

ALPINE FIRE PROTECTION DISTRICT
BOARD OF DIRECTORS

Director Taylor
Director Willis
Director Mehrer
Director Paskle
Director Cromwell

Regular Board Meeting

Tuesday – 4/16/2024
5:00 P.M.

Fire Chief Brian Boggeln

Fire Station 17
1364 Tavern Road
Alpine, CA 91901



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

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

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

CERTIFICATION OF POSTING

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

Brian Boggeln

Brian Boggeln, Fire Chief

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**THE FOLLOWING DIRECTOR(S) WILL BE ATTENDING VIA TELECONFERENCE FROM
THE FOLLOWING LOCATION(S):**

DIRECTOR MEHRER – 447 F STREET, CHULA VISTA, CA 91910

- 1. CALL TO ORDER AND DETERMINATION OF A QUORUM**
- 2. PLEDGE OF ALLEGIANCE AND INVOCATION**
- 3. APPROVAL OF AGENDA**
- 4. CONSENT CALENDAR**
 - 4.1. Minutes: March 19, 2024 Board Meeting pg. 03
 - 4.2. Financial Reports pg. 05
- 5. PUBLIC COMMENT AND DISCUSSION**
- 6. AGENDA ITEMS**
 - 6.1. Award Contract for Financial Auditor for FYE 24 – FYE 26 pg. 25
 - 6.2. Acceptance of Grant Award from the San Diego Fire Foundation and the San Diego River Conservancy for Personal Protective Equipment pg. 53
- 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**

NEXT MEETING:

Tuesday, 5/21/2024, 5:00 p.m.: 1364 Tavern Road, Alpine, CA 91901

ALPINE FIRE PROTECTION DISTRICT
BOARD OF DIRECTORS

Director Taylor
Director Willis
Director Mehrer
Director Paskle
Director Cromwell

Regular Board Meeting

Tuesday – 3/19/2024
5:00 P.M.

Fire Chief Brian Boggeln

Fire Station 17
1364 Tavern Road
Alpine, CA 91901

****MINUTES****

1. CALL TO ORDER AND DETERMINATION OF A QUORUM
Meeting called to order at 5:00pm. Present: Taylor, Willis, Paskle. Staff: Chief Boggeln, Admin Director Pinhero, Fire Marshal McBroom
2. PLEDGE OF ALLEGIANCE AND INVOCATION
Pledge by: Hiebing Invocation by: Willis
3. APPROVAL OF AGENDA
Motion to approve agenda: Paskle Second: Willis
Ayes: 3; Noes: 0
4. CONSENT CALENDAR
Motion to approve consent agenda: Paskle Second: Willis
Ayes: 3; Noes: 0
 - 4.1. Minutes: February 20, 2024 Board Meeting pg. 03
 - 4.2. Financial Reports pg. 05
 - 4.3. Monthly Incident Statistics pg. 25
5. PUBLIC COMMENT AND DISCUSSION
No public comment or discussion
6. AGENDA ITEMS
NOTE: Director Cromwell arrived to the meeting at 5:10
 - 6.1. Authorization to Participate in the Fire Mitigation Fee Program for FY 24/25 and Adoption of a Capital Improvement Plan for the Use of Fire Mitigation Fee Revenue; **Chief Boggeln and Fire Marshal McBroom provided a staff report and answered questions from the Board**
Motion to approve Resolution No. 23/24-14 at a 75% collection of the ceiling: Paskle
Second: Cromwell Roll Call Vote:
Roll Call Vote; Ayes: 4 Noes: 0 pg. 26
 - 6.2. Annual Occupancy Inspection Report to Satisfy the Requirements of California Health & Safety Code Section 13146.4; **Fire Marshal McBroom provided a staff report**
Motion to approve Resolution No. 23/24-15: Paskle
Second: Cromwell Roll Call Vote:
Roll Call Vote: Ayes: 4 Noes: 0 pg. 28
 - 6.3. Review and Adjust the Non-Represented Non-Safety Salary and Benefits Resolution; Chief Boggeln provided a report and answered questions from the Board pg. 34
Motion to approve Resolution No. 23/24-16: Cromwell
Second: Paskle Roll Call Vote: Ayes: 4 Noes: 0

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5:00 P.M.

Fire Chief Brian Boggeln

Fire Station 17
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Alpine, CA 91901

7. REPORTS

7.1. Directors' Report

Verbal

No reports

7.2. Fire Chief

Verbal

Chief Boggeln provided a verbal report to the Board

7.3. Fire Marshal

Verbal

McBroom provided a verbal report to the Board

7.4. Alpine Firefighters Association – Local 2638

Verbal

FF Hiebing provided a verbal report to the Board

8. ADJOURNMENT

Motion to adjourn: Willis at 5:35pm Second: Paskle

Ayes: 4

NEXT MEETING:

Tuesday, 4/16/2024, 5:00 p.m.: 1364 Tavern Road, Alpine, CA 91901

Minutes approved at a regular meeting of the Board of Directors Alpine Fire Protection District

Tim Mehrer, Board Secretary

Date

ALPINE FIRE PROTECTION DISTRICT

Balance Sheet

As of March 31, 2024

	Mar 31, 24
ASSETS	
Current Assets	
Checking/Savings	
1000 · COUNTY OF SAN DIEGO	
1000.01 · Gen. 310100-47500	813,507.59
1000.02 · Mitig.310135-47505	31,958.53
Total 1000 · COUNTY OF SAN DIEGO	845,466.12
1001 · OTHER A/C'S	
1001.04 · CB&T-(Workers Comp)	19,093.64
1001.07 · CB&T Checking - 8473	81,673.53
1101.06 · CB&T Money Plus	
General	56,892.98
Total 1101.06 · CB&T Money Plus	56,892.98
1101.10 · CALIFORNIA CLASS	
CA-01-0075-006 1%	4,020.28
CA-01-0075 -0001 AFPD-Prime	3,913,647.74
CA-01-0075-005 Sunrise Pwr Lnk	246,875.94
Total 1101.10 · CALIFORNIA CLASS	4,164,543.96
1101.09 · CB&T Savings (Grant)	501.16
1200.00 · US Bank - Trust Fund PARS 115	21,840.76
Total 1001 · OTHER A/C'S	4,344,546.03
Total Checking/Savings	5,190,012.15
Accounts Receivable	
1003 · *Accounts Receivable	179,127.60
Total Accounts Receivable	179,127.60
Other Current Assets	
1002 · OTHER CURRENT ASSETS	
1002.65 · Change Account	100.00
1002.1 · LAIF 17-37-006	5,808.01
1002.2 · PASIS-Risk Pool Deposit	540,888.38
1002.6 · Petty Cash	76.00
1002.13a - Ameriprise	1,800,773.84
1002.14a - Ameriprise	261,033.67
1002.15 · Deferred Outflows of Resources	5,612,984.00
1002.16 · US Bank Bond Interest on Inter.	0.35
1002.17 · US Bank Bond Interest on Princ.	177.68
Total 1002 · OTHER CURRENT ASSETS	8,221,841.93
Total Other Current Assets	8,221,841.93
Total Current Assets	13,590,981.68
Fixed Assets	
1600 · FIXED ASSETS	4,243,062.73
Total Fixed Assets	4,243,062.73
TOTAL ASSETS	17,834,044.41
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	277,317.67
Long Term Liabilities	13,291,540.10
Total Liabilities	13,568,857.77
Equity	4,265,186.64
TOTAL LIABILITIES & EQUITY	17,834,044.41

ALPINE FIRE PROTECTION DISTRICT
Current Month Expenses
 March 2024

	Date	Num	Name	Memo	Split	Amount
5003 · GRANT EXPENSES						
5003.06 · State of CA						
	03/07/2024	21848		VOID:	1001.07 · CB&T Checking - 8473	0.00
Total 5003.06 · State of CA						0.00
5003.14 · Alpine Fire Foundation						
Other Awards						
	03/27/2024	2023 salestax 2023	CA DEPT OF TAX AND FEE ADMINISTRATION	Kenetrek Boots	2000 · Accounts Payable	174.06
Total Other Awards						174.06
Total 5003.14 · Alpine Fire Foundation						174.06
Total 5003 · GRANT EXPENSES						174.06
5000 · SALARIES						
Total 5000.01 · Payroll						155,595.11
5000.02 · OVERTIME						
Total Critical Weather						0.00
Total FLSA						3,173.80
Total Paramedic Resource Pool						0.00
Total Sick Coverage						7,964.37
Total Strike Team						0.00
Total Training						246.68
Total Unclassified-Meetings, etc						2,017.42
Total Vacation-Holiday Coverage						11,182.92
Total Worker's Comp Coverage						215.60
Total 5000.02 · OVERTIME						24,800.79
Total 5000 · SALARIES						180,395.90
5002 · EMPLOYEE BENEFITS						
Total 5002.01 · Educational Incentive						7,709.50
Total 5002.02 · Vacation/Sick Leave Expense						1,554.12
Total 5002.03 · Medicare / Employer Exp						2,713.83
Total 5002.04 · Retirement - Pers						29,392.63
Total 5002.05 · Group Medical Ins						33,736.38
Total 5002.06 · Life Insurance						531.53
Total 5002.07 · LTD Insurance						618.85
Total 5002.08 · Social Security(Employer)						24.80
Total 5002.09 · Payroll Expenses						0.00
Total 5002.10 · Retirement 401 (a)						245.00
Total 5002 · EMPLOYEE BENEFITS						76,526.64
5007 · CLOTHING						
5007.03 · Structure PPE						
	03/25/2024	7484	SOCAL PPE	Repair Turnouts	2000 · Accounts Payable	2,673.00
Total 5007.03 · Structure PPE						2,673.00
5007.04 · Wildland gear						
	03/14/2024		MYSTERY RANCH LTD	Hotshot Wildland Pack & Flight Monster bag	CalCard (Patrick Dotson -1963)	716.04
	03/27/2024	2023 salestax 2023	CA DEPT OF TAX AND FEE ADMINISTRATION	Fenix Lighting	2000 · Accounts Payable	69.44

ALPINE FIRE PROTECTION DISTRICT
Current Month Expenses
 March 2024

	Date	Num	Name	Memo	Split	Amount
Total 5007.04 · Wildland gear						785.48
Total 5007 · CLOTHING						3,458.48
5008 · COMMUNICATION						
5008.02 · Mobile Communications						
	03/11/2024	9958101104	VERIZON WIRELESS	2024/01 Acct -0005: 13 lines total; (-0050, -6522,-7844, -6226, -7650, -9835, -4087, -4175, -396...	2000 · Accounts Payable	515.22
Total 5008.02 · Mobile Communications						515.22
5008.07 · Regional Comm Sys						
	03/06/2024	24ALPFPDN08	COUNTYSD-REGIONAL COMM SYS	FY23/24: 25 Fire radios @ 28.50 2024/02 partial month of 25	2000 · Accounts Payable	712.50
Total 5008.07 · Regional Comm Sys						712.50
5008.08 · Cox Communcations						
	03/18/2024	03/08-04/08/2024	COX COMMUNICATIONS	Internet Services 03/08-04/08/2024 (Total Month)	2000 · Accounts Payable	255.99
	03/18/2024	03/08-04/08/2024	COX COMMUNICATIONS	Taxes, Fees and Surcharges	2000 · Accounts Payable	0.93
Total 5008.08 · Cox Communcations						256.92
Total 5008 · COMMUNICATION						1,484.64
5009 · PASIS (Workers Comp)						
5009.01 · Administrative						
	03/18/2024	2023/2024 Q4	PASIS - CITY OF SAN MARCOS	Q3=\$5,989; Q4=\$5,989 Total=\$123,115	2000 · Accounts Payable	5,989.00
Total 5009.01 · Administrative						5,989.00
Total 5009.02 · Claim Related						11,116.11
Total 5009 · PASIS (Workers Comp)						17,105.11
5010 · HOUSEHOLD						
	03/06/2024	7902	SMART & FINAL	Coffee	Calcard (Joseph Laff - 9290)	118.90
	03/11/2024	03112024	ALBERTSONS	Waters	CalCard (Joseph Lavigne -(2983)	108.48
Total 5010 · HOUSEHOLD						227.38
5012 · MAINTENANCE - EQUIPMENT						
5012.03 · BR217 International (2002)						
	03/27/2024	2023 salestax 2023	CA DEPT OF TAX AND FEE ADMINISTRATION	Magnum Electronics Inc.	2000 · Accounts Payable	38.73
Total 5012.03 · BR217 International (2002)						38.73
5012.04 · 2019 F-250						
	03/26/2024	4RCV	Amazon	NOCO GCP1 AC Port Plug 125V	2000 · Accounts Payable	24.38
Total 5012.04 · 2019 F-250						24.38
5012.05 · Rescue Tools						
	03/12/2024	46766/1	ACE HARDWARE INC	Chain sharpener, O Ring (5) and Hose	2000 · Accounts Payable	37.18
Total 5012.05 · Rescue Tools						37.18
5012.09 · Portable Extinguishers						
	03/01/2024	24007406	JOHNSON CONTROLS	Annual Portable fire extinguishers service 04/01/2024-03/31/2025	2000 · Accounts Payable	359.45
Total 5012.09 · Portable Extinguishers						359.45
5012.12 · Fuel						
	03/11/2024	211598	COUNTYSD-FUEL	XR0187 (U17) 84.9 gals unleaded @ \$3.56 gal) 2024/1	2000 · Accounts Payable	302.18
	03/11/2024	211598	COUNTYSD-FUEL	XR2212 17 gals unleaded @ \$3.528 gal) 2024/1	2000 · Accounts Payable	59.97

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Current Month Expenses
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	Date	Num	Name	Memo	Split	Amount
	03/11/2024	211598	COUNTYS-D-FUEL	XR2021 25.8 gals Diesel @ \$5.674 gal) 2024/1	2000 · Accounts Payable	146.40
	03/26/2024	S138588	DION & SONS	Diesel Fuel 659 Gallons @ \$2554.28	2000 · Accounts Payable	2,554.28
	03/26/2024	S138588	DION & SONS	Federal Excise Tax	2000 · Accounts Payable	0.66
	03/26/2024	S138588	DION & SONS	Environmental Compliance Fee	2000 · Accounts Payable	9.50
	03/26/2024	S138588	DION & SONS	Fuel Surcharge	2000 · Accounts Payable	14.95
	03/26/2024	S138588	DION & SONS	San Diego County Tax 7.75%	2000 · Accounts Payable	199.90
	03/26/2024	S138588	DION & SONS	Diesel Tax 5.75%	2000 · Accounts Payable	146.91
	03/26/2024	S138588	DION & SONS	State HWY Excise Tax Exempt	2000 · Accounts Payable	290.62
Total 5012.12 · Fuel						3,725.37
5012.19 · SCBA's						
	03/25/2024	IN2025591	MUNICIPAL EMERGENCY SERVICES INC	Scott New AV3000HT Kevlar & EPIC 3 voice amp	2000 · Accounts Payable	2,152.88
Total 5012.19 · SCBA's						2,152.88
5012.20 · 4705 Ford Expedition (2008)						
	03/15/2024	58940	PINE VALLEY AUTO REPAIR INC	Oil Change/Oil Filter/Synthetic Oil	2000 · Accounts Payable	106.14
Total 5012.20 · 4705 Ford Expedition (2008)						106.14
5012.21 · 4701 (2021 Silverado)						
	03/14/2024	4V1M	Amazon	C16-09209 16 Inch 38Lbs/169N Gas Struts Shocks Spring Lift	2000 · Accounts Payable	21.54
Total 5012.21 · 4701 (2021 Silverado)						21.54
5012.22 · SQ17 (2023 Silverado)						
	03/12/2024	YMC7	Amazon	Bulldog Cases Car Safe with Key Lock, Mounting Bracket and	2000 · Accounts Payable	50.62
Total 5012.22 · SQ17 (2023 Silverado)						50.62
5012.23 · 4705 2020Ford Exp/2021 EQ Maint						
	03/21/2024	QCMG	Amazon	Apple Airtag	2000 · Accounts Payable	25.86
Total 5012.23 · 4705 2020Ford Exp/2021 EQ Maint						25.86
Total 5012 · MAINTENANCE - EQUIPMENT						6,542.15
5013 · MAINTENANCE - RADIOS						
5013.01 · Maintenance Contract						
	03/06/2024	INV8815432	DAY WIRELESS SYSTEMS	2024/03	2000 · Accounts Payable	201.00
Total 5013.01 · Maintenance Contract						201.00
5013.02 · Radio Maintenance/Parts						
	03/27/2024	2023 salestax 2023	CA DEPT OF TAX AND FEE ADMINISTRATION	AAA Laser Service Supplies	2000 · Accounts Payable	35.11
Total 5013.02 · Radio Maintenance/Parts						35.11
Total 5013 · MAINTENANCE - RADIOS						236.11
5014 · MAINTENANCE - STRUCTURES						
5014.01 · Station 17						
Station Maintenance						
	03/04/2024	5300	COSTCO	Security Cameras	CalCard (Brian Boggeln -2115)	269.37
	03/06/2024	0276898	CARTWRIGHT TERMITE & PEST CNTRL, INC	2024/03 Service	2000 · Accounts Payable	153.15
	03/07/2024	172322	Pro Acoustics	CA Sales Tax from BB Credit Card card on 02/13/23 ref 4606	CalCard (Debbie Pinhero -5683)	109.24
	03/12/2024	WM62090578	Home Depot	Maytag 5.3 cu. ft. Smart Capable White Top Load (5 Yr Warranty)	CalCard (Debbie Pinhero -5683)	1,035.51

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	Date	Num	Name	Memo	Split	Amount
	03/12/2024	Y6F3	Amazon	Anker USB C Charger Cable [2 Pack, 6ft], 310 Type C Charger	2000 · Accounts Payable	6.99
	03/12/2024	Y6F3	Amazon	LISEN 48W USB C Car Charger Adapter [2 Pack] [Mini & Metal]	2000 · Accounts Payable	9.99
	03/12/2024	Y6F3	Amazon	Tax	2000 · Accounts Payable	2.39
	03/12/2024	3L3K	Amazon	2Pack Gutter Mount for Ring Spotlight Cam Plus/Pro (Battery),	2000 · Accounts Payable	34.46
	03/18/2024	1844	Ring	Security Cameras	CalCard (Brian Boggeln -2115)	253.18
	03/19/2024	46845/1	ACE HARDWARE INC	Drop cloth, wood protector,paint,caulk	2000 · Accounts Payable	84.28
	03/21/2024	LFJK	Amazon	Amico Recessed Lighting	2000 · Accounts Payable	64.64
Total Station Maintenance						2,023.20
Total 5014.01 · Station 17						2,023.20
5014.04 · ST17 Life Safety Systems						
	03/01/2024	24007406	JOHNSON CONTROLS	Annual Emergency Exit Light systems service 04/01/2024-03/31/2025	2000 · Accounts Payable	2,397.42
	03/01/2024	24007406	JOHNSON CONTROLS	Wet Sprinkler System service 04/01/2024-03/31/2025	2000 · Accounts Payable	435.06
	03/01/2024	24007406	JOHNSON CONTROLS	Simplex Smoke Detector service 04/01/2024-03/31/2025	2000 · Accounts Payable	1,373.88
	03/01/2024	24007410	JOHNSON CONTROLS	Fire alarm system MONITORING 05/01/2022-04/30/2027 2024/04	2000 · Accounts Payable	70.00
Total 5014.04 · ST17 Life Safety Systems						4,276.36
Total 5014 · MAINTENANCE - STRUCTURES						6,299.56
5015 · EMERGENCY MEDICAL SERVICES						
5015.01 · EMS Supplies						
	03/11/2024	1413830	LIFE-ASSIST	Graham MegaMover Portable Transport Unit	2000 · Accounts Payable	743.48
	03/25/2024	1419048	LIFE-ASSIST	Meret Omni Pro X Bag (Airway Bag)	2000 · Accounts Payable	418.50
	03/25/2024	1419048	LIFE-ASSIST	Meret Airway Intubation Module	2000 · Accounts Payable	141.95
	03/25/2024	1419048	LIFE-ASSIST	Laerdal Compact Suction Unit	2000 · Accounts Payable	899.95
	03/25/2024	1419048	LIFE-ASSIST	Laerdal Suction Unit Carry Case	2000 · Accounts Payable	105.65
	03/25/2024	1419048	LIFE-ASSIST	Tax	2000 · Accounts Payable	121.37
Total 5015.01 · EMS Supplies						2,430.90
5015.04 · EMS Maintenance Contracts						
	03/31/2024	90099113	ZOLL MEDICAL CORPORATION	Subscription Renewal	2000 · Accounts Payable	604.00
Total 5015.04 · EMS Maintenance Contracts						604.00
Total 5015 · EMERGENCY MEDICAL SERVICES						3,034.90
5016 · MEMBERSHIP						
	03/04/2024	8398	IAFC	Membership Renewal	CalCard (Brian Boggeln -2115)	195.00
Total 5016 · MEMBERSHIP						195.00
5018 · OFFICE EXPENSE						
5018.01 · Expendable Supplies						
	03/12/2024	Y6F3	Amazon	USB C Headphone, Type C Earphone Magnetic Wired Earbuds for	2000 · Accounts Payable	13.95
	03/18/2024	21860	PINHERO, DEBBIE A	Travel Reimb. 6/12/2023-01/25/2024	1001.07 · CB&T Checking - 8473	122.39
	03/26/2024	H1NN	Amazon	Rubbermaid Magnetic Wall File	2000 · Accounts Payable	22.30
Total 5018.01 · Expendable Supplies						158.64
5018.03 · IT Equipment						
	03/01/2024	AR307769	COPYLINK	BW/Color Service 03/01-3/31/2024	2000 · Accounts Payable	191.15

ALPINE FIRE PROTECTION DISTRICT
Current Month Expenses
 March 2024

	Date	Num	Name	Memo	Split	Amount
	03/01/2024	AR307769	COPYLINK	Overage 02/1-012/29/2024	2000 - Accounts Payable	0.00
	03/04/2024	8533	ADOBE INC.	Admin Assist 03/2024	CalCard (Debbie Pinhero -5683)	9.99
	03/16/2024	RI106150516	FP MAILING SOLUTIONS_RENTAL	Postage Machine Rental 03/15/24-06/14/24	2000 - Accounts Payable	105.81
Total 5018.03 - IT Equipment						306.95
Total 5018 - OFFICE EXPENSE						465.59
5019 - PROFESSIONAL FEES						
5019.01 - Legal Counsel						
	03/31/2024	10485	FITCH LAW FIRM	District business: 340 (1.7 hrs), Postage 0 2024/03	2000 - Accounts Payable	340.00
Total 5019.01 - Legal Counsel						340.00
5019.09 - IT Services						
	03/04/2024	19829	EXCEDEO - IT SUPPORT PROS	Managed Workstations: NOC Agent (10 comps @ \$45 - anti virus; logmein; MS updates) 2024/03	2000 - Accounts Payable	450.00
	03/04/2024	19829	EXCEDEO - IT SUPPORT PROS	Next Gen Endpoint Security	2000 - Accounts Payable	120.00
	03/04/2024	19829	EXCEDEO - IT SUPPORT PROS	Managed Server 1	2000 - Accounts Payable	250.00
	03/04/2024	19829	EXCEDEO - IT SUPPORT PROS	Managed VMware 1	2000 - Accounts Payable	50.00
	03/04/2024	19829	EXCEDEO - IT SUPPORT PROS	Next Gen Endpoint Security	2000 - Accounts Payable	24.00
	03/04/2024	19829	EXCEDEO - IT SUPPORT PROS	Office 365 Management	2000 - Accounts Payable	150.00
	03/04/2024	19829	EXCEDEO - IT SUPPORT PROS	On premise BDR Solution	2000 - Accounts Payable	128.00
	03/04/2024	19829	EXCEDEO - IT SUPPORT PROS	Virtual Unit Backup	2000 - Accounts Payable	12.00
	03/04/2024	19829	EXCEDEO - IT SUPPORT PROS	Cyber Protect Cloud Storage	2000 - Accounts Payable	49.60
	03/04/2024	19829	EXCEDEO - IT SUPPORT PROS	Cyber Protect Cloud Disaster Recovery Storage	2000 - Accounts Payable	74.40
	03/04/2024	19829	EXCEDEO - IT SUPPORT PROS	Cloud Premium - Tier 3	2000 - Accounts Payable	0.00
	03/04/2024	19829	EXCEDEO - IT SUPPORT PROS	Site Support - remote and onsite	2000 - Accounts Payable	150.00
	03/04/2024	19829	EXCEDEO - IT SUPPORT PROS	Vendor Management	2000 - Accounts Payable	150.00
	03/04/2024	19829	EXCEDEO - IT SUPPORT PROS	Microsoft 365 (8)	2000 - Accounts Payable	24.00
	03/04/2024	19829	EXCEDEO - IT SUPPORT PROS	Breach Prevention Platform	2000 - Accounts Payable	70.00
	03/04/2024	19829	EXCEDEO - IT SUPPORT PROS	AP440:	2000 - Accounts Payable	84.00
	03/04/2024	19829	EXCEDEO - IT SUPPORT PROS	AP840:	2000 - Accounts Payable	25.00
	03/04/2024	19829	EXCEDEO - IT SUPPORT PROS	Sales tax	2000 - Accounts Payable	9.92
	03/04/2024	19789	PROS_GOODS	Server Set Up & Configuration	2000 - Accounts Payable	2,970.00
Total 5019.09 - IT Services						4,790.92
Total 5019 - PROFESSIONAL FEES						5,130.92
5023 - TRAINING						
5023.02 - EMS (Medical Training)						
	03/07/2024	0313-03152024	Christopher Ho, MD Inc	Field Care Audit 0313-03152024	2000 - Accounts Payable	750.00
Total 5023.02 - EMS (Medical Training)						750.00
5023.03 - Heartland Training Facility						
	03/06/2024	1587	HEARTLAND FIRE TRAINING	Q3	2000 - Accounts Payable	3,366.00
	03/06/2024	1587	HEARTLAND FIRE TRAINING	HFTA Member facility lease 25% FY 23/24 Q3	2000 - Accounts Payable	1,007.00
Total 5023.03 - Heartland Training Facility						4,373.00
5023.04 - Education						
	03/13/2024	21850	HIEBING, ARIC A	S-290 Initial Attack IC	1001.07 - CB&T Checking - 8473	532.06
Total 5023.04 - Education						532.06

ALPINE FIRE PROTECTION DISTRICT
Current Month Expenses
 March 2024

	Date	Num	Name	Memo	Split	Amount
Total 5023 · TRAINING						5,655.06
5025 · PROFESSIONAL DEVELOPMENT						
5025.01 · Administrative						
	03/11/2024	3143768	GOVERNMENT FINANCE OFFICERS ASSOC-GFOA	Full conference registration - June 9 - 12, 2024	CalCard (Debbie Pinhero -5683)	515.00
Total 5025.01 · Administrative						515.00
5025.02 · Chief Officers						
	03/10/2024	3066	SOUTHWEST AIRLINES	Airfare for FRMS Meeting	CalCard (Brian Boggeln -2115)	349.96
Total 5025.02 · Chief Officers						349.96
5025.05 · Community Risk Reduction						
	03/08/2024	1574	INTERNATIONAL CODE COUNCIL, INC. (Dues)	2024 IWUI Membership	CalCard (Jason McBroom -1843)	33.55
Total 5025.05 · Community Risk Reduction						33.55
Total 5025 · PROFESSIONAL DEVELOPMENT						898.51
5028 · UTILITIES						
5028.01 · SDG&E						
	03/07/2024	90325906219 2024/03	SDG&E	Electric 02/03-03/05/2024 9205 kWh (2.8% increase over prior month, 8.6% increase over prior year)	2000 · Accounts Payable	3,338.04
	03/07/2024	90325928213 2024/03	SDG&E	02/03-03/05/2024 : 261 Therms (15.4% increase over prior month, 10.3% decrease over prior year)	2000 · Accounts Payable	400.03
Total 5028.01 · SDG&E						3,738.07
5028.02 · Telephone						
	03/06/2024	115892	ESI_Estech Systems	2024/03	2000 · Accounts Payable	182.26
Total 5028.02 · Telephone						182.26
5028.03 · Water						
	03/15/2024	11561843 2024/03	PADRE DAM (1364 TAVERN)	86831501 Commercial17 units (=0 units usage from prior month) 02/12-03/11/2024	2000 · Accounts Payable	224.21
	03/15/2024	11561843 2024/03	PADRE DAM (1364 TAVERN)	usage from prior month) 02/12-03/11/2024	2000 · Accounts Payable	40.97
	03/15/2024	11561843 2024/03	PADRE DAM (1364 TAVERN)	Fire Sprinklers 02/12-03/12/2024	2000 · Accounts Payable	66.94
Total 5028.03 · Water						332.12
Total 5028 · UTILITIES						4,252.45
5030 · SPECIAL DISTRICT EXPENSE						
5030.01 · District Operations						
	03/01/2024	64193	CP RICHARDS SIGNS	Signage	2000 · Accounts Payable	350.00
	03/31/2024	EFT	CALIFORNIA BANK & TRUST	Stop Pymnet Fee US Mail lost check	1001.04 · CB&T-(Workers Comp)	35.00
Total 5030.01 · District Operations						385.00
5030.02 · Publishing						
	03/25/2024	2024/03	ALPINE SUN	Audit Services RFP Public Notice 00139589 Public (Posted in Newspaper on 03/01/2024)	2000 · Accounts Payable	283.50
	03/25/2024	2024/03	ALPINE SUN	Audit Services RFP Public Notice 00139940 Public (Posted in Newspaper on 03/08/2024)	2000 · Accounts Payable	105.00
Total 5030.02 · Publishing						388.50
5030.04 · SD County Admin Fees						
	03/18/2024		COUNTY OF SAN DIEGO 1%	Apport.#8 Admin Cost	4000.01 · 1% Property Tax	454.31

ALPINE FIRE PROTECTION DISTRICT
Current Month Expenses
 March 2024

	Date	Num	Name	Memo	Split	Amount
Total 5030.04 · SD County Admin Fees						454.31
5030.06 · Wellness						
	03/11/2024	2853	SAN DIEGO SPORTS MEDICINE & FAMILY HEALTH	14 Medical Fitness Evals	2000 · Accounts Payable	23,857.12
Total 5030.06 · Wellness						23,857.12
5030.10 · Web Site						
	03/01/2024	5CF0ACE6-0040	STREAMLINE	Website Domain Concierge (10.00) Web 50k-250k (75.00) 03/2024	2000 · Accounts Payable	90.00
Total 5030.10 · Web Site						90.00
5030.11 · Recruitment						
	03/07/2024	21847	A MATTER OF FACT	VOID:	1001.07 · CB&T Checking - 8473	0.00
	03/11/2024	01117	AFSS-SOUTHERN DIVISION	AFSS Quarterly Meeting 03.14.2024- J. Davis	CalCard (Debbie Pinhero -5683)	31.05
	03/22/2024	1039	A1 LIVE SCAN	G. Padilla: 1 X 29.00 Live Scan;	2000 · Accounts Payable	29.00
	03/31/2024	14610	A MATTER OF FACT	recruitment	2000 · Accounts Payable	62.00
Total 5030.11 · Recruitment						122.05
Total 5030.16 · Reimbursable expenses						0.00
5030.17 · Software/Licenses						
	03/04/2024	03042024	ADOBE INC.	Fire Chief 03/2024	CalCard (Debbie Pinhero -5683)	9.99
	03/04/2024	6883	ADOBE INC.	Admin Director 03/2024	CalCard (Debbie Pinhero -5683)	9.99
	03/06/2024	3061	First Arriving IO, Inc	Dashboard License Renewal 2 Devices 06/24/2024-06/23/2025	2000 · Accounts Payable	1,461.92
Total 5030.17 · Software/Licenses						1,481.90
Total 5030 · SPECIAL DISTRICT EXPENSE						26,778.88
Total 5031 · DIRECTORS FEES						400.00
5037 · CAPITAL EXP. - EQUIPMENT						
Facilities						
	03/07/2024	49956	LLC	CO#1 Extended Warranties	2000 · Accounts Payable	3,503.24
	03/27/2024	2023 salestax 2023	CA DEPT OF TAX AND FEE ADMINISTRATION	True Fitness	2000 · Accounts Payable	516.05
Total Facilities						4,019.29
Vehicles						
	03/27/2024	2023 salestax 2023	CA DEPT OF TAX AND FEE ADMINISTRATION	Iconic Elements Inc.	2000 · Accounts Payable	1,352.61
Total Vehicles						1,352.61
Total 5037 · CAPITAL EXP. - EQUIPMENT						5,371.90
TOTAL						344,633.24

ALPINE FIRE PROTECTION DISTRICT

Profit & Loss

March 2024

04/08/24

Accrual Basis

	Mar 24
Income	
4000 · COUNTY OF S.D.	
4000.01 · 1% Property Tax	127,434.69
4000.02 · Interest-General Fund	9,935.56
4000.04 · Interest-Mitigation Fund	107.66
4000.05 · Benefit Fee-Alpine	15,159.06
4000.06 · 1% Refunds	-6,848.07
Total 4000 · COUNTY OF S.D.	145,788.90
4002 · INTEREST INCOME	
.1 · California Bank & Trust	24.97
.3 · Investments	26,624.70
.6 · SRPL	1,128.39
.7 · CA CLASS	18,608.07
Total 4002 · INTEREST INCOME	46,386.13
4005 · OTHER INCOME	
.01 · Plan Check	2,978.00
.21 · ECAA Loan Solar	173,517.12
Total 4005 · OTHER INCOME	176,495.12
Total Income	368,670.15
Gross Profit	368,670.15
Expense	
5003 · GRANT EXPENSES	
5003.06 · State of CA	0.00
5003.14 · Alpine Fire Foundation Other Awards	174.06
Total 5003.14 · Alpine Fire Foundation	174.06
Total 5003 · GRANT EXPENSES	174.06
5000 · SALARIES	
5000.01 · Payroll	155,595.11
5000.02 · OVERTIME	
Critical Weather	0.00
FLSA	3,173.80
Paramedic Resource Pool	0.00
Sick Coverage	7,964.37
Strike Team	0.00
Training	246.68
Unclassified-Meetings, etc	2,017.42
Vacation-Holiday Coverage	11,182.92
Worker's Comp Coverage	215.60
Total 5000.02 · OVERTIME	24,800.79
Total 5000 · SALARIES	180,395.90
5002 · EMPLOYEE BENEFITS	
5002.01 · Educational Incentive	7,709.50
5002.02 · Vacation/Sick Leave Expense	1,554.12
5002.03 · Medicare / Employer Exp	2,713.83
5002.04 · Retirement - Pers	29,392.63
5002.05 · Group Medical Ins	33,736.38
5002.06 · Life Insurance	531.53
5002.07 · LTD Insurance	618.85
5002.08 · Social Security(Employer)	24.80
5002.09 · Payroll Expenses	0.00
5002.10 · Retirement 401 (a)	245.00
Total 5002 · EMPLOYEE BENEFITS	76,526.64

ALPINE FIRE PROTECTION DISTRICT

Profit & Loss

March 2024

	Mar 24
5007 · CLOTHING	
5007.03 · Structure PPE	2,673.00
5007.04 · Wildland gear	785.48
Total 5007 · CLOTHING	3,458.48
5008 · COMMUNICATION	
5008.02 · Mobile Communications	515.22
5008.07 · Regional Comm Sys	712.50
5008.08 · Cox Communcations	256.92
Total 5008 · COMMUNICATION	1,484.64
5009 · PASIS (Workers Comp)	
5009.01 · Administrative	5,989.00
5009.02 · Claim Related	11,116.11
Total 5009 · PASIS (Workers Comp)	17,105.11
5010 · HOUSEHOLD	227.38
5012 · MAINTENANCE - EQUIPMENT	
5012.03 · BR217 International (2002)	38.73
5012.04 · 2019 F-250	24.38
5012.05 · Rescue Tools	37.18
5012.09 · Portable Extinguishers	359.45
5012.12 · Fuel	3,725.37
5012.19 · SCBA's	2,152.88
5012.20 · 4705 Ford Expedition (2008)	106.14
5012.21 · 4701 (2021 Silverado)	21.54
5012.22 · SQ17 (2023 Silverado)	50.62
5012.23 · 4705 2020Ford Exp/2021 EQ Maint	25.86
Total 5012 · MAINTENANCE - EQUIPMENT	6,542.15
5013 · MAINTENANCE - RADIOS	
5013.01 · Maintenance Contract	201.00
5013.02 · Radio Maintenance/Parts	35.11
Total 5013 · MAINTENANCE - RADIOS	236.11
5014 · MAINTENANCE - STRUCTURES	
5014.01 · Station 17	
Station Maintenance	2,023.20
Total 5014.01 · Station 17	2,023.20
5014.04 · ST17 Life Safety Systems	4,276.36
Total 5014 · MAINTENANCE - STRUCTURES	6,299.56
5015 · EMERGENCY MEDICAL SERVICES	
5015.01 · EMS Supplies	2,430.90
5015.04 · EMS Maintenance Contracts	604.00
Total 5015 · EMERGENCY MEDICAL SERVICES	3,034.90
5016 · MEMBERSHIP	195.00
5018 · OFFICE EXPENSE	
5018.01 · Expendable Supplies	158.64
5018.03 · IT Equipment	306.95
Total 5018 · OFFICE EXPENSE	465.59
5019 · PROFESSIONAL FEES	
5019.01 · Legal Counsel	340.00
5019.09 · IT Services	4,790.92
Total 5019 · PROFESSIONAL FEES	5,130.92
5023 · TRAINING	
5023.02 · EMS (Medical Training)	750.00

ALPINE FIRE PROTECTION DISTRICT

Profit & Loss

March 2024

	<u>Mar 24</u>
5023.03 · Heartland Training Facility	4,373.00
5023.04 · Education	532.06
Total 5023 · TRAINING	5,655.06
5025 · PROFESSIONAL DEVELOPMENT	
5025.01 · Administrative	515.00
5025.02 · Chief Officers	349.96
5025.05 · Community Risk Reduction	33.55
Total 5025 · PROFESSIONAL DEVELOPMENT	898.51
5028 · UTILITIES	
5028.01 · SDG&E	3,738.07
5028.02 · Telephone	182.26
5028.03 · Water	332.12
Total 5028 · UTILITIES	4,252.45
5030 · SPECIAL DISTRICT EXPENSE	
5030.01 · District Operations	385.00
5030.02 · Publishing	388.50
5030.04 · SD County Admin Fees	454.31
5030.06 · Wellness	23,857.12
5030.10 · Web Site	90.00
5030.11 · Recruitment	122.05
5030.16 · Reimbursable expenses	0.00
5030.17 · Software/Licenses	1,481.90
Total 5030 · SPECIAL DISTRICT EXPENSE	26,778.88
5031 · DIRECTORS FEES	400.00
5037 · CAPITAL EXP. - EQUIPMENT	
Facilities	4,019.29
Vehicles	1,352.61
Total 5037 · CAPITAL EXP. - EQUIPMENT	5,371.90
Total Expense	344,633.24
Net Income	24,036.91

ALPINE FIRE PROTECTION DISTRICT Profit & Loss Budget vs. Actual

July 2023 through March 2024

	Jul '23 - Mar 24	Budget	\$ Over Budget	% of Budget
Income				
4000 · COUNTY OF S.D.				
4000.01 · 1% Property Tax	2,644,588.47	4,033,524.00	-1,388,935.53	65.6%
4000.02 · Interest-General Fund	31,426.30	15,000.00	16,426.30	209.5%
4000.03 · Mitigation Fees	20,466.72	30,000.00	-9,533.28	68.2%
4000.04 · Interest-Mitigation Fund	403.63	0.00	403.63	100.0%
4000.05 · Benefit Fee-Alpine	375,005.03	601,500.00	-226,494.97	62.3%
4000.06 · 1% Refunds	-31,317.55	0.00	-31,317.55	100.0%
Total 4000 · COUNTY OF S.D.	3,040,572.60	4,680,024.00	-1,639,451.40	65.0%
4002 · INTEREST INCOME				
.1 · California Bank & Trust	373.25	100.00	273.25	373.3%
.2 · PASIS	8,099.15	3,000.00	5,099.15	270.0%
.3 · Investments	79,224.65	25,000.00	54,224.65	316.9%
.4 · LAIF	374.97	1,000.00	-625.03	37.5%
.6 · SRPL	8,388.30	2,000.00	6,388.30	419.4%
.7 · CA CLASS	85,736.99	15,000.00	70,736.99	571.6%
Total 4002 · INTEREST INCOME	182,197.31	46,100.00	136,097.31	395.2%
4005 · OTHER INCOME				
.01 · Plan Check	45,897.69	15,000.00	30,897.69	306.0%
.04 · Other	19,489.06	5,000.00	14,489.06	389.8%
.08 · Ambulance Sub-Lease(Restricted)	8,000.00	20,000.00	-12,000.00	40.0%
.11 · Vehicle Reimbursements	18,525.05	15,000.00	3,525.05	123.5%
.21 · ECAA Loan Solar	449,285.40	473,790.00	-24,504.60	94.8%
.13 · Strike Team Personnel Reimb.	113,439.85	20,000.00	93,439.85	567.2%
.14 · Other Strike Team Reimb.	40,425.46	15,000.00	25,425.46	269.5%
Total 4005 · OTHER INCOME	695,062.51	563,790.00	131,272.51	123.3%
4006 · GRANT INCOME				
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	14,284.40	14,054.00	230.40	101.6%
4006.20 · FEMA Hazardous Grant Program	0.00	135,000.00	-135,000.00	0.0%
4006.21 · San Diego River Conservancy				
Fuels Management	60,101.25	400,000.00	-339,898.75	15.0%
Type 6	0.00	400,000.00	-400,000.00	0.0%
Total 4006.21 · San Diego River Conserva...	60,101.25	800,000.00	-739,898.75	7.5%
4006.22 · SD Regional Fire Foundation	108,354.53	108,355.00	-0.47	100.0%
Total 4006 · GRANT INCOME	183,104.18	1,096,523.00	-913,418.82	16.7%
Total Income	4,100,936.60	6,386,437.00	-2,285,500.40	64.2%
Gross Profit	4,100,936.60	6,386,437.00	-2,285,500.40	64.2%
Expense				
8000 · DEBT SERVICE FUND				
8000.01 POB				
8000.1 · POB - Principle	210,752.85	210,002.00	750.85	100.4%
8000.1b · POB - Interest	162,858.50	163,612.00	-753.50	99.5%
8000.1c · POB Admin Fees	0.00	2,500.00	-2,500.00	0.0%
Total 8000.01 POB	373,611.35	376,114.00	-2,502.65	99.3%
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	373,611.35	389,714.00	-16,102.65	95.9%
5003 · GRANT EXPENSES				
5003.03 · SD Regional Fire Foundation	104,618.97	108,355.00	-3,736.03	96.6%
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%

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

July 2023 through March 2024

	Jul '23 - Mar 24	Budget	\$ Over Budget	% of Budget
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 Other Awards	1,254.80	6,500.00	-5,245.20	19.3%
Total 5003.14 · Alpine Fire Foundation	1,254.80	6,500.00	-5,245.20	19.3%
5003.19 · ARPA	14,284.40	14,054.00	230.40	101.6%
5003.20 · FEMA Hazardous Mit. Program	0.00	135,000.00	-135,000.00	0.0%
5003.21 · San Diego River Conservancy Fuels Management Type 6	60,101.25 18,840.30	400,000.00 400,000.00	-339,898.75 -381,159.70	15.0% 4.7%
Total 5003.21 · San Diego River Conserva...	78,941.55	800,000.00	-721,058.45	9.9%
Total 5003 · GRANT EXPENSES	199,099.72	1,096,523.00	-897,423.28	18.2%
5000 · SALARIES				
5000.01 · Payroll	1,455,755.33	2,002,527.00	-546,771.67	72.7%
5000.02 · OVERTIME				
Critical Weather	11,529.77	26,753.00	-15,223.23	43.1%
FLSA	28,608.57	40,892.00	-12,283.43	70.0%
Sick Coverage	62,796.04	72,391.00	-9,594.96	86.7%
Strike Team	88,812.84	20,000.00	68,812.84	444.1%
Training	11,888.85	29,808.00	-17,919.15	39.9%
Unclassified-Meetings, etc	13,263.88	33,246.00	-19,982.12	39.9%
Vacation-Holiday Coverage	109,723.24	227,898.00	-118,174.76	48.1%
Worker's Comp Coverage	9,152.58	8,100.00	1,052.58	113.0%
Total 5000.02 · OVERTIME	335,775.77	459,088.00	-123,312.23	73.1%
Total 5000 · SALARIES	1,791,531.10	2,461,615.00	-670,083.90	72.8%
5002 · EMPLOYEE BENEFITS				
5002.01 · Educational Incentive	80,089.04	105,908.00	-25,818.96	75.6%
5002.02 · Vacation/Sick Leave Expense	3,920.80	30,000.00	-26,079.20	13.1%
5002.03 · Medicare / Employer Exp	25,797.23	44,550.00	-18,752.77	57.9%
5002.04 · Retirement - Pers	277,846.07	390,923.00	-113,076.93	71.1%
5002.4a · Retirement UAL Payments	125,318.00	125,318.00	0.00	100.0%
5002.05 · Group Medical Ins	303,638.81	414,120.00	-110,481.19	73.3%
5002.06 · Life Insurance	4,783.78	6,820.00	-2,036.22	70.1%
5002.07 · LTD Insurance	5,569.65	8,490.00	-2,920.35	65.6%
5002.08 · Social Security(Employer)	223.20	508.00	-284.80	43.9%
5002.09 · Payroll Expenses	28.39	0.00	28.39	100.0%
5002.10 · Retirement 401 (a)	10,475.00	13,250.00	-2,775.00	79.1%
5002.11 · Uniform Allowance (Admin)	250.00	250.00	0.00	100.0%
Total 5002 · EMPLOYEE BENEFITS	837,939.97	1,140,137.00	-302,197.03	73.5%
5006 · UNEMPLOYMENT	26.00			
5007 · CLOTHING				
5007.01 · Uniforms Uniforms	4,762.83	15,520.00	-10,757.17	30.7%
Total 5007.01 · Uniforms	4,762.83	15,520.00	-10,757.17	30.7%
5007.03 · Structure PPE	22,623.27	43,343.00	-20,719.73	52.2%
5007.04 · Wildland gear	785.48	3,200.00	-2,414.52	24.5%
Total 5007 · CLOTHING	28,171.58	62,063.00	-33,891.42	45.4%
5008 · COMMUNICATION				
5008.01 · Heartland Comm Facility	89,346.05	105,113.00	-15,766.95	85.0%
5008.02 · Mobile Communications	4,457.40	8,240.00	-3,782.60	54.1%
5008.05 · Emergency Operations Center E...	128.22	200.00	-71.78	64.1%
5008.07 · Regional Comm Sys	5,539.11	8,208.00	-2,668.89	67.5%
5008.08 · Cox Communcations	2,373.23	4,647.00	-2,273.77	51.1%
Total 5008 · COMMUNICATION	101,844.01	126,408.00	-24,563.99	80.6%
5009 · PASIS (Workers Comp)				
5009.01 · Administrative	123,115.00	121,900.00	1,215.00	101.0%
5009.02 · Claim Related	89,279.66	125,000.00	-35,720.34	71.4%
Total 5009 · PASIS (Workers Comp)	212,394.66	246,900.00	-34,505.34	86.0%
5010 · HOUSEHOLD	3,387.66	7,000.00	-3,612.34	48.4%
5011 · FAIRA	53,718.00	55,215.00	-1,497.00	97.3%
5012 · MAINTENANCE - EQUIPMENT 5012.01 · E17 KME (2015)	5,896.60	28,530.00	-22,633.40	20.7%

ALPINE FIRE PROTECTION DISTRICT Profit & Loss Budget vs. Actual

July 2023 through March 2024

	Jul '23 - Mar 24	Budget	\$ Over Budget	% of Budget
5012.02 · E217 KME (2005)	19,249.89	28,612.00	-9,362.11	67.3%
5012.03 · BR217 International (2002)	38.73	0.00	38.73	100.0%
5012.3B · B17 Hi-Tech (2019)	12,095.11	9,030.00	3,065.11	133.9%
5012.04 · 2019 F-250	3,131.15	3,500.00	-368.85	89.5%
5012.05 · Rescue Tools	88.31	1,585.00	-1,496.69	5.6%
5012.06 · Hydrant Maintenance	0.00	500.00	-500.00	0.0%
5012.07 · Station Generator	1,074.09	3,680.00	-2,605.91	29.2%
5012.08 · SCBA - Compressor	3,897.21	3,678.00	219.21	106.0%
5012.09 · Portable Extinguishers	359.45	870.00	-510.55	41.3%
5012.10 · Hose & Ladder Testing	0.00	4,000.00	-4,000.00	0.0%
5012.11 · Misc.Equipment	601.73	1,000.00	-398.27	60.2%
5012.12 · Fuel	25,432.25	41,555.00	-16,122.75	61.2%
5012.13 · Foam (Class A/B)	2,047.25	2,000.00	47.25	102.4%
5012.14 · Fire Hose	0.00	8,000.00	-8,000.00	0.0%
5012.16 · Air Compressor - Station	1,446.55	1,420.00	26.55	101.9%
5012.19 · SCBA's	2,921.57	3,705.00	-783.43	78.9%
5012.20 · 4705 Ford Expedition (2008)	106.14	0.00	106.14	100.0%
5012.21 · 4701 (2021 Silverado)	2,491.40	4,300.00	-1,808.60	57.9%
5012.22 · SQ17 (2023 Silverado)	208.64	1,000.00	-791.36	20.9%
5012.23 · 4705 2020Ford Exp/2021 EQ Maint	25.86	3,000.00	-2,974.14	0.9%
Total 5012 · MAINTENANCE - EQUIPMENT	81,111.93	149,965.00	-68,853.07	54.1%
5013 · MAINTENANCE - RADIOS				
5013.01 · Maintenance Contract	1,809.00	3,500.00	-1,691.00	51.7%
5013.02 · Radio Maintenance/Parts	1,142.97	2,000.00	-857.03	57.1%
Total 5013 · MAINTENANCE - RADIOS	2,951.97	5,500.00	-2,548.03	53.7%
5014 · MAINTENANCE - STRUCTURES				
5014.01 · Station 17 Station Maintenance	16,125.99	13,900.00	2,225.99	116.0%
Total 5014.01 · Station 17	16,125.99	13,900.00	2,225.99	116.0%
5014.02 · HVAC Maintenance	1,452.00	2,620.00	-1,168.00	55.4%
5014.03 · Apparatus Bay Doors & Gates	1,128.62	4,900.00	-3,771.38	23.0%
5014.04 · ST17 Life Safety Systems	4,836.36	5,296.00	-459.64	91.3%
5014.05 · Plymovent	0.00	1,350.00	-1,350.00	0.0%
5014.06 · Gym Equipment	226.11	1,350.00	-1,123.89	16.7%
5014.07 · Grounds Maintenance	968.39	7,910.00	-6,941.61	12.2%
Total 5014 · MAINTENANCE - STRUCTURES	24,737.47	37,326.00	-12,588.53	66.3%
5015 · EMERGENCY MEDICAL SERVICES				
5015.01 · EMS Supplies	5,457.85	8,500.00	-3,042.15	64.2%
5015.02 · Defib. supplies	50.00	0.00	50.00	100.0%
5015.04 · EMS Maintenance Contracts	4,042.00	4,008.00	34.00	100.8%
5015.07 · Medication Disposal	282.00	922.00	-640.00	30.6%
Total 5015 · EMERGENCY MEDICAL SERVIC...	9,831.85	13,430.00	-3,598.15	73.2%
5016 · MEMBERSHIP	994.87	3,586.00	-2,591.13	27.7%
5018 · OFFICE EXPENSE				
5018.01 · Expendable Supplies	2,063.08	2,900.00	-836.92	71.1%
5018.02 · Postage	249.60	900.00	-650.40	27.7%
5018.03 · IT Equipment	7,665.71	11,065.00	-3,399.29	69.3%
Total 5018 · OFFICE EXPENSE	9,978.39	14,865.00	-4,886.61	67.1%
5019 · PROFESSIONAL FEES				
5019.01 · Legal Counsel	17,371.54	26,012.00	-8,640.46	66.8%
5019.02 · Auditor	13,603.00	11,800.00	1,803.00	115.3%
5019.09 · IT Services	26,779.41	25,000.00	1,779.41	107.1%
5019.10 · Investment Management Fees	0.00	500.00	-500.00	0.0%
Total 5019 · PROFESSIONAL FEES	57,753.95	63,312.00	-5,558.05	91.2%
5023 · TRAINING				
5023.01 · Training Incidentals	493.85	2,000.00	-1,506.15	24.7%
5023.02 · EMS (Medical Training)	6,576.00	13,700.00	-7,124.00	48.0%
5023.03 · Heartland Training Facility	14,868.00	18,200.00	-3,332.00	81.7%
5023.04 · Education	5,900.35	6,500.00	-599.65	90.8%
Total 5023 · TRAINING	27,838.20	40,400.00	-12,561.80	68.9%
5025 · PROFESSIONAL DEVELOPMENT				
5025.01 · Administrative	5,086.90	9,860.00	-4,773.10	51.6%
5025.02 · Chief Officers	1,487.71	5,000.00	-3,512.29	29.8%
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%

ALPINE FIRE PROTECTION DISTRICT Profit & Loss Budget vs. Actual

July 2023 through March 2024

	Jul '23 - Mar 24	Budget	\$ Over Budget	% of Budget
5025.05 · Community Risk Reduction	1,342.01	7,800.00	-6,457.99	17.2%
5025.06 · Workshops-Operations	6,922.02	16,260.00	-9,337.98	42.6%
Total 5025 · PROFESSIONAL DEVELOPMENT	18,308.64	46,140.00	-27,831.36	39.7%
5028 · UTILITIES				
5028.01 · SDG&E	41,658.67	51,216.00	-9,557.33	81.3%
5028.02 · Telephone	1,658.50	2,500.00	-841.50	66.3%
5028.03 · Water	3,118.24	7,593.00	-4,474.76	41.1%
5028.04 · Trash	1,658.00	2,496.00	-838.00	66.4%
5028.05 · Sewer	3,888.45	4,035.00	-146.55	96.4%
Total 5028 · UTILITIES	51,981.86	67,840.00	-15,858.14	76.6%
5030 · SPECIAL DISTRICT EXPENSE				
5030.01 · District Operations	7,934.86	10,300.00	-2,365.14	77.0%
5030.02 · Publishing	596.99	660.00	-63.01	90.5%
5030.04 · SD County Admin Fees	9,901.65	4,410.00	5,491.65	224.5%
5030.05 · Incident Operations	3,266.87	4,000.00	-733.13	81.7%
5030.06 · Wellness	24,357.12	32,500.00	-8,142.88	74.9%
5030.08 · SD LAFCO	2,812.63	3,100.00	-287.37	90.7%
5030.10 · Web Site	780.00	1,020.00	-240.00	76.5%
5030.11 · Recruitment	122.05	750.00	-627.95	16.3%
5030.16 · Reimbursable expenses	126.40	0.00	126.40	100.0%
5030.17 · Software/Licenses	18,086.21	22,066.00	-3,979.79	82.0%
Total 5030 · SPECIAL DISTRICT EXPENSE	67,984.78	78,806.00	-10,821.22	86.3%
5031 · DIRECTORS FEES	3,600.00	8,580.00	-4,980.00	42.0%
5032 · Community Risk Reduction				
5032.01 · Public Education	4,751.62	5,100.00	-348.38	93.2%
5032.02 · Supplies	12.62	2,250.00	-2,237.38	0.6%
5032.04 · Mapping	100.00	500.00	-400.00	20.0%
Total 5032 · Community Risk Reduction	4,864.24	7,850.00	-2,985.76	62.0%
5035 · UNCAPITALIZED EQUIPMENT				
Communications	861.25	3,000.00	-2,138.75	28.7%
Facilities	366.89	20,280.00	-19,913.11	1.8%
Office	4,151.89	6,100.00	-1,948.11	68.1%
Operations	945.71	13,079.00	-12,133.29	7.2%
Vehicles	2,808.44	1,997.00	811.44	140.6%
Total 5035 · UNCAPITALIZED EQUIPMENT	9,134.18	44,456.00	-35,321.82	20.5%
5037 · CAPITAL EXP. - EQUIPMENT				
Communications	12,881.50	12,882.00	-0.50	100.0%
Facilities	462,439.85	651,099.00	-188,659.15	71.0%
Medical	7,174.05	0.00	7,174.05	100.0%
Office	9,117.33	10,000.00	-882.67	91.2%
Operations	0.00	6,813.00	-6,813.00	0.0%
Vehicles	13,376.01	1,317,000.00	-1,303,623.99	1.0%
Total 5037 · CAPITAL EXP. - EQUIPMENT	504,988.74	1,997,794.00	-1,492,805.26	25.3%
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 ACCRUAL ACCOUNTS	0.00	162,958.00	-162,958.00	0.0%
Total Expense	4,477,785.12	6,386,437.00	-1,908,651.88	70.1%
Net Income	-376,848.52	0.00	-376,848.52	100.0%

ALPINE FIRE PROTECTION DISTRICT Profit & Loss Prev Year Comparison July 2023 through March 2024

	Jul '23 - Mar 24	Jul '22 - Mar 23	\$ Change
Income			
4000 · COUNTY OF S.D.			
4000.01 · 1% Property Tax	2,644,588.47	2,572,505.20	72,083.27
4000.02 · Interest-General Fund	31,426.30	21,594.15	9,832.15
4000.03 · Mitigation Fees	20,466.72	35,738.42	-15,271.70
4000.04 · Interest-Mitigation Fund	403.63	713.28	-309.65
4000.05 · Benefit Fee-Alpine	375,005.03	354,230.82	20,774.21
4000.06 · 1% Refunds	-31,317.55	-25,967.88	-5,349.67
Total 4000 · COUNTY OF S.D.	3,040,572.60	2,958,813.99	81,758.61
4002 · INTEREST INCOME			
.1 · California Bank & Trust	373.25	643.80	-270.55
.2 · PASIS	8,099.15	9,202.91	-1,103.76
.3 · Investments	79,224.65	38,502.39	40,722.26
.4 · LAIF	374.97	11,933.81	-11,558.84
.6 · SRPL	8,388.30	2,849.75	5,538.55
.7 · CA CLASS	85,736.99	0.00	85,736.99
Total 4002 · INTEREST INCOME	182,197.31	63,132.66	119,064.65
4005 · OTHER INCOME			
.01 · Plan Check	45,897.69	27,311.91	18,585.78
.04 · Other	19,489.06	23,466.18	-3,977.12
.05 · Donations	0.00	7.00	-7.00
.08 · Ambulance Sub-Lease(Restricted)	8,000.00	60,000.00	-52,000.00
.09 · ALS Agreement (Restricted)	0.00	28,950.00	-28,950.00
.10 · Training	0.00	409.50	-409.50
.11 · Vehicle Reimbursements	18,525.05	28,474.60	-9,949.55
.21 · ECAA Loan Solar	449,285.40	0.00	449,285.40
.13 · Strike Team Personnel Reimb.	113,439.85	183,235.97	-69,796.12
.14 · Other Strike Team Reimb.	40,425.46	51,416.16	-10,990.70
Total 4005 · OTHER INCOME	695,062.51	403,271.32	291,791.19
4006 · GRANT INCOME			
4006.14 · Alpine Fire Foundation	364.00	2,438.95	-2,074.95
4006.19 · ARPA	14,284.40	129,496.52	-115,212.12
4006.21 · San Diego River Conservancy Fuels Management	60,101.25	0.00	60,101.25
Total 4006.21 · San Diego River Conservancy	60,101.25	0.00	60,101.25
4006.22 · SD Regional Fire Foundation	108,354.53	0.00	108,354.53
Total 4006 · GRANT INCOME	183,104.18	131,935.47	51,168.71
Total Income	4,100,936.60	3,557,153.44	543,783.16
Gross Profit	4,100,936.60	3,557,153.44	543,783.16
Expense			
8000 · DEBT SERVICE FUND			
8000.01 POB			
8000.1 · POB - Principle	210,752.85	200,000.00	10,752.85
8000.1b · POB - Interest	162,858.50	166,497.40	-3,638.90
Total 8000.01 POB	373,611.35	366,497.40	7,113.95
Total 8000 · DEBT SERVICE FUND	373,611.35	366,497.40	7,113.95
5003 · GRANT EXPENSES			
5003.03 · SD Regional Fire Foundation	104,618.97	0.00	104,618.97
5003.04 · CountySD			
SHSP 2021	0.00	13,930.67	-13,930.67
UASI 2022	0.00	1,001.28	-1,001.28
Total 5003.04 · CountySD	0.00	14,931.95	-14,931.95
5003.06 · State of CA	0.00	0.00	0.00
5003.14 · Alpine Fire Foundation			
Other Awards	1,254.80	12,689.29	-11,434.49
Total 5003.14 · Alpine Fire Foundation	1,254.80	12,689.29	-11,434.49
5003.19 · ARPA	14,284.40	91,103.54	-76,819.14
5003.21 · San Diego River Conservancy			
Fuels Management	60,101.25	0.00	60,101.25
Type 6	18,840.30	0.00	18,840.30
Total 5003.21 · San Diego River Conservancy	78,941.55	0.00	78,941.55
Total 5003 · GRANT EXPENSES	199,099.72	118,724.78	80,374.94
5000 · SALARIES			
5000.01 · Payroll	1,455,755.33	1,302,764.05	152,991.28
5000.02 · OVERTIME			
Critical Weather	11,529.77	17,642.97	-6,113.20
FLSA	28,608.57	22,814.36	5,794.21
Paramedic Resource Pool	0.00	0.00	0.00
Reimbursable	0.00	390.08	-390.08
Sick Coverage	62,796.04	55,129.11	7,666.93

ALPINE FIRE PROTECTION DISTRICT Profit & Loss Prev Year Comparison July 2023 through March 2024

	Jul '23 - Mar 24	Jul '22 - Mar 23	\$ Change
Strike Team	88,812.84	165,679.64	-76,866.80
Training	11,888.85	17,433.84	-5,544.99
Unclassified-Meetings, etc	13,263.88	5,312.67	7,951.21
Vacation-Holiday Coverage	109,723.24	138,045.80	-28,322.56
Worker's Comp Coverage	9,152.58	29,571.48	-20,418.90
Total 5000.02 · OVERTIME	335,775.77	452,019.95	-116,244.18
Total 5000 · SALARIES	1,791,531.10	1,754,784.00	36,747.10
5002 · EMPLOYEE BENEFITS			
5002.01 · Educational Incentive	80,089.04	91,861.02	-11,771.98
5002.02 · Vacation/Sick Leave Expense	3,920.80	72,952.33	-69,031.53
5002.03 · Medicare / Employer Exp	25,797.23	27,095.49	-1,298.26
5002.04 · Retirement - Pers	277,846.07	211,503.83	66,342.24
5002.4a · Retirement UAL Payments	125,318.00	132,355.00	-7,037.00
5002.05 · Group Medical Ins	303,638.81	278,599.49	25,039.32
5002.06 · Life Insurance	4,783.78	4,625.35	158.43
5002.07 · LTD Insurance	5,569.65	4,805.67	763.98
5002.08 · Social Security(Employer)	223.20	275.90	-52.70
5002.09 · Payroll Expenses	28.39	0.00	28.39
5002.10 · Retirement 401 (a)	10,475.00	2,606.25	7,868.75
5002.11 · Uniform Allowance (Admin)	250.00	500.00	-250.00
Total 5002 · EMPLOYEE BENEFITS	837,939.97	827,180.33	10,759.64
5006 · UNEMPLOYMENT	26.00	0.00	26.00
5007 · CLOTHING			
5007.01 · Uniforms			
Uniforms	4,762.83	15,171.92	-10,409.09
Total 5007.01 · Uniforms	4,762.83	15,171.92	-10,409.09
5007.02 · Boots	0.00	1,370.04	-1,370.04
5007.03 · Structure PPE	22,623.27	22,833.20	-209.93
5007.04 · Wildland gear	785.48	2,233.87	-1,448.39
Total 5007 · CLOTHING	28,171.58	41,609.03	-13,437.45
5008 · COMMUNICATION			
5008.01 · Heartland Comm Facility	89,346.05	99,176.04	-9,829.99
5008.02 · Mobile Communications	4,457.40	0.00	4,457.40
5008.03 · Mobile Data Terminals	0.00	5,502.68	-5,502.68
5008.05 · Emergency Operations Center EOC	128.22	0.00	128.22
5008.07 · Regional Comm Sys	5,539.11	0.00	5,539.11
5008.08 · Cox Communications	2,373.23	0.00	2,373.23
Total 5008 · COMMUNICATION	101,844.01	104,678.72	-2,834.71
5009 · PASIS (Workers Comp)			
5009.01 · Administrative	123,115.00	106,470.00	16,645.00
5009.02 · Claim Related	89,279.66	50,530.83	38,748.83
Total 5009 · PASIS (Workers Comp)	212,394.66	157,000.83	55,393.83
5010 · HOUSEHOLD	3,387.66	3,430.10	-42.44
5011 · FAIRA	53,718.00	46,011.00	7,707.00
5012 · MAINTENANCE - EQUIPMENT			
5012.01 · E17 KME (2015)	5,896.60	58,935.50	-53,038.90
5012.02 · E217 KME (2005)	19,249.89	12,973.96	6,275.93
5012.03 · BR217 International (2002)	38.73	0.00	38.73
5012.3B · B17 Hi-Tech (2019)	12,095.11	2,055.98	10,039.13
5012.04 · 2019 F-250	3,131.15	1,523.41	1,607.74
5012.05 · Rescue Tools	88.31	0.00	88.31
5012.06 · Hydrant Maintenance	0.00	235.82	-235.82
5012.07 · Station Generator	1,074.09	1,364.02	-289.93
5012.08 · SCBA - Compressor	3,897.21	1,048.17	2,849.04
5012.09 · Portable Extinguishers	359.45	335.93	23.52
5012.10 · Hose & Ladder Testing	0.00	3,910.40	-3,910.40
5012.11 · Misc.Equipment	601.73	373.77	227.96
5012.12 · Fuel	25,432.25	26,274.78	-842.53
5012.13 · Foam (Class A/B)	2,047.25	0.00	2,047.25
5012.14 · Fire Hose	0.00	3,639.42	-3,639.42
5012.16 · Air Compressor - Station	1,446.55	269.52	1,177.03
5012.19 · SCBA's	2,921.57	1,925.26	996.31
5012.20 · 4705 Ford Expedition (2008)	106.14	0.00	106.14
5012.21 · 4701 (2021 Silverado)	2,491.40	1,001.06	1,490.34
5012.22 · SQ17 (2023 Silverado)	208.64	702.11	-493.47
5012.23 · 4705 2020Ford Exp/2021 EQ Maint	25.86	214.61	-188.75
Total 5012 · MAINTENANCE - EQUIPMENT	81,111.93	116,783.72	-35,671.79
5013 · MAINTENANCE - RADIOS			
5013.01 · Maintenance Contract	1,809.00	2,056.94	-247.94
5013.02 · Radio Maintenance/Parts	1,142.97	441.41	701.56
Total 5013 · MAINTENANCE - RADIOS	2,951.97	2,498.35	453.62
5014 · MAINTENANCE - STRUCTURES			
5014.01 · Station 17			
Station Maintenance	16,125.99	16,028.47	97.52

ALPINE FIRE PROTECTION DISTRICT Profit & Loss Prev Year Comparison July 2023 through March 2024

	Jul '23 - Mar 24	Jul '22 - Mar 23	\$ Change
5014.01 · Station 17 - Other	0.00	0.00	0.00
Total 5014.01 · Station 17	16,125.99	16,028.47	97.52
5014.02 · HVAC Maintenance	1,452.00	4,534.00	-3,082.00
5014.03 · Apparatus Bay Doors & Gates	1,128.62	525.00	603.62
5014.04 · ST17 Life Safety Systems	4,836.36	5,696.62	-860.26
5014.06 · Gym Equipment	226.11	225.00	1.11
5014.07 · Grounds Maintenance	968.39	6,175.58	-5,207.19
Total 5014 · MAINTENANCE - STRUCTURES	24,737.47	33,184.67	-8,447.20
5015 · EMERGENCY MEDICAL SERVICES			
5015.01 · EMS Supplies	5,457.85	1,887.83	3,570.02
5015.02 · Defib. supplies	50.00	0.00	50.00
5015.04 · EMS Maintenance Contracts	4,042.00	6,309.00	-2,267.00
5015.07 · Medication Disposal	282.00	748.00	-466.00
Total 5015 · EMERGENCY MEDICAL SERVICES	9,831.85	8,944.83	887.02
5016 · MEMBERSHIP	994.87	1,844.00	-849.13
5018 · OFFICE EXPENSE			
5018.01 · Expendable Supplies	2,063.08	1,695.97	367.11
5018.02 · Postage	249.60	310.00	-60.40
5018.03 · IT Equipment	7,665.71	29,698.56	-22,032.85
Total 5018 · OFFICE EXPENSE	9,978.39	31,704.53	-21,726.14
5019 · PROFESSIONAL FEES			
5019.01 · Legal Counsel	17,371.54	26,298.14	-8,926.60
5019.02 · Auditor	13,603.00	11,729.00	1,874.00
5019.05 · Election	0.00	15,000.00	-15,000.00
5019.09 · IT Services	26,779.41	0.00	26,779.41
Total 5019 · PROFESSIONAL FEES	57,753.95	53,027.14	4,726.81
5023 · TRAINING			
5023.01 · Training Incidentals	493.85	1,664.00	-1,170.15
5023.02 · EMS (Medical Training)	6,576.00	11,291.27	-4,715.27
5023.03 · Heartland Training Facility	14,868.00	12,204.00	2,664.00
5023.04 · Education	5,900.35	2,144.00	3,756.35
5023.05 · Workshops	0.00	388.00	-388.00
Total 5023 · TRAINING	27,838.20	27,691.27	146.93
5025 · PROFESSIONAL DEVELOPMENT			
5025.01 · Administrative	5,086.90	3,191.82	1,895.08
5025.02 · Chief Officers	1,487.71	39.37	1,448.34
5025.03 · Board of Directors	0.00	1,240.01	-1,240.01
5025.04 · In House Training	3,470.00	3,305.00	165.00
5025.05 · Community Risk Reduction	1,342.01	749.57	592.44
5025.06 · Workshops-Operations	6,922.02	0.00	6,922.02
Total 5025 · PROFESSIONAL DEVELOPMENT	18,308.64	8,525.77	9,782.87
5028 · UTILITIES			
5028.01 · SDG&E	41,658.67	37,170.78	4,487.89
5028.02 · Telephone	1,658.50	1,616.73	41.77
5028.03 · Water	3,118.24	5,011.16	-1,892.92
5028.04 · Trash	1,658.00	1,309.00	349.00
5028.05 · Sewer	3,888.45	3,748.46	139.99
Total 5028 · UTILITIES	51,981.86	48,856.13	3,125.73
5030 · SPECIAL DISTRICT EXPENSE			
5030.01 · District Operations	7,934.86	7,620.77	314.09
5030.02 · Publishing	596.99	308.00	288.99
5030.04 · SD County Admin Fees	9,901.65	9,631.41	270.24
5030.05 · Incident Operations	3,266.87	9,642.36	-6,375.49
5030.06 · Wellness	24,357.12	15,643.88	8,713.24
5030.08 · SD LAFCO	2,812.63	2,648.55	164.08
5030.10 · Web Site	780.00	765.00	15.00
5030.11 · Recruitment	122.05	613.00	-490.95
5030.16 · Reimbursable expenses	126.40	176.26	-49.86
5030.17 · Software/Licenses	18,086.21	17,604.13	482.08
Total 5030 · SPECIAL DISTRICT EXPENSE	67,984.78	64,653.36	3,331.42
5031 · DIRECTORS FEES	3,600.00	4,450.00	-850.00
5032 · Community Risk Reduction			
5032.01 · Public Education	4,751.62	1,559.16	3,192.46
5032.02 · Supplies	12.62	1,818.57	-1,805.95
5032.04 · Mapping	100.00	0.00	100.00
Total 5032 · Community Risk Reduction	4,864.24	3,377.73	1,486.51
5035 · UNCAPITALIZED EQUIPMENT			
Communications	861.25	5,332.80	-4,471.55
Facilities	366.89	9,908.97	-9,542.08
Office	4,151.89	6,979.59	-2,827.70
Operations	945.71	3,843.83	-2,898.12

ALPINE FIRE PROTECTION DISTRICT
Profit & Loss Prev Year Comparison
July 2023 through March 2024

	<u>Jul '23 - Mar 24</u>	<u>Jul '22 - Mar 23</u>	<u>\$ Change</u>
Vehicles	2,808.44	0.00	2,808.44
Total 5035 · UNCAPITALIZED EQUIPMENT	9,134.18	26,065.19	-16,931.01
5037 · CAPITAL EXP. - EQUIPMENT			
Communications	12,881.50	0.00	12,881.50
Facilities	462,439.85	4,752.00	457,687.85
Medical	7,174.05	0.00	7,174.05
Office	9,117.33	0.00	9,117.33
Operations	0.00	8,593.06	-8,593.06
Vehicles	13,376.01	3,800.00	9,576.01
Total 5037 · CAPITAL EXP. - EQUIPMENT	504,988.74	17,145.06	487,843.68
6999 · Uncategorized Expenses	0.00	0.00	0.00
Total Expense	4,477,785.12	3,868,667.94	609,117.18
Net Income	-376,848.52	-311,514.50	-65,334.02

ALPINE FIRE PROTECTION DISTRICT Employee Reimbursement Report March 2024

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Account</u>	<u>Amount</u>
Mar 24							
	Check	03/13/2024	21850	HIEBING, ARIC A	S-290 Initial Attack IC	5023.04 · Education	532.06
	Check	03/18/2024	21860	PINHERO, DEBBIE A	Travel Reimb. 6/12/2023-01/25/2024	5018.01 · Expendable Supplies	122.39

ALPINE FIRE PROTECTION DISTRICT – STAFF REPORT

Agenda Item: 6.1
Meeting Date: April 16, 2024
Submitted By: Fire Chief Boggeln
Subject: Award Contract for Auditor



Recommendation:

Staff recommends Board approval to have the Fire Chief award and execute the contract for the FYE 24 – FYE 26 Auditor with two 1- year optional extensions to complete the fire district annual audit.

Subject Summary:

The Fire District has contracted with Fechter and Company to complete the District’s financial audit for the past 5 years. Staff solicited a RFP for audit services and received 3 responses by the deadline. Staff has evaluated the responses and recommends awarding Nigro & Nigro the contract based on experience with fire district and governmental agency audits, strong recommendations from current and previous agencies who have used Nigro & Nigro, and the financial competitiveness in their response to the RFP.

Company	3-Year Contract	Optional 2-year Extension	Total
Nigro & Nigro	\$39,000	\$26,000	\$65,000
Harshwal & Company	\$37,830	\$28,476	\$66,306
Davis Farr	\$61,570	Did not submit estimated fees	\$61,750+

**TECHNICAL PROPOSAL
FOR
PROFESSIONAL AUDITING SERVICES
Alpine Fire Protection District**

**For the Fiscal Years Ending
June 30, 2024-2026
(with option for three subsequent years)**



Respectfully Submitted on March 20, 2024 by:

Paul J. Kaymark, CPA
Nigro & Nigro, PC
pkaymark@nncpas.com
Federal Tax ID: 30-0636241
Nncpas.com

Murrieta Office: 25220 Hancock Ave. #400, Murrieta, CA 92562 • P: (951) 698-8783 • F: (951) 699-1064
Walnut Creek: 2121 N. California Blvd. #290, Walnut Creek, CA 94596 • P: (844) 557-3111 • F: (844) 557-3444

Let's Work Together!



*By applying our financial expertise,
we partner with our clients to build
valuable relationships that inspire success.*

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March 20, 2024

Ms. Debbie Pinhero, Administrative Director
Alpine Fire Protection District
1364 Tavern Rd
Alpine, CA 91901

Dear Ms. Pinhero

Thank you for the opportunity to submit this proposal to provide audit services for the Alpine Fire Protection District (District). Our understanding of the work to be done is: the annual audit of the District's financial statements and prepare the annual state controller's report for the fiscal years ending June 30, 2024-2026, with an option to extend for three additional years, as well as other reporting requirements as noted in the RFP. Based on our history with special districts, especially fire protection districts, we believe our firm would be a great fit, and we would develop a great working relationship. Our staff works hard to help ensure our audits are completed with the highest level of service and meet all deadlines.

Currently, we audit the majority of Fire Protection Districts in San Diego County as follows:

Fire Protection Districts: Deer Springs, Lakeside, North County, Rancho Santa Fe, San Miguel and Valley Center

Although many people think that all special districts function in the same manner, we know that's not the case. The audit leadership team we've assigned to your District, including myself, will take the time to learn the intricacies of your organization. We find that by delving deep into our client's structure and operations we are able to make recommendations that are not only useful, but also practical to implement.

At Nigro & Nigro, PC, our greatest strengths correspond to your most critical needs; we possess the full spectrum of resources needed to most effectively help the District's management team and Board members meet their goals – all at a very competitive rate. We believe we are your best choice.

- **Credibility, Reputation, and Resources of a Large Firm** without sacrificing the small-firm touch. Our CPAs and consultants can help you analyze and address financial, operational, and regulatory issues so you can focus attention on serving your citizens. We were originally formed in 1999, and now perform annual audits for approximately 100+ public agencies annually.
- **State-Wide Reach with Local Presence.** At Nigro & Nigro, we have the benefit of having the resources of a state-wide firm while serving you from our **Murrieta (Headquarters) office**. We also have an office in Walnut Creek for additional resources.
- **Efficiency.** Our use of portal software allows you to upload audit documentation at any time, which will minimize disruption to your staff and enable timely completion of all deliverables.

- **An Efficient and Effective Work Plan.** We currently serve over 100+ governmental entities statewide, which enables our staff to understand the scope of the audit. We also understand the District's complexities, not just from a compliance standpoint but also from an operational point of view. We have developed an effective work plan that takes into consideration your needs for high quality audit services, as well as timely deliverables. As a result of our efficient work plan, we commit to meeting your deadlines to complete our auditing services within the time-period you have specified.
- **Thought Leadership.** Members of our firm have been actively involved as presenters in numerous industry conferences and programs, including the GFOA, CSDA, and CSMFO. We have incorporated our experience with these committees into our audit framework.
- **Engagement Team.** We know that quality people drive quality results, which is why our commitment to you starts with the engagement team members who are selected based on their experience, focus on serving local government agencies, and who are the best fit for you. Each of the District's engagement team members have completed and exceeded the mandatory requirement for continuing professional education hours as requested in the RFP. Paul Kaymark, Partner, will be the main contact for the District regarding this project.
- **A Focus on Providing Consistent, Dependable Service to Government Entities.** Nigro & Nigro is organized by industry, affording our clients with industry-specific expertise supplemented by valuable local service and insight. Therefore, the District will enjoy the service of members of our Governmental Audit Services Team who have experience with similar governmental entities and understand the issues and environment critical to you. You will not have to train our auditors.

You may have many options in selecting a professional audit firm. By choosing Nigro & Nigro, you will gain value-added accounting and operational insights. We are the right fit for the District, as we have the expertise and depth of resources within our firm to offer you exceptional service while maintaining a sincere and honest relationship. We understand the work, we are committed to meeting your deadlines, and we would like the opportunity to continue to be your auditors. We also commit to meeting or exceeding your expectations.

Thank you once again for the opportunity to present our qualifications. If you have any questions about our offerings, please do not hesitate to contact me.

Sincerely,



Paul J. Kaymark, CPA
Audit Services Partner



LICENSE TO PRACTICE IN CALIFORNIA

The Firm and its entire CPA staff hold licenses to practice in the State of California. The Firm's CPA's are all members in good standing with the California Society of CPA's and the AICPA. We will assign a California licensed CPA as the auditor in charge of the audit.

PROFILE OF THE FIRM

Statement of Independence

Our standards require that we be without bias with respect to your operations. The Firm is independent of all entities listed in the RFP, as defined by auditing standards generally accepted in the United States of America and the U.S. General Accounting Office's "Governmental Auditing Standards". In addition, the Firm shall give the District written notice of any relevant professional relationships entered into during the period of this agreement.

Experience

Nigro & Nigro team members are highly trained in governmental accounting and auditing, which sets us apart as being able to add value beyond the basic attest engagement. We are comfortable working with clients of various sizes. Within the past five years, we have worked with numerous governmental clients with revenues ranging from \$200,000 to over \$300 million.

Prior to any audit engagement, our engagement team leader will meet with the Board, Audit Committee and Management to gain a full understanding of the philosophy, objectives and policies for operating the organization, as well as to discuss significant business, regulatory and accounting matters that will affect the audit. At the conclusion of the audit, we will communicate the results of the audit with the Board, Audit Committee and Management.

Areas of specialization include:

- Audit and Review Services
- Government Auditing Standards & Single Audits
- Annual Report of Financial Transactions
- Agreed Upon Procedures Engagements
- Annual Comprehensive Financial Report (ACFR) development

PROFILE OF THE FIRM (CONTINUED)

Size of Our Firm

Firm-wide, we have the following staffing for our governmental audit services:

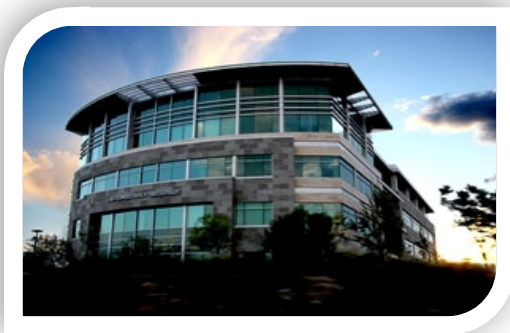
Position	Number of Employees	Number of Licensed CPA's
Partner*	7	7
Senior Manager	1	1
Manager	3	1
Supervisor	1	-
Senior	8	1
Associates	13	-
Support Staff	3	-
Total	36	10

**Although the term "partner" is used throughout this proposal to avoid confusion, the firm is organized as a Professional Corporation, and the firm's owners are "shareholders."*

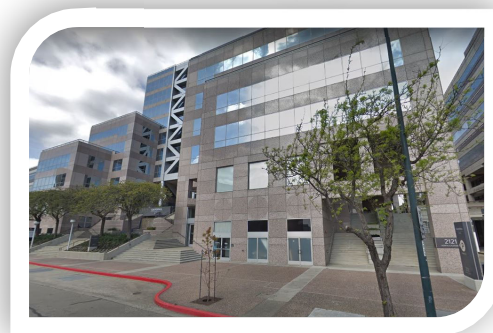
Size and Location of Offices

The firm was originally established in 1999. In 2013, we opened our second office in Northern California in order to better serve our growing client base of agencies in the San Francisco Bay Area. The Firm now has five partners and a professional staff of 18 accountants and expects to add more in the coming years as we continue to grow. We are a full service firm, providing audit and review, tax, consulting, and accounting services to local government, non-profit organizations, charter schools, commercial businesses and homeowners' associations. The office serves clients of all sizes and industries, however, we focus on government agencies, just like yours.

We are prepared to do what it takes to provide the extra level of service required to maintain a long-term business relationship.



MURRIETA OFFICE



WALNUT CREEK OFFICE

Range of Activities Performed

- Consulting and other services for numerous other agencies and not-for-profits
- Tax services for individuals, corporations, and non-profit organizations

PROFILE OF THE FIRM (CONTINUED)

Peer Review

Our firm's most recently issued peer review report can be found under the "Additional Documents" section of the proposal. A firm can receive a "Fail", "Pass with Deficiencies", or a "Pass" rating. The firm's most recent peer review report rating was a Pass. This rating indicates that the firm's system of quality control has been suitably designed and complied with to provide the audit organization with reasonable assurance of performing and reporting in conformity with professional standards and applicable legal and regulatory requirements in all material respects. As required by our membership in the Government Audit Quality Center (GAQC), the peer review included a selection of a sample of governmental audit engagements.

Meet Your Audit Leadership Team

Listed on the following pages are the resumes of the management team that will be assigned to your audit. As mentioned previously, our staff members have considerable governmental audit experience. This gives us a pool to draw on in addition to the group listed.

Name	Role	Years of Experience in Audits
Paul J. Kaymark, CPA	Lead Audit Partner	30
Peter Glenn, CPA	Review Partner	15
Jared Solmons, CPA	Audit Senior Manager	5
Stacy Macias, CPA	Audit Manager	5
Anabel Cruz, CPA	Audit Manager	4
Tyler Cook	Audit Supervisor	3
Angelina Paunkov	Audit Senior	2

Paul J. Kaymark, CPA

Lead Audit Partner

Paul joined the firm in 2019 and has more than 30 years of public accounting and auditing governmental entities experience. Paul is our choice for new governmental audit clients, having extensive experience in the areas of governmental entities. His main responsibilities include assistance in the preliminary planning of audit work, review of assistants' work, and performing audit procedures in more complex audit areas.

Audit Services:

Mr. Kaymark has been working on audit engagements of governmental agencies, not-for-profit organizations, as well as for-profit corporations and companies. His previous experience includes audit and consulting work for large and small businesses with a focus on client service. Paul strives to build strong relationships with his clients by assisting them with any emerging issues and being available as a resource.

Consulting Services:

Mr. Kaymark has experience in a variety of governmental issues, garnered from his auditing experience over the years. He regularly consults with clients in areas of:

Special District Accounting:

- Internal controls
- Financial reporting
- Annual report of financial transactions

Financial Reporting:

- Year-end closing procedures
- Cash flows
- Budget development and projections
- Multi-Year projections
- Pension and OPEB accounting

Some Agencies Served:

- Metropolitan Water District of So Cal
- Palmdale Water District
- Mojave Water Agency
- Western Municipal Water District
- El Toro Water District
- East Orange County Water District
- Trabuco Canyon Water District



California Special Districts Association
Districts Stronger Together

CSDA Workshop Speaker



Education:

Bachelor of Science, Business Administration, Accountancy
California State University, Long Beach
1994

Licenses and Certifications:

- Certified Public Accountant, California
- GFOA Certificate for Excellence in Financial Reporting - Reviewer

Professional Affiliations:

- Government Finance Officers Association (GFOA)
- California Society of Municipal Finance Officers (CSMFO)
- California Special District Association (CSDA)

Continuing Education:

Various municipal accounting courses offered by the AICPA, CalCPA Education Foundation including:

- Governmental and Nonprofit Annual Update
- GASB Basic Financial Statements for State and Local Governments
- Single Audits: Uniform Grant Guidance (formerly OMB Circular A-133)
- Financial Accounting Standards Board Annual Updates



Water and Wastewater Clients Audited and/or Consulted With Over My Career
--

Water and Wastewater

Metropolitan Water District of Southern California
 Los Angeles County Sanitation District
 Long Beach Water Department
 Glendale Water and Power
 Colton Public Utilities
 Baldy Mesa Water District
 Bear Valley Community Services District
 Beaumont-Cherry Valley Water District
 Big Bear City Community Services District
 Cabazon Water District
 California Domestic Water Company
 Casitas Municipal Water District
 Castaic Lake Water Agency
 Chino Basin Water Conservation District
 Chino Basin Watermaster
 Coachella Valley Water District
 Diablo Water District
 East Orange County Water District
 El Toro Water District
 Farm Mutual Water Company
 Golden Hills Community Services District
 Goleta Water District
 Hi-Desert Water District
 Inverness Public Utilities District
 Irvine Ranch Water District
 Joshua Basin Water District
 Jurupa Community Services District
 Leucadia Wastewater District
 Mesa Consolidated Water District
 Mojave Water Agency
 Monte Vista Water District
 Montecito Water District
 North Coast County Water District
 North Marin Water District
 Novato Sanitary District
 Palmdale Water District

Water and Wastewater, continued

Phelan Pinon Hills Community Services District
 Pomona Valley Protective Agency
 Purissima Hills Water District
 Rincon del Diablo Water District
 Rosamond Community Services District
 Rossmoor Los Alamitos Area Sewer District
 Sacramento Suburban Water District
 San Bernardino Valley Water Conservation District
 San Gabriel Valley Municipal Water District
 San Lorenzo Valley Water District
 Santa Ana Watershed Project Authority
 Santa Margarita Water District
 Saticoy Sanitary District
 Solano County Water Agency
 Soquel Creek Water District
 Stallion Springs Community Services District
 Summerland Sanitary District
 Trabuco Canyon Water District
 Tres Pinos Water District
 Triunfo Sanitation District
 Twentynine Palms Water District
 Vallecitos Water District
 Valley County Water District
 Ventura Regional Sanitation District
 Victor Valley Water District
 Victor Valley Wastewater Reclamation Authority
 Victorville Water District
 Water Facilities Authority - Joint Power Agency
 Water Replenishment District
 West County Agency
 West County Wastewater District
 West Valley Water District
 Westborough Water District
 Western Municipal Water District
 Western Riverside County Regional Wastewater
 Yorba Linda Water District

Peter Glenn, CPA

Audit Review Partner

Peter joined the firm in 2011 after nearly three years of previous public accounting and auditing experience. Peter will work under the general direction of the partner. Peter is our choice for new governmental audit clients, having successfully worked on each of the Firm's clients since beginning with the Firm. His main responsibilities include assistance in the preliminary planning of audit work, review of assistants' work, and performing audit procedures in more complex audit areas.

Audit Services:

Peter Glenn began his auditing career with Nigro & Nigro in 2011, participating in audits of special districts, LEAs, other governmental audits, and agreed-upon procedure engagements. Prior to joining the firm, he worked for three years at another public accounting firm, developing his auditing skills. He has previously been the in-charge accountant for some of the firm's largest clients.

Consulting Services:

Mr. Glenn has experience in a variety of governmental accounting issues, derived from his auditing experience at the firm. He regularly consults with clients in areas of:

Special District Accounting:

- Internal controls
- Financial reporting & GASB 34
- Annual report of financial transactions

Financial Reporting:

- Uniform Guidance
- Performance Audits
- Year-end closing procedures
- Cash flows
- Budget development and projections
- Multi-Year projections

Other Agencies Served:

- Calleguas Municipal Water District
- Costa Mesa Sanitary District
- East Orange County Water District
- Hi-Desert Water District
- Las Galinas Valley Sanitary District
- Montecito Water District
- North Coast County Water District
- Palmdale Water District
- San Geronio Pass Water Agency



Education:

Bachelor of Science, Business Administration, Accounting
California State University,
San Marcos, 2008, Magna Cum Laude

Licenses and Certifications:

- Certified Public Accountant, California

Continuing Education:

- CASBO Annual Conference
- SSC Finance & Management Conferences
- Government Accounting & Auditing Conference
- In-house training for audit staff (presenter)



Jared Solmosen, CPA

Audit Senior Manager

After completing his degree, Jared went to work for a midsize construction company where he worked as an estimator and project manager before transitioning into more of an accounting and finance role. It was working in this role that led him to the decision to pursue the goal of becoming a Certified Public Accountant. He continues to hone his skills and expand his knowledge as he branches out into different areas of accounting services and working with various governmental agencies and not-for-profit organizations. Jared will work with the audit partner and oversee staff as they work together through different audit areas.

Audit Services:

Jared began his career with Nigro & Nigro in 2019 focusing on special districts and not-for-profit organizations. He has a customer-oriented approach to auditing, striving to build strong relationships by working with clients to help them navigate the ever-changing world of accounting rules and standards.

Consulting Services:

Jared has experience with a variety of governmental and not-for-profit accounting issues, as well as other tax and audit concerns, derived from his audit and consulting experience at the firm.

Special District Accounting:

- Internal control policies, procedures, and best practices
- Year-end closing procedures
- Capital asset and depreciation schedule

Financial Reporting:

- Federal and state compliance
- Single audits
- Revenue and expense tracking by program/grant
- Statement of functional expense
- Compiling financial statements
- Disclosure requirements
- GASB 68 Pensions
- GASB 75 OPEB
- GASB 87 Leases
- GASB 96 SBITAs

Other Agencies Served:

- Calleguas Municipal Water District
- Costa Mesa Sanitary District
- East Orange County Water District
- Hi-Desert Water District
- Las Galinas Valley Sanitary District
- Montecito Water District
- North Coast County Water District
- Palmdale Water District
- San Geronio Pass Water Agency



Education:

Bachelor of Science, Business Administration, Finance
California State University,
San Marcos, 2013

Licenses and Certifications:

- Certified Public Accountant, California

Continuing Education:

- Government Accounting & Auditing Conference
- Not-For-Profit Organizations Conference
- In-house training for audit staff
- Spidell Tax Seminar
- Western CPE Tax update webinars
- In-house training for audit staff (presenter)

Additional Areas:

- Tax preparation
- QuickBooks knowledge

Stacy Macias, CPA

Audit Manager

Stacy joined the firm in 2018 as a staff accountant after completing her degree at California State University, Chico and has worked her way up to Audit Manager. Stacy continues to expand her knowledge as she branches out into different areas of accounting services and working with varying governmental and not-for profit clients. Stacy will work under the general direction of the audit partner and oversee staff as they work together through different audit areas.

Audit Services:

Stacy began her auditing career on audit engagements of governmental agencies, and non-for-profit organizations. Stacy enjoys auditing governmental agencies and non-for-profit due to their varying structures and sizes. Stacy truly values customer service and building client relationships. Her friendly demeanor makes clients comfortable in reaching out to her during the audit process or throughout the year.

Consulting Services:

Stacy has experience in a variety of governmental and not-for-profit accounting, tax, and audit concerns, derived from her audit and consulting experience with those industries.

Financial Reporting:

- Year-end closing procedures
- Internal control policies and procedures and best practices
- Compiling Financial Statements
- Revenue and Expense tracking by program/grant
- Statement of Functional Expenses
- Capital assets and depreciation schedules
- Disclosure requirements
- Federal and State compliance
- GASB 68 Pensions
- GASB 75 OPEB
- GASB 87 Leases
- GASB 96 SBITAs

Additional Areas:

- Tax preparation
- QuickBooks knowledge

Other Agencies Served:

- Calleguas Municipal Water District
- Costa Mesa Sanitary District
- East Orange County Water District
- Hi-Desert Water District
- Las Galinas Valley Sanitary District
- Montecito Water District
- North Coast County Water District
- Palmdale Water District
- San Geronio Pass Water Agency



Education:

Bachelor of Science, Business Administration, Accounting
California State University,
Chico, 2018

Licenses and Certifications:

- Certified Public Accountant, California

Continuing Education:

- Government Accounting & Auditing Conference
- Not-For-Profit Organizations Conference
- In-house training for audit staff
- Spidell Tax Seminar
- Western CPE Tax update webinars
- In-house training for audit staff (presenter)

Anabel Cruz, CPA

Audit Manager

Anabel began her career in public accounting in 2019 with Nigro & Nigro, PC. Previous to joining the firm, she worked as an Accountant at private sector companies. Her audit experience includes audits of governmental and not-for-profit organizations, Anabel values building quality relationships with clients while providing timely and reliable services. Anabel will work under the general direction of the audit partner and oversee staff as they work together through different audit areas.

Audit Services:

Anabel enjoys auditing governmental agencies and non-for-profits due to their varying structures and sizes.

Consulting Services:

Anabel has experience in a variety of governmental and not-for-profit accounting and audit concerns, derived from her audit and consulting experience with those industries.

Financial Reporting:

- Year-end closing procedures
- Agreed upon procedures
- Internal control policies and procedures and best practices
- Capital assets and depreciation schedules
- GASB 68 Pensions
- GASB 75 OPEB
- GASB 87 Leases
- GASB 96 SBITAs

Other Agencies Served:

- Calleguas Municipal Water District
- Costa Mesa Sanitary District
- East Orange County Water District
- Hi-Desert Water District
- Las Galinas Valley Sanitary District
- Montecito Water District
- North Coast County Water District
- Palmdale Water District
- San Geronio Pass Water Agency



Education:

Bachelor of Science, Finance and Accountancy
California State University, Northridge,
2014

Licenses and Certifications:

- Certified Public Accountant, California

Continuing Education:

- Government Accounting & Auditing Conference
- Not-For-Profit Organizations Conference
- In-house training for audit staff
- Spidell Tax Seminar
- Western CPE Tax update webinars
- In-house training for audit staff (presenter)

Tyler Cook

Audit Supervisor

Tyler began his career in public accounting in 2022 with Nigro & Nigro, PC. Tyler's audit experience includes audits of governmental and not-for-profit organizations such as cemeteries, resource conservation districts, water districts, fire protection districts and community service districts. Tyler values building quality relationships with clients while providing timely and reliable services. Tyler is working under the general direction of the Audit Manager.

Audit Services:

Tyler enjoys auditing governmental agencies and non-for-profits due to their varying structures and sizes.

Consulting Services:

Tyler has experience in a variety of governmental and not-for-profit accounting and audit concerns, derived from his audit and consulting experience with those industries.

Financial Reporting:

- Year-end closing procedures
- Agreed upon procedures
- Internal control policies and procedures and best practices
- Capital assets and depreciation schedules
- GASB 68 Pensions
- GASB 75 OPEB
- GASB 87 Leases
- GASB 96 SBITAs

Other Agencies Served:

- Calleguas Municipal Water District
- Costa Mesa Sanitary District
- East Orange County Water District
- Hi-Desert Water District
- Las Galinas Valley Sanitary District
- Montecito Water District
- North Coast County Water District
- Palmdale Water District
- San Gorgonio Pass Water Agency



Education:

Bachelor of Science, Accountancy
BYU Hawaii – 2022
Master's in Accountancy
San Diego State University – 2023

Licenses and Certifications:

- CPA License Candidate

Continuing Education:

- Government Accounting & Auditing Conference
- Not-For-Profit Organizations Conference
- In-house training for audit staff

Angelina Paunkov

Audit Senior

Angelina began her career in public accounting in 2023 with Nigro & Nigro, PC. Angelina's audit experience includes audits of governmental and not-for-profit organizations such as cemeteries, resource conservation districts, water districts, fire protection districts and community service districts. Angelina values building quality relationships with clients while providing timely and reliable services. Angelina is working under the general direction of the Audit Supervisor.



Audit Services:

Angelina enjoys auditing governmental agencies and non-for-profits due to their varying structures and sizes.

Consulting Services:

Angelina has experience in a variety of governmental and not-for-profit accounting and audit concerns, derived from her audit and consulting experience with those industries.

Financial Reporting:

- Year-end closing procedures
- Agreed upon procedures
- Internal control policies and procedures and best practices
- Capital assets and depreciation schedules
- GASB 68 Pensions
- GASB 75 OPEB
- GASB 87 Leases
- GASB 96 SBITAs

Other Agencies Served:

- Calleguas Municipal Water District
- Costa Mesa Sanitary District
- East Orange County Water District
- Hi-Desert Water District
- Las Galinas Valley Sanitary District
- Montecito Water District
- North Coast County Water District
- Palmdale Water District
- San Geronio Pass Water Agency

Education:

Bachelor of Science, Accountancy
California State University, San Marcos,
2023

Licenses and Certifications:

- Certified Public Accountant, California

Continuing Education:

- Government Accounting & Auditing Conference
- Not-For-Profit Organizations Conference
- In-house training for audit staff

PROFILE OF THE FIRM (CONTINUED)

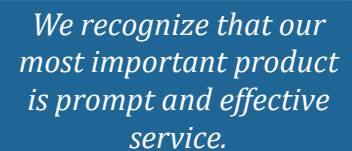
Training & Resources

The Firm is committed to a continuing professional education program, which emphasizes the areas of expertise of each member of our professional staff. The Firm is required to comply with the *Government Auditing Standards* for each professional practicing in the area of governmental accounting and auditing. We are committed to follow those standards, which result in quality audit services, including continuing education for all staff of 60-80 hours each year, specifically in school districts and governmental auditing. As required by *Government Auditing Standards*, all governmental audit staff receives the required continuing education in the area of governmental auditing and accounting. These policies are monitored internally, reviewed annually and certified periodically by independent peer review.

Library facilities are maintained which include current professional literature and specific information for the industries that we serve. The Firm library is also reviewed as part of the external quality review program. The Firm has in-house training programs specific to our school district clients. We also perform auditing and accounting updates for our clients that are organized by our staff. These practices ensure the quality of our staff over the term of the engagement.

Our staff participates in activities relating to government accounting and reporting issues through our membership and involvement with the following organizations:

- a. American Institute of CPA's Governmental Audit Quality Center
- b. California Society of CPAs
- c. Government Finance Officers Association (GFOA)
- d. California Special Districts Association (CSDA)
- e. Government Accounting Standards Board (GASB)
- f. Association of Certified Fraud Examiners (ACFE)



We recognize that our most important product is prompt and effective service.

Through our participation in these organizations and continuing education provided by them, the Firm continues to stay abreast of all current governmental accounting and reporting issues. Some of the professional education our audit team members have either presented at or attended in the last two years include:

- SSC Annual Finance and Management Conference
- SSC Governor's Budget Workshop
- CSDA Annual Conference
- CSMFO Conference
- GFOA Annual Conference
- Various other governmental workshops

We recognize that our most important product is prompt and effective service. We believe the District should work with its CPA firm throughout the entire year. We are available at any time throughout the year to provide any assistance you may need.

PROFILE OF THE FIRM (CONTINUED)

Similar Engagements with Other Special Districts

We currently conduct over 100+ government audits each year and have well rounded experience with local governmental agencies. We are excited for the opportunity to devote our attention to you and your specific needs. Below is a partial list of some similar governmental clients we are currently auditing.

Please contact our clients for a Reference of our services!

Let's start with our Fire Protection District clients in San Diego County:

Deer Valley FPD – Liz Heaton – (760) 749-8001

Lakeside FPD – Robert Schiwitz – (619) 390-2350 x 007

North County FPD – Cherie Juul – (760) 723-2052

Rancho Santa Fe FPD – Burgen Havens – (858) 756-6010

San Miguel Consolidated FPD – Leah Harris – (619) 670-0500

Valley Center FPD – Amy Mayerchik (760) 751-7600

ACFR Preparation Clients:

Costa Mesa Sanitary District – Kaitlin Tran, FM (949) 645-8400

Hi-Desert Water District – Tanya Gruwell, CFO (760) 228-6271

Las Gallinas Valley Sanitary District – Dale McDonald, ASM (415) 526-1519

Trabuco Canyon Water District – Michael Perea, AGM (949) 858-0277

Other Large Special District Clients:

Calleguas Municipal Water District – Dan Smith, MAS – (805) 579-7132

Montecito Water District – Olivia Rojas, BM (805) 969-2271

Rowland Water District – Myra Malner, DF (562) 697-1726

*** Please check the websites of these above noted clients to review the Financials prepared by our Firm.**

SCOPE OF THE AUDIT

We will audit the basic financial statements of the District for the fiscal year ended June 30, 2023-2025 in accordance with the following standards:

- Auditing Standards Generally Accepted in the United States of America
- *Government Auditing Standards*, issued by the Comptroller General of the United States
- Minimum Audit Requirements and Reporting Guidelines for Special Districts

Our audit will be for the purpose of expressing an opinion on the basic financial statements, and will include such auditing procedures as considered necessary to accomplish this purpose. We will also provide an "in-relation-to" opinion on any other supplemental information and statistical schedules. We anticipate issuing the following reports:

- Independent Auditors' Report on the basic financial statements.
- Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.

In addition, we will provide the District with a management letter that will give written appraisals of its accounting and related systems. This letter will identify any control deficiencies, significant control deficiencies or material weaknesses that are identified during the audit. We will work with management before audit fieldwork and during the course of the audit to assess internal controls and review mitigating controls in place in an effort to reduce the control deficiencies, significant control deficiencies and material weaknesses that need to be reported to management in writing, assuming there are mitigating controls in place. The letter will also offer recommendations for the elimination of weaknesses that we identify, and we will suggest any methods we discover to help improve efficiency and effectiveness.

We will schedule an appearance with the Board and the Audit Committee that allows an opportunity for us to present the audit and management letter. This is an excellent time for the District to resolve any questions it has regarding our audit or management letter. As mentioned earlier, the value in hiring our Firm comes from not only the audit, but from our experience and the education, we can provide. We hope that as questions or concerns arise throughout the year, the District staff will contact us and draw on our knowledge and experience.

Non-significant deficiencies discovered during the audit process shall be reported in a separate letter to management, the Board and the Audit Committee, which shall be referred to in the report(s) on internal controls. This separate letter also informs the Board and the Audit Committee of the following:

- 1) The auditor's responsibility under auditing standards generally accepted in the United States of America.
- 2) Significant accounting policies.
- 3) Management judgments and accounting estimates.
- 4) Significant audit adjustments.
- 5) Other information in documents containing audited financial statements.
- 6) Disagreements with management.
- 7) Management consultation with other accountants.
- 8) Major issues discussed with management prior to retention.
- 9) Difficulties encountered in performing the audit.

All working papers and reports will be retained at the Firm's expense for a minimum of seven (7) years, unless the Firm is notified in writing by the District of the need to extend the retention period.

SCOPE OF THE AUDIT(CONTINUED)

Segmentation of Engagement

STEP 1: Planning

Our goal in preliminary fieldwork is to gain a thorough understanding of your internal controls, processes and procedures. Our goal is to accomplish as much interim fieldwork as possible so that our stay during final fieldwork is kept to a minimum. Our preliminary work focuses on planning and internal control documentation.

STEP 2: Interim Field Work

Internal Control Documentation

Our internal control documentation usually occurs during interim fieldwork. Our documentation process will be as follows:

- 1) Gather or update documentation for significant processes defined in our preliminary fieldwork.
- 2) Perform a "walk-through" of these significant processes.
- 3) Ask "what can go wrong" questions.
- 4) Identify controls in place. This will include both preventative and detective controls.
- 5) Evaluate the design of internal controls.
- 6) Decide whether to test and rely on controls.
- 7) Summarize preliminary fieldwork and submit management letter of all areas of concern.

STEP 3: Final Fieldwork

We assess risks, design procedures and obtain evidence to support financial statement amounts and disclosures during final fieldwork. Our Firm utilizes a methodology designed specifically for special districts. Our process emphasizes continuous communication with our staff.

Assess Risks and Design Procedures

As outlined in the risk based statements of audit standards (SAS 104 to 111), our Firm uses a risk-based approach to the audit. Our procedures to assess risks and design procedures are as follows:

- 1) Assess risk of material misstatement from errors or fraud based on internal controls combined with inherent risk of significant accounts.
- 2) Design procedures to test controls if considered necessary.
- 3) Design procedures to test details of account balances and classes of transactions based on risk.

Interim and Year End Testing

- 1) Perform tests of controls if considered necessary.
- 2) Perform tests of details of account balances and classes of transactions.
- 3) Evaluate quality and sufficiency of audit evidence.
- 4) Evaluate misstatements.

STEP 4: Audit Completion

Preparation of Audit Report and Management Letter

After reviewing the financial statements, notes and required supplementary schedules, we will agree the data to our working papers and provide a thorough review of all information by using written Firm standards and checklists. We will also review and incorporate any statistical data. This will verify appropriate presentation and disclosure. We will also at this time prepare our management letter that identifies financial trends and recommendations for improvement, reports required communications to the governing board, and discusses change in the environment in which the District operates.

SCOPE OF THE AUDIT (CONTINUED)

Proposed Schedule/Level of Staff & Number of Hours Assigned to Each Segment

We will provide a detailed audit plan and prepare a list of schedules upon proposal acceptance. The following table summarizes our proposed segmentation of the engagement by date, segment, and level of staff as we have estimated based on the RFP timeline:

Date/Segment	Total Hours			Total
	Partner/Manager	Supervisor	Staff/Admin	
April/May				
Preliminary planning and fieldwork	2	8	10	20
May/June				
Interim fieldwork	12	10	10	32
August/September				
Final fieldwork, report preparation, review, finalization, and presentation	18	14	19	51
Total hours	32	32	39	103
Preliminary planning and fieldwork	2	8	10	20
Control	12	10	10	32
Substantive	6	10	19	35
Reporting	12	4	0	16
	32	32	39	103

Sample Size and the Extent to Which Statistical Sampling is to be Used

We perform sampling techniques and determine sample size after assessing the risk associated with specific transaction classes. No single “cookie-cutter” approach will be followed in regards to sampling techniques, but the District can be assured that an appropriate sampling methodology will be utilized. We use the following methods of sampling during our audits: statistical, haphazard, and judgmental. For statistical sampling we use guidance provided by the AICPA and by federal guidelines in accordance with industry standards, which typically recommends sample sizes between 40 to 60 items.

Type and Extent of Analytical Procedures to be Used

We will perform analytical procedures throughout the course of our audit. Professional standards require that analytical procedures be performed in the planning and wrap-up stages of the audit. Analytical review will be used during our expenditure, revenue, budget information as well as many other areas.

These procedures typically entail a review of interim reports, budgets, and comparisons to prior year data. We also use financial statement amounts to calculate certain ratios to determine whether any unusual or unexpected relationships exist in the financial data.

These procedures are then followed by inquiry of key District personnel to corroborate the auditors' expectations based on the data.

SPECIFIC AUDIT APPROACH (CONTINUED)

Approach to be Taken to Gain and Document an Understanding of Internal Control Structure(s)

Our audit approach will entail interviews with key personnel in the District involved in the design and implementation of internal controls. In conjunction with the interviews, we will perform tests and observations of how well the controls function. Key areas of internal control generally include: cash receiving, accounts payable/purchasing, payroll/personnel, technology, facilities, and maintenance and operations.

Approach to be Taken in Determining Laws and Regulations That Will be Subject to Audit Test Work

We are required to obtain an understanding of the possible financial statement effect of laws and regulations that have a direct and material effect on the determination of financial statement amounts. The determination of laws and regulations is addressed in the planning stage through reading available grant documentation, inquiry of the client, a preliminary review of finance system accounts and search of the Board minutes. We also have working knowledge of the types of laws and regulations under which California special districts operate. We also obtain further information about federal laws and regulations through the Catalog of Federal Domestic Assistance (CFDA) and the Uniform Guidance.

Approach to be Taken in Drawing Audit Samples

Since each program or grant agreement is different, we use many different approaches to sampling in our tests of compliance. The size of the sample considers many factors; size and risk of the program, program maturity, complexity, level of oversight and prior audit findings. AICPA Guidelines generally recommend sample sizes of 25, 40, or 60 items when the population is greater than 250. Ultimately, our professional judgment determines that a representative number of transactions have been selected. You can be confident in our judgment because our peer reviews and an outside review by the U.S. Department of Education have all accepted our audit sampling techniques and procedures.

Use of Technology/Remote Proficiency

In order to facilitate the exchange of data between us and our clients in a secured manner throughout the course of the audit, we employ the use of an online secured portal. Our clients have appreciated this unique and forward-thinking platform which helps minimize duplicate requests and unnecessary email and phone exchanges to request and receive audit documentation. The software is very user-friendly and easy to understand. This also allows us to perform much of the audit remotely without being onsite to reduce our carbon footprint.

Proposing Firm Warranties

1. The firm is willing and able to obtain an Errors and Omissions Insurance Policy providing a prudent amount of coverage for the willful or negligent acts or omissions of any officers, employees, or agents thereof.
2. The firm will not delegate or subcontract its responsibilities under an agreement without the express prior written permission of the District.
3. All information provided by the firm in connection with this proposal is true and correct.
4. The firm will acknowledge and agree with all terms and conditions stated in this Request for Proposal.



Paul J. Kaymark, CPA
Audit Services Partner

**COST PROPOSAL
FOR
PROFESSIONAL AUDITING SERVICES
Alpine Fire Protection District**

**For the Fiscal Years Ending
June 30, 2024-2026
(with option for three subsequent years)**



Respectfully Submitted on March 20, 2024 by:

Paul J. Kaymark, CPA
Nigro & Nigro, PC
pkaymark@nncpas.com
Federal Tax ID: 30-0636241
Nncpas.com

Murrieta Office: 25220 Hancock Ave. #400, Murrieta, CA 92562 • P: (951) 698-8783 • F: (951) 699-1064
Walnut Creek: 2121 N. California Blvd. #290, Walnut Creek, CA 94596 • P: (844) 557-3111 • F: (844) 557-3444

COST PROPOSAL

Proposed Pricing Per Professional Staff Member

Professional	Hours	Rates		Total
		Standard	Quoted	
Partner	12.00	\$ 200.00	\$ 175.00	\$ 2,100.00
Managers	20.00	175.00	150.00	3,000.00
Seniors	32.00	150.00	125.00	4,000.00
Staff Members	39.00	125.00	100.00	3,900.00
Admin	-	75.00	50.00	-
Subtotal	<u>103.00</u>			<u>13,000.00</u>
Out-of-Pocket - Included in Rates (We Are Local) Riverside County				-
Total Max				<u>\$ 13,000.00</u>

Fiscal Year	FY 2024	FY 2025	FY 2026	Total
District Financials	\$ 12,500	\$ 12,500	\$ 12,500	\$ 37,500
State Controller's Report	500	500	500	1,500
Total	<u>\$ 13,000</u>	<u>\$ 13,000</u>	<u>\$ 13,000</u>	<u>\$ 39,000</u>

Same Price for FY 2027 to FY 2029

ADDITIONAL INFORMATION

Testimonial

"Few people have the opportunity to work with someone who was a coach and a mentor-but I did when I worked with Paul. I had the pleasure working directly under Paul's supervision and I was particularly impressed by his ability to handle even the toughest clients - and effortlessly. That skill often takes years to develop, but it seemed to come perfectly natural to him. Paul was one of those rare partners who also naturally serve as an inspiring mentor for the whole staff and I was grateful to learn a lot from him."

*Deana Miller
Accounting Manager
PolyCera, Inc.*

Fraud Hotline



Throughout the audit process, we will make available our fraud hotline reporting service at no additional charge over the period of the contract to ensure the District has an effective anti-fraud program.



ADDITIONAL DOCUMENTS



Report on the Firm's System of Quality Control

To Nigro & Nigro, PC
and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Nigro & Nigro, PC (the firm) in effect for the year ended August 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Nigro & Nigro, PC in effect for the year ended August 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency (ies)*, or *fail*. Nigro & Nigro, PC has received a peer review rating of *pass*.

Spafford & Landry, Inc.

June 11, 2021



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

8/1/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER RANCHO CAL INSURANCE SERVICES 29930 Hunter Rd Ste 106 Murrieta, CA 92563	CONTACT NAME: James Mitchell PHONE (A/C, No, Ext): (951)260-0190 E-MAIL ADDRESS: jim@ranchoins.com	FAX (A/C, No): (951)260-0189
	INSURER(S) AFFORDING COVERAGE	
INSURED Nigro & Nigro, PC PO Box 1247 Murrieta, CA 92564	INSURER A: Ohio Security Insurance Company NAIC # 24082	
	INSURER B: Amarian Fire and Casualty Company 24066	
	INSURER C: Sequoia Insurance Company 22985	
	INSURER D: Swiss Re Corporate Solutions 29874	
	INSURER E:	
	INSURER F:	

COVERAGES**CERTIFICATE NUMBER:****REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:	X	X	BZS64971750	8/15/2023	8/15/2024	EACH OCCURRENCE \$ 1,000,000
	DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 500,000						
							MED EXP (Any one person) \$ 15,000
							PERSONAL & ADV INJURY \$ 1,000,000
							GENERAL AGGREGATE \$ 2,000,000
							PRODUCTS - COMP/OP AGG \$ 2,000,000
							\$
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input checked="" type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY	X	X	BAS64971750	8/15/2023	8/15/2024	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000
	BODILY INJURY (Per person) \$						
							BODILY INJURY (Per accident) \$
							PROPERTY DAMAGE (Per accident) \$
							\$
							\$
B	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$			ESA64971750	8/15/2023	8/15/2024	EACH OCCURRENCE \$ 3,000,000
	AGGREGATE \$ 3,000,000						
							\$
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) <input type="checkbox"/> Y / N <input type="checkbox"/> N / A If yes, describe under DESCRIPTION OF OPERATIONS below			QWC1302193	8/15/2023	8/15/2024	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER
	E.L. EACH ACCIDENT \$ 1,000,000						
	E.L. DISEASE - EA EMPLOYEE \$ 1,000,000						
	E.L. DISEASE - POLICY LIMIT \$ 1,000,000						
D	Cyber Insurance			C-4MQ8-065674-CYBER-2023	8/24/2023	8/24/2024	\$1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER**CANCELLATION**

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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ALPINE FIRE PROTECTION DISTRICT – STAFF REPORT

Agenda Item: 6.2
Meeting Date: April 16, 2024
Submitted By: Fire Chief Boggeln
Subject: Grant Award from San Diego Fire Foundation



Recommendation:

Staff recommends that the Board accept the grant award from the San Diego Fire Foundation for wildland/rescue personal protective equipment and wildland fire shelters in the expected amount of \$35,184. There is a 10% cost matching expectation from the District in the approximate amount of \$3518.

Subject Summary:

In late 2023, the San Diego Fire Foundation contacted the District and other Central Zone agencies with a grant opportunity from the San Diego River Conservancy for wildland firefighting equipment. The District applied for and was awarded funds to purchase replacement personal protective equipment. Board action tonight to accept the grant award will allow staff to make necessary budget adjustments and purchase the equipment.