283	DION & SONS	Wet Hose Service	2000 · Accounts Payable	125.00
	Total 5012.12 · Fuel					3,597.44
	Total 5012 · MAINTENANCE - EQUIPMENT					18,573.14
	5013 · MAINTENANCE - RADIOS					
	5013.01 · Maintenance Contract					
	08/01/2023	INV786409	DAY WIRELESS SYSTEMS	Company Maintenance Contract 2023/08	2000 · Accounts Payable	201.00
	Total 5013.01 · Maintenance Contract					201.00
	5013.02 · Radio Maintenance/Parts					
	08/24/2023	20052	ADVANCED COMMUNICATIONS	Mobile Radio, Software,Cable: Repairs, Shipping & Taxes	2000 · Accounts Payable	654.86
	Total 5013.02 · Radio Maintenance/Parts					654.86
	Total 5013 · MAINTENANCE - RADIOS					855.86
	5014 · MAINTENANCE - STRUCTURES					
	5014.01 · Station 17					
	Station Maintenance					
	08/01/2023	44268/1	ACE HARDWARE INC	Dishsoap	2000 · Accounts Payable	11.83
	08/02/2023	44288/1	ACE HARDWARE INC	Plug	2000 · Accounts Payable	17.15
	08/02/2023	23-298	COPPER ELECTRIC INC	Added (2) Outlets in Finance Office	2000 · Accounts Payable	275.00
	08/03/2023	0269605	CARTWRIGHT TERMITE & PEST CNTRL, INC	2023/08 Service	2000 · Accounts Payable	153.15
	08/04/2023	44307/1	ACE HARDWARE INC	Guard	2000 · Accounts Payable	34.46
	08/07/2023	CK97	Amazon	Pressure Washer Hose	2000 · Accounts Payable	132.84
	08/10/2023	44380/1	ACE HARDWARE INC	Hex Key 11PC LNG HDLE, Super Glue and Gear Tie Orange 12" 12Pk	2000 · Accounts Payable	37.01
	08/11/2023	44397/1	ACE HARDWARE INC	Pressure Washer Parts	2000 · Accounts Payable	92.12
	08/14/2023	2966	SUPERBRIGHT LED		CalCard (Brian Boggeln -2115)	159.96
	08/16/2023	34826	UNIVERSAL WASTE DISPOSAL COMPANY	Universal Waste	2000 · Accounts Payable	455.38
	08/16/2023	44446/1	ACE HARDWARE INC	Steel Angle 1/8 x 1 - 1/4 x 48	2000 · Accounts Payable	21.54
	08/28/2023	P65304427	BATTERIES + BULBS	12V Duracell (QTY 12)	2000 · Accounts Payable	113.52
	08/28/2023	P65304427	BATTERIES + BULBS	Taxes	2000 · Accounts Payable	8.80

ALPINE FIRE PROTECTION DISTRICT
Current Month Expenses
 August 2023

	Date	Num	Name	Memo	Split	Amount
Total Station Maintenance						1,512.76
Total 5014.01 · Station 17						1,512.76
5014.04 · ST17 Life Safety Systems						
	08/01/2023	23673652	JOHNSON CONTROLS	Fire alarm system MONITORING 5/1/22-4/30/27 2023/09	2000 · Accounts Payable	70.00
Total 5014.04 · ST17 Life Safety Systems						70.00
5014.07 · Grounds Maintenance						
	08/07/2023	J Lav 08/23	ALPINE LANDSCAPE MATERIALS	Gravel & Cobble	CalCard (Joseph Lavigne -(2983)	690.77
	08/22/2023	42741	VODALAND	No dig lawn & Garden landscape edging	CalCard (Joseph Lavigne -(2983)	19.99
	08/22/2023	42741	VODALAND	Easy Pave Grass & Gravel Driveway Grid	CalCard (Joseph Lavigne -(2983)	107.99
	08/22/2023	42741	VODALAND	Shipping	CalCard (Joseph Lavigne -(2983)	32.00
	08/22/2023	42741	VODALAND	Taxes 7.75%	CalCard (Joseph Lavigne -(2983)	9.92
Total 5014.07 · Grounds Maintenance						860.67
Total 5014 · MAINTENANCE - STRUCTURES						2,443.43
5015 · EMERGENCY MEDICAL SERVICES						
5015.01 · EMS Supplies						
	08/02/2023	28055	NATIONWIDE MEDICAL/SURGICAL, INC.	MIDSZOLAM	2000 · Accounts Payable	60.74
	08/16/2023	74206	Caparamedic.org	SD County Protocol & Handbook (x20)	CalCard (Brian Boggeln -2115)	300.00
	08/16/2023	74206	Caparamedic.org	SD Pediatric & Analgesic Drug Charts (x4)	CalCard (Brian Boggeln -2115)	60.00
	08/16/2023	74206	Caparamedic.org	Tax 7.75%	CalCard (Brian Boggeln -2115)	27.90
Total 5015.01 · EMS Supplies						448.64
Total 5015 · EMERGENCY MEDICAL SERVICES						448.64
5016 · MEMBERSHIP						
	08/25/2023	5851	Fire Dept. Safety Officers Association	Membership Renewal 09/2023-09/2024	CalCard (Jason McBroom -1843)	99.00
	08/30/2023	486	SDCFCA - Fire Chief	Fire Chiefs Assn Dues 23/24	CalCard (Brian Boggeln -2115)	100.00
Total 5016 · MEMBERSHIP						199.00
5018 · OFFICE EXPENSE						
5018.01 · Expendable Supplies						
	08/15/2023	W9PY	Amazon	Pens (Black, blue, red) & Mechanical Pencils	2000 · Accounts Payable	47.40
	08/24/2023	JHCL	Amazon	Label Tape for Handheld Label Maker- Brother	2000 · Accounts Payable	13.99
	08/24/2023	JHCL	Amazon	Paper Clips (Small)	2000 · Accounts Payable	8.77
	08/24/2023	JHCL	Amazon	Taxes	2000 · Accounts Payable	1.76
	08/31/2023	YTRJ	Amazon	Presentation Folders (Black) + Tax	2000 · Accounts Payable	17.64
Total 5018.01 · Expendable Supplies						89.56
5018.02 · Postage						
	08/29/2023	21574		VOID:	1001.07 · CB&T Checking - 8473	
	08/29/2023	21575		void	1001.07 · CB&T Checking - 8473	
Total 5018.02 · Postage						0.00
5018.03 · IT Equipment						
	08/03/2023	19196	EXCEDEO - IT SUPPORT PROS	Managed Workstations: NOC Agent (10 comps @ \$45 - anti virus; logmein; MS updates) 2023 07	2000 · Accounts Payable	450.00
	08/03/2023	19196	EXCEDEO - IT SUPPORT PROS	Next Gen Endpoint Security	2000 · Accounts Payable	120.00
	08/03/2023	19196	EXCEDEO - IT SUPPORT PROS	Managed Server 1	2000 · Accounts Payable	250.00
	08/03/2023	19196	EXCEDEO - IT SUPPORT PROS	Managed VMware 1	2000 · Accounts Payable	50.00
	08/03/2023	19196	EXCEDEO - IT SUPPORT PROS	Next Gen Endpoint Security	2000 · Accounts Payable	24.00
	08/03/2023	19196	EXCEDEO - IT SUPPORT PROS	Office 365 Management	2000 · Accounts Payable	150.00

ALPINE FIRE PROTECTION DISTRICT
Current Month Expenses
 August 2023

			Date	Num	Name	Memo	Split	Amount
			08/03/2023	19196	EXCEDEO - IT SUPPORT PROS	On premise BDR Solution	2000 · Accounts Payable	128.00
			08/03/2023	19196	EXCEDEO - IT SUPPORT PROS	Virtual Unit Backup	2000 · Accounts Payable	12.00
			08/03/2023	19196	EXCEDEO - IT SUPPORT PROS	Cyber Protect Cloud Storage	2000 · Accounts Payable	49.60
			08/03/2023	19196	EXCEDEO - IT SUPPORT PROS	Cyber Protect Cloud Disaster Recovery Storage	2000 · Accounts Payable	74.40
			08/03/2023	19196	EXCEDEO - IT SUPPORT PROS	Cloud Premium - Tier 3	2000 · Accounts Payable	0.00
			08/03/2023	19196	EXCEDEO - IT SUPPORT PROS	Site Support - remote and onsite	2000 · Accounts Payable	150.00
			08/03/2023	19196	EXCEDEO - IT SUPPORT PROS	Vendor Management	2000 · Accounts Payable	150.00
			08/03/2023	19196	EXCEDEO - IT SUPPORT PROS	Microsoft 365 (8)	2000 · Accounts Payable	24.00
			08/03/2023	19196	EXCEDEO - IT SUPPORT PROS	Breach Prevention Platform	2000 · Accounts Payable	70.00
			08/03/2023	19196	EXCEDEO - IT SUPPORT PROS	WAP Warranty Subscription for AP440:	2000 · Accounts Payable	84.00
			08/03/2023	19196	EXCEDEO - IT SUPPORT PROS	WAP Warranty Subscription for AP840:	2000 · Accounts Payable	25.00
			08/03/2023	19196	EXCEDEO - IT SUPPORT PROS	Sales tax	2000 · Accounts Payable	9.92
			08/03/2023	08032023	ADOBE INC.	Fire Chiefs	CalCard (Debbie Pinhero -5683)	12.99
			08/04/2023	4118	ADOBE INC.	Admin Assist. 08/04/2023-09/03/2023	CalCard (Debbie Pinhero -5683)	12.99
			08/29/2023	509092060	USBANK (COPIER LEASE)	Sharp lease 08/16-09/15/2023	2000 · Accounts Payable	448.15
			08/29/2023	509092060	USBANK (COPIER LEASE)	Sales and use tax	2000 · Accounts Payable	34.74
			08/29/2023	509092060	USBANK (COPIER LEASE)	07/15/15-8/15/2023 *Overage 1176 @ 0.08190	2000 · Accounts Payable	96.31
			08/29/2023	509092060	USBANK (COPIER LEASE)	Sales and use tax	2000 · Accounts Payable	7.46
					Total 5018.03 · IT Equipment			2,433.56
					Total 5018 · OFFICE EXPENSE			2,523.12
					5019 · PROFESSIONAL FEES			
					5019.01 · Legal Counsel			
			08/31/2023	10006	FITCH LAW FIRM	District business: \$1,240 (6.20 hrs), Postage 0 2023/08	2000 · Accounts Payable	1,240.00
					Total 5019.01 · Legal Counsel			1,240.00
					5019.02 · Auditor			
			08/08/2023	100000017250274	CalPERS - Other Payables	GASB - 68 Reports 5 @ \$350	2000 · Accounts Payable	2,100.00
					Total 5019.02 · Auditor			2,100.00
					Total 5019 · PROFESSIONAL FEES			3,340.00
					5023 · TRAINING			
					5023.02 · EMS (Medical Training)			
			08/07/2023	21542	BARNS, NICHOLAS	Southwestern College: Paramedic Fall Semester Class 48 Registration	1001.07 · CB&T Checking - 8473	434.00
			08/21/2023	21568	Christopher Ho MD Inc	Field Care Audit 08/21 & 08/24/2023	1001.07 · CB&T Checking - 8473	500.00
					Total 5023.02 · EMS (Medical Training)			934.00
					5023.03 · Heartland Training Facility			
			08/01/2023	1112	HEARTLAND FIRE TRAINING	HFTA Operating fees 15% FY 23/24 Q1	2000 · Accounts Payable	4,712.00
			08/01/2023	1112	HEARTLAND FIRE TRAINING	HFTA Member facility lease 15% FY 23/24 Q1	2000 · Accounts Payable	1,410.00
					Total 5023.03 · Heartland Training Facility			6,122.00
					Total 5023 · TRAINING			7,056.00
					5025 · PROFESSIONAL DEVELOPMENT			
					5025.01 · Administrative			
			08/08/2023	6EUU	SOUTHWEST AIRLINES	PARTIAL REIMBURSEMENT FROM FLIGHT CHANGE	CalCard (Debbie Pinhero -5683)	-25.00
					Total 5025.01 · Administrative			-25.00
					5025.02 · Chief Officers			
			08/02/2023	1999	SOUTHWEST AIRLINES	Reimburseable	CalCard (Brian Boggeln -2115)	237.96

ALPINE FIRE PROTECTION DISTRICT
Current Month Expenses
 August 2023

	Date	Num	Name	Memo	Split	Amount
Total 5025.02 · Chief Officers						237.96
5025.05 · Community Risk Reduction						
	08/18/2023	5146	SOUTHWEST AIRLINES		CalCard (Jason McBroom -1843)	127.97
Total 5025.05 · Community Risk Reduction						127.97
5025.06 · Workshops-Operations						
	08/04/2023	08042023	EMS World Expo 2023	EMS World Expo 2023- 3 Day- J. Smith	CalCard (Joseph Lavigne -(2983)	550.00
	08/04/2023	08042023	EMS World Expo 2023	EMS World Expo 2023- 3 Day- K. Setter	CalCard (Joseph Lavigne -(2983)	550.00
	08/04/2023	08042023	AMERICAN AIRLINES	Jason Smith Flight (\$343.26 +Taxes & Carrier-Imposed Fees \$74.14)	CalCard (Joseph Lavigne -(2983)	417.40
	08/04/2023	08042023	AMERICAN AIRLINES	Kyle Setter Flight (\$343.26 +Taxes & Carrier-Imposed Fees \$74.14)	CalCard (Joseph Lavigne -(2983)	417.40
	08/04/2023	4484	COURTYARD NEW ORLEANS DOWNTOWN	1 Room for 3 nights (Taxes + Fees)	CalCard (Joseph Lavigne -(2983)	632.81
Total 5025.06 · Workshops-Operations						2,567.61
5025 · PROFESSIONAL DEVELOPMENT - Other						
	08/07/2023	08072023	CALPERS EVENTS	CALPERS EDUCATIONAL FORUM REFUND	CalCard (Debbie Pinhero -5683)	-449.00
Total 5025 · PROFESSIONAL DEVELOPMENT - Other						-449.00
Total 5025 · PROFESSIONAL DEVELOPMENT						2,459.54
5028 · UTILITIES						
5028.01 · SDG&E						
	08/08/2023	90325906219 2023/08	SDG&E	Electric 07/07-06/04/2023 12363 kWh (.48.1% increase over prior month, 0.9% increase over prior ...	2000 · Accounts Payable	6,167.99
	08/08/2023	90325928213 2023/08	SDG&E	07/07-08/04/2023 :97 Therms (3.4% increase over prior month, 2.1% increase over prior year)	2000 · Accounts Payable	144.45
Total 5028.01 · SDG&E						6,312.44
5028.02 · Telephone						
	08/01/2023	77711	ESI_Estech Systems	Service Charges and Taxes 2023/08	2000 · Accounts Payable	198.34
Total 5028.02 · Telephone						198.34
5028.03 · Water						
	08/18/2023	11561843 2023/08	PADRE DAM (1364 TAVERN)	86831501 Commercial: 17 units (=+0 units usage from prior month)	2000 · Accounts Payable	255.90
	08/18/2023	11561843 2023/08	PADRE DAM (1364 TAVERN)	91616302 Irrigation: 12 units (= +6 units usage from prior month)	2000 · Accounts Payable	123.60
	08/18/2023	11561843 2023/08	PADRE DAM (1364 TAVERN)	Fire Sprinklers	2000 · Accounts Payable	66.94
Total 5028.03 · Water						446.44
5028.04 · Trash						
	08/01/2023	592505115846	WASTE MANAGEMENT	1 - 3yd (reg charge \$59.06) 2023/08	2000 · Accounts Payable	59.61
	08/01/2023	592505115846	WASTE MANAGEMENT	1.5yd dumpster recycle (reg charge 41.54) 2023/08	2000 · Accounts Payable	41.54
	08/01/2023	592505115846	WASTE MANAGEMENT	Organics 64 gal cart service 2023/08	2000 · Accounts Payable	106.10
	08/29/2023	2023/09	WASTE MANAGEMENT	1 - 3yd (reg charge \$59.61) 2023/09	2000 · Accounts Payable	59.61
	08/29/2023	2023/09	WASTE MANAGEMENT	1.5yd dumpster recycle (reg charge 41.54) 2023/09	2000 · Accounts Payable	41.54
	08/29/2023	2023/09	WASTE MANAGEMENT	Organics 64 gal cart service 2023/09	2000 · Accounts Payable	106.10
Total 5028.04 · Trash						414.50
5028.05 · Sewer						
	08/16/2023	AB-50561	COUNTYSD-SEWER	Sewer charge FY 22/23	2000 · Accounts Payable	3,888.45
Total 5028.05 · Sewer						3,888.45
Total 5028 · UTILITIES						11,260.17

ALPINE FIRE PROTECTION DISTRICT
Current Month Expenses
 August 2023

	Date	Num	Name	Memo	Split	Amount
5030 · SPECIAL DISTRICT EXPENSE						
5030.01 · District Operations						
	08/01/2023	1180	SHIFT CALENDARS INC.	ShiftCalendars.com	CalCard (Brian Boggeln -2115)	246.27
	08/03/2023	EFT	CALIFORNIA BANK & TRUST	Wire Transfer fee - Incoming State of California 84K	1001.07 · CB&T Checking - 8473	15.00
	08/31/2023			Pension Fee Expense 08/31/2023	Market Value FL	8.80
Total 5030.01 · District Operations						270.07
5030.04 · SD County Admin Fees						
	08/07/2023		COUNTY OF SAN DIEGO 1%	Apport.#1 Admin Cost Teeter	4000.01 · 1% Property Tax	144.87
Total 5030.04 · SD County Admin Fees						144.87
5030.05 · Incident Operations						
	08/21/2023	2860	In-N-Out	Meals	CalCard (Joseph Lavigne -(2983)	16.24
	08/22/2023	9906	LaQuinta Inn	Hotel Stay - B. Thorn 09/07-09/08/2023	CalCard (Joseph Lavigne -(2983)	103.58
Total 5030.05 · Incident Operations						119.82
5030.10 · Web Site						
	08/01/2023	5CF0ACE6-033	STREAMLINE	Website Domain Concierge (10.00) Web 50k-250k (75.00) 08/2023	2000 · Accounts Payable	85.00
Total 5030.10 · Web Site						85.00
5030.16 · Reimbursable expenses						
Total 5030.16 · Reimbursable expenses						0.00
5030.17 · Software/Licenses						
	08/22/2023	134	DocuSign	DocuSign Inc	CalCard (Brian Boggeln -2115)	300.00
Total 5030.17 · Software/Licenses						300.00
Total 5030 · SPECIAL DISTRICT EXPENSE						919.76
5031 · DIRECTORS FEES						
Total 5031 · DIRECTORS FEES						400.00
5032 · Community Risk Reduction						
5032.01 · Public Education						
	08/22/2023	6752	POSITIVE PROMOTIONS	Halloween Celebration Pack (300 piece)- Fall Festival	CalCard (Jason McBroom -1843)	226.90
Total 5032.01 · Public Education						226.90
5032.03 · Classes						
	08/01/2023		CITY OF SAN DIEGO	Fire Marshal San Diego Fire-Rescue Community	2000 · Accounts Payable	300.00
Total 5032.03 · Classes						300.00
Total 5032 · Community Risk Reduction						526.90
5035 · UNCAPITALIZED EQUIPMENT						
Office						
	08/14/2023	3436	COSTCO	Computer Monitor	CalCard (Brian Boggeln -2115)	337.94
	08/23/2023	4029	COSTCO	Macbook	CalCard (Brian Boggeln -2115)	1,449.99
	08/23/2023	4029	COSTCO	Macbook	CalCard (Brian Boggeln -2115)	1,449.99
	08/23/2023	4029	COSTCO	Applecare	CalCard (Brian Boggeln -2115)	179.99
	08/23/2023	4029	COSTCO	Applecare	CalCard (Brian Boggeln -2115)	179.99
	08/23/2023	4029	COSTCO	Taxes	CalCard (Brian Boggeln -2115)	224.75
Total Office						3,822.65
Vehicles						
	08/08/2023	153733	SIGTRONICS CORPORATION	Headset SE-48RVC Gel & Gel Filled Ear Seal	2000 · Accounts Payable	1,996.43

ALPINE FIRE PROTECTION DISTRICT
Current Month Expenses
 August 2023

	Date	Num	Name	Memo	Split	Amount
	08/17/2023	153791	SIGTRONICS CORPORATION	Gel Ear Sea (8), Headband Black (3), AntiRotation Clips & CrossOver Wire Clip, etc.	2000 · Accounts Payable	319.12
Total Vehicles						2,315.55
Total 5035 · UNCAPITALIZED EQUIPMENT						6,138.20
5037 · CAPITAL EXP. - EQUIPMENT						
Capital Building Fund						
	08/22/2023	48300	BAKER ELECTRIC & RENEWABLE LLC	Milestone 2 Execution of Financing	2000 · Accounts Payable	77,463.00
Total Capital Building Fund						77,463.00
Vehicles						
	08/30/2023	7377	Thero RealTruck	PowerStep Running Boards	CalCard (Brian Boggeln -2115)	1,939.49
Total Vehicles						1,939.49
Total 5037 · CAPITAL EXP. - EQUIPMENT						79,402.49
6999 · Uncategorized Expenses						
Total 6999 · Uncategorized Expenses						0.00
						437,913.95

ALPINE FIRE PROTECTION DISTRICT
Current Month Expenses
September 2023

	Date	Num	Name	Memo	Split	Amount
5003 · GRANT EXPENSES						
5003.21 · San Diego River Conservancy						
 Type 6						
	09/26/2023	20079	ADVANCED COMMUNICATIONS	BKR5000 Portable Radios (4)	2000 · Accounts Payable	6,716.00
	09/26/2023	20079	ADVANCED COMMUNICATIONS	Batteries (8)	2000 · Accounts Payable	1,512.00
	09/26/2023	20079	ADVANCED COMMUNICATIONS	Antennas(4)	2000 · Accounts Payable	316.00
	09/26/2023	20079	ADVANCED COMMUNICATIONS	Taxes	2000 · Accounts Payable	666.73
	09/26/2023	20079	ADVANCED COMMUNICATIONS	Shipping	2000 · Accounts Payable	103.58
	Total Type 6					9,314.31
	Total 5003.21 · San Diego River Conservancy					9,314.31
	Total 5003 · GRANT EXPENSES					9,314.31
5000 · SALARIES						
	Total 5000.01 · Payroll					162,376.86
5000.02 · OVERTIME						
	Total Critical Weather					0.00
	Total FLSA					3,094.90
	Total Sick Coverage					13,331.04
	Total Strike Team					39,614.64
	Total Training					1,185.85
	Total Unclassified-Meetings, etc					671.79
	Total Vacation-Holiday Coverage					2,370.00
	Total Worker's Comp Coverage					4,656.72
	Total 5000.02 · OVERTIME					64,924.94
	Total 5000 · SALARIES					227,301.80
5002 · EMPLOYEE BENEFITS						
	Total 5002.01 · Educational Incentive					7,817.51
	Total 5002.02 · Vacation/Sick Leave Expense					1,669.44
	Total 5002.03 · Medicare / Employer Exp					3,312.10
	Total 5002.04 · Retirement - Pers					31,077.70
	Total 5002.05 · Group Medical Ins					33,463.08
	Total 5002.06 · Life Insurance					531.54
	Total 5002.07 · LTD Insurance					763.62
	Total 5002.08 · Social Security(Employer)					24.80
	Total 5002.09 · Payroll Expenses					-1,593.14
	Total 5002.10 · Retirement 401 (a)					270.00
	Total 5002 · EMPLOYEE BENEFITS					77,336.65
5007 · CLOTHING						
5007.03 · Structure PPE						
	09/01/2023	250203	ALLSTAR FIRE EQUIPMENT INC.	Turn out cache: 4 Coats: Ozbirn, Laff, Ross & Barns	2000 · Accounts Payable	9,380.00
	09/01/2023	250203	ALLSTAR FIRE EQUIPMENT INC.	Turn out cache: 4 Pants: Ozbirn, Laff, Ross & Barns	2000 · Accounts Payable	5,620.00
	09/01/2023	250203	ALLSTAR FIRE EQUIPMENT INC.	7.75% Tax	2000 · Accounts Payable	1,162.50

ALPINE FIRE PROTECTION DISTRICT
Current Month Expenses
September 2023

	Date	Num	Name	Memo	Split	Amount
Total 5007.03 · Structure PPE						16,162.50
Total 5007 · CLOTHING						16,162.50
5008 · COMMUNICATION						
5008.01 · Heartland Comm Facility						
	09/01/2023	24ALPFPDN02	COUNTYSD-REGIONAL COMM SYS	FY23/24: 24 Fire radios @ 28.50 2023/08	2000 · Accounts Payable	684.00
	09/27/2023	1233	HEARTLAND COMMUNICATIONS	2nd Quarter assessment, member, 2023-2024	2000 · Accounts Payable	24,120.75
	09/27/2023	1233	HEARTLAND COMMUNICATIONS	2nd Quarter assessment CIP Fund, member, 2023-2024	2000 · Accounts Payable	2,157.50
Total 5008.01 · Heartland Comm Facility						26,962.25
5008.02 · Mobile Communications						
	09/01/2023	9943405247	VERIZON WIRELESS	2023/07 Acct -0005: 13 lines total; (-0050, -6522,-7844, -6226, -7650, -9835, -4087, -4175, -396...	2000 · Accounts Payable	466.45
Total 5008.02 · Mobile Communications						466.45
5008.08 · Cox Communcations						
	09/10/2023	09/09-10/08/2023	COX COMMUNICATIONS	Internet Services 09/09-10/08/2023 (Total Month)	2000 · Accounts Payable	255.99
	09/10/2023	09/09-10/08/2023	COX COMMUNICATIONS	Taxes, Fees and Surcharges	2000 · Accounts Payable	0.93
Total 5008.08 · Cox Communcations						256.92
Total 5008 · COMMUNICATION						27,685.62
5009 · PASIS (Workers Comp)						
5009.01 · Administrative						
	09/13/2023	2023/2024 Q2	PASIS - CITY OF SAN MARCOS	Q1 = \$80,759.; Q2 = \$30,378; Q3=\$5,989; Q4=\$5,989 Total=\$123,115	2000 · Accounts Payable	30,378.00
Total 5009.01 · Administrative						30,378.00
Total 5009.02 · Claim Related						17,612.18
Total 5009 · PASIS (Workers Comp)						47,990.18
5010 · HOUSEHOLD						
	09/11/2023	8848	COSTCO	Folgers/Water	CalCard (Brian Boggeln -2115)	106.36
Total 5010 · HOUSEHOLD						106.36
5012 · MAINTENANCE - EQUIPMENT						
5012.01 · E17 KME (2015)						
	09/04/2023	QWM7	Amazon	Charger Cord for iPad- Heavy Duty	2000 · Accounts Payable	20.45
	09/26/2023	8453	NORTH COUNTY EVS INC	Repairs, Labor and Parts (Tax included)	2000 · Accounts Payable	3,218.46
	09/26/2023	8452	NORTH COUNTY EVS INC	PM Service & Safety Inspection	2000 · Accounts Payable	1,237.12
Total 5012.01 · E17 KME (2015)						4,476.03
5012.02 · E217 KME (2005)						
	09/06/2023	8436	NORTH COUNTY EVS INC	Repairs, Labor and Parts (Tax included)	2000 · Accounts Payable	1,890.08
	09/24/2023	A867936	RoadOne San Diego	Specialized Transport 2.5 hours @ \$270 /Hour	CalCard (Joseph Lavigne -(2983)	675.00
Total 5012.02 · E217 KME (2005)						2,565.08
5012.3B · B17 Hi-Tech (2019)						
	09/18/2023	4953	MASONS SAW & LAWNMOWER	STIHL MS462 CM Chainsaw (25")	CalCard (Brian Boggeln -2115)	1,169.09
	09/25/2023	230-127346	NAPA - COUNTY MOTOR PARTS	A/C Hose	2000 · Accounts Payable	28.99

ALPINE FIRE PROTECTION DISTRICT
Current Month Expenses
September 2023

		Date	Num	Name	Memo	Split	Amount	
		09/25/2023	230-127346	NAPA - COUNTY MOTOR PARTS	R134A	2000 · Accounts Payable	37.99	
		09/25/2023	230-127346	NAPA - COUNTY MOTOR PARTS	Core Deposit	2000 · Accounts Payable	10.00	
		09/25/2023	230-127346	NAPA - COUNTY MOTOR PARTS	Taxes	2000 · Accounts Payable	5.97	
		Total 5012.3B · B17 Hi-Tech (2019)						1,252.04
		5012.04 · 2019 F-250						
		09/09/2023	263251	NAPA - COUNTY MOTOR PARTS	Cabin Air filter	2000 · Accounts Payable	41.89	
		09/09/2023	263251	NAPA - COUNTY MOTOR PARTS	Napa air filter	2000 · Accounts Payable	79.99	
		09/09/2023	263251	NAPA - COUNTY MOTOR PARTS	Wiper Blade	2000 · Accounts Payable	14.55	
		09/09/2023	263251	NAPA - COUNTY MOTOR PARTS	Sales Tax	2000 · Accounts Payable	10.57	
		09/09/2023	8053	Valvoline	Oil Change F250	Calcard (Joseph Laff - 9290)	172.62	
		Total 5012.04 · 2019 F-250						319.62
		5012.11 · Misc.Equipment						
		09/19/2023	8658	COSTCO	Towels	CalCard (Brian Boggeln -2115)	161.62	
		Total 5012.11 · Misc.Equipment						161.62
		5012.12 · Fuel						
		09/19/2023	S135727	DION & SONS	Diesel Fuel 510.60 Gallons @ \$5.056	2000 · Accounts Payable	2,581.59	
		09/19/2023	S135727	DION & SONS	Federal Excise Tax	2000 · Accounts Payable	0.51	
		09/19/2023	S135727	DION & SONS	Environmental Compliance Fee	2000 · Accounts Payable	9.50	
		09/19/2023	S135727	DION & SONS	Fuel Surcharge	2000 · Accounts Payable	14.95	
		09/19/2023	S135727	DION & SONS	San Diego County Tax 7.75%	2000 · Accounts Payable	202.01	
		09/19/2023	S135727	DION & SONS	Diesel Tax 5.75%	2000 · Accounts Payable	148.47	
		09/19/2023	S135727	DION & SONS	Diesel Partial Exemption Tax -3.938%	2000 · Accounts Payable	-101.68	
		09/19/2023	S135727	DION & SONS	State HWY Excise Tax Exempt	2000 · Accounts Payable	225.17	
		09/26/2023	92014326	WEX	100.605 gal @ \$5.451	2000 · Accounts Payable	553.52	
		09/26/2023	92014326	WEX	Exempt Tax	2000 · Accounts Payable	-18.42	
		09/30/2023	210174	COUNTYSD-FUEL	XR0187 (U17) 43.5 gals unleaded @ \$4.38 gal) 2023/08	2000 · Accounts Payable	190.72	
		09/30/2023	210174	COUNTYSD-FUEL	XR2022 (4705) (34.20 gals unleaded @ \$4.49 gal) 2023/08	2000 · Accounts Payable	153.56	
		09/30/2023	210174	COUNTYSD-FUEL	XR2212 (3.3 gals unleaded @ 4.49 gal) 2023/08	2000 · Accounts Payable	14.82	
		Total 5012.12 · Fuel						3,974.72
		5012.16 · Air Compressor - Station						
		09/29/2023	28454	AIR-VAC SYSTEMS INC.	Labor to perform Routine Service on air compressor	2000 · Accounts Payable	160.00	
		09/29/2023	28454	AIR-VAC SYSTEMS INC.	14, Inlet Filter	2000 · Accounts Payable	24.00	
		09/29/2023	28454	AIR-VAC SYSTEMS INC.	PS30, Oil	2000 · Accounts Payable	24.00	
		09/29/2023	28454	AIR-VAC SYSTEMS INC.	Waste Oil Removal & Handling Charge	2000 · Accounts Payable	10.00	
		09/29/2023	28454	AIR-VAC SYSTEMS INC.	S050FWF, BEKO Filter Housing w/Float Drain	2000 · Accounts Payable	278.00	
		09/29/2023	28454	AIR-VAC SYSTEMS INC.	Installation Material	2000 · Accounts Payable	32.00	
		09/29/2023	28454	AIR-VAC SYSTEMS INC.	Labor to Install water trap	2000 · Accounts Payable	220.00	
		09/29/2023	28454	AIR-VAC SYSTEMS INC.	Truck Charge	2000 · Accounts Payable	45.00	
		09/29/2023	28454	AIR-VAC SYSTEMS INC.	Taxes	2000 · Accounts Payable	27.75	

ALPINE FIRE PROTECTION DISTRICT
Current Month Expenses
September 2023

	Date	Num	Name	Memo	Split	Amount
Total 5012.16 · Air Compressor - Station						820.75
5012.21 · 4701 (2021 Silverado)						
	09/14/2023	44776/1	ACE HARDWARE INC	Battery 2032 4PK + Tax	2000 · Accounts Payable	15.07
	09/18/2023	44835/1	ACE HARDWARE INC	Door stop tip 1" 2 PK	2000 · Accounts Payable	1.99
	09/18/2023	44835/1	ACE HARDWARE INC	Epoxy Min. Weld	2000 · Accounts Payable	8.99
	09/18/2023	44835/1	ACE HARDWARE INC	CD 1 1/2 Split Key Rings	2000 · Accounts Payable	3.59
	09/18/2023	44835/1	ACE HARDWARE INC	Misc. Fasteners	2000 · Accounts Payable	0.75
	09/18/2023	44835/1	ACE HARDWARE INC	Tax	2000 · Accounts Payable	1.19
Total 5012.21 · 4701 (2021 Silverado)						31.58
Total 5012 · MAINTENANCE - EQUIPMENT						13,601.44
5013 · MAINTENANCE - RADIOS						
5013.01 · Maintenance Contract						
	09/01/2023	INV790796	DAY WIRELESS SYSTEMS	Company Maintenance Contract 2023/09	2000 · Accounts Payable	201.00
Total 5013.01 · Maintenance Contract						201.00
Total 5013 · MAINTENANCE - RADIOS						201.00
5014 · MAINTENANCE - STRUCTURES						
5014.01 · Station 17						
Station Maintenance						
	09/01/2023	44641/1	ACE HARDWARE INC	Bumper Screwon 7/8WH CD4	2000 · Accounts Payable	2.79
	09/01/2023	44641/1	ACE HARDWARE INC	Taxes	2000 · Accounts Payable	0.22
	09/01/2023	1472	LOWES	Drill Bit	CalCard (Brian Boggeln -2115)	10.75
	09/04/2023	44669/1	ACE HARDWARE INC	Threadlocker Red .2 oz	2000 · Accounts Payable	9.59
	09/04/2023	44669/1	ACE HARDWARE INC	MISC. Fasteners (2)	2000 · Accounts Payable	2.58
	09/04/2023	44669/1	ACE HARDWARE INC	Taxes	2000 · Accounts Payable	0.94
	09/05/2023	260593	NAPA - COUNTY MOTOR PARTS	Oil Dry + Sales Tax	2000 · Accounts Payable	19.38
	09/07/2023	0270677	CARTWRIGHT TERMITE & PEST CNTRL, INC	2023/09 Service	2000 · Accounts Payable	153.15
	09/11/2023	8848	COSTCO	Wire Rack	CalCard (Brian Boggeln -2115)	219.99
	09/18/2023	44837/1	ACE HARDWARE INC	Polish Metal Brasso 8 oz + Tax	2000 · Accounts Payable	6.45
	09/20/2023	31423	LR APPLIANCE REPAIR	Kitchen Stove/Oven Repair + Labor	2000 · Accounts Payable	2,650.00
	09/22/2023	44896/1	ACE HARDWARE INC	Ace Joint Tape 1 7/8" x 36"	2000 · Accounts Payable	4.99
	09/22/2023	44896/1	ACE HARDWARE INC	Putty Knife 3" Stiff SG	2000 · Accounts Payable	9.99
	09/22/2023	44896/1	ACE HARDWARE INC	Spackling Light 32 oz	2000 · Accounts Payable	11.99
	09/22/2023	44896/1	ACE HARDWARE INC	Misc. Fasteners	2000 · Accounts Payable	0.86
	09/22/2023	44896/1	ACE HARDWARE INC	Tax	2000 · Accounts Payable	2.16
	09/27/2023	P66146673	BATTERIES + BULBS	LED 13215	2000 · Accounts Payable	134.16
	09/27/2023	P66146673	BATTERIES + BULBS	LED 11662	2000 · Accounts Payable	191.25
	09/27/2023	P66146673	BATTERIES + BULBS	LED13517	2000 · Accounts Payable	102.60
	09/27/2023	P66146673	BATTERIES + BULBS	LED13645	2000 · Accounts Payable	202.20
	09/27/2023	P66146673	BATTERIES + BULBS	Tax	2000 · Accounts Payable	48.84
	09/28/2023	J1Q4	Amazon	Chemical Guys Mr Pink Foaming Car Wash Soap+ Taxes	2000 · Accounts Payable	53.85

ALPINE FIRE PROTECTION DISTRICT
Current Month Expenses
September 2023

	Date	Num	Name	Memo	Split	Amount
	09/29/2023	NRHV	Amazon	LHS Business-Engraved Door Plate Black Plastic (3 @ \$12.99) + Taxes	2000 · Accounts Payable	42.00
	09/29/2023	M6DR	Amazon	Chemical Guys Mr Pink Foaming Car Wash Soap+ Taxes	2000 · Accounts Payable	53.85
	09/30/2023	2111886	PURTEC INDUSTRIAL WATER	14" DI Rental Quarterly 10/01-12/31/2023	2000 · Accounts Payable	104.98
Total Station Maintenance						4,039.56
Total 5014.01 · Station 17						4,039.56
5014.04 · ST17 Life Safety Systems						
	09/01/2023	23722949	JOHNSON CONTROLS	Fire alarm system MONITORING 5/1/22-4/30/27 2023/010	2000 · Accounts Payable	70.00
Total 5014.04 · ST17 Life Safety Systems						70.00
5014.07 · Grounds Maintenance						
	09/02/2023	44648/1	ACE HARDWARE INC	TIRE WB UNIVERSAL FLTFR	2000 · Accounts Payable	49.99
	09/02/2023	44648/1	ACE HARDWARE INC	Taxes	2000 · Accounts Payable	3.87
	09/02/2023	44645/1	ACE HARDWARE INC	TIRE WB UNIVERSAL FLTFR	2000 · Accounts Payable	99.98
	09/02/2023	44645/1	ACE HARDWARE INC	Taxes	2000 · Accounts Payable	7.75
	09/02/2023	44646/1	ACE HARDWARE INC	TIRE WB UNIVERSAL FLTFR	2000 · Accounts Payable	-99.98
	09/02/2023	44646/1	ACE HARDWARE INC	Taxes	2000 · Accounts Payable	-7.75
	09/02/2023	44647/1	ACE HARDWARE INC	TIRE WB UNIVERSAL FLTFR	2000 · Accounts Payable	49.99
	09/02/2023	44647/1	ACE HARDWARE INC	Taxes	2000 · Accounts Payable	3.87
Total 5014.07 · Grounds Maintenance						107.72
Total 5014 · MAINTENANCE - STRUCTURES						4,217.28
5016 · MEMBERSHIP						
	09/15/2023	4395	SECRETARY OF STATE	CA SECRETARY OF STATE - Reimbursed by SDCFCA (Check# 1442)	CalCard (Brian Boggeln -2115)	25.00
Total 5016 · MEMBERSHIP						25.00
5018 · OFFICE EXPENSE						
5018.03 · IT Equipment						
	09/05/2023	19284	EXCEDEO - IT SUPPORT PROS	Managed Workstations: NOC Agent (10 comps @ \$45 - anti virus; logmein; MS updates) 2023 07	2000 · Accounts Payable	450.00
	09/05/2023	19284	EXCEDEO - IT SUPPORT PROS	Next Gen Endpoint Security	2000 · Accounts Payable	120.00
	09/05/2023	19284	EXCEDEO - IT SUPPORT PROS	Managed Server 1	2000 · Accounts Payable	250.00
	09/05/2023	19284	EXCEDEO - IT SUPPORT PROS	Managed VMware 1	2000 · Accounts Payable	50.00
	09/05/2023	19284	EXCEDEO - IT SUPPORT PROS	Next Gen Endpoint Security	2000 · Accounts Payable	24.00
	09/05/2023	19284	EXCEDEO - IT SUPPORT PROS	Office 365 Management	2000 · Accounts Payable	150.00
	09/05/2023	19284	EXCEDEO - IT SUPPORT PROS	On premise BDR Solution	2000 · Accounts Payable	128.00
	09/05/2023	19284	EXCEDEO - IT SUPPORT PROS	Virtual Unit Backup	2000 · Accounts Payable	12.00
	09/05/2023	19284	EXCEDEO - IT SUPPORT PROS	Cyber Protect Cloud Storage	2000 · Accounts Payable	49.60
	09/05/2023	19284	EXCEDEO - IT SUPPORT PROS	Cyber Protect Cloud Disaster Recovery Storage	2000 · Accounts Payable	74.40
	09/05/2023	19284	EXCEDEO - IT SUPPORT PROS	Cloud Premium - Tier 3	2000 · Accounts Payable	0.00
	09/05/2023	19284	EXCEDEO - IT SUPPORT PROS	Site Support - remote and onsite	2000 · Accounts Payable	150.00
	09/05/2023	19284	EXCEDEO - IT SUPPORT PROS	Vendor Management	2000 · Accounts Payable	150.00
	09/05/2023	19284	EXCEDEO - IT SUPPORT PROS	Microsoft 365 (8)	2000 · Accounts Payable	24.00

ALPINE FIRE PROTECTION DISTRICT
Current Month Expenses
September 2023

		Date	Num	Name	Memo	Split	Amount
		09/05/2023	19284	EXCEDEO - IT SUPPORT PROS	Breach Prevention Platform	2000 · Accounts Payable	70.00
		09/05/2023	19284	EXCEDEO - IT SUPPORT PROS	WAP Warranty Subscription for AP440:	2000 · Accounts Payable	84.00
		09/05/2023	19284	EXCEDEO - IT SUPPORT PROS	WAP Warranty Subscription for AP840:	2000 · Accounts Payable	25.00
		09/05/2023	19284	EXCEDEO - IT SUPPORT PROS	Sales tax	2000 · Accounts Payable	9.92
		09/06/2023	Payoff	USBANK (COPIER LEASE)	Sharp lease payoff - pymnt 60 of 60	2000 · Accounts Payable	482.89
		09/14/2023	AFPD-91423	GREEN SHREDDING	Pickup (\$50)	2000 · Accounts Payable	50.00
		09/29/2023	19355	EXCEDEO - IT SUPPORT PROS	PO 23/24-024	2000 · Accounts Payable	0.00
		09/29/2023	19355	EXCEDEO - IT SUPPORT PROS	PO 23/24-024	2000 · Accounts Payable	0.00
		09/29/2023	19355	EXCEDEO - IT SUPPORT PROS	PO 23/24-024	2000 · Accounts Payable	0.00
		09/29/2023	19355	EXCEDEO - IT SUPPORT PROS	PO 23/24-024	2000 · Accounts Payable	0.00
		09/29/2023	19354	EXCEDEO - IT SUPPORT PROS		2000 · Accounts Payable	0.00
		09/29/2023	19354	EXCEDEO - IT SUPPORT PROS		2000 · Accounts Payable	0.00
		09/29/2023	19354	EXCEDEO - IT SUPPORT PROS		2000 · Accounts Payable	0.00
		09/29/2023	19354	EXCEDEO - IT SUPPORT PROS		2000 · Accounts Payable	0.00
		09/29/2023	19354	EXCEDEO - IT SUPPORT PROS		2000 · Accounts Payable	0.00
		09/29/2023	19354	EXCEDEO - IT SUPPORT PROS		2000 · Accounts Payable	0.00
		09/29/2023	19354	EXCEDEO - IT SUPPORT PROS		2000 · Accounts Payable	0.00
		09/29/2023	19354	EXCEDEO - IT SUPPORT PROS		2000 · Accounts Payable	0.00
							2,353.81
Total 5018.03 · IT Equipment							2,353.81
Total 5018 · OFFICE EXPENSE							2,353.81
5019 · PROFESSIONAL FEES							
5019.01 · Legal Counsel							
		09/30/2023	10072	FITCH LAW FIRM	District business: \$2.640 (13.20 hrs), Postage 0 2023/09	2000 · Accounts Payable	2,640.00
							2,640.00
Total 5019.01 · Legal Counsel							2,640.00
Total 5019 · PROFESSIONAL FEES							2,640.00
5023 · TRAINING							
5023.01 · Training Incidentals							
		09/12/2023	09122023	SDCFCA Health & Safety Section	Training for Smith	2000 · Accounts Payable	415.00
							415.00
Total 5023.01 · Training Incidentals							415.00
5023.02 · EMS (Medical Training)							
		09/05/2023	21585	BAILEY, MICAL	EMT/Paramedic Recert Operator 1A	1001.07 · CB&T Checking - 8473	475.00
		09/05/2023	21585	BAILEY, MICAL	EMT/Paramedic Recert Operator 1B	1001.07 · CB&T Checking - 8473	525.00
		09/05/2023	21587	LAVIGNE, JOSEPH J	Paramedic renewal	1001.07 · CB&T Checking - 8473	250.00
		09/05/2023	21586		Paramedic renewal	1001.07 · CB&T Checking - 8473	0.00
							1,250.00
Total 5023.02 · EMS (Medical Training)							1,250.00
Total 5023 · TRAINING							1,665.00
5025 · PROFESSIONAL DEVELOPMENT							
5025.02 · Chief Officers							
		09/15/2023	3085	SOUTHWEST AIRLINES	Reimbursed by FAIRA 12/10-12/11/2023	CalCard (Brian Boggeln -2115)	267.96
							267.96
Total 5025.02 · Chief Officers							267.96
5025.05 · Community Risk Reduction							
		09/26/2023	09262023	SOUTHWEST AIRLINES	Airfare Rountrip -OSFM Commitee Meeting	CalCard (Jason McBroom -1843)	127.97
		09/26/2023	09262023	LYFT/ UBER	UBER from SAC to OSFM	CalCard (Jason McBroom -1843)	24.98
		09/26/2023	09262023	LYFT/ UBER	UBER from OSFM to SAC	CalCard (Jason McBroom -1843)	28.63
							181.58
Total 5025.05 · Community Risk Reduction							181.58

ALPINE FIRE PROTECTION DISTRICT
Current Month Expenses
September 2023

	Date	Num	Name	Memo	Split	Amount
5025.06 · Workshops-Operations						
	09/26/2023	21607	SETTER, KYLE J	Reimbursement: Per Diem EMS World Expo (09/19 - 09/22)	1001.07 · CB&T Checking - 8473	259.00
	09/26/2023	21608	SMITH, JASON M	Reimbursement: EMS World Expo Per Diem (09/19 - 09/22)	1001.07 · CB&T Checking - 8473	259.00
Total 5025.06 · Workshops-Operations						518.00
Total 5025 · PROFESSIONAL DEVELOPMENT						967.54
5028 · UTILITIES						
5028.01 · SDG&E						
	09/07/2023	90325928213 2023/09	SDG&E	08/05-09/05/2023 : 107 Therms (.0% decrease over prior month, 2.9% increase over prior year)	2000 · Accounts Payable	167.15
	09/07/2023	90325906219 2023/09	SDG&E	Electric 08/05-09/05/2023 12363 kWh (.4.% decrease over prior month, 14.1% decrease over prior y...	2000 · Accounts Payable	5,838.39
Total 5028.01 · SDG&E						6,005.54
5028.02 · Telephone						
	09/01/2023	82756	ESI_Estech Systems	Service Charges and Taxes 2023/09	2000 · Accounts Payable	181.84
Total 5028.02 · Telephone						181.84
5028.03 · Water						
	09/26/2023	11561843 2023/09	PADRE DAM (1364 TAVERN)	86831501 Commercial: 19 units (=+2 units usage from prior month) 08/13-9/17	2000 · Accounts Payable	228.13
	09/26/2023	11561843 2023/09	PADRE DAM (1364 TAVERN)	91616302 Irrigation: 0 units (= -12 units usage from prior month) 08/13-9/17	2000 · Accounts Payable	45.21
	09/26/2023	11561843 2023/09	PADRE DAM (1364 TAVERN)	Fire Sprinklers 08/13-9/17	2000 · Accounts Payable	66.94
Total 5028.03 · Water						340.28
Total 5028 · UTILITIES						6,527.66
5030 · SPECIAL DISTRICT EXPENSE						
5030.01 · District Operations						
	09/12/2023	21591	Armand Advertising LLC	Inv 2517 Partial - Silicon wrist bands	1001.07 · CB&T Checking - 8473	495.00
	09/28/2023	1023	EDD_	Retro Workers Comp. Q1 2023 - Applied Q3 2023	1003 · *Accounts Receivable	555.69
	09/28/2023	1023	EDD_	Retro Workers Comp Q2 2023 - Applied Q3 2023	1003 · *Accounts Receivable	1,039.20
Total 5030.01 · District Operations						2,089.89
5030.04 · SD County Admin Fees						
	09/05/2023		COUNTY OF SAN DIEGO 1%	Apport.#2 Admin Cost	4000.01 · 1% Property Tax	529.87
Total 5030.04 · SD County Admin Fees						529.87
5030.05 · Incident Operations						
	09/07/2023	2293	Hilton Hotels	Hotel Stay B. Thorn- 08/21-08/22/2023	CalCard (Joseph Lavigne -(2983)	151.06
	09/07/2023	7880	In-N-Out	Meals	CalCard (Joseph Lavigne -(2983)	18.16
	09/10/2023	0174	Starbucks		CalCard (Patrick Dotson -1963)	16.45
	09/11/2023	6170	Hampton Inn & Suites	Arrival 09/10/2023	CalCard (Patrick Dotson -1963)	202.20
	09/12/2023	9634	Lighthouse Inn	Arrival 09/11/2023; Crescent City, CA	CalCard (Patrick Dotson -1963)	1,000.00
	09/18/2023	4894	Lighthouse Inn	Arrival 09/11/2023; Crescent City, CA	CalCard (Patrick Dotson -1963)	386.00
Total 5030.05 · Incident Operations						1,773.87

ALPINE FIRE PROTECTION DISTRICT
Current Month Expenses
September 2023

	Date	Num	Name	Memo	Split	Amount
5030.10 · Web Site						
	09/01/2023	5CF0ACE6-034	STREAMLINE	Website Domain Concierge (10.00) Web 50k-250k (75.00) 09/2023	2000 · Accounts Payable	85.00
Total 5030.10 · Web Site						85.00
5030.16 · Reimbursable expenses						
Total 5030.16 · Reimbursable expenses						0.00
5030.17 · Software/Licenses						
	09/04/2023	3664	ADOBE INC.	Admin Assist. 09/04/2023-10/03/2023	CalCard (Debbie Pinhero -5683)	12.99
	09/05/2023	10022023	ADOBE INC.	Fire Chiefs. 09/04/2023-10/03/2023	CalCard (Debbie Pinhero -5683)	12.99
	09/22/2023	4980	ADOBE INC.	Administrative Director 09/04-10/03/2023	CalCard (Debbie Pinhero -5683)	12.99
	09/29/2023	19355	EXCEDEO - IT SUPPORT PROS	Upgrade to HPE Tech Care Essentials Service-3 year Extended Warranty- Physical Server	2000 · Accounts Payable	2,581.25
	09/29/2023	19354	EXCEDEO - IT SUPPORT PROS	VMware vSphere Essentials Kit - Subscription (1 year) - 1 License	2000 · Accounts Payable	83.70
Total 5030.17 · Software/Licenses						2,703.92
Total 5030 · SPECIAL DISTRICT EXPENSE						7,182.55
5031 · DIRECTORS FEES						
Total 5031 · DIRECTORS FEES						400.00
5032 · Community Risk Reduction						
5032.01 · Public Education						
	09/08/2023	3401	NATIONAL FIRE PROTECTION ASSOC.	NFPA Goodies- Open House 2023	CalCard (Jason McBroom -1843)	579.96
	09/19/2023	223090296	ALERT ALL CORP	Custom Round Pencil Sharpeners Eraser Combined (500)	2000 · Accounts Payable	550.00
	09/19/2023	223090296	ALERT ALL CORP	Reflective Slap Bracelet (250)	2000 · Accounts Payable	225.00
	09/19/2023	223090296	ALERT ALL CORP	Custom Tattoo (1000)	2000 · Accounts Payable	440.00
	09/19/2023	223090296	ALERT ALL CORP	Custom Jr Firefighter Stick0On Badge (1000)	2000 · Accounts Payable	140.00
	09/19/2023	223090296	ALERT ALL CORP	Emoji Sticker Sheet (500)	2000 · Accounts Payable	80.00
	09/19/2023	223090296	ALERT ALL CORP	Taxes	2000 · Accounts Payable	111.22
Total 5032.01 · Public Education						2,126.18
5032.04 · Mapping						
	09/14/2023	9295	ESRI	ESRI Mapping Ome Year 09/13/23-09/12/24	CalCard (Brian Boggeln -2115)	100.00
Total 5032.04 · Mapping						100.00
Total 5032 · Community Risk Reduction						2,226.18
5037 · CAPITAL EXP. - EQUIPMENT						
Capital Building Fund						
	09/30/2023	48685	BAKER ELECTRIC & RENEWABLE LLC	Milestone 3 Procurement of Modules	2000 · Accounts Payable	12,394.08
Total Capital Building Fund						12,394.08
Office						
	09/28/2023	AR302024	COPYLINK	BP-70C45 45 PPM B&W/Full Color (Copier) + Tax	2000 · Accounts Payable	9,117.33
Total Office						9,117.33
Vehicles						

ALPINE FIRE PROTECTION DISTRICT
Current Month Expenses
 September 2023

		Date	Num	Name	Memo	Split	Amount
		09/11/2023	8281711958	MOTOROLA SOLUTIONS INC	APX6500 Enhanced 7/800 MHZ Mobile Radio	2000 · Accounts Payable	5,853.62
	Total Vehicles						5,853.62
	Total 5037 · CAPITAL EXP. - EQUIPMENT						27,365.03
	TOTAL						475,269.91

Portfolio Analysis

9/30/2023

Total cost of accounts (cash value)	\$4,650,165.05
Value of accounts (market value)	\$4,457,989.98
Unrealized gain/loss \$ (market v - cash v)	(\$192,175.07)
Unrealized gain/loss %	-4.13%
Average earning % CD	2.31%

Investment Name	Broker/Dealer	CUSIP	Maturity Date	Term in Months	Interest Rate	Quantity	Purchase Price Per Unit	Total Cost (Purchase Price)	Market Price	Market Value	Gain/Loss (\$)	Gain/Loss (%)
Federal Home LnmTG Corp	Comerica	3134GX2P8	9/30/2024	24	4.13%	4080	\$ 100.00	\$ 408,000.00	\$ 98.57	\$ 402,149.28	↓ \$ (5,850.72)	-1.43%
Federal Home Ln Bks Cons BD 4%	Comerica	3130ASYR4	8/28/2025	32	4.00%	1250	\$ 100.00	\$ 124,012.50	\$ 97.44	\$ 121,801.25	↓ \$ (2,211.25)	-1.78%
Federal Home CR Bks Cons BD 5.05%	Comerica	3133EN7C8	10/25/2025	32	5.05%	1350	\$ 100.00	\$ 135,000.00	\$ 98.76	\$ 133,321.95	↓ \$ (1,678.05)	-1.24%
Morgan Stanley Private Bank	Comerica	61760AQ69	7/25/2024	60	2.20%	1400	\$ 100.00	\$ 140,000.00	\$ 97.26	\$ 136,162.60	↓ \$ (3,837.40)	-2.74%
Merrick Bank	Comerica	59013KGJ9	3/31/2025	60	1.35%	1900	\$ 100.00	\$ 190,000.00	\$ 94.47	\$ 179,493.00	↓ \$ (10,507.00)	-5.53%
BridgeWater BK ST	Comerica	108622KT7	9/16/2025	60	0.400%	1240	\$ 100.00	\$ 124,000.00	\$ 90.38	\$ 112,069.96	↓ \$ (11,930.04)	-9.62%
American COMM BK	Comerica	02519TBB1	9/22/2025	60	0.400%	1810	\$ 100.00	\$ 181,000.00	\$ 90.31	\$ 163,452.05	↓ \$ (17,547.95)	-9.69%
Discover Bank (CD)	Comerica	254672XR4	2/18/2026	120	2.30%	1500	\$ 100.00	\$ 150,000.00	\$ 92.90	\$ 139,342.50	↓ \$ (10,657.50)	-7.10%
JPMorgan Chase Bank (CD)	Comerica	48128UNS4	4/16/2029	102	1.00%	1000	\$ 100.00	\$ 100,000.00	\$ 79.80	\$ 79,802.00	↓ \$ (20,198.00)	-20.20%
JPMorgan Chase Bank (CD)*	Comerica	48128UZF9	2/15/2030	108	1.10%	1500	\$ 100.00	\$ 150,000.00	\$ 78.86	\$ 118,285.50	↓ \$ (31,714.50)	-21.14%
Buena Park CA Cmnty Redevel Agy	Comerica	119144AP8	9/1/2033	126	2.79%	1350	\$ 106.52	\$ 143,806.01	\$ 100.20	\$ 135,264.60	↓ \$ (8,541.41)	-5.94%
COMERICA - ECONOMIC												
Federal Farm CR BKS Cons	Comerica	3133ENWU0	5/17/2032	113	4.30%	1350	\$ 97.46	\$ 131,571.00	\$ 91.03	\$ 122,891.85	↓ \$ (8,679.15)	-6.60%
Jonesboro ST BK	Comerica	48040PJA4	9/16/2035	180	1.00%	1660	\$ 100.00	\$ 166,000.00	\$ 64.57	\$ 107,177.90	↓ \$ (58,822.10)	-35.44%
SRPL FUNDS												
CA CLASS/SRPL	CA CLASS	Money Mkt			5.27%	240,193.27	\$ 1.00	\$ 240,193.27	\$ 1.00	\$ 240,193.27	⇒ \$ -	0.00%
LAIF	LAIF	Local Agency Inv.Fund			3.43%	5417.55	\$ 1.00	\$ 5,417.55	\$ 1.00	\$ 5,417.55	⇒ \$ -	0.00%
COMMITTED & ASSIGNED												
LAIF	LAIF	Local Agency Inv.Fund			3.434%	17.97	\$ 1.00	\$ 17.97	\$ 1.00	\$ 17.97	⇒ \$ -	0.00%
CB&T	CB&T	Money Mkt			0.75%	67192.83	\$ 1.00	\$ 67,192.83	\$ 1.00	\$ 67,192.83	⇒ \$ -	0.00%
CA CLASS	CA CLASS	Money Mkt			5.27%	2,032,912.43	\$ 1.00	\$ 2,032,912.43	\$ 1.00	\$ 2,032,912.43	⇒ \$ -	0.00%
COMERICA	Comerica	Money Mkt				10,582.96	\$ 1.00	\$ 10,582.96	\$ 1.00	\$ 10,582.96	⇒ \$ -	0.00%
COMERICA	Comerica	Money Mkt				4,931.68	\$ 1.00	\$ 4,931.68	\$ 1.00	\$ 4,931.68	⇒ \$ -	0.00%
US BANK PARS 115	US Bank	Money Mkt				18,601.36	\$ 1.00	\$ 18,601.36	\$ 1.00	\$ 18,601.36	⇒ \$ -	0.00%
US BANK	US Bank	Money Mkt			0.68%	-	\$ 1.00	\$ -	\$ 1.00	\$ -	⇒ \$ -	-
UNASSIGNED												
CB&T -8473	CB&T	Checking				126,925.49	\$ 1.00	\$ 126,925.49	\$ 1.00	\$ 126,925.49	⇒ \$ -	0.00%
Total								\$ 4,650,165.05		\$ 4,457,989.98	↓ \$ (192,175.07)	-4.13%

* Callable

BASE VALUE		MARKET VALUE	
\$ 5,417.55	LAIF / SRPL	\$ 5,417.55	LAIF / SRPL
\$ 17.97	LAIF/AFPD	\$ 17.97	LAIF/AFPD
\$ 1,856,401.47	Comerica	\$ 1,731,727.65	Comerica
\$ 302,502.68	Comerica	\$ 235,001.43	Comerica
\$ 18,601.36	US Bank	\$ 18,601.36	US Bank
\$ 2,032,912.43	CA CLASS	\$ 2,032,912.43	CA CLASS
\$ 240,193.27	CA CLASS / SRPL	\$ 240,193.27	CA CLASS / SRPL
\$ 67,192.83	CB&T	\$ 67,192.83	CB&T
<u>\$ 4,523,239.56</u>		<u>\$ 4,331,064.49</u>	
\$ 245,610.82	SRPL	\$ 245,610.82	SRPL
\$ 3,956,524.70	GENERAL	\$ 3,831,850.88	GENERAL
<u>\$ 4,202,135.52</u>		<u>\$ 4,077,461.70</u>	

ALPINE FIRE PROTECTION DISTRICT
Profit & Loss Prev Year Comparison
 July through September 2023

	Jul - Sep 23	Jul - Sep 22	\$ Change
Income			
4000 · COUNTY OF S.D.	92,593.24	83,201.79	9,391.45
4002 · INTEREST INCOME	38,785.55	16,153.13	22,632.42
4005 · OTHER INCOME	180,412.84	171,692.19	8,720.65
4006 · GRANT INCOME	364.00	39,210.63	-38,846.63
Total Income	312,155.63	310,257.74	1,897.89
Gross Profit	312,155.63	310,257.74	1,897.89
Expense			
8000 · DEBT SERVICE FUND	293,533.10	282,964.30	10,568.80
5003 · GRANT EXPENSES	9,678.31	59,694.88	-50,016.57
5000 · SALARIES	624,905.26	652,310.02	-27,404.76
5002 · EMPLOYEE BENEFITS	375,815.98	464,402.08	-88,586.10
5007 · CLOTHING	17,853.28	13,444.15	4,409.13
5008 · COMMUNICATION	66,659.02	42,063.98	24,595.04
5009 · PASIS (Workers Comp)	148,199.81	105,163.04	43,036.77
5010 · HOUSEHOLD	1,062.19	639.86	422.33
5011 · FAIRA	53,718.00	46,011.00	7,707.00
5012 · MAINTENANCE - EQUIPMENT	40,535.90	61,231.74	-20,695.84
5013 · MAINTENANCE - RADIOS	1,710.86	621.00	1,089.86
5014 · MAINTENANCE - STRUCTURES	9,471.73	12,591.04	-3,119.31
5015 · EMERGENCY MEDICAL SERVIC...	730.64	6,373.50	-5,642.86
5016 · MEMBERSHIP	884.00	982.00	-98.00
5018 · OFFICE EXPENSE	7,950.97	8,101.02	-150.05
5019 · PROFESSIONAL FEES	17,511.54	25,170.80	-7,659.26
5023 · TRAINING	9,005.00	11,969.39	-2,964.39
5025 · PROFESSIONAL DEVELOPMENT	6,698.08	6,080.91	617.17
5028 · UTILITIES	22,433.06	20,108.73	2,324.33
5030 · SPECIAL DISTRICT EXPENSE	23,241.83	28,282.00	-5,040.17
5031 · DIRECTORS FEES	1,300.00	1,500.00	-200.00
5032 · Community Risk Reduction	2,857.08	2,094.48	762.60
5035 · UNCAPITALIZED EQUIPMENT	6,467.44	16,986.47	-10,519.03
5037 · CAPITAL EXP. - EQUIPMENT	106,767.52	4,335.00	102,432.52
6999 · Uncategorized Expenses	0.00	0.00	0.00
Total Expense	1,848,990.60	1,873,121.39	-24,130.79
Net Income	-1,536,834.97	-1,562,863.65	26,028.68

ALPINE FIRE PROTECTION DISTRICT

Profit & Loss

September 2023

10/11/23

Accrual Basis

	Sep 23
Income	
4000 · COUNTY OF S.D.	
4000.01 · 1% Property Tax	25,200.05
4000.06 · 1% Refunds	-93.57
Total 4000 · COUNTY OF S.D.	25,106.48
4002 · INTEREST INCOME	
.4 · LAIF	2.47
.6 · SRPL	1,235.17
.7 · CA CLASS	9,107.26
Total 4002 · INTEREST INCOME	10,344.90
4005 · OTHER INCOME	
.01 · Plan Check	3,128.19
.04 · Other	852.09
.21 · ECAA Loan Solar	89,857.08
.14 · Other Strike Team Reimb.	434.00
Total 4005 · OTHER INCOME	94,271.36
4006 · GRANT INCOME	
4006.14 · Alpine Fire Foundation	364.00
Total 4006 · GRANT INCOME	364.00
Total Income	130,086.74
Gross Profit	130,086.74
Expense	
5003 · GRANT EXPENSES	
5003.21 · San Diego River Conservancy Type 6	9,314.31
Total 5003.21 · San Diego River Conservancy	9,314.31
Total 5003 · GRANT EXPENSES	9,314.31
5000 · SALARIES	
5000.01 · Payroll	162,376.86
5000.02 · OVERTIME	
Critical Weather	0.00
FLSA	3,094.90
Sick Coverage	13,331.04
Strike Team	39,614.64
Training	1,185.85
Unclassified-Meetings, etc	671.79
Vacation-Holiday Coverage	2,370.00
Worker's Comp Coverage	4,656.72
Total 5000.02 · OVERTIME	64,924.94
Total 5000 · SALARIES	227,301.80
5002 · EMPLOYEE BENEFITS	
5002.01 · Educational Incentive	7,817.51
5002.02 · Vacation/Sick Leave Expense	1,669.44
5002.03 · Medicare / Employer Exp	3,312.10
5002.04 · Retirement - Pers	31,077.70
5002.05 · Group Medical Ins	33,463.08
5002.06 · Life Insurance	531.54
5002.07 · LTD Insurance	763.62
5002.08 · Social Security(Employer)	24.80
5002.09 · Payroll Expenses	-1,593.14
5002.10 · Retirement 401 (a)	270.00
Total 5002 · EMPLOYEE BENEFITS	77,336.65

ALPINE FIRE PROTECTION DISTRICT

Profit & Loss

September 2023

10/11/23

Accrual Basis

	Sep 23
5007 · CLOTHING	
5007.03 · Structure PPE	16,162.50
Total 5007 · CLOTHING	16,162.50
5008 · COMMUNICATION	
5008.01 · Heartland Comm Facility	26,962.25
5008.02 · Mobile Communications	466.45
5008.08 · Cox Communcations	256.92
Total 5008 · COMMUNICATION	27,685.62
5009 · PASIS (Workers Comp)	
5009.01 · Administrative	30,378.00
5009.02 · Claim Related	17,612.18
Total 5009 · PASIS (Workers Comp)	47,990.18
5010 · HOUSEHOLD	106.36
5012 · MAINTENANCE - EQUIPMENT	
5012.01 · E17 KME (2015)	4,476.03
5012.02 · E217 KME (2005)	2,565.08
5012.3B · B17 Hi-Tech (2019)	1,252.04
5012.04 · 2019 F-250	319.62
5012.11 · Misc.Equipment	161.62
5012.12 · Fuel	3,974.72
5012.16 · Air Compressor - Station	820.75
5012.21 · 4701 (2021 Silverado)	31.58
Total 5012 · MAINTENANCE - EQUIPMENT	13,601.44
5013 · MAINTENANCE - RADIOS	
5013.01 · Maintenance Contract	201.00
Total 5013 · MAINTENANCE - RADIOS	201.00
5014 · MAINTENANCE - STRUCTURES	
5014.01 · Station 17	
Station Maintenance	4,039.56
Total 5014.01 · Station 17	4,039.56
5014.04 · ST17 Life Safety Systems	70.00
5014.07 · Grounds Maintenance	107.72
Total 5014 · MAINTENANCE - STRUCTURES	4,217.28
5016 · MEMBERSHIP	25.00
5018 · OFFICE EXPENSE	
5018.03 · IT Equipment	2,353.81
Total 5018 · OFFICE EXPENSE	2,353.81
5019 · PROFESSIONAL FEES	
5019.01 · Legal Counsel	2,640.00
Total 5019 · PROFESSIONAL FEES	2,640.00
5023 · TRAINING	
5023.01 · Training Incidentals	415.00
5023.02 · EMS (Medical Training)	1,250.00
Total 5023 · TRAINING	1,665.00
5025 · PROFESSIONAL DEVELOPMENT	
5025.02 · Chief Officers	267.96
5025.05 · Community Risk Reduction	181.58
5025.06 · Workshops-Operations	518.00
Total 5025 · PROFESSIONAL DEVELOPMENT	967.54
5028 · UTILITIES	

ALPINE FIRE PROTECTION DISTRICT

Profit & Loss

September 2023

10/11/23

Accrual Basis

	<u>Sep 23</u>
5028.01 · SDG&E	6,005.54
5028.02 · Telephone	181.84
5028.03 · Water	340.28
Total 5028 · UTILITIES	6,527.66
5030 · SPECIAL DISTRICT EXPENSE	
5030.01 · District Operations	2,089.89
5030.04 · SD County Admin Fees	529.87
5030.05 · Incident Operations	1,773.87
5030.10 · Web Site	85.00
5030.16 · Reimbursable expenses	0.00
5030.17 · Software/Licenses	2,703.92
Total 5030 · SPECIAL DISTRICT EXPENSE	7,182.55
5031 · DIRECTORS FEES	400.00
5032 · Community Risk Reduction	
5032.01 · Public Education	2,126.18
5032.04 · Mapping	100.00
Total 5032 · Community Risk Reduction	2,226.18
5037 · CAPITAL EXP. - EQUIPMENT	
Capital Building Fund	12,394.08
Office	9,117.33
Vehicles	5,853.62
Total 5037 · CAPITAL EXP. - EQUIPMENT	27,365.03
Total Expense	475,269.91
Net Income	-345,183.17

**ALPINE FIRE PROTECTION DISTRICT
Profit & Loss Budget vs. Actual**

July through September 2023

	Jul - Sep 23	Budget	\$ Over Budget	% of Budget
Income				
4000 · COUNTY OF S.D.				
4000.01 · 1% Property Tax	92,966.72	4,022,925.00	-3,929,958.28	2.3%
4000.02 · Interest-General Fund	0.00	15,000.00	-15,000.00	0.0%
4000.03 · Mitigation Fees	0.00	30,000.00	-30,000.00	0.0%
4000.05 · Benefit Fee-Alpine	0.00	601,500.00	-601,500.00	0.0%
4000.06 · 1% Refunds	-373.48	0.00	-373.48	100.0%
Total 4000 · COUNTY OF S.D.	92,593.24	4,669,425.00	-4,576,831.76	2.0%
4002 · INTEREST INCOME				
.1 · California Bank & Trust	85.55	100.00	-14.45	85.6%
.2 · PASIS	0.00	3,000.00	-3,000.00	0.0%
.3 · Investments	28,043.33	25,000.00	3,043.33	112.2%
.4 · LAIF	2.47	1,000.00	-997.53	0.2%
.6 · SRPL	1,546.94	2,000.00	-453.06	77.3%
.7 · CA CLASS	9,107.26	15,000.00	-5,892.74	60.7%
Total 4002 · INTEREST INCOME	38,785.55	46,100.00	-7,314.45	84.1%
4005 · OTHER INCOME				
.01 · Plan Check	13,074.96	15,000.00	-1,925.04	87.2%
.04 · Other	6,884.93	478,790.00	-471,905.07	1.4%
.08 · Ambulance Sub-Lease(Restricted)	8,000.00	20,000.00	-12,000.00	40.0%
.11 · Vehicle Reimbursements	8,155.05	15,000.00	-6,844.95	54.4%
.21 · ECAA Loan Solar	89,857.08			
.13 · Strike Team Personnel Reimb.	40,270.80	20,000.00	20,270.80	201.4%
.14 · Other Strike Team Reimb.	14,170.02	15,000.00	-829.98	94.5%
Total 4005 · OTHER INCOME	180,412.84	563,790.00	-383,377.16	32.0%
4006 · GRANT INCOME				
4006.22 · SD Fire Foundation	0.00	108,355.00	-108,355.00	0.0%
4006.21 · San Diego River Conservancy	0.00	800,000.00	-800,000.00	0.0%
4006.04 · CountySD				
SHGP 2023	0.00	11,724.00	-11,724.00	0.0%
UASI 2022	0.00	6,496.00	-6,496.00	0.0%
SHGP 2022	0.00	12,274.00	-12,274.00	0.0%
UASI 2020	0.00	2,120.00	-2,120.00	0.0%
Total 4006.04 · CountySD	0.00	32,614.00	-32,614.00	0.0%
4006.14 · Alpine Fire Foundation	364.00	6,500.00	-6,136.00	5.6%
4006.19 · ARPA	0.00	14,054.00	-14,054.00	0.0%
4006.20 · FEMA Hazardous Grant Program	0.00	135,000.00	-135,000.00	0.0%
Total 4006 · GRANT INCOME	364.00	1,096,523.00	-1,096,159.00	0.0%
Total Income	312,155.63	6,375,838.00	-6,063,682.37	4.9%
Gross Profit	312,155.63	6,375,838.00	-6,063,682.37	4.9%
Expense				
8000 · DEBT SERVICE FUND				
8000.01 POB				
8000.1 · POB - Principle	210,000.00	210,002.00	-2.00	100.0%
8000.1b · POB - Interest	83,533.10	163,612.00	-80,078.90	51.1%
8000.1c · POB Admin Fees	0.00	2,500.00	-2,500.00	0.0%
Total 8000.01 POB	293,533.10	376,114.00	-82,580.90	78.0%
8000.02 ECAA Solar				
8000.02 Interest	0.00	3,600.00	-3,600.00	0.0%
8000.02 Principle	0.00	10,000.00	-10,000.00	0.0%
Total 8000.02 ECAA Solar	0.00	13,600.00	-13,600.00	0.0%
Total 8000 · DEBT SERVICE FUND	293,533.10	389,714.00	-96,180.90	75.3%
5003 · GRANT EXPENSES				
5003.03 · SD Regional Fire & Emergency	0.00	800,000.00	-800,000.00	0.0%
5003.04 · CountySD				
SHGP 2023	0.00	11,724.00	-11,724.00	0.0%
SHGP 2022	0.00	12,274.00	-12,274.00	0.0%
UASI 2022	0.00	6,496.00	-6,496.00	0.0%
UASI 2020	0.00	2,120.00	-2,120.00	0.0%
Total 5003.04 · CountySD	0.00	32,614.00	-32,614.00	0.0%
5003.14 · Alpine Fire Foundation	364.00	6,500.00	-6,136.00	5.6%

**ALPINE FIRE PROTECTION DISTRICT
Profit & Loss Budget vs. Actual**

July through September 2023

	Jul - Sep 23	Budget	\$ Over Budget	% of Budget
5003.19 · ARPA	0.00	14,054.00	-14,054.00	0.0%
5003.20 · FEMA Hazardous Mit. Program	0.00	135,000.00	-135,000.00	0.0%
5003.21 · San Diego River Conservancy Type 6	9,314.31			
Total 5003.21 · San Diego River Conservancy	9,314.31			
5003.22 · SD Fire Foundation	0.00	108,355.00	-108,355.00	0.0%
Total 5003 · GRANT EXPENSES	9,678.31	1,096,523.00	-1,086,844.69	0.9%
5000 · SALARIES				
5000.01 · Payroll	485,360.38	2,002,527.00	-1,517,166.62	24.2%
5000.02 · OVERTIME				
Critical Weather	3,390.06	26,753.00	-23,362.94	12.7%
FLSA	8,850.20	40,892.00	-32,041.80	21.6%
Sick Coverage	16,438.32	72,391.00	-55,952.68	22.7%
Strike Team	66,860.07	20,000.00	46,860.07	334.3%
Training	1,402.69	29,808.00	-28,405.31	4.7%
Unclassified-Meetings, etc	1,410.94	33,246.00	-31,835.06	4.2%
Vacation-Holiday Coverage	33,758.51	227,898.00	-194,139.49	14.8%
Worker's Comp Coverage	7,434.09	8,100.00	-665.91	91.8%
Total 5000.02 · OVERTIME	139,544.88	459,088.00	-319,543.12	30.4%
Total 5000 · SALARIES	624,905.26	2,461,615.00	-1,836,709.74	25.4%
5002 · EMPLOYEE BENEFITS				
5002.01 · Educational Incentive	33,279.04	105,908.00	-72,628.96	31.4%
5002.02 · Vacation/Sick Leave Expense	2,169.48	30,000.00	-27,830.52	7.2%
5002.03 · Medicare / Employer Exp	8,806.92	44,550.00	-35,743.08	19.8%
5002.04 · Retirement - Pers	93,344.81	390,923.00	-297,578.19	23.9%
5002.4a · Retirement UAL Payments	125,318.00	125,318.00	0.00	100.0%
5002.05 · Group Medical Ins	101,662.70	414,120.00	-312,457.30	24.5%
5002.06 · Life Insurance	1,594.61	6,820.00	-5,225.39	23.4%
5002.07 · LTD Insurance	2,001.32	8,490.00	-6,488.68	23.6%
5002.08 · Social Security(Employer)	80.60	508.00	-427.40	15.9%
5002.09 · Payroll Expenses	-1,566.50	0.00	-1,566.50	100.0%
5002.10 · Retirement 401 (a)	8,875.00	13,250.00	-4,375.00	67.0%
5002.11 · Uniform Allowance (Admin)	250.00	250.00	0.00	100.0%
Total 5002 · EMPLOYEE BENEFITS	375,815.98	1,140,137.00	-764,321.02	33.0%
5007 · CLOTHING				
5007.01 · Uniforms	1,314.57	15,520.00	-14,205.43	8.5%
5007.03 · Structure PPE	16,538.71	43,343.00	-26,804.29	38.2%
5007.04 · Wildland gear	0.00	3,200.00	-3,200.00	0.0%
Total 5007 · CLOTHING	17,853.28	62,063.00	-44,209.72	28.8%
5008 · COMMUNICATION				
5008.01 · Heartland Comm Facility	64,435.80	105,113.00	-40,677.20	61.3%
5008.02 · Mobile Communications	1,391.51	8,240.00	-6,848.49	16.9%
5008.05 · Emergency Operations Center E...	0.00	200.00	-200.00	0.0%
5008.07 · Regional Comm Sys	0.00	8,208.00	-8,208.00	0.0%
5008.08 · Cox Communcations	831.71	4,647.00	-3,815.29	17.9%
Total 5008 · COMMUNICATION	66,659.02	126,408.00	-59,748.98	52.7%
5009 · PASIS (Workers Comp)				
5009.01 · Administrative	111,137.00	121,900.00	-10,763.00	91.2%
5009.02 · Claim Related	37,062.81	125,000.00	-87,937.19	29.7%
Total 5009 · PASIS (Workers Comp)	148,199.81	246,900.00	-98,700.19	60.0%
5010 · HOUSEHOLD	1,062.19	7,000.00	-5,937.81	15.2%
5011 · FAIRA	53,718.00	55,215.00	-1,497.00	97.3%
5012 · MAINTENANCE - EQUIPMENT				
5012.01 · E17 KME (2015)	4,542.29	28,530.00	-23,987.71	15.9%
5012.02 · E217 KME (2005)	15,003.42	28,612.00	-13,608.58	52.4%
5012.3B · B17 Hi-Tech (2019)	1,660.59	9,030.00	-7,369.41	18.4%
5012.04 · 2019 F-250	1,910.02	3,500.00	-1,589.98	54.6%
5012.05 · Rescue Tools	0.00	1,585.00	-1,585.00	0.0%
5012.06 · Hydrant Maintenance	0.00	500.00	-500.00	0.0%
5012.07 · Station Generator	454.09	3,680.00	-3,225.91	12.3%
5012.08 · SCBA - Compressor	2,734.07	3,678.00	-943.93	74.3%
5012.09 · Portable Extinguishers	0.00	870.00	-870.00	0.0%
5012.10 · Hose & Ladder Testing	0.00	4,000.00	-4,000.00	0.0%
5012.11 · Misc.Equipment	1,092.67	1,000.00	92.67	109.3%
5012.12 · Fuel	10,528.11	41,555.00	-31,026.89	25.3%

ALPINE FIRE PROTECTION DISTRICT Profit & Loss Budget vs. Actual

July through September 2023

	Jul - Sep 23	Budget	\$ Over Budget	% of Budget
5012.13 · Foam (Class A/B)	0.00	2,000.00	-2,000.00	0.0%
5012.14 · Fire Hose	0.00	8,000.00	-8,000.00	0.0%
5012.16 · Air Compressor - Station	820.75	1,420.00	-599.25	57.8%
5012.19 · SCBA's	0.00	3,705.00	-3,705.00	0.0%
5012.21 · 4701 (2021 Silverado)	1,789.89	4,300.00	-2,510.11	41.6%
5012.22 · SQ17 (2023 Silverado)	0.00	1,000.00	-1,000.00	0.0%
5012.23 · 4705 2020Ford Exp/2021 EQ Maint	0.00	3,000.00	-3,000.00	0.0%
Total 5012 · MAINTENANCE - EQUIPMENT	40,535.90	149,965.00	-109,429.10	27.0%
5013 · MAINTENANCE - RADIOS				
5013.01 · Maintenance Contract	603.00	3,500.00	-2,897.00	17.2%
5013.02 · Radio Maintenance/Parts	1,107.86	2,000.00	-892.14	55.4%
Total 5013 · MAINTENANCE - RADIOS	1,710.86	5,500.00	-3,789.14	31.1%
5014 · MAINTENANCE - STRUCTURES				
5014.01 · Station 17				
Station Maintenance	5,552.32	0.00	5,552.32	100.0%
5014.01 · Station 17 - Other	1,497.02	13,900.00	-12,402.98	10.8%
Total 5014.01 · Station 17	7,049.34	13,900.00	-6,850.66	50.7%
5014.02 · HVAC Maintenance	644.00	2,620.00	-1,976.00	24.6%
5014.03 · Apparatus Bay Doors & Gates	600.00	4,900.00	-4,300.00	12.2%
5014.04 · ST17 Life Safety Systems	210.00	5,296.00	-5,086.00	4.0%
5014.05 · Plymovent	0.00	1,350.00	-1,350.00	0.0%
5014.06 · Gym Equipment	0.00	1,350.00	-1,350.00	0.0%
5014.07 · Grounds Maintenance	968.39	7,910.00	-6,941.61	12.2%
Total 5014 · MAINTENANCE - STRUCTURES	9,471.73	37,326.00	-27,854.27	25.4%
5015 · EMERGENCY MEDICAL SERVICES				
5015.01 · EMS Supplies	448.64	8,500.00	-8,051.36	5.3%
5015.04 · EMS Maintenance Contracts	0.00	4,008.00	-4,008.00	0.0%
5015.07 · Medication Disposal	282.00	922.00	-640.00	30.6%
Total 5015 · EMERGENCY MEDICAL SERVIC...	730.64	13,430.00	-12,699.36	5.4%
5016 · MEMBERSHIP	884.00	3,586.00	-2,702.00	24.7%
5018 · OFFICE EXPENSE				
5018.01 · Expendable Supplies	492.44	2,900.00	-2,407.56	17.0%
5018.02 · Postage	0.00	900.00	-900.00	0.0%
5018.03 · IT Equipment	7,458.53	11,065.00	-3,606.47	67.4%
Total 5018 · OFFICE EXPENSE	7,950.97	14,865.00	-6,914.03	53.5%
5019 · PROFESSIONAL FEES				
5019.01 · Legal Counsel	13,411.54	26,012.00	-12,600.46	51.6%
5019.02 · Auditor	4,100.00	11,800.00	-7,700.00	34.7%
5019.09 · IT Services	0.00	25,000.00	-25,000.00	0.0%
5019.10 · Investment Management Fees	0.00	500.00	-500.00	0.0%
Total 5019 · PROFESSIONAL FEES	17,511.54	63,312.00	-45,800.46	27.7%
5023 · TRAINING				
5023.01 · Training Incidentals	415.00	2,000.00	-1,585.00	20.8%
5023.02 · EMS (Medical Training)	2,468.00	13,700.00	-11,232.00	18.0%
5023.03 · Heartland Training Facility	6,122.00	18,200.00	-12,078.00	33.6%
5023.04 · Education	0.00	6,500.00	-6,500.00	0.0%
Total 5023 · TRAINING	9,005.00	40,400.00	-31,395.00	22.3%
5025 · PROFESSIONAL DEVELOPMENT				
5025.01 · Administrative	-25.00	9,860.00	-9,885.00	-0.3%
5025.02 · Chief Officers	505.92	5,000.00	-4,494.08	10.1%
5025.03 · Board of Directors	0.00	3,000.00	-3,000.00	0.0%
5025.04 · In House Training	3,470.00	4,220.00	-750.00	82.2%
5025.05 · Community Risk Reduction	309.55	7,800.00	-7,490.45	4.0%
5025.06 · Workshops-Operations	3,085.61	16,260.00	-13,174.39	19.0%
5025 · PROFESSIONAL DEVELOPMENT - ...	-648.00			
Total 5025 · PROFESSIONAL DEVELOPMENT	6,698.08	46,140.00	-39,441.92	14.5%
5028 · UTILITIES				
5028.01 · SDG&E	16,397.62	51,216.00	-34,818.38	32.0%
5028.02 · Telephone	561.13	2,500.00	-1,938.87	22.4%
5028.03 · Water	1,171.36	7,593.00	-6,421.64	15.4%
5028.04 · Trash	414.50	2,496.00	-2,081.50	16.6%
5028.05 · Sewer	3,888.45	4,035.00	-146.55	96.4%

**ALPINE FIRE PROTECTION DISTRICT
Profit & Loss Budget vs. Actual**

July through September 2023

	Jul - Sep 23	Budget	\$ Over Budget	% of Budget
Total 5028 · UTILITIES	22,433.06	67,840.00	-45,406.94	33.1%
5030 · SPECIAL DISTRICT EXPENSE				
5030.01 · District Operations	4,723.36	10,300.00	-5,576.64	45.9%
5030.02 · Publishing	208.49	660.00	-451.51	31.6%
5030.04 · SD County Admin Fees	674.74	4,410.00	-3,735.26	15.3%
5030.05 · Incident Operations	1,893.69	4,000.00	-2,106.31	47.3%
5030.06 · Wellness	0.00	32,500.00	-32,500.00	0.0%
5030.08 · SD LAFCO	2,812.63	3,100.00	-287.37	90.7%
5030.10 · Web Site	255.00	1,020.00	-765.00	25.0%
5030.11 · Recruitment	0.00	750.00	-750.00	0.0%
5030.17 · Software/Licenses	12,673.92	22,066.00	-9,392.08	57.4%
Total 5030 · SPECIAL DISTRICT EXPENSE	23,241.83	78,806.00	-55,564.17	29.5%
5031 · DIRECTORS FEES	1,300.00	8,580.00	-7,280.00	15.2%
5032 · Community Risk Reduction				
5032.01 · Public Education	2,353.08	5,100.00	-2,746.92	46.1%
5032.02 · Supplies	0.00	2,250.00	-2,250.00	0.0%
5032.03 · Classes	404.00	0.00	404.00	100.0%
5032.04 · Mapping	100.00	500.00	-400.00	20.0%
Total 5032 · Community Risk Reduction	2,857.08	7,850.00	-4,992.92	36.4%
5035 · UNCAPITALIZED EQUIPMENT				
Communications	329.24	3,000.00	-2,670.76	11.0%
Facilities	0.00	20,280.00	-20,280.00	0.0%
Office	3,822.65	6,100.00	-2,277.35	62.7%
Operations	0.00	13,079.00	-13,079.00	0.0%
Vehicles	2,315.55	1,997.00	318.55	116.0%
Total 5035 · UNCAPITALIZED EQUIPMENT	6,467.44	44,456.00	-37,988.56	14.5%
5037 · CAPITAL EXP. - EQUIPMENT				
Capital Building Fund	89,857.08	0.00	89,857.08	100.0%
Communications	0.00	12,882.00	-12,882.00	0.0%
Facilities	0.00	640,500.00	-640,500.00	0.0%
Office	9,117.33	10,000.00	-882.67	91.2%
Operations	0.00	6,813.00	-6,813.00	0.0%
Vehicles	7,793.11	1,317,000.00	-1,309,206.89	0.6%
Total 5037 · CAPITAL EXP. - EQUIPMENT	106,767.52	1,987,195.00	-1,880,427.48	5.4%
5038 · CONTINGENCY FUND	0.00	152,133.00	-152,133.00	0.0%
5039 · EMERGENCY FUND	0.00	5,000.00	-5,000.00	0.0%
5050 · INTERFUND TRANSFERS	0.00	-2,099,079.00	2,099,079.00	0.0%
5040 · FUND ACCURAL ACCOUNTS	0.00	162,958.00	-162,958.00	0.0%
Total Expense	1,848,990.60	6,375,838.00	-4,526,847.40	29.0%
Net Income	-1,536,834.97	0.00	-1,536,834.97	100.0%

ALPINE FIRE PROTECTION DISTRICT
Employee Reimbursement Report
August 2023

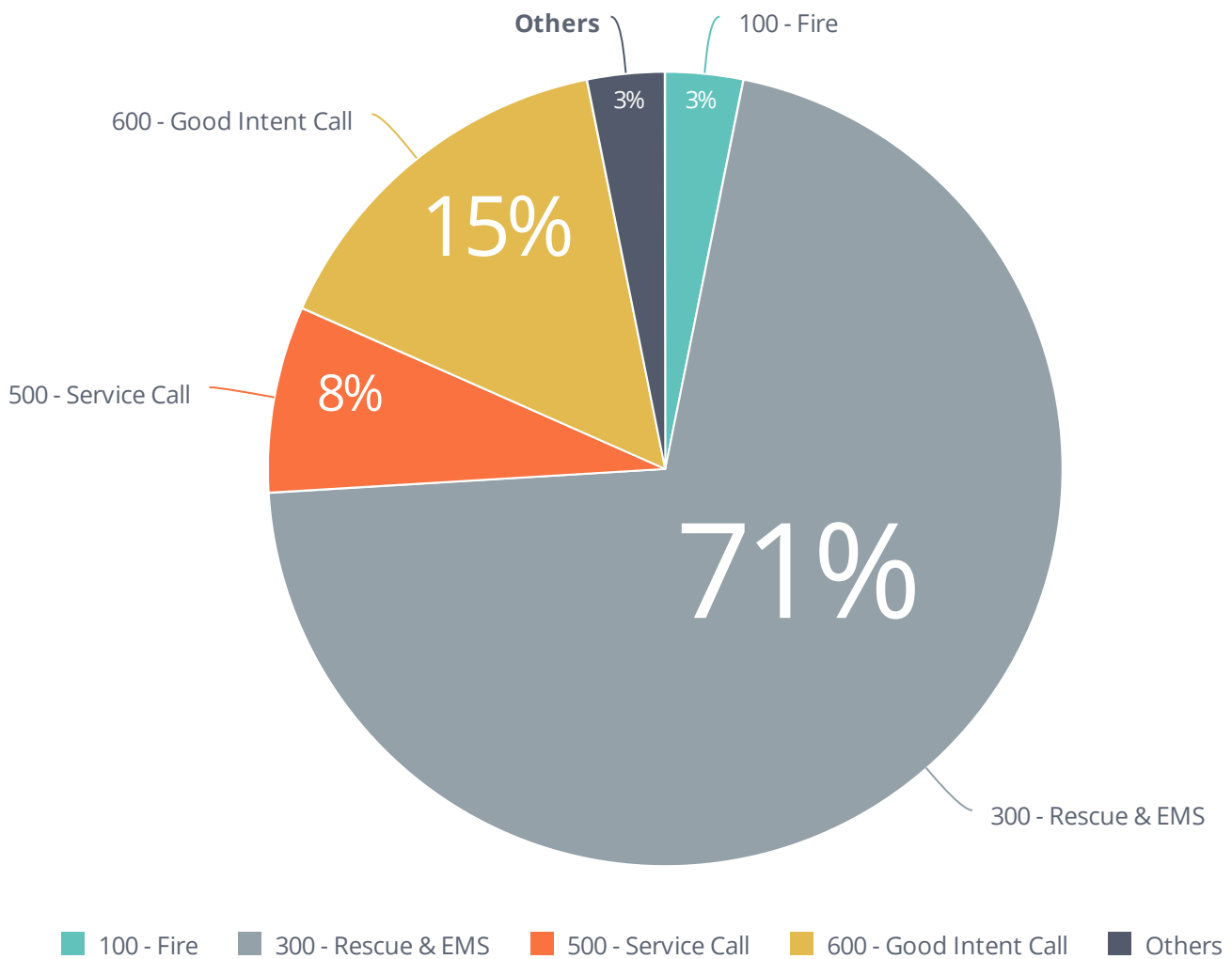
	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Amount</u>
Aug 23	Check	08/07/2023	21542	BARNS, NICHOLAS	Southwestern College: Paramedic Fall Semester Cl 5023.02 · EMS (Medical Training)		434.00

ALPINE FIRE PROTECTION DISTRICT
Employee Reimbursement Report
September 2023

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Amount</u>
Sep 23	Check	09/05/2023	21585	BAILEY, MICAL	Driver/Operator 1A	5023.02 · EMS (Medical Training)	475.00
	Check	09/05/2023	21585	BAILEY, MICAL	Driver/Operator 1B	5023.02 · EMS (Medical Training)	525.00
	Check	09/05/2023	21587	LAVIGNE, JOSEPH J	Paramedic renewal	5023.02 · EMS (Medical Training)	250.00

Incident Type

Incident Type Group	Count of Incidents
100 - Fire	5
300 - Rescue & EMS	112
400 - Hazardous Condition	1
500 - Service Call	12
600 - Good Intent Call	24
700 - False Alarm	4
Count of Incidents	158



ALPINE FIRE PROTECTION DISTRICT - STAFF REPORT

Agenda Item: 6.1
Meeting Date: October 17, 2023
Submitted by: Admin Director Pinhero
Subject: Fiscal Year 2022/23 Annual Financial Report



SUBJECT SUMMARY:

The Fiscal Year 2022/23 Annual Financial Report is presented to the Board for review and approval. Staff has worked closely with Fechter and Company to complete the audit and believe it accurately reflects the financial condition of the District.



RESOLUTION NO. 23/24-08

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE ALPINE FIRE PROTECTION DISTRICT
APPROVING THE FISCAL YEAR 2022/23 ANNUAL FINANCIAL REPORT**

WHEREAS, pursuant to Government Code Section 26909, special districts are required to have annual, independent audits conducted by the county auditor or a certified public accountant; and

WHEREAS, the District contracted for audit services from Fechter and Company to complete the Fiscal Year 2022/2023 Annual Financial Report; and

WHEREAS, District staff has been working with the staff from Fechter and Company to complete the Fiscal Year 2022/2023 Annual Financial Report to present to the Alpine Fire Protection Board of Directors for review and approval; and

WHEREAS, at the October meeting of the Alpine Fire Protection District Board of Directors, the Fiscal Year 2022/2023 Annual Financial Report has been presented to the Board for their input and comments;

NOW THEREFORE, BE IT RESOLVED that the Alpine Fire Protection District Board of Directors do hereby find the following:

1. The Board has reviewed and provided comments on the contents of the FY 2022/23 Annual Financial Report.
2. Authorize the Fire Chief and Administrative Director to take any actions necessary to finalize the FY 2022/23 Annual Financial Report.

PASSED AND ADOPTED by the BOARD OF DIRECTORS of the ALPINE FIRE PROTECTION DISTRICT, County of San Diego, State of California, on this 17th day of October 2023, by the following vote:

AYES: _____
 NOES: _____
 ABSENT: _____
 ABSTAIN: _____
 RECUSED: _____

President of the Board

Date

Clerk of the Board

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
Fire Chief

ALPINE FIRE PROTECTION DISTRICT

**ANNUAL FINANCIAL REPORT
With
Independent Auditor's Report Thereon**

JUNE 30, 2023

INTRODUCTORY SECTION

**ALPINE FIRE PROTECTION DISTRICT
ANNUAL FINANCIAL REPORT
JUNE 30, 2023**

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FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Alpine Fire Protection District
Alpine, California

Opinion

We have audited the accompanying financial statements of the governmental activities and major fund of Alpine Fire Protection District as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Alpine Fire Protection 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 and major fund of Alpine Fire Protection District as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 Alpine Fire Protection 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 opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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 Alpine Fire Protection 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.

Auditor's 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 opinions. 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 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, 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 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The Organization and Assessed Valuation information is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. 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.

Fechter & Company
Certified Public Accountants

Sacramento, California
October 2, 2023

**ALPINE FIRE PROTECTION DISTRICT
MANAGEMENT DISCUSSION AND ANALYSIS
JUNE 30, 2023**

As management of the Alpine Fire Protection District (District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2023. We encourage readers to consider the information presented here in conjunction with the District's basic financial statements, which begin immediately following this analysis. This annual financial report consists of two main parts (1) Management Discussion and Analysis and (2) Basic Financial Statements.

In June 1999, the Governmental Accounting Standards Board (GASB) issued Statement No. 34, *Basic Financial Statements – and Management Discussion and Analysis – for State and Local Governments*. GASB No. 34 established financial reporting standards for state and local governments, including cities, villages, and special purpose governments.

FINANCIAL HIGHLIGHTS

- The District's ending Total Net Position balance was \$4,642,035.
- The Change in Net Position for the year was (\$1,953,295).
- The District's net change in General Fund balance was \$650,429 in the current year compared to \$793,197 in the previous year.
- The District's General Fund Final Budget for this year showed Excess Revenue under Expenditures of (\$1,032,454) compared to the actual amount of \$650,429.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's audit report is comprised of four components: (1) financial statements and notes, (2) supplementary information, (3) reports on compliance and internal control, and (4) findings and recommendations.

**ALPINE FIRE PROTECTION DISTRICT
MANAGEMENT DISCUSSION AND ANALYSIS
JUNE 30, 2023**

Basic Financial Statements

The basic financial statements include government-wide financial statements and fund statements. The two sets of statements are tied together by Reconciliations showing why they differ.

The District as a whole is reported in the government-wide statements and uses accounting methods similar to those used by companies in the private sector.

More detailed information about the District's most significant funds – not the District as a whole, is provided in the fund financial statements. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs.

The *Statement of Net Position*, a government-wide statement, presents information on all of the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The *Statement of Activities*, a government-wide statement, presents information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The *Balance Sheet* for governmental funds presents financial information by fund types, showing money left at year-end available for spending.

The *Statement of Revenues, Expenditures, and Changes in Fund Balances* for all governmental fund types focuses on how money flows into and out of the various funds.

The *Notes to the Basic Financial Statements* are included to provide more detailed data and explain some of the information in the statements.

The *Supplementary Information* gives an overview of the operations of the District and the governing body and outlines assessed property valuation.

**ALPINE FIRE PROTECTION DISTRICT
MANAGEMENT DISCUSSION AND ANALYSIS
JUNE 30, 2023**

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Fiscal year ended 2023 reflects a \$1,953,295 decrease in total net position to \$4,642,035. This ending net position is comprised of net invested in capital assets of \$4,243,063, a restricted balance of \$41,881, and an unrestricted balance of \$357,091.

Statement of Net Position

To begin our analysis, a summary of the District’s Statement of Net Position is presented in Table 1 below for the current year and the prior year.

Net position may serve, over time, as a useful indicator of a government’s financial position. In the case of the District, assets and deferred outflows exceeded liabilities and deferred inflows by \$4,642,035 as of June 30, 2023.

The largest portion of the District’s net position reflects its investment in capital assets (e.g., land and improvements, buildings and improvements, vehicles, furniture and equipment, and construction in progress); less any related debt used to acquire those assets that are still outstanding. The District uses these capital assets to provide services to its constituents; consequently, these assets are not available for future spending. The District maintains a strong cash position of \$7,645,314 to support its immediate operational needs.

The District’s financial position is the product of several financial transactions including the net results of activities, the acquisition and disposal of capital assets, and the depreciation of capital assets.

TABLE 1
Condensed Statement of Net Position

	<u>June 30, 2023</u>	<u>June 30, 2022</u>
Assets:		
Current assets, other assets, and deferred outflows	\$ 13,918,661	\$ 16,108,303
Capital assets, net	4,243,063	4,291,938
Total Assets and Deferred Outflows	<u>18,161,724</u>	<u>20,400,241</u>
Liabilities:		
Current liabilities, other liabilities, and deferred inflows	5,779,804	4,422,326
Long-term debt	7,739,885	9,382,585
Total Liabilities	<u>13,519,689</u>	<u>13,804,911</u>
Net Position:		
Invested in capital assets	4,243,063	4,291,938
Restricted	41,881	-
Unrestricted	357,091	2,303,392
Total Net Position	<u>\$ 4,642,035</u>	<u>\$ 6,595,330</u>

**ALPINE FIRE PROTECTION DISTRICT
MANAGEMENT DISCUSSION AND ANALYSIS
JUNE 30, 2023**

Statement of Activities

- The District’s total revenues for the fiscal year ending June 30, 2023 were \$5,582,709, a decrease of \$20,771 over the prior fiscal year. This was due primarily to a decrease in strike team income.
- The District’s total expenditures for the fiscal year ending June 30, 2023 were \$7,536,004.
- The deficiency of revenues over expenditures was (\$1,953,296).

The following table presents a summary of the Statement of Activities for the fiscal year ended June 30, 2023:

TABLE 2
Condensed Statement of Activities

	June 30, 2023	June 30, 2022
Revenues:		
Property taxes	\$ 4,166,533	\$ 3,823,639
Assessments	564,750	538,364
Mitigation fees	42,111	108,624
Inter-governmental	478,142	3,927
Miscellaneous	223,605	1,246,622
Use of money and property	107,567	(117,697)
Total Revenues	5,582,708	5,603,479
Expenditures:		
Operating expenses	7,230,223	4,267,069
Depreciation	305,781	269,512
Total Expenditures	7,536,004	4,536,581
Increase (Decrease) in Net Position	\$ (1,953,296)	\$ 1,066,898

**ALPINE FIRE PROTECTION DISTRICT
MANAGEMENT DISCUSSION AND ANALYSIS
JUNE 30, 2023**

General Fund Budgetary Highlights

The General Fund had the following Excess of Expenditures over Appropriations (instances where actual amounts exceeded budgeted amounts) in individual categories:

The District’s General Fund Final Budget for this year showed Excess Revenue over Expenditures of (\$1,110,378) compared to the actual amount of \$650,429. The difference is primarily due to planned budgetary management, shifts in the number of strike team events, and annual pension liability adjustments.

	Actual	June 30, 2023 Budget	Variance
Revenues	\$ 5,582,708	\$ 5,322,109	\$ 260,599
Expenditures	4,932,279	6,432,487	1,500,208
Net Increase (Decrease)	\$ 650,429	\$ (1,110,378)	\$ 1,760,807

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The District’s major holdings in capital assets and capital investment are land and structures. Station 17 was completed in March 2006. Equipment includes various apparatus and command vehicles. Replacement for apparatus and vehicles is based on an estimated 10-year usable life schedule. The decrease in capital assets over prior period was due to depreciation exceeding current-year additions.

Long-Term Debt

In January of 2022 the District issued a Pension Obligation Bond for the purpose of reducing the District’s long-term pension cost. In addition to issuing the bond, the District adopted a comprehensive pension cost optimization strategy along with a pension liability management policy. A portion of the Unfunded Accrued Liability (UAL) with CalPERS was refunded through the issuance of the bond to achieve savings in the District and allows for greater fiscal resiliency and better utilization of taxpayer funds.

Governmental Accounting Standards Board Statement 68

Governmental Accounting Standards Board Statement 68 (GASB 68) was issued by GASB in June 2012, requiring public employers to comply with new accounting and financial reporting standards. GASB Statement 68 outlines a different approach to the recognition and calculation of pension obligations. Under the new GASB standards, employers that participate in a defined benefit pension plan administered as a trust or equivalent arrangement are required to record the net pension liability, pension expense, and deferred outflows/deferred inflows of resources related to pensions in their financial statements as part of their financial position.

**ALPINE FIRE PROTECTION DISTRICT
MANAGEMENT DISCUSSION AND ANALYSIS
JUNE 30, 2023**

Net pension liability is the plan’s total pension liability based on entry age normal actuarial cost method less the plan’s fiduciary net position. This may be a negative liability (net pension asset).

Pension expense is the net effect of changes in net pension liability, deferred inflows of resources, and deferred outflows of resources from the previous fiscal year to the current fiscal year. This may be a negative expense (pension income). Deferred outflows and deferred inflows of resources related to pensions are certain changes in total pension liabilities and fiduciary net position that are to be recognized in future pension expense.

Under the new GASB standards, each participating cost-sharing employer is required to report its proportionate share of the collective net pension liability, pension expense, and deferred outflows/deferred inflows of resources in their financial statements, determined in conformity with Governmental Accounting Standards Board (GASB) Statement No. 68.

FACTORS BEARING ON THE DISTRICT’S FUTURE

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

CONTACTING THE DISTRICT

Questions regarding this report should be directed to Brian Boggeln, Fire Chief and/or Debbie Pinhero, Administrative Director at (619) 445-2635, or by mail at 1364 Tavern Road, Alpine, CA 91901.

ALPINE FIRE PROTECTION DISTRICT



“We are a public safety organization of dedicated professionals whose mission is to save lives, protect property and the environment, and serve the community.”

ALPINE FIRE PROTECTION DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2023

Assets

Current Assets:

Cash and investments	\$ 7,645,314
Deposits	528,229
Accounts receivable	132,134
Total current assets	8,305,677

Non-current assets

Capital assets, net	4,243,063
---------------------	-----------

Total Assets	12,548,740
---------------------	------------

Deferred Outflows of Resources	5,612,984
---------------------------------------	-----------

Liabilities

Current liabilities:

Accounts payable	2,731
Other current liabilities	225,418
Accrued interest	62,650
Current portion of long-term debt	210,000
Accrued claims liability	129,579
Total current liabilities	630,378

Long-term liabilities:

Net pension liability	2,705,478
Compensated absences	166,407
Bond debt due beyond one year	4,868,000
Total long-term liabilities	7,739,885

Total Liabilities	8,370,263
--------------------------	-----------

Deferred Inflows of Resources	5,149,426
--------------------------------------	-----------

Net Position

Invested in capital assets	4,243,063
Restricted	41,881
Unrestricted	357,091

Total Net Position	\$ 4,642,035
---------------------------	--------------

The accompanying notes are an integral part of these financial statements.

**ALPINE FIRE PROTECTION DISTRICT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED
JUNE 30, 2023**

Functions and Programs	Expenses	Program Revenues			Net (Expense) Revenue and Change in Net Position
		Charges for Services	Operating Contributions and Grants	Capital Contributions and Grants	
Governmental Activities:					
Public Safety	\$ 7,536,004	\$ 308,804	\$ -	\$ 169,338	\$ (7,057,862)
Total	<u>\$ 7,536,004</u>	<u>\$ 308,804</u>	<u>\$ -</u>	<u>\$ 169,338</u>	<u>(7,057,862)</u>
General Revenues (Expense):					
					4,166,533
					564,750
					107,567
					42,111
					<u>223,606</u>
					<u>5,104,567</u>
					(1,953,295)
					<u>6,595,330</u>
					<u>\$ 4,642,035</u>

The accompanying notes are an integral part of these financial statements.

**ALPINE FIRE PROTECTION DISTRICT
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2023**

	General Fund
Assets	
Cash and investments	\$ 7,645,314
Deposits	528,229
Accounts receivable	132,134
Total Assets	\$ 8,305,677
Liabilities	
Accounts payable	\$ 2,731
Other current liabilities	225,418
Accrued claims liability	129,579
Total Liabilities	357,728
Fund Balances	
Non-spendable	528,229
Restricted	41,881
Assigned:	
Assigned for capital expenditures	886,817
Assigned for sick and vacation leave	67,159
Assigned for OPEB	38,000
Assigned for pension liability	921,101
Assigned for economic uncertainty	1,352,598
Assigned for PASIS risk pool	517,027
Total Assigned	3,782,701
Unassigned	3,595,138
Total Fund Balances	7,947,949
Total Liabilities and Fund Balances	\$ 8,305,677

The accompanying notes are an integral part of these financial statements.

**ALPINE FIRE PROTECTION DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS
BALANCE SHEET TO THE STATEMENT OF NET POSITION
JUNE 30, 2023**

Total fund balances - governmental funds \$ 7,947,949

In governmental funds, only current assets are reported.
In the Statement of Net Position, all assets are reported,
including capital assets and accumulated depreciation.

Capital assets at historical cost 4,243,063

Deferred outflows of resources are not reported in the Statement of
Net Position 5,612,984

Long-term liabilities are not due and payable in the current period and,
therefore, are not reported in the funds. Those liabilities consist of:

Deferred inflows of resources	(5,149,426)	
Long-term debt	(5,078,000)	
Accrued interest on long-term debt	(62,650)	
Net pension liability	(2,705,478)	
Compensated absences	(166,407)	(13,161,961)

Net position of governmental activities \$ 4,642,035

The accompanying notes are an integral part of these financial statements.

**ALPINE FIRE PROTECTION DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED
JUNE 30, 2023**

Revenues	
Property taxes	\$ 4,166,533
Special assessments	564,750
Inter-governmental revenues	478,142
Mitigation fees	42,111
Miscellaneous	223,605
Interest income	107,567
Total revenues	5,582,708
Expenditures	
Current:	
Salaries and benefits	3,347,884
Communications	125,017
Maintenance	185,594
District insurance	230,324
District special expenses	106,454
Utilities	62,307
Office expense	38,569
Grant expenses	-
Professional services	53,992
Training and seminars	30,225
Workshops	12,861
Non-capitalized equipment	45,521
Clothing	42,665
Medical supplies	10,036
Fire prevention	3,618
Directors fees	5,950
Publications & memberships	2,169
Household	5,691
Debt service	366,497
Capital outlay	256,905
Total expenditures	4,932,279
Net Change in Fund Balances	650,429
Fund Balances, Beginning of Year	7,297,520
Fund Balances, End of Year	\$ 7,947,949

The accompanying notes are an integral part of these financial statements.

**ALPINE FIRE PROTECTION DISTRICT
RECONCILIATION OF THE STATEMENT OF
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED
JUNE 30, 2023**

The schedule below reconciles the Net Changes in Fund Balances reported on the Governmental Funds Statement of Revenues, Expenditures, and Change in Fund Balances, which measures only changes in current assets and current liabilities on the modified accrual basis, with the Change in Net Position of Governmental Activities reported in the Statement of Activities, which is prepared on the full accrual basis.

Net Change in Fund Balances	\$ 650,429
------------------------------------	------------

Amounts reported for governmental activities in the Statement of Activities are different because of the following:

Governmental funds report capital outlay and debt servicing payments as expenditures. However, in the Statement of Activities, the cost of those assets is capitalized and allocated over their estimated useful lives and reported as depreciation expense. Debt principal payments reduce the long-term debt balances.

Depreciation expense not reported in governmental funds	(305,781)
Capital outlay is capitalized in the Statement of Net Position	256,905
Debt proceeds applied to pension liability	-
Interest expense on long-term debt	12,354

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

Change in net pension liability	(2,775,836)
Change in compensated absences	14,500

Change in Net Position of Governmental Activities	\$ (2,147,429)
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The accompanying notes are an integral part of these financial statements.

ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

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

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

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES

A. Accounting Policies

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

B. Basis of Presentation

Government-Wide Financial Statements:

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

ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

Fund Financial Statements:

Fund Financial Statements report detailed information about the District. Each major governmental fund is presented in a separate column; all non-major funds are aggregated into one column.

The accounting and financial treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the Balance Sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

C. Basis of Accounting

Basis of Accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting.

Revenues – Exchange and Non-Exchange Transactions:

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. “Available” means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, “available” means collectible within the current period or within 60 days after year-end.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Eligibility requirements include timing requirements, which specify the year when the resources are to be used or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting (Continued)

Deferred Revenue:

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

Expenses/Expenditures:

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

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

D. Fund Accounting

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

Major Governmental Fund:

The General Fund is the single general operating fund of the District.

E. Budgets and Budgetary Accounting

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

ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Budgets and Budgetary Accounting (Continued)

These budgets are revised by the District's Governing Board during the year to give consideration to unanticipated income and expenditures. It is this final revised budget that is presented in the financial statements. Formal budgetary integration was employed as a management control device during the year for all budgeted funds. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object accounts. Appropriations do not carryover from year to year.

F. Encumbrances

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated at June 30.

G. Deferred Compensation

The District offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all full-time employees, permits deferment of a portion of current salary to future years. Benefits from the plan are not available to employees until termination, retirement, disability, death, or unforeseeable emergencies.

All assets and income of the plan are held in trust for the exclusive benefit of the participants and their beneficiaries. The District does not meet the criteria for fiduciary fund reporting since it does not have either significant administrative involvement (e.g. custody) or performs the investment function. Therefore, the fair market value of the plan assets at June 30, 2023 are not included in the District's financial statements.

H. Accumulated Vacation and Sick Leave

The District's policy on vacation and sick leave states that every full-time employee shall be eligible for vacation with pay after six months of continued service with the employer. Employees shall start to earn vacation allowance as of their first date of employment.

**ALPINE FIRE PROTECTION DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 JUNE 30, 2023**

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Accumulated Vacation and Sick Leave (Continued)

Safety Personnel

Safety personnel are eligible for holiday leave in place of holiday pay. In accordance with the non-management bargaining agreement, the holiday leave is treated the same as vacation leave. The maximum accumulated total which may be carried in vacation/holiday time from one fiscal budget year to the next is 72-hours.

Vacation allowance shall be earned annually based on the following schedule:

<u>Length of Service</u>	<u>Shift Personnel</u>	<u>40-Hour Employees (non-management)</u>
1 to 4 years	144 hours + 120 hours holiday = 264 hours	48 hours
5 to 9 years	168 hours + 120 hours holiday = 288 hours	56 hours
10 to 14 years	192 hours + 120 hours holiday = 312 hours	64 hours
15 to 19 years	216 hours + 120 hours holiday = 336 hours	72 hours
20 to 24 years	240 hours + 120 hours holiday = 360 hours	80 hours
25+	264 hours + 120 hours holiday = 384 hours	88 hours

Safety personnel employees accumulate sick leave from the first day of employment and shall continue to do so until they have accumulated a maximum of 2,880 hours. The accrual for sick leave shall be at the rate of 21 hours per month or ten and one-half (10 ½) shifts per year. Sick leave may be converted to vacation at the rate of three hours of sick leave for one hour of vacation so that no employee will exceed the cap of 2,880 hours.

Fire Marshal

The Fire Marshal’s maximum accumulated total which may be carried in vacation time from one fiscal budget year to the next is 40-hours, which shall be earned annually based on the following schedule:

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

**ALPINE FIRE PROTECTION DISTRICT
 NOTES TO THE BASIC FINANCIAL STATEMENTS
 JUNE 30, 2023**

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Accumulated Vacation and Sick Leave (Continued)

Administrative Staff

The maximum accumulated total which may be carried in vacation time from one fiscal budget year to the next is 40-hours, which shall be earned annually based on the following schedule:

<u>Length of Service</u>	<u>Hours</u>
0 to 1 years	40 hours
1 to 2 years	60 hours
2 to 3 years	80 hours
3 to 4 years	100 hours
4 to 6 years	140 hours
6+ years	160 hours

Fire Chief

The Fire Chief’s maximum accumulated total which may be carried in vacation time from one fiscal budget year to the next is 72-hours. The Fire Chief shall earn 200 hours of vacation annually.

Other Accumulated Leave Policies

There is no limit to the accrued sick leave for non-safety personnel. Unused sick leave shall be carried forward from one fiscal year to the next. Safety and Full-time Non-Safety Employees shall be compensated in cash for unused sick leave at the rate of one quarter of their regular rate of pay for any unused accumulation of sick leave when they are permanently separated from service by resignation, death, retirement, service retirement, or discharge so long as the employee has previously completed five (5) years of full-time service to the District.

Part-time employees shall earn 24 hours of sick leave annually. Sick leave will be earned on July 1st of each year and there is no carry over from year to year. Sick leave may be used beginning on the 90th day of employment. There is no cash out value for hours earned during employment or at termination. This section conforms to California AB1522 and affects employees who work in California for 30 or more days within a year.

The balance of compensated absences at fiscal year-end is reported as a long-term liability.

I. Property Tax

Secured property taxes attach as an enforceable lien on property as of March 1. Taxes are payable in two installments on December 10 and April 10. Unsecured property taxes are payable in one installment on or before August 31. The County of San Diego bills and collects the taxes for the District. Tax revenues are recognized by the District when received.

**ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. Assets, Liabilities, and Equity

1. Deferred Outflows and Inflows of Resources

Pursuant to GASB Statement No. 63, “*Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*,” the District recognizes deferred outflows and inflows of resources.

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. A deferred outflow of resources is defined as a consumption of net position by the District that is applicable to a future reporting period. The District has two items which qualify for reporting in this category. Please refer to Note 7 for a detailed listing of the deferred outflows of resources the District has recognized.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. A deferred inflow of resources is defined as an acquisition of net position by the District that is applicable to a future reporting period. The District has one item which qualifies for reporting in this category. Please refer to Note 7 for a detailed listing of the deferred inflows of resources.

2. Capital Assets

Capital Assets are those purchased or acquired with an original cost of \$5,000 or more and are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend the asset’s lives are not capitalized, but are expensed as incurred. Depreciation on all capital assets is computed using a straight-line basis over the following estimated useful lives:

**ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. Assets, Liabilities, and Equity (Continued)

2. Capital Assets (Continued)

Asset Class	Examples	Estimated Useful Life (In Years)
Land		N/A
Site Improvements	Paving, flagpoles, retaining walls, sidewalks, fencing, outdoor lighting	20
HVAC Systems	Heating, ventilation, and air conditioning systems	20
Roofing		20
Interior Construction		25
Carpet Replacement		7
Electrical/Plumbing		30
Sprinkler/Fire System	Fire suppression systems	25
Outdoor Equipment	Playground, radio towers, fuel tanks	20
Machinery and Tools	Shop & maintenance equipment tools	15
Kitchen Equipment	Appliances	15
Custodial Equipment	Floor scrubbers, vacuums, other	15
Science and Engineering	Lab equipment, scientific apparatus	10
Furniture and Accessories	Classroom and other furniture	20
Business Machines	Fax, duplicating & printing equipment	10
Copiers		5
Communication Equipment	Mobile, portable radios, non-computerized	10
Computer Hardware	PC's, printers, network hardware	5
Computer Software	Instructional, other short-term	5 to 10
Computer Software	Administrative or long-term	10 to 20
Musical Instruments	Pianos, strings, brass, percussion	10
Library Books	Collections	5 to 7
Licensed Vehicles	Buses, other on-road vehicles	8
Contractors Equipment	Major off-road vehicles, front-end loaders, large tractors, mobile air compressor	10
Grounds Equipment	Mowers, tractors, attachments	15

ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

J. Assets, Liabilities, and Equity (Continued)

3. Deferred Revenue

Cash received for federal and state special projects and programs is recognized as revenue to the extent that qualified expenditures have been incurred. Deferred Revenue is recorded to the extent that cash received on specific projects and programs exceeds qualified expenditures.

4. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position.

5. Revenue Limit/Property Tax

The District's revenue limit is received from a combination of local property taxes, state apportionments, and other local sources. The County is responsible for assessing, collecting, and apportioning property taxes. Taxes are levied for each fiscal year on taxable real and personal property in the County. The levy is based on the assessed values as of the preceding March 1, which is also the lien date. Property taxes on the secured roll are due on November 1 and February 1, and taxes become delinquent after December 10 and April 10, respectively. Property taxes on the unsecured roll are due on the lien date (March 1), and become delinquent if unpaid by August 31.

Secured property taxes are recorded as revenue when apportioned, in the fiscal year of the levy. The County apportions secured property tax revenue in accordance with the alternate method of distribution prescribed by Section 4705 of the California Revenue and Taxation Code. This alternate method provides for crediting each applicable fund with its total secured taxes upon completion of the secured tax roll – approximately October 1 of each year.

K. Fund Balance Reserves and Assignments

Under GASB 54, fund balance for governmental funds should be reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are now broken out in five categories:

- Nonspendable Fund Balance – this fund balance classification includes amounts that cannot be spent because they are either not in spendable form (i.e. – prepaid expenses) or legally or contractually required to be maintained intact.
- Restricted Fund Balance – this fund balance classification should be reported when there are constraints placed on the use of resources externally (by creditors, grant sources, contributors, etc.) or imposed by law or enabling legislation.

ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. Fund Balance Reserves and Assignments (Continued)

- Committed Fund Balance – this fund balance classification can only be used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision-making authority (i.e. – fund balance designations passed by board resolution).
- Assigned Fund Balance – this fund balance classification includes amounts that are constrained by the government’s intent to be used for specific purposes, but are neither restricted nor committed.
- Unassigned Fund Balance – this fund balance classification is the residual classification for the general fund.

L. Net Position

The government-wide financial statements utilize a net position presentation. Net position is categorized as invested capital assets (net of related debt), restricted, and unrestricted.

- Invested in Capital Assets, Net of Related Debt – This category groups all capital assets into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction, or improvement of these assets reduce the balance in this category.
- Restricted Net Position – This category presents external restrictions imposed by creditors, contributors, or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.
- Unrestricted Net Position – This category represents net position of the District not restricted for any project or other purpose.

M. Use of Estimates

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

N. Recent and Upcoming Accounting Pronouncements

In June 2017, the Governmental Accounting Standards Board released Statement No. 87 (GASB 87) on leases. This Statement establishes standards of accounting and financial reporting for leases by lessees and lessors. For purposes of applying this Statement, a lease is defined as a contract that conveys control of the right to use another entity’s nonfinancial asset for a period of time in an exchange transaction.

**ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 1 – SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

N. Recent and Upcoming Accounting Pronouncements (Continued)

Effective as of the fiscal year-ended June 30, 2022, a right-to-use asset as defined under GASB 87 will be capitalized and amortized over the lesser of its estimated useful life or the term of the contract including any applicable options to extend that are reasonably certain to be executed. Paragraph 94 of Statement 87 indicates that leases should be measured as of the beginning of the period of implementation, whereby the related asset and liability measured as the net present value of the future outflows of resources will be recognized on the Statement of Net Position.

In May 2020, the Governmental Accounting Standards Board released Statement No. 96 (GASB 96) to address Subscription-Based Information Technology Arrangements (SBITAs). Similarly to GASB 87, this Statement establishes standards of accounting and financial reporting for SBITA that results in recognizing an intangible right-to-use subscription asset and a corresponding subscription liability. The government agency should recognize amortization of the subscription asset as an outflow of resources over the subscription term. GASB 96 became effective for fiscal years beginning after June 15, 2022. The District was not impacted by this accounting pronouncement.

NOTE 2 – CASH AND INVESTMENTS

The District follows the practice of pooling cash and investments of all funds except for funds required to be held by outside fiscal agents under the provisions of bond indentures.

Cash and investments consist of the following at June 30, 2023:

Investment in State Treasurer's Investment Pool (LAIF)	\$ 84,726
Deposits held in financial institutions	1,391,949
Certificates of deposit and investments	1,958,994
Cash with County	4,209,645
	\$ 7,645,314

A. Custodial Credit Risk

At June 30, 2023, the carrying amount of the deposits held at banks, was \$2,240,556. The bank balances are insured by the FDIC for \$250,000 and the remaining was collateralized, as required by California Government Code 53630, by the pledging financial institution with assets held in a common pool for the District and other governmental agencies. State law requires that the collateral be equal or greater than 100% of all public deposits held with the pledging financial institution if government securities are used or 150% if mortgages are used as the collateral.

ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 2 – CASH AND INVESTMENTS (CONTINUED)

B. Authorized Investments

California statutes authorize the District to invest idle or surplus funds in a variety of credit instruments as provided for in California Government Code Section 53600, Chapter 4 – Financial Affairs.

The Government Code allows investments in the following instruments:

- Securities of the United States Government, or its agencies
- Small Business Administration loans
- Certificates of Deposit (or Time Deposits) placed with commercial banks and/or savings and loan companies
- Negotiable Certificates of Deposit
- Banker’s Acceptances
- Commercial paper and medium-term corporate notes
- Local Agency Investment Fund (State Pool and County Pool) Demand Deposits
- Repurchase Agreements (Repos)
- Passbook savings Account Demand Deposits
- Reverse Repurchase Agreements
- County Cash Pool

C. Investments

The District has adopted provisions of Governmental Accounting Standards Board (GASB) 31, *“Accounting and Financial Reporting for Certain Investments and for External Investment Pools.”* GASB 31 establishes accounting and financial standards for investments in interest-earning investment contracts, external investment pools, and mutual funds. The statement requires all applicable investments to be reported at fair value on the balance sheet. Fair value is the amount at which an investment could be exchanged in a current transaction between willing parties, other than in a forced sale. All investment income, including change in fair market of investments, is recognized as revenue in the operating statement. The State Treasurer’s Local Agency Investment Fund (LAIF) is a governmental investment pool managed and directed by the California State Treasurer and is not registered with the Securities and Exchange Commission. An oversight committee, comprised of California State officers and various participants, provides oversight to the management of the fund. The District is a voluntary participant in the investment pool. The District reports its investment in the LAIF at the fair value provided by the State Treasurer, which is not materially different than cost. The balance available for withdrawal is based on the accounting records maintained by LAIF, which are on an amortized costs basis. Included in the LAIF’s investment portfolio are collateralized mortgage obligations, mortgage-backed securities, other asset-backed securities, loans to certain state funds, and floating securities issued by federal agencies, government sponsored enterprises, and corporations.

**ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 2 – CASH AND INVESTMENTS (CONTINUED)

C. Investments (Continued)

The fair value of investments reported by the District is based on quoted market prices while the fair value of the LAIF investments are based on information provided by LAIF. The following table categorizes fair value measurement within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the assets and liabilities. Level 1 inputs are quoted prices for identical assets or liabilities in active markets at the date of measurement; Level 2 inputs are significant other directly or indirectly observable inputs other than quoted prices; and Level 3 inputs are significant unobservable inputs. The District does not use Level 3 inputs to measure the fair value of its investments.

The following is a table classifying the assets by fair value hierarchy:

	Fair Market Value as of June 30, 2023			
	Total	Level 1	Level 2	Level 3
LAIF	\$ 84,726	\$ -	\$ 84,726	\$ -
Investments	1,977,363	1,977,363	-	-
Total	\$ 2,062,089	\$ 1,977,363	\$ 84,726	\$ -

D. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. As of the year-end, the weighted average maturity of the investments contained in the LAIF investment pool is approximately 10.5 months.

E. Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The LAIF does not have a rating provided by a nationally recognized statistical rating organization.

ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 3 – CAPITAL ASSETS

A schedule of changes in general fixed assets for the year ended June 30, 2023 is shown below:

	Balance July 1, 2022	Additions	Deletions	Balance June 30, 2023
Governmental Activities				
Capital Assets, Not Being Depreciated:				
Land	\$ 644,613	\$ -	\$ -	\$ 644,613
Construction-in-Progress	-	15,493	-	15,493
Total Capital Assets, Not Depreciated	<u>644,613</u>	<u>15,493</u>	<u>-</u>	<u>660,106</u>
Capital Assets, Being Depreciated:				
Structures & improvements	4,562,439	-	-	4,562,439
Equipment & vehicles	2,995,993	241,413	(537,670)	2,699,736
Total Capital Assets, Being Depreciated	<u>7,558,432</u>	<u>241,413</u>	<u>(537,670)</u>	<u>7,262,175</u>
Less Accumulated Depreciation	<u>(3,911,107)</u>	<u>(305,781)</u>	<u>537,670</u>	<u>(3,679,218)</u>
Total Capital Assets, Depreciated, Net	<u>3,647,325</u>	<u>(64,368)</u>	<u>-</u>	<u>3,582,957</u>
Capital Assets, Net	<u>\$ 4,291,938</u>	<u>\$ (48,875)</u>	<u>\$ -</u>	<u>\$ 4,243,063</u>

Total depreciation expense for the year was \$305,781, which was charged to the Public Safety activity.

NOTE 4 – LONG-TERM DEBT

The following is a summary of long-term liability balances for the year ended June 30, 2023:

	Balance July 1, 2022	Additions	Deletions	Balance June 30, 2023	Due Within One Year
Compensated absences	\$ 180,907	\$ -	\$ (14,500)	\$ 166,407	\$ -
Net pension liability	4,123,678	-	(1,418,200)	2,705,478	-
Pension obligation bond	5,278,000	-	(200,000)	5,078,000	210,000
Total	<u>\$ 9,582,585</u>	<u>\$ -</u>	<u>\$ (1,632,700)</u>	<u>\$ 7,949,885</u>	<u>\$ 210,000</u>

On January 18, 2022, the Board adopted Resolution No. 21/22-11 which approved the issuance of the 2022 Pension Obligation Bond structure, an 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 account as 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.

**ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 4 – LONG-TERM DEBT (CONTINUED)

The schedule of future installments for the unsecured bond obligation is as follows:

Year Ended June 30,	Principal	Interest	Total
2024	\$ 210,000	\$ 163,612	\$ 373,612
2025	215,000	156,621	371,621
2026	230,000	149,300	379,300
2027	235,000	141,651	376,651
2028	240,000	133,837	373,837
2029-2033	1,335,000	564,400	1,899,400
2034-2038	1,524,000	325,479	1,849,479
2039-2042	1,089,000	84,651	1,173,651
Total	<u>\$ 5,078,000</u>	<u>\$ 1,719,551</u>	<u>\$ 6,797,551</u>

NOTE 5 – JOINT POWERS AGREEMENTS

A. PASIS

The District entered into a Joint Powers Agreement (JPA) known as the “Public Agencies Self Insurance System” (PASIS), a self-insurance plan for workers’ compensation insurance. The PASIS is governed by a board consisting of a representative from each member district. The board controls the operations of the PASIS, including selection of management and approval of operating budgets, independent of any influence by the member districts beyond their representation on the board. Each member district pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionate to their participation in the PASIS. The JPA is a separate entity which is independently audited.

Nine San Diego County fire districts have entered into the JPA to administer a program of risk management and workers’ compensation self-insurance. PASIS’ purpose is to provide for payment of workers’ compensation claims. Excess insurance is purchased to cover losses which exceed specific amounts.

**ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 5 – JOINT POWERS AGREEMENTS (CONTINUED)

A. PASIS (Continued)

PASIS establishes a liability for both reported and unreported insured events which includes estimates of both future payments of losses and related claim adjustment expenses. The following represents changes in those liabilities for the past year:

Unpaid claims and claim adjustment expenses at beginning of year	\$	129,579
Provision for insured events of current year		100,912
Changes in provision for insured events of prior years		200
Total incurred claims expense		<u>101,112</u>
Claim paid attributable to insured events of the current year		<u>(101,112)</u>
Total outstanding claims liability	\$	<u><u>129,579</u></u>

Condensed financial information from PASIS audited financial statements as of June 30, 2023 is as follows:

Condensed Balance Sheets:

	<u>District's Share</u>	<u>Total PASIS</u>
Assets	<u>\$ 516,269</u>	<u>\$ 3,524,018</u>
Liabilities	-	-
Net position - restricted	<u>516,269</u>	<u>3,524,018</u>
Total liabilities and net position	<u>\$ 516,269</u>	<u>\$ 3,524,018</u>

Condensed Statements of Revenues, Expenses, and Changes in Net Position

	<u>District's Share</u>	<u>Total PASIS</u>
Revenues	\$ 10,726	\$ 73,113
Expenditures - net loss on investments	-	-
Changes in net position	10,726	73,113
Net position, beginning of year	<u>505,543</u>	<u>3,450,905</u>
Net position, end of year	<u>\$ 516,269</u>	<u>\$ 3,524,018</u>

The District's share of the PASIS assets is the market value.

**ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 5 – JOINT POWERS AGREEMENTS (CONTINUED)

B. FAIRA

The District entered into a Joint Powers Agreement (JPA) known as the “Fire Agencies Insurance Risk Authority” (FAIRA), a self-insurance plan for general liability insurance. FAIRA is governed by a 13-member Board, elected by a vote of the members. One seat is reserved for the highest premium member and one seat is reserved for an elected member from the State of Nevada. The board controls the operations of the FAIRA, including selection of management and approval of operating budgets, independent of any influence by the member districts beyond their representation on the board. Each member district pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionate to their participation in the FAIRA. The JPA is a separate entity which is independently audited.

Condensed financial information from the most recent FAIRA audited financial statements at June 30, 2022, is as follows:

	Total FAIRA
Assets	\$ 3,911,487
Liabilities and Fund Balance	
Liabilities	1,910,065
Fund Balance - unrestricted	2,001,422
Total Liabilities and Fund Balance	\$ 3,911,487
	Total FAIRA
Operating revenues	\$ 7,648,846
Expenditures	(7,908,938)
Operating loss	(260,092)
Non-operating revenue investment (net)	(90,164)
Net loss	(350,256)
Net position, beginning of year	2,351,678
Net position, end of year	\$ 2,001,422

**ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 5 – JOINT POWERS AGREEMENTS (CONTINUED)

C. HCFA

The District entered into a Joint Powers Agreement (JPA) known as the “Heartland Communications Facility Authority” (HCFA), the purpose of which is to acquire, construct, equip, and maintain and operate a communications facility. The HCFA is governed by a commission consisting of a representative from each public agency. The commission controls the operations of the HCFA, including selection of management and approval of operating budgets, independent of any influence by members beyond their representation on the commission. Each public agency pays a premium of which 25% is based on average daily staffing and 75% based on calendar year incident count. Because the District has a minority voting interest and no administrative authority, the financial transactions of the JPA are not included in this report.

D. FDAC-EBA

The District entered into a Joint Powers Agreement (JPA) known as the “Fire Districts Association of California Employment Benefits Authority” (FDAC-EBA), the purpose of which is to provide health insurance. The JPA is a separate entity which is separately audited. The financial transactions of the JPA are not included in this report because the District had no voting interest and no administrative authority.

E. HFTA

The District was accepted as a full member of the “Heartland Fire Training Authority” Joint Powers Agreement (JPA) on July 1, 2013, the purpose of which is to provide training and training facilities. The JPA is a separate entity and is separately audited.

NOTE 6 – LEASES

The District has one equipment lease agreement, originally commencing in 2019 with a term of five years. Rent expense for the fiscal year ended June 30, 2023 was \$7,033. The future minimum rental payments required under the operating lease commitments at June 30, 2023 are as follows:

Year Ended June 30,	Amount
<u> </u>	<u> </u>
2024	\$ 1,272
2025 and thereafter	-
Total	<u><u>\$ 1,272</u></u>

The existing agreement is expected to be replaced prior to fiscal year ending 2024, and therefore the effects of compliance with the Governmental Accounting Standards Board Statement No. 87 (GASB 87), as discussed in Note 1, are immaterial. The corresponding right-to-use asset for this equipment is not capitalized on the government-wide financial statements. The future replacement equipment will be evaluated upon signing a new contract.

**ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 6 – LEASES (CONTINUED)

The District is also a named lessor, or landlord, in a contract with a medical transport company. The contract for use of District premises commenced July 2020 for three years, with an option to extend for three additional one-year terms. However, because both parties retain the right to terminate the lease with a 60-day written notice without permission from the other party, this lease agreement falls outside the scope of GASB 87.

NOTE 7 – DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES

Pursuant to GASB Statement No. 63 (defined in Note 1), the District recognized deferred outflows of resources in the government-wide statements. These items are a consumption of net position by the District that is applicable to a future reporting period.

The District reports Deferred Outflows of Resources on the government-wide financial statements related to pension plans under the California Public Employees’ Retirement System (CalPERS). The District’s remittances to CalPERS during the fiscal year ended June 30, 2023 totaled \$634,210. This amount contributed to the total balance of deferred outflows of resources at fiscal year-end of \$5,612,984, which will be recognized in a subsequent reporting period with the next valuation. The District is also reporting deferred outflows of resources relating to differences between projected and actual investment earnings, change in employer proportions, and differences between the employer’s contributions and their proportionate share of contributions. The sum total of these amounts at year-end were (\$170,654) and they will be amortized over a 3.8 year period.

The District recognized deferred inflows of resources in the government-wide financial statements. These are related to differences between expected and actual experience, changes of assumptions, and differences between employer’s contributions and the District’s proportionate share of pension contributions. This amount totals \$5,149,426 and will be amortized over a 3.8-year period.

Under the modified accrual basis of accounting, it is not enough that revenue is earned; it must also be available to finance expenditures of the current period. Governmental funds will therefore include deferred inflows of resources for amounts that have been earned but are not available to finance expenditures in the current period. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	Amount
2024	\$ (158,655)
2025	(158,998)
2026	(114,865)
2027	261,864
2028	-
	\$ (170,654)

**ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 8 – PENSION

Plan Description

The District contributes to the California Public Employees’ Retirement System (CalPERS), an agent multiple-employer public employee defined benefit pension plan. CalPERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. CalPERS acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and all other requirements are established by state statute and city ordinance. Copies of CalPERS’ annual financial report may be obtained from their Executive Office - 400 P Street, Sacramento, CA 95814.

Funding Policy

Tier 1 and Tier 2 participants are required to contribute 100% of the employee contribution. The District deposited the contributions required of District employees on their behalf into the employees’ account. The District is required to contribute at an actuarially determined rate; the fiscal year 2023 rates of annual covered payroll are as follows:

Tier	Safety	Non-Safety
Tier 1	27.11%	0.00%
Tier 2	22.83%	10.38%
PEPRA	13.54%	7.75%

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

At June 30, 2023, the District reported a liability of \$2,705,478 in the Statement of Net Position for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021. The District’s proportion of the net pension liability was based on a projection of the District’s long-term share of contributions to the pension plan relative to the projected contributions of all Pension Plan participants, which was actuarially determined.

**ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 8 – PENSION (CONTINUED)

Funding Policy (Continued)

For the fiscal year ended June 30, 2023, the District recognized pension expense of \$3,410,047 in its government-wide financial statements. Pension expense represents the change in the net pension liability during the measurement period, adjusted for actual contributions and the deferred recognition of changes in investment gain/loss, actuarial gain/loss, actuarial assumptions or method, and plan benefits.

Actuarial Assumptions

The total pension liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions. Total pension liability represents the portion of the actuarial present value of projected benefit payments attributable to past periods of service for current and inactive employees.

- Discount Rate/Rate of Return – 6.90%, net of investment expense
- Inflation Rate – 2.30%
- Salary increases – Varies by Entry Age and Service – up to 3.00%
- COLA Increases – up to 2.30%
- Post-Retirement Mortality – Derived using CalPERS’ Membership Data for all Funds

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study for the period July 1, 2020 through June 30, 2021.

The long-term expected rate of return on pension plan investments (6.90%) was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Assumed Asset Allocation	Real Return Years 1-10
Global equity - cap-weighted	30.00%	4.45%
Global equity - non-cap-weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed Securities	5.00%	0.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Assets	15.00%	3.21%
Leverage	-5.00%	-0.59%

**ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 8 – PENSION (CONTINUED)

Employee Retirement Plans (Continued)

Actuarial Assumptions (Continued)

The discount rate used to measure the total pension liability was 7.15 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from the District will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension fund’s fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. In theory, the discount rate may differ from the long-term expected rate of return discussed previously. However, based on the projected availability of the pension fund’s fiduciary net position, the discount rate is equal to the long-term expected rate of return on pension plan investments, and was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.90%) or 1 percentage point higher (7.90%) than the current rate:

	1% Decrease 5.90%	Discount Rate 6.90%	1% Increase 7.90%
<u>Employer's Net Pension Liability (Asset):</u>			
Miscellaneous Plan	\$ 7,603,235	\$ 4,679,227	\$ 2,273,494
Safety Plan	10,748,840	68,715,787	3,702,792
Total	<u>\$ 18,352,075</u>	<u>\$ 73,395,014</u>	<u>\$ 5,976,286</u>

Detailed information about the pension fund’s fiduciary net position is available in the separately issued CalPERS comprehensive annual financial report which may be obtained by contacting PERS.

NOTE 9 – SUBSEQUENT EVENTS

Subsequent events have been evaluated through October 2, 2023, the date the financial statements were available to be issued. Management has determined that no adjustments or additional disclosures are necessary in the accompanying financial statements.

REQUIRED SUPPLEMENTARY INFORMATION SECTION

**ALPINE FIRE PROTECTION DISTRICT
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
FOR THE YEAR ENDED
JUNE 30, 2023**

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	(Negative)
Revenues				
Property taxes	\$ 3,759,114	\$ 3,927,774	\$ 4,166,533	\$ 238,759
Special assessments	564,000	564,000	564,750	750
Use of money and property	55,600	55,600	107,567	51,967
Inter-governmental revenues	313,230	438,730	478,142	39,412
Mitigation fees	25,000	44,305	42,111	(2,194)
Miscellaneous	165,000	291,700	223,605	(68,095)
Total revenues	<u>4,881,944</u>	<u>5,322,109</u>	<u>5,582,708</u>	<u>260,599</u>
Expenditures				
Current:				
Salaries and benefits	3,403,521	3,554,521	3,347,884	206,637
Communications	123,064	123,064	125,017	(1,953)
Maintenance	198,156	209,961	185,594	24,367
District insurance	275,261	275,261	230,324	44,937
Special District expenses	131,075	135,724	106,454	29,270
Utilities	64,814	64,814	62,307	2,507
Office expense	39,438	39,438	38,569	869
Grant expenses	262,230	291,700	-	291,700
Professional services	57,400	57,400	53,992	3,408
Training and seminars	47,541	47,541	30,225	17,316
Workshops	35,580	35,580	12,861	22,719
Non-capitalized equipment	47,629	47,629	45,521	2,108
Clothing	75,323	75,323	42,665	32,658
Medical supplies	11,393	11,393	10,036	1,357
Fire prevention	12,459	12,459	3,618	8,841
Directors fees	8,580	8,580	5,950	2,630
Publications & memberships	3,601	3,601	2,169	1,432
Capital outlay	1,066,000	1,066,000	256,905	809,095
Household & Emergency Fund	11,000	6,000	5,691	309
Contingency fund	147,220	-	-	-
Debt service	366,498	366,498	366,497	1
Total expenditures	<u>6,387,783</u>	<u>6,432,487</u>	<u>4,932,279</u>	<u>1,500,208</u>
Excess of revenues over (under) expenditures	<u>\$ (1,505,839)</u>	<u>\$ (1,110,378)</u>	<u>\$ 650,429</u>	

See notes to the required supplementary information.

ALPINE FIRE PROTECTION DISTRICT
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2023

NOTE 1 – BUDGETARY BASIS OF ACCOUNTING

Budgets for the operating fund are prepared on the cash and expenditures or encumbrances basis. Revenues are budgeted in the year receipt is expected; expenditures are budgeted in the year that the applicable warrant requisitions are expected to be issued. The budget and actual financial statements are reported on the above basis, with no material differences between them.

Annual budget requests are submitted by the District's staff to the District Board of Directors for preliminary review and approval. After public hearing, a final budget is approved by the District Board of Directors, with a resolution adopting said budget. Copies of the approved budget are sent to all required agencies.

**ALPINE FIRE PROTECTION DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION – PENSION PLAN
JUNE 30, 2023**

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

Last 10 Fiscal Years*:

	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>
District's proportion of the net pension liability	0.60370%	0.06043%	0.06042%	0.05971%	0.06087%
District's proportionate share of the net pension liability	\$3,582,220	\$5,229,167	\$5,992,344	\$5,754,211	\$6,237,726
District's covered employee payroll	1,666,332	1,666,332	1,597,119	1,619,560	1,811,229
District's proportionate share of the net pension liability as a % of its covered-employee payroll	214.98%	313.81%	375.20%	355.29%	344.39%
Plan Fiduciary net position as a percentage of the total pension liability	80.55%	76.12%	71.49%	73.56%	74.08%
	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>		
District's proportion of the net pension liability	0.06195%	0.07625%	0.07625%		
District's proportionate share of the net pension liability	\$6,740,300	\$4,123,679	\$2,705,478		
District's covered employee payroll	1,747,276	1,467,482	1,467,482		
District's proportionate share of the net pension liability as a % of its covered-employee payroll	385.76%	281.00%	184.36%		
Plan Fiduciary net position as a percentage of the total pension liability	73.63%	73.63%	73.63%		

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

CalPERS – Schedule of District Contributions:

Last 10 Fiscal Years*:

	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>
Actuarially determined contribution	\$ 423,203	\$ 479,568	\$ 479,568	\$ 811,787	\$ 582,758
Total actual contribution	423,203	479,568	479,568	811,787	582,758
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$1,666,332	\$1,666,332	\$1,597,119	\$1,619,560	\$1,811,229
Contributions as a % of covered employee payroll	25.39%	28.78%	30.03%	50.12%	32.17%
	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2023</u>		
Actuarially determined contribution	\$ 675,230	\$ 870,961	\$ 345,008		
Total actual contribution	675,230	870,961	345,008		
Contribution deficiency (excess)	\$ -	\$ -	\$ -		
District's covered-employee payroll	\$1,747,276	\$1,467,482	\$1,467,482		
Contributions as a % of covered employee payroll	38.64%	59.35%	23.51%		

SUPPLEMENTARY INFORMATION

**ALPINE FIRE PROTECTION DISTRICT
ORGANIZATION
JUNE 30, 2023**

The Alpine Fire Protection District was formed as a fire protection district on December 19, 1957, and operates under the Health and Safety Code Sections 13801-13999 of the State of California. The District provides fire protection services to approximately 37.10 square miles in the unincorporated eastern sector of San Diego County. The activities of the District are supervised by a board consisting of five Directors who serve four-year terms.

The Board of Directors for the fiscal year ended June 30, 2023 was composed of the following members:

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Steve Taylor	President	December 2024
Baron Willis	Vice President	December 2026
Tim Mehrer	Secretary	December 2024
Chase Cromwell	Director	December 2026
Bill Paskle	Director	December 2026

**ALPINE FIRE PROTECTION DISTRICT
ASSESSED VALUATION
JUNE 30, 2023**

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

Secured property	\$2,899,929,557
Unsecured property	<u>34,920,519</u>
Total Assessed Valuation	<u><u>\$2,934,850,076</u></u>

ALPINE FIRE PROTECTION DISTRICT - STAFF REPORT

Agenda Item: 6.2
Meeting Date: October 17, 2023
Submitted by: Chief Boggeln
Subject: Shared Spaces Agreement with San Diego County Fire



SUBJECT SUMMARY:

The San Diego County Fire Protection District (SDCFPD) assumed control of ambulance service in a portion of the unincorporated East County on September 30th. It was the desire of both the Alpine Fire Protection District and SDCFPD to station a 24-hour paramedic ambulance out of Station 17.

Due to circumstances beyond the control of SDCFPD, a standard lease could not be completed in time. As a temporary solution, a Memorandum of Agreement for Shared Spaces was drafted by both parties. District legal counsel worked with legal counsel from the County and I signed the MOA on behalf of the District.

Before the Board today is the MOA for Shared Spaces for ratification. Staff continues to work with County Real Estate on drafting a lease agreement that will be brought to the Board for ratification at a future meeting.

**MEMORANDUM OF AGREEMENT BETWEEN ALPINE FIRE PROTECTION DISTRICT
AND SAN DIEGO COUNTY FIRE PROTECTION DISTRICT FOR SHARING SPACE**

This Memorandum of Agreement (“MOA”) is made by and among Alpine Fire Protection District (“AFPD”), a public entity, and the San Diego County Fire Protection District (“SDCFPD”) as of the date of last signature. The parties to this MOA may be referred to herein collectively as the “Parties” or individually as a “Party.”

RECITALS

WHEREAS, AFPD provides first response emergency medical services (EMS) within the Alpine Fire Protection District, and has a facility at 1364 Tavern Road, Alpine, CA 91901 (Station).

WHEREAS, SDCFPD is responsible for managing and/or providing ambulance transportation services in the San Diego County Fire Protection District Ground Ambulance Service Area (ASA) and in the Alpine Fire Protection District.

WHEREAS, the County Board of Supervisors, approved the Board Letter from May 23, 2023, under Minute Order 19, authorizing the Chief Administrative Officer (CAO), or designee to enter into an agreement between the County of San Diego and the San Diego County Fire Protection District to exclusively provide and/or manage emergency ambulance services in the areas where the County has, or will have, the responsibility for ambulance transportation service in compliance with Assembly Bill (AB) 389, which is codified into California Health and Safety Code Sections 1797.230-231 .

WHEREAS, the SDCFPD Board of Directors, approved the Board Letter from May 23, 2023, under Minute Order FP01, authorizing the Executive Director, or designee, of the SDCFPD to enter into an agreement with the County of San Diego to exclusively provide and/or manage emergency ambulance services in the areas where the County has, or will have, the responsibility for ambulance transportation services in compliance with California Health and Safety Code Sections 1797.230-231.

WHEREAS, the County Board of Supervisors, approved the Board Letter from April 4, 2023, under Minute Order 4, approving the lease and/or purchase of a site or sites for San Diego County Fire to implement and support ambulance services and the emergency medical system.

WHEREAS, the parties desire to support the delivery of emergency medical services and allow the SDCFPD to lease space from the AFPD for the SDCFPD’s contracted personnel, vehicles, supplies, and anything else necessary to delivery emergency medical services.

NOW, THEREFORE, in consideration of the foregoing recitals and the mutual covenants and promises set forth below, and for other good and valuable consideration, receipt of which is hereby acknowledged, the parties hereto agree as follows:

AGREEMENT

1. Administration of MOA:

1.1 Each Party identifies the following individual to serve as the authorized administrative representative for that Party. Any Party may change its administrative representative by notifying the other Party in writing of such change. Any such change shall become effective upon the receipt of such notice by the other party to this MOA. Notice of the authorized representative should be sent to each Party as follows:

<u>San Diego County Fire Protection District</u> Angie Kang, Administrative Analyst III 5560 Overland Ave, Ste #400,	<u>Alpine Fire Protection District</u> Brian Boggeln, Fire Chief 1364 Tavern Road
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**MEMORANDUM OF AGREEMENT BETWEEN ALPINE FIRE PROTECTION DISTRICT
AND SAN DIEGO COUNTY FIRE PROTECTION DISTRICT FOR SHARING SPACE**

San Diego, CA 92123 858-298-0639 Angie.Kang@sdcounty.ca.gov	Alpine, CA 91901 619-445-2635 bboggeln@alpinefire.org
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2. Institution Rights and Responsibilities

2.1 AFPD shall:

- 2.1.1 Provide a designated living space at the Station for two (2) SDCFPD contracted personnel to reside in 24 hours a day, 7 days a week, 365 days a year.
- 2.1.2 Provide a space at the Station to store the equipment and supplies required by SDCFPD to perform the emergency medical services.
- 2.1.3 Provide parking space for 2 employees and one 24-hour unit, once available.
- 2.1.4 Allow SDCFPD contracted personnel to use all amenities at the Station, including but not limited to, internet, cable, gym, and community room.

2.2 SDCFPD shall:

- 2.2.1 Reside at the Station while providing emergency medical services in the ASA.
- 2.2.2 In performing emergency medical services, SDCFPD agrees to comply with all Federal, state, county and local laws, regulations, and rules governing SDCFPD's services. Additionally, while on-site at AFPD, SDCFPD agrees to comply with all of AFPD internal policies and procedures including, but not limited to AFPD's code of conduct, alcohol and drug-free workplace policies, and AFPD sexual harassment policies. AFPD will provide copies of all aforementioned policies and procedures upon request by SDCFPD.
- 2.2.3 Continue working with the County of San Diego's Department of General Services to formalize a lease between AFPD and SDCFPD.

3. Indemnity:

3.1 Claims Arising From Sole Acts or Omissions of SDCFPD.

SDCFPD hereby agrees to defend and indemnify AFPD, its agents, contractors, and employees (hereinafter collectively referred to in this section as "AFPD"), from any claim, action or proceeding against AFPD, arising solely out of the acts or omissions of SDCFPD in the performance of this MOA. At its sole discretion, AFPD may participate at its own expense in the defense of any claim, action or proceeding, but such participation shall not relieve SDCFPD of any obligation imposed by this MOA. AFPD shall notify SDCFPD promptly of any claim, action or proceeding and cooperate fully in the defense.

3.2 Claims Arising From Sole Acts or Omissions of AFPD.

AFPD hereby agrees to defend and indemnify the SDCFPD, its agents, officers and employees (hereafter collectively referred to in this Section as "SDCFPD") from any claim, action or proceeding against SDCFPD, arising solely out of the acts or omissions of AFPD in the performance of this MOA. At its sole discretion, SDCFPD may participate at its own expense in the defense of any such claim, action or proceeding, but such participation shall not relieve AFPD of any obligation imposed by this MOA. SDCFPD shall notify AFPD promptly of any claim, action or proceeding and cooperate fully in the defense.

3.3 Claims Arising From Concurrent Acts or Omissions.

**MEMORANDUM OF AGREEMENT BETWEEN ALPINE FIRE PROTECTION DISTRICT
AND SAN DIEGO COUNTY FIRE PROTECTION DISTRICT FOR SHARING SPACE**

SDCFPD hereby agrees to defend itself, and the AFPD hereby agrees to defend itself, from any claim, action or proceeding arising out of the concurrent acts or omissions of SDCFPD and AFPD. In such cases, SDCFPD and AFPD agree to retain their own legal counsel, bear their own defense costs, and waive their right to seek reimbursement of such costs, except as provided in Section 3.5 below.

3.4 Joint Defense.

Notwithstanding paragraph 3.3 above, in cases where SDCFPD and AFPD agree in writing to a joint defense, SDCFPD and AFPD may appoint joint defense counsel to defend the claim, action or proceeding arising out of the concurrent acts or omissions of AFPD and SDCFPD. Joint defense counsel shall be selected by mutual agreement of SDCFPD and AFPD and SDCFPD and AFPD agree to share the costs of such joint defense and any agreed settlement in equal amounts, except as provided in paragraph 3.5 below. SDCFPD and AFPD further agree that neither party may bind the other to a settlement agreement without the written consent of both SDCFPD and AFPD.

3.5 Reimbursement and/or Reallocation.

Where a trial verdict or arbitration award allocates or determines the comparative fault of the parties, SDCFPD and AFPD may seek reimbursement and/or reallocation of defense costs, settlement payments, judgments and awards, consistent with such comparative fault.

4. **Insurance:** Each Party must obtain at its own cost and expense and keep in force and effect during the term of this MOA, including all extensions, policies of insurance or programs of self-insurance with policy limits in sufficient amounts to cover any and all potential liability of such party hereunder. Minimum policy limits maintained by any Party shall in no way limit the Party's indemnification obligations.
5. **Conformance with Rules and Regulations:** All parties shall be in conformity with all applicable federal, State, County, and local laws, rules, and regulations, current and hereinafter enacted, including facility and professional licensing and/or certification laws and keep in effect any and all licenses, permits, notices, and certificates as are required. All parties shall further comply with all laws applicable to wages and hours of employment, occupational safety, and to fire safety, health, and sanitation.
6. **Governing Law:** This agreement shall be governed, interpreted, construed, and enforced in accordance with the laws of the State of California.
7. **Third Party Beneficiaries Excluded:** This agreement is intended solely for the benefit of the parties listed herein. Any benefit to any third party is incidental and does not confer on any third party to this agreement any rights whatsoever regarding the performance of this agreement. Any attempt to enforce provisions of this agreement by third parties is specifically prohibited.
8. **Amendments to Agreement:** Any party may propose amendments to this agreement by providing written notice of such amendments to the other party. This agreement may only be amended by a written amendment signed by all parties.
9. **Severability:** If any terms or provisions of this agreement or the application thereof to any person or circumstance shall, to any extent, be held invalid or unenforceable, the remainder of this agreement, or the application of such term and provision to persons or circumstances other than those as to which it

**MEMORANDUM OF AGREEMENT BETWEEN ALPINE FIRE PROTECTION DISTRICT
AND SAN DIEGO COUNTY FIRE PROTECTION DISTRICT FOR SHARING SPACE**

is held invalid or unenforceable, shall not be affected thereby and every other term and provision of this agreement shall be valid and enforced to the maximum extent permitted by law.

10. **Full Agreement:** This agreement represents the full and entire agreement between the parties and supersedes any prior written or oral agreements that may have existed.
11. **Scope of Agreement:** This agreement only applies to the program described herein and does not set forth any additional, current, or future obligations or agreements between the parties, except that the parties may by written amendment amend the scope of this agreement.
12. **Counterparts:** This agreement may be executed in any number of separate counterparts, each of which shall be deemed an original but all of which when taken together shall constitute one and the same instrument.
13. **Information Privacy and Security Provisions:** RESERVED
14. **Term:** This agreement shall become effective on the date all parties have signed this MOA and be in force until the County's Department of General Services can negotiate a lease on behalf of the SDCFPD with the AFPD.
15. **Termination for Convenience:** Either party may, by written 10-day notice to the other Party stating the extent and effective date, terminate this agreement for convenience in whole or in part, at any time.

Remainder of this page is intentionally left blank.

**MEMORANDUM OF AGREEMENT BETWEEN ALPINE FIRE PROTECTION DISTRICT
AND SAN DIEGO COUNTY FIRE PROTECTION DISTRICT FOR SHARING SPACE**

IN WITNESS HEREOF, the Parties have executed this MOA on the date of last signature below.

**SAN DIEGO COUNTY FIRE
PROTECTION DISTRICT**

**ALPINE FIRE PROTECTION
DISTRICT**

By: *Jeff Collins*
JEFF COLLINS,
Director, San Diego County Fire Protection
District

By: *Brian Boggeln*
BRIAN BOGGELN, (Sep 29, 2023 12:03 PDT)
Fire Chief, Alpine Fire Protection District

Date: Sep 29, 2023

Date: Sep 29, 2023

ALPINE FIRE PROTECTION DISTRICT - STAFF REPORT

Agenda Item: 6.3
Meeting Date: October 17th, 2023
Submitted by: Jason McBroom , Fire Marshal
Subject: Alpine Creek Vegetation Management Contract



SUBJECT SUMMARY:

The Alpine Creek Vegetation Management Project is for the reduction of hazardous fuels in the Alpine Creek area from 2103 Alpine Blvd to the Peutz Valley Rd undercrossing. The project scope of work aims to reduce the overgrowth, cut and clear ladder fuels, remove invasive species and spray for future regrowth. This agenda item before the Board is to award the contract to the contractor which submitted and completed RFB process. The project is funded by the San Diego River Conservancy Vegetation Management Grant program.

BACKGROUND:

The District opened a RFB for the Vegetation Management Project on March 1, 2023. The RFB was posted on the AFPD website and emailed to all weed abatement contractors located in our area. The RFB was closed March 31, 2023 receiving only 1 bid. Due to the complexity of the work, area, and hazardous vegetation (poison oak) many contractors did not wish to participate in the process. The bid submitted by Antons Tree Service was deemed by staff to be complete and responsive to the RFB. Anton's meets all qualifications as per scope of work.

DISCUSSION:

Anton's bid also includes site monitoring, spraying and treatment of herbicides to prevent regrowth of invasives such as Arundo (bamboo). Anton service will be able to complete the scope of work, site monitoring, treatments all within the budgeted funding.

PREVIOUS BOARD ACTION:

NONE

RECOMMENDATION:

Approve and adopt Resolution 23/24-09 as presented.



RESOLUTION NO. 23/24-09

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE ALPINE FIRE PROTECTION DISTRICT
ACCEPTING BID(S) AND AWARDING THE CONTRACT FOR “BRUSH REMOVAL”
TO ANTON’S SERVICE, INC., IN THE AMOUNT OF \$358,538.00,
AND AUTHORIZING THE FIRE CHIEF TO EXECTURE THE CONTRACT**

WHEREAS, in 2023 the District applied for a vegetation management grant from the San Diego River Conservancy for brush removal in a section of Alpine Creek for the creation of defensible space; and

WHEREAS, on 8-23-2023, the District was awarded the grant funds from the San Diego River Conservancy, and

WHEREAS, on 3-1-2023, District staff issued an advertisement for Brush Clearance (RFB #23-01); and

WHEREAS, the District received bid(s) from one (1) vegetation management company as follows:

Name of Contractor	Amount of Bid
Anton’s Service, Inc.	\$358,538.00

WHEREAS, staff determined that Anton’s Service, Inc., met the RFB qualifications; and

WHEREAS, the bid submitted by Anton’s Service, Inc., is within the project budget, and the contractor has demonstrated experience in performing vegetation management, and has the capacity to complete the brush clearance within the specified time frame; and

WHEREAS, funds are available to complete the project.

NOW THEREFORE, BE IT RESOLVED that the BOARD OF DIRECTORS of the ALPINE FIRE PROTECTION DISTRICT hereby accepts the bid submitted in response to RFB #23-01, awards the “Brush Clearance Contract”, pursuant to RFB #23-01, to Anton’s Service, Inc., and authorizes the Fire Chief to execute the contract and all other necessary documents.

PASSED AND ADOPTED by the BOARD OF DIRECTORS of the ALPINE FIRE PROTECTION DISTRICT, County of San Diego, State of California, on this 17th day of October 2023, by the following vote:

AYES: _____

NOES: _____

ABSENT: _____

ABSTAIN: _____

RECUSED: _____

President of the Board

Date

Clerk of the Board

Resolution No. 23/24-09
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
Fire Chief

**CONTRACTOR SERVICES AGREEMENT
TO PROVIDE BRUSH CLEARANCE SERVICES**

This Contractor Service Agreement (“**Agreement**”) is entered into as of _____, 2023 (“**Effective Date**”) by and between the Alpine Fire Protection District, a political subdivision (“**DISTRICT**”) and Anton’s Service, Inc., a California corporation (“**Contractor**”), (collectively “**Parties**” and, individually, a “**Party**”) with reference to the following facts:

RECITALS

WHEREAS, on February 1, 2023, DISTRICT issued a Request for Bids for Brush Clearance Services on certain parcels along the Alpine creek in Alpine, CA; and

WHEREAS, on March 1, 2023, one (1) bid was received from Anton’s Service, Inc., for the brush clearance services contract; and

WHEREAS, after completing review for responsiveness, staff determined Anton’s Service, Inc., did submit a responsive bid based on bid line-item unit costs; and

WHEREAS, the Board of Directors of the Alpine Fire Protection District accepted the bid and awarded the brush clearance services contract to Anton’s Service, Inc., on October 19, 2023; and

WHEREAS, Contractor warrants and represents that it is experienced and staffed in a manner such that it can deliver the services required of Contractor to District in accordance with the time frames and the terms and conditions of this Agreement.

AGREEMENT

NOW, THEREFORE, in consideration of the above recitals, the covenants contained herein, and other good and valuable consideration, the receipt and sufficiency of which the Parties hereby acknowledge, DISTRICT and Contractor hereby agree as follows:

1. SERVICES

1.1 Contract Documents. This Agreement consists of the following contract documents (“**Contract Documents**”), all of which are incorporated into and made part of this Agreement as if set forth in full:

- a. This Agreement and all exhibits hereto, and any change orders, amendments, and supplemental agreements duly authorized and executed by authorized representatives of the District and Contractor.
- b. All permits for the Project.
- c. All referenced specifications, plans, and materials.
- d. The Project’s Notice to Bidders, Bid Requirements and Conditions, Bid Form, and Bid General Provisions.

- e. The successful bidder's bid documents submitted in response to the request for bid, and any post-bid documentation submitted prior to the award of the Project contract.

1.2 Required Services. Contractor agrees to perform the services for DISTRICT described in the attached **Exhibit "A"**, incorporated into the Agreement by this reference, within the time frames set forth therein, time being of the essence for this Agreement. The services described in **Exhibit "A"** shall be referred to herein as the "**Required Services.**"

1.3 Reductions in Scope of Work. DISTRICT may independently, or upon request from Contractor, from time to time, reduce the Required Services to be performed by the Contractor under this Agreement. Upon doing so, DISTRICT and Contractor agree to meet and confer in good faith for the purpose of negotiating a corresponding reduction in the compensation associated with the reduction.

1.4 Additional Services. Subject to compliance with the DISTRICT's policies, procedures and ordinances governing procurement and purchasing authority, DISTRICT may request Contractor provide additional services related to the Required Services ("**Additional Services**"). If so, DISTRICT and Contractor agree to meet and confer in good faith for the purpose of negotiating an amendment to **Exhibit "A"**, to add Additional Services. Unless otherwise agreed, compensation for the Additional Services shall be charged and paid consistent with the rates and terms already provided therein. Once added to **Exhibit "A"**, Additional Services shall also become Required Services for purposes of this Agreement.

1.5 Standard of Care. Contractor expressly warrants and agrees that any and all Required Services hereunder shall be performed in accordance with the highest standard of care exercised by members of the profession currently practicing under similar conditions and in similar locations.

1.6 No Waiver of Standard of Care. Where approval by DISTRICT is required, it is understood to be conceptual approval only and does not relieve the Contractor of responsibility for complying with all laws, codes, industry standards, and liability for damages caused by negligent acts, errors, omissions, noncompliance with industry standards, or the willful misconduct of the Contractor or its subcontractors.

1.7 Compliance with Laws. In its performance of the Required Services, Contractor shall comply with any and all applicable federal, state and local laws, including the DISTRICT Ordinance.

1.8 Subcontractors. Prior to commencement of any work, Contractor shall submit for DISTRICT's information and approval a list of any and all subcontractors to be used by Contractor in the performance of the Required Services. Contractor agrees to take appropriate measures necessary to ensure that all subcontractors and personnel utilized by the Contractor to complete its obligations under this Agreement comply with all applicable laws, regulations, ordinances, and policies, whether federal, state, or local. In addition, if any subcontractor is expected to fulfill any responsibilities of the Contractor under this Agreement, Contractor shall ensure that each and every subcontractor carries out the Contractor's responsibilities as set forth in this Agreement.

1.9 Term. This Agreement shall commence on the earlier to occur of the Effective Date or Contractor's commencement of the Required Services hereunder and shall terminate when the

Parties have complied with all their obligations hereunder; provided, however, provisions which expressly survive termination shall remain in effect.

2. COMPENSATION

2.1 General. For satisfactory performance of the Required Services, DISTRICT agrees to compensate Contractor in the amount(s) and on the terms set forth in **Exhibit "A"**, Section 4. Standard terms for billing and payment are set forth in this Section 2.

2.2 Detailed Invoicing. Contractor agrees to provide DISTRICT with a detailed invoice for services performed each month, within thirty (30) days of the end of the month in which the services were performed, unless otherwise specified in **Exhibit "A"**. Invoicing shall begin on the first of the month following the Effective Date of the Agreement. All charges must be presented in a line-item format with each task separately explained in reasonable detail. Each invoice shall include the current monthly amount being billed, the amount invoiced to date, and the remaining amount available under any approved budget. Contractor must obtain prior written authorization from DISTRICT for any fees or expenses that exceed the estimated budget.

2.3 Payment to Contractor. Upon receipt of a properly prepared invoice and confirmation that the Required Services detailed in the invoice have been satisfactorily performed, DISTRICT shall pay Contractor for the invoice amount within thirty (30) days. Payment shall be made in accordance with the terms and conditions set forth in **Exhibit "A"** and section 2.4, below. At DISTRICT's discretion, invoices not timely submitted may be subject to a penalty of up to five percent (5%) of the amount invoiced.

2.4 Retention Policy. DISTRICT shall retain ten percent (10%) of the amount due for Required Services detailed on each invoice (the "**holdback amount**"). Upon DISTRICT review and determination of Project Completion, the holdback amount will be issued to Contractor.

2.5 Reimbursement of Costs. DISTRICT may reimburse Contractor's out-of-pocket costs incurred by Contractor in the performance of the Required Services if negotiated in advance and included in **Exhibit "A"**. Unless specifically provided in **Exhibit "A"**, Contractor shall be responsible for any and all out-of-pocket costs incurred by Contractor in the performance of the Required Services.

2.6 Exclusions. DISTRICT shall not be responsible for payment to Contractor for any fees or costs in excess of any agreed upon budget, rate or other maximum amount(s) provided for in **Exhibit "A"**. DISTRICT shall also not be responsible for any cost: (a) incurred prior to the Effective Date; or (b) arising out of or related to the errors, omissions, negligence or acts of willful misconduct of Contractor, its agents, employees, or subcontractors.

2.7 Payment Not Final Approval. Contractor understands and agrees that payment to the Contractor or reimbursement for any Contractor costs related to the performance of Required Services does not constitute a DISTRICT final decision regarding whether such payment or cost reimbursement is allowable and eligible for payment under this Agreement, nor does it constitute a waiver of any violation by Contractor of the terms of this Agreement. If DISTRICT determines that Contractor is not entitled to receive any amount of compensation already paid, DISTRICT will notify Contractor in writing and Contractor shall promptly return such amount.

2.8 Right to Withhold Payment. DISTRICT may withhold or nullify the whole or any part of any payment due the Contractor to such extent as may be reasonably necessary to protect the DISTRICT from loss as a result of:

- a. Defective work not remedied in accordance with provisions of the Contract Documents
- b. Claims or liens filed or reasonable evidence indicating probable filing of claims or liens
- c. Failure of the Contractor to make payments properly for labor, services, materials, equipment or other facilities or to subcontractors
- d. Damage to other work or property
- e. Failure of the Contractor to maintain all records as required; to submit progress schedules, and any other such items as may be required by these specifications

3. Special Provisions:

3.1 Security for Performance: Prior to commencement of the Required Services, Contractor shall procure Performance and Labor and Material Bonds for the Required Services. Such bonds are to be issued by a Surety authorized to transact such business in the State of California and listed as approved by the United States Department of Treasury Circular 570 with an underwriting limitation sufficient to issue bonds in the amount required by the Agreement. Approved entities are listed on the United States Department of Treasury's website-www.fiscal.treasury.gov/fsreports/ref/suretyBnd/c570.htm. Any renewal certificates required during the course of the Agreement must be renewed and received by the DISTRICT within fifteen (15) days prior to expiration and must meet the same criteria. No substitutions shall be allowed.

3.2 DIR/Prevailing Wages. Contractor and its subcontractors of every tier shall comply with all Federal and State law prevailing wage requirements for all persons employed to perform the Required Services, including but not limited to payment of prevailing wages at the specified rates. The prevailing wage rates are determined by the Department of Industrial Relations (DIR) and are available on the DIR's website.

3.3 Prior to commencing the Required Services, Contractor shall provide DISTRICT with a list of its subcontractors and the classifications and wages of workers that will be employed to perform the Required Services. If Contractor desires to modify the list during the term of the Agreement, Contractor shall immediately provide an updated list to the DISTRICT for DISTRICT's consideration. To verify compliance with State prevailing wage requirements, Contractor shall be registered with the DIR's online registration of contractors and shall furnish and submit certified payrolls and other required documentation directly to the DIR. Contractor and its subcontractors of every tier shall comply with all requirements of Labor Code section 1776.

3.4 This Agreement is subject to compliance monitoring and enforcement by the DIR pursuant to Labor Code section 1771.4.

3.5 In addition to Federal and State law prevailing wage requirements, Contractor shall also comply with the following in its performance of the Required Services:

- Labor Code 1810: Hours in legal day's work;
- Labor Code 1813: Penalty for exceeding legal day's work; and
- Labor Code 1815: One and one-half time rate of pay.

3.6 Contractor acknowledges and agrees that a failure to comply with any requirements of this section authorizes the DISTRICT to withhold payments under the Agreement. Nothing contained in, or not contained in, this section shall be construed to limit Contractor's obligations to comply with any applicable Federal, State, or local law or regulation.

4. INSURANCE

4.1 Required Insurance. Contractor must procure and maintain, during the period of performance of Required Services under this Agreement, and for twelve months after completion of Required Services, the policies of insurance described on the attached Exhibit B, incorporated into the Agreement by this reference (the "**Required Insurance**"). The Required Insurance shall also comply with all other terms of this Section.

4.2 Deductibles and Self-Insured Retentions. Any deductibles or self-insured retentions relating to the Required Insurance must be disclosed to and approved by DISTRICT in advance of the commencement of work.

4.3 Standards for Insurers. Required Insurance must be placed with licensed insurers admitted to transact business in the State of California with a current A.M. Best's rating of A V or better, or, if insurance is placed with a surplus lines insurer, insurer must be listed on the State of California List of Eligible Surplus Lines Insurers (LESLI) with a current A.M. Best's rating of no less than A X. For Workers' Compensation Insurance, insurance issued by the State Compensation Fund is also acceptable.

4.4 Subcontractors. Contractor must include all sub-Contractors/sub-contractors as insureds under its policies and/or furnish separate certificates and endorsements demonstrating separate coverage for those not under its policies. Any separate coverage for sub-Contractors must also comply with the terms of this Agreement.

4.5 Additional Insureds. DISTRICT, its officers, officials, employees, agents, and volunteers must be named as additional insureds with respect to any policy of general liability, automobile, or pollution insurance specified as required in **Exhibit "B"**: or as may otherwise be specified by DISTRICT. The general liability additional insured coverage must be provided in the form of an endorsement to the Contractor's insurance using ISO CG 2010 (11/85) or its equivalent; such endorsement must not exclude Products/Completed Operations coverage.

4.6 General Liability Coverage to be "Primary." Contractor's general liability coverage must be primary insurance as it pertains to the DISTRICT, its officers, officials, employees, agents, and volunteers. Any insurance or self-insurance maintained by the DISTRICT, its officers, officials, employees, or volunteers is wholly separate from the insurance provided by Contractor and in no way relieves Contractor from its responsibility to provide insurance.

4.7 No Cancellation. No Required Insurance policy may be canceled by either Party during the required insured period under this Agreement, except after thirty days' prior written notice to the DISTRICT by certified mail, return receipt requested. Prior to the effective date of any such cancellation Contractor must procure and put into effect equivalent coverage(s).

4.8 Waiver of Subrogation. Contractor's insurer(s) will provide a Waiver of Subrogation in favor of the DISTRICT for each Required Insurance policy under this Agreement. In addition, Contractor waives any right it may have or may obtain to subrogation for a claim against DISTRICT.

4.9 Verification of Coverage. Prior to commencement of any work, Contractor shall furnish DISTRICT with original certificates of insurance and any amendatory endorsements necessary to demonstrate to DISTRICT that Contractor has obtained the Required Insurance in compliance with the terms of this Agreement. The words "will endeavor" and "but failure to mail such notice shall impose no obligation or liability of any kind upon the company, its agents, or representatives" or any similar language must be deleted from all certificates. The required certificates and endorsements should otherwise be on industry standard forms. The DISTRICT reserves the right to require, at any time, complete, certified copies of all required insurance policies, including endorsements evidencing the coverage required by these specifications.

4.10 Claims Made Policy Requirements. If General Liability, Pollution and/or Asbestos Pollution Liability and/or Errors & Omissions coverage are required and are provided on a claims-made form, the following requirements also apply:

- a. The "Retro Date" must be shown and must be before the date of this Agreement or the beginning of the work required by this Agreement.
- b. Insurance must be maintained, and evidence of insurance must be provided, for at least five (5) years after completion of the work required by this Agreement.
- c. If coverage is canceled or non-renewed, and not replaced with another claims-made policy form with a "Retro Date" prior to the effective date of this Agreement, the Contractor must purchase "extended reporting" coverage for a minimum of five (5) years after completion of the work required by this Agreement.
- d. A copy of the claims reporting requirements must be submitted to the DISTRICT for review.

4.11 Not a Limitation of Other Obligations. Insurance provisions under this section shall not be construed to limit the Contractor's obligations under this Agreement, including Indemnity.

4.12 Additional Coverage. To the extent that insurance coverage provided by Contractor maintains higher limits than the minimums appearing in **Exhibit "B"**, DISTRICT requires and shall be entitled to coverage for higher limits maintained.

5. INDEMNIFICATION

5.1. General. To the maximum extent allowed by law, Contractor shall protect, defend, indemnify, and hold harmless DISTRICT, its elected and appointed officers, agents, employees and volunteers (collectively, "**Indemnified Parties**"), from and against any and all claims, demands,

causes of action, costs, expenses, (including reasonable attorneys' fees and court costs), liability, loss, damage or injury, in law or equity, to property or persons, including wrongful death, in any manner arising out of or incident to any alleged acts, omissions, negligence, or willful misconduct of Contractor, its officials, officers, employees, agents, and contractors, arising out of or in connection with the performance of the Required Services, the results of such performance, or this Agreement. This indemnity provision does not include any claims, damages, liability, costs and expenses arising from the sole negligence or willful misconduct of the Indemnified Parties. Also covered is liability arising from, connected with, caused by or claimed to be caused by the active or passive negligent acts or omissions of the Indemnified Parties which may be in combination with the active or passive negligent acts or omissions of the Contractor, its employees, agents or officers, or any third party.

5.2. Costs of Defense and Award. Included in Contractor's obligations under this Section 5 is Contractor's obligation to defend, at Contractor's own cost, expense and risk, any and all suits, actions or other legal proceedings that may be brought or instituted against one or more of the Indemnified Parties. Subject to the limitations in this Section 5, Contractor shall pay and satisfy any judgment, award or decree that may be rendered against one or more of the Indemnified Parties for any and all related legal expenses and costs incurred by any of them.

5.3. Contractor's Obligations Not Limited or Modified. Contractor's obligations under this Section 5 shall not be limited to insurance proceeds, if any, received by the Indemnified Parties, or by any prior or subsequent declaration by the Contractor. Furthermore, Contractor's obligations under this Section 5 shall in no way limit, modify or excuse any of Contractor's other obligations or duties under this Agreement.

5.4. Enforcement Costs. Contractor agrees to pay any and all costs DISTRICT incurs in enforcing Contractor's obligations under this Section 5.

5.5. Survival. Contractor's obligations under this Section 5 shall survive the termination of this Agreement.

5.6. Liens. Contractor shall at all times indemnify and save DISTRICT, as well as the property owners of the parcels listed by APN and address listed in **Exhibit "A"** (collectively "**Indemnified Parties**"), harmless against all liability for claims and liens for labor performed or materials used or furnished to be used on the job, including any costs and expenses for attorney's fees and all incidental or consequential damages resulting to Indemnified Parties from such claims or liens. Further, in case suit on such claim is brought Contractor shall defend said suit at his own cost and expense, and will pay and satisfy any such lien or judgment as may be established by the decision of the court in said suit. CONTRACTOR AGREES WITHIN TEN (10) days after written demand to cause the effect of any suit or lien to be removed from the premises, and in the event Contractor shall fail so to do, Indemnified Parties is authorized to use whatever in its discretion it may deem appropriate to cause said lien or suit to be removed or dismissed and the cost thereof, together with reasonable attorney's fees, shall be immediately due and payable to Indemnified Parties by Contractor. Contractor may litigate any such lien or suit provided it causes the effect thereof to be removed, promptly in advance, from the premises.

It is understood and agreed that the full and faithful performance of this Agreement on the part of the Contractor (including the payment of any obligations due from Contractor to DISTRICT, and

any amounts due to labor or materialmen furnishing labor or material for said work) is a condition precedent to Contractor's right to receive payment for the work performed, and any monies paid by DISTRICT to Contractor or under the terms of this Agreement shall be impressed with a trust in favor of labor and materialmen furnishing labor and material to Contractor on the work herein sub-contracted.

6. REMEDIES

6.1 Termination for Cause. If for any reason whatsoever Contractor shall fail to perform the Required Services under this Agreement, in a proper or timely manner, or if Contractor shall violate any of the other covenants, agreements or conditions of this Agreement (each a “**Default**”), in addition to any and all other rights and remedies DISTRICT may have under this Agreement, at law or in equity, DISTRICT shall have the right to terminate this Agreement by giving five (5) days written notice to Contractor. Such notice shall identify the Default and the Agreement termination date. If Contractor notifies DISTRICT of its intent to cure such Default prior to DISTRICT's specified termination date, and DISTRICT agrees that the specified Default is capable of being cured, DISTRICT may grant Contractor up to ten (10) additional days after the designated termination date to effectuate such cure. Contractor may be entitled to compensation for work satisfactorily performed prior to Contractor's receipt of the Default notice; provided, however, in no event shall such compensation exceed the amount that would have been payable under this Agreement for such work, and any such compensation shall be reduced by any costs incurred or projected to be incurred by DISTRICT as a result of the Default.

6.2 Termination or Suspension for Convenience of DISTRICT. DISTRICT may suspend or terminate this Agreement, or any portion of the Required Services, at any time and for any reason, with or without cause, by giving specific written notice to Contractor of such termination or suspension at least fifteen (15) days prior to the effective date thereof. Contractor shall be entitled to receive just and equitable compensation for this Work Product in an amount equal to the amount due and payable under this Agreement for work satisfactorily performed as of the date of the termination/suspension notice plus any additional remaining Required Services requested or approved by DISTRICT in advance that would maximize DISTRICT's value under the Agreement.

6.3 Waiver of Claims. In the event DISTRICT terminates the Agreement in accordance with the terms of this Section, Contractor hereby expressly waives any and all claims for damages or compensation as a result of such termination except as expressly provided in this Section 6.

6.4 Administrative Claims Requirements and Procedures. No suit or arbitration shall be brought arising out of this Agreement against DISTRICT unless a claim has first been presented in writing and filed with DISTRICT and acted upon by DISTRICT as same may be amended, the provisions of which, including such policies and procedures used by DISTRICT in the implementation of same, are incorporated herein by this reference. Upon request by DISTRICT, Contractor shall meet and confer in good faith with DISTRICT for the purpose of resolving any dispute over the terms of this Agreement.

6.5 Governing Law/Venue. This Agreement shall be governed by and construed in accordance with the laws of the State of California. Any action arising under or relating to this Agreement shall be brought only in San Diego County, State of California.

6.6 Service of Process. Contractor agrees that it is subject to personal jurisdiction in California. If Contractor is a foreign corporation, limited liability company, or partnership that is not registered with the California Secretary of State, Contractor irrevocably consents to service of process on Contractor by first class mail directed to the individual and address listed under “For Legal Notice,” in section 1.B. of Exhibit “A” to this Agreement, and that such service shall be effective five days after mailing.

7. GENERAL PROVISIONS

7.1 Amendment. This Agreement may be amended, but only in writing signed by both Parties.

7.2 Assignment. DISTRICT would not have entered into this Agreement but for Contractor’s unique qualifications and traits. Contractor shall not assign any of its rights or responsibilities under this Agreement, nor any part hereof, without DISTRICT’s prior written consent, which DISTRICT may grant, condition or deny in its sole discretion.

7.3 Authority. The person(s) executing this Agreement for Contractor warrants and represents that they have the authority to execute same on behalf of Contractor and to bind Contractor to its obligations hereunder without any further action or direction from Contractor or any board, principle or officer thereof.

7.4 Counterparts. This Agreement may be executed in counterparts, each of which shall be deemed an original, but all of which shall constitute one Agreement after each Party has signed such a counterpart.

7.5 Entire Agreement. This Agreement together with all exhibits attached hereto and other agreements expressly referred to herein, constitutes the entire Agreement between the Parties with respect to the subject matter contained herein. All exhibits referenced herein shall be attached hereto and are incorporated herein by reference. All prior or contemporaneous agreements, understandings, representations, warranties and statements, oral or written, are superseded.

7.6 Record Retention. During the course of the Agreement and for three (3) years following completion of the Required Services, Contractor agrees to maintain, intact and readily accessible, all data, documents, reports, records, contracts, and supporting materials relating to the performance of the Agreement, including accounting for costs and expenses charged to District, including such records in the possession of sub-contractors/sub-Contractors.

7.7 Further Assurances. The Parties agree to perform such further acts and to execute and deliver such additional documents and instruments as may be reasonably required in order to carry out the provisions of this Agreement and the intentions of the Parties.

7.8 Independent Contractor. Contractor is and shall at all times remain as to DISTRICT a wholly independent contractor. Neither DISTRICT nor any of its officers, employees, agents or volunteers shall have control over the conduct of Contractor or any of Contractor’s officers, employees, or agents (“**Contractor Related Individuals**”), except as set forth in this Agreement. No Contractor Related Individuals shall be deemed employees of DISTRICT, and none of them shall be entitled to any benefits to which DISTRICT employees are entitled, including but not limited to, overtime, retirement benefits, worker’s compensation benefits, injury leave or other leave benefits. Furthermore, DISTRICT will not withhold state or federal income tax, social

security tax or any other payroll tax with respect to any Contractor Related Individuals; instead, Contractor shall be solely responsible for the payment of same and shall hold the DISTRICT harmless with respect to same. Contractor shall not at any time or in any manner represent that it or any of its Contractor Related Individuals are employees or agents of DISTRICT. Contractor shall not incur or have the power to incur any debt, obligation or liability whatsoever against DISTRICT, or bind DISTRICT in any manner.

7.9 Notices. All notices, demands or requests provided for or permitted to be given pursuant to this Agreement must be in writing. All notices, demands and requests to be sent to any Party shall be deemed to have been properly given or served if personally served or deposited in the United States mail, addressed to such Party, postage prepaid, registered or certified, with return receipt requested, at the addresses identified in this Agreement at the places of business for each of the designated Parties as indicated in Exhibit A, or otherwise provided in writing.

7.10 Electronic Signatures. Each Party agrees that the electronic signatures, whether digital or encrypted, of the Parties included in this Agreement are intended to authenticate this writing and to have the same force and effect as manual signatures. Electronic Signature means any electronic sound, symbol, or process attached to or logically associated with a record and executed and adopted by a Party with the intent to sign such record, including facsimile or email electronic signatures, pursuant to the California Uniform Electronic Transactions Act (Cal. Civ. Code §§1633.1 to 1633.17) as amended from time to time.

7.11 Governing Law. This Agreement shall be interpreted, construed, governed and enforced according to the laws of the State of California irrespective of California's choice of law principals.

(End of page. Next page is signature page.)

SIGNATURE PAGE

BRUSH CLEARANCE SERVICES AGREEMENT

IN WITNESS WHEREOF, by executing this Agreement, DISTRICT and Contractor agree that they have read and understand all terms and conditions of the Agreement, that they fully agree and consent to bound by same, and that they are freely entering into this Agreement as of the effective date.

ANTON'S SERVICE, INC.

BY: _____ DATE: _____

Printed Name: _____

Title: _____

ALPINE FIRE PROTECTION DISTRICT

BY: _____ DATE: _____

BRIAN BOGGELN
FIRE CHIEF

APPROVED AS TO FORM

BY: _____ DATE: _____

Stephen Fitch, Esq.
District Legal Counsel

EXHIBIT A
SCOPE OF WORK AND PAYMENT TERMS

1. Contact People for Contract Administration

- A. District Contract Administration
Jason McBroom
Fire Marshal
1364 Tavern Road
Alpine, CA 91901
619-445-2635
jmcbroom@alpinefire.org

- B. Contractor Contract Administration
Name: _____
Title: _____
Address: _____
Phone: _____
Email: _____

2. Required Services

- A. General Description:
The Contractor will furnish all work, materials, equipment, services, and labor necessary to fully complete brush clearance services for the Alpine Creek in strict accordance with the Contract Documents.

- B. Detailed Description:
The Contractor shall furnish and provide all labor, materials, equipment, tools, facilities, skill, and services necessary to complete, in a good and workmanlike manner, all brush clearance services, and all other Required Services within the Alpine Creek at the unit prices contained herein in strict accordance with the Contract Documents.

3. Term:
In accordance with Section 1.10 of this Agreement, the term of this Agreement shall begin _____ and end on _____ for completion of all Required Services.

4. Compensation: The unit prices for completed and approved Required Services are reflected on the table below:

MAP LABEL #	APN's	Addresses	Parcel Size in acres	Square Feet	Acres	Antons Price Light	Antons Price Heavy
1	4032501500	2103 Alpine Blvd	0.8	11,663	0.27	\$ 2,099	\$ 2,916
2	4032501600	1935 Alpine Blvd	1.17	49,217	1.13	\$ 8,859	\$ 12,304
5	4032204800	1323 Administration Way	4.1	19,865	0.46	\$ 3,576	\$ 4,966
6	4033704800	1392 Tavern Road	1.72	72,324	1.66	\$ 13,018	\$ 18,081
7	4033704700	1364 Tavern Road	3.14	87,336	2.00	\$ 15,720	\$ 21,834
8	4033702700	1750 Arnold Way	14.39	300,000	6.89	\$ 54,000	\$ 75,000
9	4033702500	1661 Alpine Blvd	2.56	24,000	0.55	\$ 4,320	\$ 6,000
11	4033811600	Midway Drive	8.62	220,000	5.05	\$ 39,600	\$ 55,000
19	4033812300	Alpine Blvd	0.54	22,409	0.51	\$ 4,034	\$ 5,602
20	4033812200	1328 Midway Drive	6.86	268,565	6.17	\$ 48,342	\$ 67,141
21	4033812900	1237 Alpine blvd	0.84	17,217	0.40	\$ 3,099	\$ 4,304
23	4033812700	1225 Midway Drive	0.83	16,215	0.37	\$ 2,919	\$ 4,054
25	4033813300	1202 Midway Drive	0.58	16,000	0.37	\$ 2,880	\$ 4,000
26	4031106000	1155 Alpine Blvd	1.56	11,500	0.26	\$ 2,070	\$ 2,875
29	4031105200	1135 Alpine Blvd	0.61	25,800	0.59	\$ 4,644	\$ 6,450
30	4031105900	1145 Alpine Blvd	1.21	20,365	0.47	\$ 3,666	\$ 5,091
34	4031103100	1042 Midway Drive	1.14	31,600	0.73	\$ 5,688	\$ 7,900
35	4031103200	1032 Midway Drive	1.19	26,000	0.60	\$ 4,680	\$ 6,500
36	4031106400	1018 Midway Drive	1.56	24,594	0.56	\$ 4,427	\$ 6,149
37	4031106300	1006 Midway Drive	1.13	14,607	0.34	\$ 2,629	\$ 3,652
38	4031005100	952 Midway Drive	1.43	38,599	0.89	\$ 6,948	\$ 9,650
39	4031103500	1025 Alpine Blvd	0.69	15,137	0.35	\$ 2,725	\$ 3,784
40	4031004700	963 Alpine Blvd	1.41	32,925	0.76	\$ 5,927	\$ 8,231
41	4031004800	925 Alpine Blvd	2	67,615	1.55	\$ 12,171	\$ 16,904
			60.08	1,433,553	32.91	\$ 258,040	\$ 358,388

Site Monitoring: A physical walk-through of each parcel shall be completed on a quarterly basis. Contractor will be accompanied by an employee of the DISTRICT during the site monitoring. Contractor will be compensated at a rate of \$150.00 per quarter. Site monitoring will be conducted for a term of 5-years after the completion of the Brush Clearance Project.

Unit Prices: Unit prices shall include all labor, traffic control, equipment, materials, insurance, permit and license fees, disposal costs, profit, overhead, supervision, transportation, applicable sales tax, and all other costs to complete all necessary work for that line item.

Payment: As full compensation for completion of Required Services, the DISTRICT shall pay Contractor for the quantity or percentage of line item of work actually performed and approved by the DISTRICT in accordance with the Contract Documents. **Payment shall be made for each parcel of brush clearance completed as noted in the table above.** The DISTRICT's obligation to pay Contractor under this Agreement is subject to and may be offset by charges owed by Contractor under this Agreement. Contractor may submit invoices for work actually performed on a 2-week interval. Payment term net 30, provided all required documents for the review and approval of payment are provided by Contractor, including but not limited to, Electronic Certified Payroll Records (eCPRs).

**EXHIBIT B
INSURANCE REQUIREMENTS**

Contractor shall adhere to all terms and conditions of Section 3 of the Agreement and agrees to provide the following types and minimum amounts of insurance, as indicated by checking the applicable boxes (x):

	Type of Insurance	Minimum Amount	Form
<input checked="" type="checkbox"/>	General Liability: Including products and completed operations, personal and advertising injury	<p>\$2,000,000 per occurrence for bodily injury, personal injury (including death), and property damage. If Commercial Liability insurance with a general aggregate limit is used, either the general aggregate limit must apply separately to this Agreement or the general aggregate limit must be twice the required occurrence limit.</p> <p>Additional Insured Endorsement or Blanket AI Endorsement for District.</p> <p>Waiver of Recovery Endorsement</p>	<p>ISO Form CG 00 01</p> <p><i>*Must be primary and must not exclude Products/Completed Operations</i></p>
<input checked="" type="checkbox"/>	Automobile Liability	\$1,000,000 per accident for bodily injury, including death, and property damage	<p>ISO Form CA 00 01</p> <p>Code 1 – Any Auto</p> <p>Code 8 – Hired</p> <p>Code 9 – Non Owned</p>
<input checked="" type="checkbox"/>	Workers' Compensation Employers Liability	<p>\$1,000,000 each accident</p> <p>\$1,000,000 disease policy limit</p> <p>\$1,000,000 disease each employee</p> <p>Waiver of Recovery Endorsement</p>	

ALPINE FIRE PROTECTION DISTRICT - STAFF REPORT

Agenda Item: 6.4
Meeting Date: October 17, 2023
Submitted by: Chief Boggeln
Subject: Board Meeting Schedule for Remainder of 2023



SUBJECT SUMMARY:

Discuss Board availability and desirability for the November and December Board meetings.

Dates of future Board Meetings:

November 21st – Thanksgiving week
December 19th – Week before Christmas

2024 Meeting Dates:

January 16
February 20
March 19
April 16
May 21
June 18
July 16
August 20
September 17
October 15
November 19
December 17