

ALPINE FIRE PROTECTION DISTRICT  
BOARD OF DIRECTORS

Director Taylor  
Director Willis  
Director Mehrer  
Director Paskle  
Director Cromwell

**Regular Board Meeting**  
Tuesday – 7/16/2024  
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

**ALPINE FIRE PROTECTION DISTRICT  
BOARD OF DIRECTORS**

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- 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: June 18, 2024 Board Meeting pg. 03
  - 4.2. Financial Reports pg. 06
  - 4.3. Monthly Incident Report pg. 27
- 5. PUBLIC COMMENT AND DISCUSSION**
- 6. AGENDA ITEMS**
  - 6.1. First Hearing – Fiscal Year 2024/25 Budget pg. 28
  - 6.2. 2024 Local Agency Biennial Conflict of Interest Review pg. 37
  - 6.3. Resolution 24/25-01: Fiscal Year 2024/25 Salary Schedule pg. 45
  - 6.4. Authorization to Execute Engagement Letter with Nigro & Nigro for FY 23/24  
Financial Auditing Services pg. 48
- 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, 8/20/2024, 5:00 p.m.: 1364 Tavern Road, Alpine, CA 91901*

ALPINE FIRE PROTECTION DISTRICT  
BOARD OF DIRECTORS

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**Regular Board Meeting**

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5:00 P.M.

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**\*\*MINUTES\*\***

**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**

Meeting called to order at 5:00 pm by: Taylor

Roll Call Quorum

Present: Taylor, Paskle, Mehrer (Via Teleconference)

Absent: Cromwell, Willis

**2. PLEDGE OF ALLEGIANCE AND INVOCATION**

Pledge of Allegiance by: Taylor

Invocation by: Taylor

**3. APPROVAL OF AGENDA**

Motion to approve agenda by: Paskle

Second by: Mehrer

Discussion: No closed session, strike 8.1 from the Agenda.

Agree to modification Paskle, Second by: Mehrer

Roll Call Quorum

Present: Taylor, Paskle, Mehrer (Via Teleconference)

Absent: Cromwell, Willis

**4. CONSENT CALENDAR**

Motion to approve consent calendar by: Paskle

Second by: Mehrer

Discussion: None

Roll Call Quorum

Present: Taylor, Paskle, Mehrer (Via Teleconference)

Absent: Cromwell, Willis

4.1. Minutes: May 21, 2024 Board Meeting

pg. 03

4.2. Financial Reports

pg. 06

4.3. Monthly Incident Report

pg. 25

**5. PUBLIC COMMENT AND DISCUSSION**

Public Comment: None

**6. AGENDA ITEMS**

6.1. Approval of 48/96 Shift Schedule Side Letter Agreement

pg. 26

Motion to approve by: Paskle

Second by: Mehrer

**ALPINE FIRE PROTECTION DISTRICT  
BOARD OF DIRECTORS**

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**Regular Board Meeting**

Tuesday – 6/18/2024  
5:00 P.M.

Fire Chief Brian Boggeln

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Alpine, CA 91901

Legal reviewed letter  
Motion by Paskle, Second by: Taylor

Roll Call Quorum  
Present: Taylor, Paskle, Mehrer (Via Teleconference)  
Absent: Cromwell, Willis

- 6.2. Authorization to Negotiate the Purchase of a 2021 Model Year Boise Mobile Equipment Type 6 Fire Engine from the City of Glendale pg. 29  
Discussion: Warranties most likely will transfer, San Diego River Conservancy approved using funds for used Type 6. Will have our mechanic review vehicle. Includes all add on's minus radios  
Motion by: Paskle  
Second by: Mehrer

Roll Call Vote  
Present: Taylor, Paskle, Mehrer (Via Teleconference)  
Absent: Cromwell

- 6.3. Resolution 23/24-18: Establishing the Limit for Appropriations of Proceeds of Tax Subject to Limitation for FY 24/25 pg. 30  
Motion to approve Resolution No. 23/24-18: Establishing the Limit for Appropriations of Proceeds of Tax Subject to Limitation for FY 24/25  
Clarification on pg. 27 regarding 152 number. Fire Chief explained and Admin Director  
By: Paskle  
Second: Taylor

Roll Call Vote  
Present: Taylor, Paskle, Mehrer (Via Teleconference)  
Absent: Cromwell, Willis

- 6.4. Motion to approve Resolution 23/24-19: Establishing the Restricted, Committed, and Assigned Fund Balance Categories for FY 24/25 pg. 34  
By: Paskle  
Second: Mehrer

Roll Call Vote  
Present: Taylor, Paskle, Mehrer (Via Teleconference)  
Absent: Cromwell, Willis

- 6.5. Resolution 23/24-20: Adoption of Fiscal Year 2024/2025 Preliminary Budget pg. 39  
Motion to approve Resolution 23/24-20: Adoption of Fiscal Year 2024/2025 Preliminary Budget

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Fire Chief Brian Boggeln

Fire Station 17  
1364 Tavern Road  
Alpine, CA 91901

By: Paskle

Second: Mehrer

Roll Call Vote

Present: Taylor, Paskle, Mehrer (Via Teleconference)

Absent: Cromwell, Willis

**7. REPORTS**

7.1. Directors' Report

Verbal

Verbal Discussion: Director Paskle attended the Heartland Communication Meeting. Great turn out, dispatcher of the year and additional info

7.2. Fire Chief

Verbal

Verbal Discussion: Provided an update on district matters

7.3. Fire Marshal

Verbal

Verbal Discussion: Provided an update on district matters

7.4. Alpine Firefighters Association – Local 2638

Verbal

No Report at this time

**8. CLOSED SESSION: Removed from Agenda**

8.1 Conference with Real Property Negotiators (54956.8)

**9. ADJOURNMENT 5:47 pm**

Motion to adjourn by: Paskle

Second by: Mehrer

Discussion: None

Present: Taylor, Paskle, Mehrer (Via Teleconference)

Absent: Cromwell, Willis

**NEXT MEETING:**

Tuesday, 7/16/2024, 5:00 p.m.: 1364 Tavern Road, Alpine, CA 91901

## ALPINE FIRE PROTECTION DISTRICT

## Balance Sheet

As of June 30, 2024

07/11/24

Accrual Basis

	<u>Jun 30, 24</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1000 · COUNTY OF SAN DIEGO	
1000.01 · Gen. 310100-47500	1,326,252.68
1000.02 · Mitig.310135-47505	69,492.66
<b>Total 1000 · COUNTY OF SAN DIEGO</b>	<u>1,395,745.34</u>
1001 · OTHER A/C'S	
1001.04 · CB&T-(Workers Comp)	14,304.74
1001.07 · CB&T Checking - 8473	394,652.00
1101.06 · CB&T Money Plus	
General	27,249.98
<b>Total 1101.06 · CB&amp;T Money Plus</b>	<u>27,249.98</u>
1101.10 · CALIFORNIA CLASS	4,094,524.13
1101.09 · CB&T Savings (Grant)	501.34
1200.00 · US Bank - Trust Fund PARS 115	22,129.17
<b>Total 1001 · OTHER A/C'S</b>	<u>4,553,361.36</u>
<b>Total Checking/Savings</b>	5,949,106.70
<b>Accounts Receivable</b>	
1003 · *Accounts Receivable	154,964.17
<b>Total Accounts Receivable</b>	154,964.17
<b>Other Current Assets</b>	8,226,220.60
<b>Total Current Assets</b>	<u>14,330,291.47</u>
<b>Fixed Assets</b>	4,243,062.73
<b>TOTAL ASSETS</b>	<u><u>18,573,354.20</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	13,553,194.04
<b>Equity</b>	5,020,160.16
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>18,573,354.20</u></u>

## ALPINE FIRE PROTECTION DISTRICT

## Profit &amp; Loss

June 2024

07/11/24

Accrual Basis

	Jun 24
<b>Income</b>	
4000 · COUNTY OF S.D.	
4000.01 · 1% Property Tax	99,015.51
4000.02 · Interest-General Fund	8,236.37
4000.04 · Interest-Mitigation Fund	206.09
4000.05 · Benefit Fee-Alpine	9,559.61
4000.06 · 1% Refunds	-392.77
<b>Total 4000 · COUNTY OF S.D.</b>	<b>116,624.81</b>
4002 · INTEREST INCOME	
.1 · California Bank & Trust	10.60
.3 · Investments	150.83
.6 · SRPL	1,102.35
.7 · CA CLASS	18,053.83
<b>Total 4002 · INTEREST INCOME</b>	<b>19,317.61</b>
4005 · OTHER INCOME	
.01 · Plan Check	2,481.36
.04 · Other	1,185.52
<b>Total 4005 · OTHER INCOME</b>	<b>3,666.88</b>
4006 · GRANT INCOME	
4006.21 · San Diego River Conservancy Fuels Management Type 6	66,602.25 9,314.31
<b>Total 4006.21 · San Diego River Conservancy</b>	<b>75,916.56</b>
<b>Total 4006 · GRANT INCOME</b>	<b>75,916.56</b>
<b>Total Income</b>	<b>215,525.86</b>
<b>Gross Profit</b>	<b>215,525.86</b>
<b>Expense</b>	
5003 · GRANT EXPENSES	
5003.21 · San Diego River Conservancy Fuels Management	66,602.25
<b>Total 5003.21 · San Diego River Conservancy</b>	<b>66,602.25</b>
<b>Total 5003 · GRANT EXPENSES</b>	<b>66,602.25</b>
5000 · SALARIES	
5000.01 · Payroll	166,254.02
5000.02 · OVERTIME	
Critical Weather	0.00
FLSA	3,411.96
Paramedic Resource Pool	1,076.40
Sick Coverage	8,856.00
Strike Team	5,644.05
Training	6,006.23
Unclassified-Meetings, etc	785.75
Vacation-Holiday Coverage	43,487.50
Worker's Comp Coverage	1,550.16
<b>Total 5000.02 · OVERTIME</b>	<b>70,818.05</b>
<b>Total 5000 · SALARIES</b>	<b>237,072.07</b>
5002 · EMPLOYEE BENEFITS	
5002.01 · Educational Incentive	7,734.88
5002.02 · Vacation/Sick Leave Expense	36,389.33
5002.03 · Medicare / Employer Exp	4,021.20
5002.04 · Retirement - Pers	31,796.55
5002.05 · Group Medical Ins	35,447.74
5002.06 · Life Insurance	560.03

## ALPINE FIRE PROTECTION DISTRICT

## Profit &amp; Loss

June 2024

07/11/24

Accrual Basis

	Jun 24
5002.07 · LTD Insurance	655.00
5002.08 · Social Security(Employer)	24.80
5002.09 · Payroll Expenses	0.00
5002.10 · Retirement 401 (a)	245.00
<b>Total 5002 · EMPLOYEE BENEFITS</b>	<b>116,874.53</b>
<b>5007 · CLOTHING</b>	
5007.01 · Uniforms	
Uniforms	1,942.78
<b>Total 5007.01 · Uniforms</b>	<b>1,942.78</b>
5007.03 · Structure PPE	8,191.16
<b>Total 5007 · CLOTHING</b>	<b>10,133.94</b>
<b>5008 · COMMUNICATION</b>	
5008.01 · Heartland Comm Facility	553.35
5008.02 · Mobile Communications	515.18
5008.07 · Regional Comm Sys	712.50
5008.08 · Cox Communcations	256.92
<b>Total 5008 · COMMUNICATION</b>	<b>2,037.95</b>
<b>5009 · PASIS (Workers Comp)</b>	
5009.02 · Claim Related	13,492.15
<b>Total 5009 · PASIS (Workers Comp)</b>	<b>13,492.15</b>
<b>5010 · HOUSEHOLD</b>	<b>51.68</b>
<b>5012 · MAINTENANCE - EQUIPMENT</b>	
5012.03 · BR217 International (2002)	9.69
5012.05 · Rescue Tools	800.00
5012.11 · Misc.Equipment	315.33
5012.12 · Fuel	2,675.82
5012.22 · SQ17 (2023 Silverado)	31.66
<b>Total 5012 · MAINTENANCE - EQUIPMENT</b>	<b>3,832.50</b>
<b>5013 · MAINTENANCE - RADIOS</b>	
5013.01 · Maintenance Contract	402.00
5013.02 · Radio Maintenance/Parts	820.35
<b>Total 5013 · MAINTENANCE - RADIOS</b>	<b>1,222.35</b>
<b>5014 · MAINTENANCE - STRUCTURES</b>	
5014.01 · Station 17	
Station Maintenance	347.10
<b>Total 5014.01 · Station 17</b>	<b>347.10</b>
5014.04 · ST17 Life Safety Systems	70.00
5014.07 · Grounds Maintenance	212.80
<b>Total 5014 · MAINTENANCE - STRUCTURES</b>	<b>629.90</b>
<b>5015 · EMERGENCY MEDICAL SERVICES</b>	
5015.01 · EMS Supplies	1,258.88
<b>Total 5015 · EMERGENCY MEDICAL SERVICES</b>	<b>1,258.88</b>
<b>5016 · MEMBERSHIP</b>	<b>250.00</b>
<b>5018 · OFFICE EXPENSE</b>	
5018.01 · Expendable Supplies	51.97
5018.02 · Postage	80.00
5018.03 · IT Equipment	348.35
<b>Total 5018 · OFFICE EXPENSE</b>	<b>480.32</b>
<b>5019 · PROFESSIONAL FEES</b>	
5019.01 · Legal Counsel	960.00



**ALPINE FIRE PROTECTION DISTRICT**

**Profit & Loss**

June 2024

	<u>Jun 24</u>
5019.09 · IT Services	1,823.92
<b>Total 5019 · PROFESSIONAL FEES</b>	<b>2,783.92</b>
<b>5023 · TRAINING</b>	
5023.02 · EMS (Medical Training)	115.00
5023.04 · Education	575.00
<b>Total 5023 · TRAINING</b>	<b>690.00</b>
<b>5025 · PROFESSIONAL DEVELOPMENT</b>	
5025.01 · Administrative	579.00
5025.02 · Chief Officers	-348.96
5025.06 · Workshops-Operations	1,490.00
<b>Total 5025 · PROFESSIONAL DEVELOPMENT</b>	<b>1,720.04</b>
<b>5028 · UTILITIES</b>	
5028.01 · SDG&E	841.96
5028.02 · Telephone	181.73
5028.03 · Water	332.12
5028.04 · Trash	211.67
<b>Total 5028 · UTILITIES</b>	<b>1,567.48</b>
<b>5030 · SPECIAL DISTRICT EXPENSE</b>	
5030.01 · District Operations	24.89
5030.04 · SD County Admin Fees	7,137.38
5030.06 · Wellness	1,172.96
5030.10 · Web Site	90.00
5030.16 · Reimbursable expenses	0.00
5030.17 · Software/Licenses	4,633.97
<b>Total 5030 · SPECIAL DISTRICT EXPENSE</b>	<b>13,059.20</b>
5031 · DIRECTORS FEES	400.00
<b>5032 · Community Risk Reduction</b>	
5032.01 · Public Education	1,650.00
<b>Total 5032 · Community Risk Reduction</b>	<b>1,650.00</b>
<b>5035 · UNCAPITALIZED EQUIPMENT</b>	
Office	592.88
<b>Total 5035 · UNCAPITALIZED EQUIPMENT</b>	<b>592.88</b>
<b>5037 · CAPITAL EXP. - EQUIPMENT</b>	
Facilities	4,185.00
Vehicles	2,056.75
<b>Total 5037 · CAPITAL EXP. - EQUIPMENT</b>	<b>6,241.75</b>
<b>Total Expense</b>	<b>482,643.79</b>
<b>Net Income</b>	<b>-267,117.93</b>

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

July 2023 through June 2024

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
<b>4000 · COUNTY OF S.D.</b>				
4000.01 · 1% Property Tax	4,366,231.36	4,033,524.00	332,707.36	108.2%
4000.02 · Interest-General Fund	44,852.61	15,000.00	29,852.61	299.0%
4000.03 · Mitigation Fees	57,732.07	30,000.00	27,732.07	192.4%
4000.04 · Interest-Mitigation Fund	672.41	0.00	672.41	100.0%
4000.05 · Benefit Fee-Alpine	608,634.62	601,500.00	7,134.62	101.2%
4000.06 · 1% Refunds	-36,510.64	0.00	-36,510.64	100.0%
<b>Total 4000 · COUNTY OF S.D.</b>	<b>5,041,612.43</b>	<b>4,680,024.00</b>	<b>361,588.43</b>	<b>107.7%</b>
<b>4002 · INTEREST INCOME</b>				
.1 · California Bank & Trust	428.14	100.00	328.14	428.1%
.2 · PASIS	16,247.94	3,000.00	13,247.94	541.6%
.3 · Investments	86,711.51	25,000.00	61,711.51	346.8%
.4 · LAIF	437.03	1,000.00	-562.97	43.7%
.6 · SRPL	11,716.92	2,000.00	9,716.92	585.8%
.7 · CA CLASS	140,053.49	15,000.00	125,053.49	933.7%
<b>Total 4002 · INTEREST INCOME</b>	<b>255,595.03</b>	<b>46,100.00</b>	<b>209,495.03</b>	<b>554.4%</b>
<b>4005 · OTHER INCOME</b>				
.01 · Plan Check	57,699.28	15,000.00	42,699.28	384.7%
.04 · Other	21,455.96	5,000.00	16,455.96	429.1%
.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	473,790.00	473,790.00	0.00	100.0%
.13 · Strike Team Personnel Reimb.	113,439.85	20,000.00	93,439.85	567.2%
.14 · Other Strike Team Reimb.	40,396.20	15,000.00	25,396.20	269.3%
<b>Total 4005 · OTHER INCOME</b>	<b>733,306.34</b>	<b>563,790.00</b>	<b>169,516.34</b>	<b>130.1%</b>
<b>4006 · GRANT INCOME</b>				
<b>4006.04 · CountySD</b>				
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	2,120.00	2,120.00	0.00	100.0%
<b>Total 4006.04 · CountySD</b>	<b>2,120.00</b>	<b>32,614.00</b>	<b>-30,494.00</b>	<b>6.5%</b>
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%
<b>4006.21 · San Diego River Conservancy</b>				
Fuels Management	201,703.50	400,000.00	-198,296.50	50.4%
Type 6	18,840.30	400,000.00	-381,159.70	4.7%
<b>Total 4006.21 · San Diego River Conserva...</b>	<b>220,543.80</b>	<b>800,000.00</b>	<b>-579,456.20</b>	<b>27.6%</b>
4006.22 · SD Regional Fire Foundation	108,354.53	108,355.00	-0.47	100.0%
<b>Total 4006 · GRANT INCOME</b>	<b>345,666.73</b>	<b>1,096,523.00</b>	<b>-750,856.27</b>	<b>31.5%</b>
<b>Total Income</b>	<b>6,376,180.53</b>	<b>6,386,437.00</b>	<b>-10,256.47</b>	<b>99.8%</b>
<b>Gross Profit</b>	<b>6,376,180.53</b>	<b>6,386,437.00</b>	<b>-10,256.47</b>	<b>99.8%</b>
<b>Expense</b>				
<b>8000 · DEBT SERVICE FUND</b>				
<b>8000.01 POB</b>				
8000.1 · POB - Principal	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%
<b>Total 8000.01 POB</b>	<b>373,611.35</b>	<b>376,114.00</b>	<b>-2,502.65</b>	<b>99.3%</b>
<b>8000.02 ECAA Solar</b>				
8000.02 Interest	0.00	3,600.00	-3,600.00	0.0%
8000.02 Principal	0.00	10,000.00	-10,000.00	0.0%
<b>Total 8000.02 ECAA Solar</b>	<b>0.00</b>	<b>13,600.00</b>	<b>-13,600.00</b>	<b>0.0%</b>
<b>Total 8000 · DEBT SERVICE FUND</b>	<b>373,611.35</b>	<b>389,714.00</b>	<b>-16,102.65</b>	<b>95.9%</b>
<b>5003 · GRANT EXPENSES</b>				
5003.03 · SD Regional Fire Foundation	104,618.97	108,355.00	-3,736.03	96.6%
<b>5003.04 · CountySD</b>				
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 June 2024

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
UASI 2020	0.00	2,120.00	-2,120.00	0.0%
<b>Total 5003.04 · CountySD</b>	<b>0.00</b>	<b>32,614.00</b>	<b>-32,614.00</b>	<b>0.0%</b>
<b>5003.14 · Alpine Fire Foundation</b>				
Other Awards	1,254.80	6,500.00	-5,245.20	19.3%
<b>Total 5003.14 · Alpine Fire Foundation</b>	<b>1,254.80</b>	<b>6,500.00</b>	<b>-5,245.20</b>	<b>19.3%</b>
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%
<b>5003.21 · San Diego River Conservancy</b>				
Fuels Management	201,703.50	400,000.00	-198,296.50	50.4%
Type 6	18,840.30	400,000.00	-381,159.70	4.7%
<b>Total 5003.21 · San Diego River Conserva...</b>	<b>220,543.80</b>	<b>800,000.00</b>	<b>-579,456.20</b>	<b>27.6%</b>
5003.22 · SD Fire Foundation	10,578.32	0.00	10,578.32	100.0%
<b>Total 5003 · GRANT EXPENSES</b>	<b>351,280.29</b>	<b>1,096,523.00</b>	<b>-745,242.71</b>	<b>32.0%</b>
<b>5000 · SALARIES</b>				
5000.01 · Payroll	1,945,317.63	2,002,527.00	-57,209.37	97.1%
<b>5000.02 · OVERTIME</b>				
Critical Weather	11,529.77	26,753.00	-15,223.23	43.1%
FLSA	38,589.07	40,892.00	-2,302.93	94.4%
Sick Coverage	80,342.38	72,391.00	7,951.38	111.0%
Strike Team	94,974.93	20,000.00	74,974.93	474.9%
Training	25,730.68	29,808.00	-4,077.32	86.3%
Unclassified-Meetings, etc	16,058.75	33,246.00	-17,187.25	48.3%
Vacation-Holiday Coverage	193,730.63	227,898.00	-34,167.37	85.0%
Worker's Comp Coverage	19,289.70	8,100.00	11,189.70	238.1%
<b>Total 5000.02 · OVERTIME</b>	<b>480,245.91</b>	<b>459,088.00</b>	<b>21,157.91</b>	<b>104.6%</b>
<b>Total 5000 · SALARIES</b>	<b>2,425,563.54</b>	<b>2,461,615.00</b>	<b>-36,051.46</b>	<b>98.5%</b>
<b>5002 · EMPLOYEE BENEFITS</b>				
5002.01 · Educational Incentive	103,138.04	105,908.00	-2,769.96	97.4%
5002.02 · Vacation/Sick Leave Expense	41,280.84	30,000.00	11,280.84	137.6%
5002.03 · Medicare / Employer Exp	35,653.53	44,550.00	-8,896.47	80.0%
5002.04 · Retirement - Pers	369,235.39	390,923.00	-21,687.61	94.5%
5002.4a · Retirement UAL Payments	125,318.00	125,318.00	0.00	100.0%
5002.05 · Group Medical Ins	408,251.25	414,120.00	-5,868.75	98.6%
5002.06 · Life Insurance	6,435.37	6,820.00	-384.63	94.4%
5002.07 · LTD Insurance	7,464.72	8,490.00	-1,025.28	87.9%
5002.08 · Social Security(Employer)	291.40	508.00	-216.60	57.4%
5002.09 · Payroll Expenses	28.39	0.00	28.39	100.0%
5002.10 · Retirement 401 (a)	11,210.00	13,250.00	-2,040.00	84.6%
5002.11 · Uniform Allowance (Admin)	250.00	250.00	0.00	100.0%
<b>Total 5002 · EMPLOYEE BENEFITS</b>	<b>1,108,556.93</b>	<b>1,140,137.00</b>	<b>-31,580.07</b>	<b>97.2%</b>
5006 · UNEMPLOYMENT	114.00			
<b>5007 · CLOTHING</b>				
5007.01 · Uniforms				
Uniforms	11,948.75	15,520.00	-3,571.25	77.0%
<b>Total 5007.01 · Uniforms</b>	<b>11,948.75</b>	<b>15,520.00</b>	<b>-3,571.25</b>	<b>77.0%</b>
5007.03 · Structure PPE	39,435.68	43,343.00	-3,907.32	91.0%
5007.04 · Wildland gear	785.48	3,200.00	-2,414.52	24.5%
<b>Total 5007 · CLOTHING</b>	<b>52,169.91</b>	<b>62,063.00</b>	<b>-9,893.09</b>	<b>84.1%</b>
<b>5008 · COMMUNICATION</b>				
5008.01 · Heartland Comm Facility	105,666.35	105,113.00	553.35	100.5%
5008.02 · Mobile Communications	6,002.94	8,240.00	-2,237.06	72.9%
5008.05 · Emergency Operations Center E...	128.22	200.00	-71.78	64.1%
5008.07 · Regional Comm Sys	7,676.61	8,208.00	-531.39	93.5%
5008.08 · Cox Communcations	3,143.99	4,647.00	-1,503.01	67.7%
<b>Total 5008 · COMMUNICATION</b>	<b>122,618.11</b>	<b>126,408.00</b>	<b>-3,789.89</b>	<b>97.0%</b>
<b>5009 · PASIS (Workers Comp)</b>				
5009.01 · Administrative	123,115.00	121,900.00	1,215.00	101.0%
5009.02 · Claim Related	130,068.56	125,000.00	5,068.56	104.1%
<b>Total 5009 · PASIS (Workers Comp)</b>	<b>253,183.56</b>	<b>246,900.00</b>	<b>6,283.56</b>	<b>102.5%</b>
5010 · HOUSEHOLD	4,472.61	7,000.00	-2,527.39	63.9%
5011 · FAIRA	53,718.00	55,215.00	-1,497.00	97.3%

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

July 2023 through June 2024

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
<b>5012 · MAINTENANCE - EQUIPMENT</b>				
5012.01 · E17 KME (2015)	26,595.79	28,530.00	-1,934.21	93.2%
5012.02 · E217 KME (2005)	30,557.95	28,612.00	1,945.95	106.8%
5012.03 · BR217 International (2002)	9.69	0.00	9.69	100.0%
5012.3B · B17 Hi-Tech (2019)	12,133.84	9,030.00	3,103.84	134.4%
5012.04 · 2019 F-250	3,131.15	3,500.00	-368.85	89.5%
5012.05 · Rescue Tools	888.31	1,585.00	-696.69	56.0%
5012.06 · Hydrant Maintenance	0.00	500.00	-500.00	0.0%
5012.07 · Station Generator	4,637.57	3,680.00	957.57	126.0%
5012.08 · SCBA - Compressor	4,205.49	3,678.00	527.49	114.3%
5012.09 · Portable Extinguishers	359.45	870.00	-510.55	41.3%
5012.10 · Hose & Ladder Testing	4,082.40	4,000.00	82.40	102.1%
5012.11 · Misc.Equipment	1,429.78	1,000.00	429.78	143.0%
5012.12 · Fuel	31,572.80	41,555.00	-9,982.20	76.0%
5012.13 · Foam (Class A/B)	2,047.25	2,000.00	47.25	102.4%
5012.14 · Fire Hose	7,456.30	8,000.00	-543.70	93.2%
5012.16 · Air Compressor - Station	1,739.35	1,420.00	319.35	122.5%
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)	2,719.62	4,300.00	-1,580.38	63.2%
5012.22 · SQ17 (2023 Silverado)	816.43	1,000.00	-183.57	81.6%
5012.23 · 4705 2020Ford Exp/2021 EQ Maint	25.86	3,000.00	-2,974.14	0.9%
<b>Total 5012 · MAINTENANCE - EQUIPMENT</b>	<b>137,436.74</b>	<b>149,965.00</b>	<b>-12,528.26</b>	<b>91.6%</b>
<b>5013 · MAINTENANCE - RADIOS</b>				
5013.01 · Maintenance Contract	2,412.00	3,500.00	-1,088.00	68.9%
5013.02 · Radio Maintenance/Parts	1,963.32	2,000.00	-36.68	98.2%
<b>Total 5013 · MAINTENANCE - RADIOS</b>	<b>4,375.32</b>	<b>5,500.00</b>	<b>-1,124.68</b>	<b>79.6%</b>
<b>5014 · MAINTENANCE - STRUCTURES</b>				
5014.01 · Station 17				
Station Maintenance	19,432.79	13,900.00	5,532.79	139.8%
5014.01 · Station 17 - Other	1,270.60	0.00	1,270.60	100.0%
<b>Total 5014.01 · Station 17</b>	<b>20,703.39</b>	<b>13,900.00</b>	<b>6,803.39</b>	<b>148.9%</b>
5014.02 · HVAC Maintenance	1,856.00	2,620.00	-764.00	70.8%
5014.03 · Apparatus Bay Doors & Gates	1,128.62	4,900.00	-3,771.38	23.0%
5014.04 · ST17 Life Safety Systems	5,046.36	5,296.00	-249.64	95.3%
5014.05 · Plymovent	0.00	1,350.00	-1,350.00	0.0%
5014.06 · Gym Equipment	1,105.85	1,350.00	-244.15	81.9%
5014.07 · Grounds Maintenance	1,251.18	7,910.00	-6,658.82	15.8%
<b>Total 5014 · MAINTENANCE - STRUCTURES</b>	<b>31,091.40</b>	<b>37,326.00</b>	<b>-6,234.60</b>	<b>83.3%</b>
<b>5015 · EMERGENCY MEDICAL SERVICES</b>				
5015.01 · EMS Supplies	8,423.92	8,500.00	-76.08	99.1%
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	866.00	922.00	-56.00	93.9%
<b>Total 5015 · EMERGENCY MEDICAL SERVIC...</b>	<b>13,381.92</b>	<b>13,430.00</b>	<b>-48.08</b>	<b>99.6%</b>
<b>5016 · MEMBERSHIP</b>	<b>1,614.87</b>	<b>3,586.00</b>	<b>-1,971.13</b>	<b>45.0%</b>
<b>5018 · OFFICE EXPENSE</b>				
5018.01 · Expendable Supplies	2,882.95	2,900.00	-17.05	99.4%
5018.02 · Postage	389.60	900.00	-510.40	43.3%
5018.03 · IT Equipment	9,023.76	11,065.00	-2,041.24	81.6%
<b>Total 5018 · OFFICE EXPENSE</b>	<b>12,296.31</b>	<b>14,865.00</b>	<b>-2,568.69</b>	<b>82.7%</b>
<b>5019 · PROFESSIONAL FEES</b>				
5019.01 · Legal Counsel	20,431.54	26,012.00	-5,580.46	78.5%
5019.02 · Auditor	13,603.00	11,800.00	1,803.00	115.3%
5019.09 · IT Services	32,253.17	25,000.00	7,253.17	129.0%
5019.10 · Investment Management Fees	0.00	500.00	-500.00	0.0%
<b>Total 5019 · PROFESSIONAL FEES</b>	<b>66,287.71</b>	<b>63,312.00</b>	<b>2,975.71</b>	<b>104.7%</b>
<b>5023 · TRAINING</b>				
5023.01 · Training Incidentals	493.85	2,000.00	-1,506.15	24.7%
5023.02 · EMS (Medical Training)	6,691.00	13,700.00	-7,009.00	48.8%
5023.03 · Heartland Training Facility	17,491.00	18,200.00	-709.00	96.1%
5023.04 · Education	7,225.35	6,500.00	725.35	111.2%
<b>Total 5023 · TRAINING</b>	<b>31,901.20</b>	<b>40,400.00</b>	<b>-8,498.80</b>	<b>79.0%</b>
<b>5025 · PROFESSIONAL DEVELOPMENT</b>				
5025.01 · Administrative	7,214.08	9,860.00	-2,645.92	73.2%

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

July 2023 through June 2024

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
5025.02 · Chief Officers	1,730.56	5,000.00	-3,269.44	34.6%
5025.03 · Board of Directors	0.00	3,000.00	-3,000.00	0.0%
5025.04 · In House Training	3,470.00	4,220.00	-750.00	82.2%
5025.05 · Community Risk Reduction	2,748.91	7,800.00	-5,051.09	35.2%
5025.06 · Workshops-Operations	15,514.17	16,260.00	-745.83	95.4%
<b>Total 5025 · PROFESSIONAL DEVELOPMENT</b>	<b>30,677.72</b>	<b>46,140.00</b>	<b>-15,462.28</b>	<b>66.5%</b>
<b>5028 · UTILITIES</b>				
5028.01 · SDG&E	48,340.86	51,216.00	-2,875.14	94.4%
5028.02 · Telephone	2,203.69	2,500.00	-296.31	88.1%
5028.03 · Water	4,123.84	7,593.00	-3,469.16	54.3%
5028.04 · Trash	2,284.17	2,496.00	-211.83	91.5%
5028.05 · Sewer	3,888.45	4,035.00	-146.55	96.4%
<b>Total 5028 · UTILITIES</b>	<b>60,841.01</b>	<b>67,840.00</b>	<b>-6,998.99</b>	<b>89.7%</b>
<b>5030 · SPECIAL DISTRICT EXPENSE</b>				
5030.01 · District Operations	9,555.79	10,300.00	-744.21	92.8%
5030.02 · Publishing	596.99	660.00	-63.01	90.5%
5030.04 · SD County Admin Fees	60,662.26	4,410.00	56,252.26	1,375.6%
5030.05 · Incident Operations	3,266.87	4,000.00	-733.13	81.7%
5030.06 · Wellness	25,530.08	32,500.00	-6,969.92	78.6%
5030.08 · SD LAFCO	2,812.63	3,100.00	-287.37	90.7%
5030.10 · Web Site	1,050.00	1,020.00	30.00	102.9%
5030.11 · Recruitment	123.00	750.00	-627.00	16.4%
5030.17 · Software/Licenses	22,940.11	22,066.00	874.11	104.0%
<b>Total 5030 · SPECIAL DISTRICT EXPENSE</b>	<b>126,537.73</b>	<b>78,806.00</b>	<b>47,731.73</b>	<b>160.6%</b>
<b>5031 · DIRECTORS FEES</b>	<b>4,700.00</b>	<b>8,580.00</b>	<b>-3,880.00</b>	<b>54.8%</b>
<b>5032 · Community Risk Reduction</b>				
5032.01 · Public Education	6,401.62	5,100.00	1,301.62	125.5%
5032.02 · Supplies	12.62	2,250.00	-2,237.38	0.6%
5032.04 · Mapping	100.00	500.00	-400.00	20.0%
<b>Total 5032 · Community Risk Reduction</b>	<b>6,514.24</b>	<b>7,850.00</b>	<b>-1,335.76</b>	<b>83.0%</b>
<b>5035 · UNCAPITALIZED EQUIPMENT</b>				
Communications	2,781.36	3,000.00	-218.64	92.7%
Facilities	9,294.35	20,280.00	-10,985.65	45.8%
Office	5,284.40	6,100.00	-815.60	86.6%
Operations	6,727.01	13,079.00	-6,351.99	51.4%
Vehicles	2,808.44	1,997.00	811.44	140.6%
<b>Total 5035 · UNCAPITALIZED EQUIPMENT</b>	<b>26,895.56</b>	<b>44,456.00</b>	<b>-17,560.44</b>	<b>60.5%</b>
<b>5037 · CAPITAL EXP. - EQUIPMENT</b>				
Communications	12,881.50	12,882.00	-0.50	100.0%
Facilities	642,209.86	651,099.00	-8,889.14	98.6%
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	26,832.76	1,317,000.00	-1,290,167.24	2.0%
<b>Total 5037 · CAPITAL EXP. - EQUIPMENT</b>	<b>698,215.50</b>	<b>1,997,794.00</b>	<b>-1,299,578.50</b>	<b>34.9%</b>
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%
<b>Total Expense</b>	<b>5,998,055.53</b>	<b>6,386,437.00</b>	<b>-388,381.47</b>	<b>93.9%</b>
<b>Net Income</b>	<b>378,125.00</b>	<b>0.00</b>	<b>378,125.00</b>	<b>100.0%</b>

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

	Jul '23 - Jun 24	Jul '22 - Jun 23	\$ Change
<b>Income</b>			
<b>4000 · COUNTY OF S.D.</b>			
4000.01 · 1% Property Tax	4,366,231.36	4,204,838.24	161,393.12
4000.02 · Interest-General Fund	44,852.61	82,838.89	-37,986.28
4000.03 · Mitigation Fees	57,732.07	35,738.42	21,993.65
4000.04 · Interest-Mitigation Fund	672.41	6,372.58	-5,700.17
4000.05 · Benefit Fee-Alpine	608,634.62	564,749.93	43,884.69
4000.06 · 1% Refunds	-36,510.64	-38,304.86	1,794.22
<b>Total 4000 · COUNTY OF S.D.</b>	<b>5,041,612.43</b>	<b>4,856,233.20</b>	<b>185,379.23</b>
<b>4002 · INTEREST INCOME</b>			
.1 · California Bank & Trust	428.14	1,088.34	-660.20
.2 · PASIS	16,247.94	13,763.06	2,484.88
.3 · Investments	86,711.51	-6,767.40	93,478.91
.4 · LAIF	437.03	16,644.13	-16,207.10
.6 · SRPL	11,716.92	0.00	11,716.92
.7 · CA CLASS	140,053.49	0.00	140,053.49
<b>Total 4002 · INTEREST INCOME</b>	<b>255,595.03</b>	<b>24,728.13</b>	<b>230,866.90</b>
<b>4005 · OTHER INCOME</b>			
.01 · Plan Check	57,699.28	36,441.50	21,257.78
.04 · Other	21,455.96	37,797.62	-16,341.66
.05 · Donations	0.00	7.00	-7.00
.08 · Ambulance Sub-Lease(Restricted)	8,000.00	120,000.00	-112,000.00
.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	38,704.13	-20,179.08
.21 · ECAA Loan Solar	473,790.00	0.00	473,790.00
.13 · Strike Team Personnel Reimb.	113,439.85	207,133.71	-93,693.86
.14 · Other Strike Team Reimb.	40,396.20	62,966.09	-22,569.89
4005 · OTHER INCOME - Other	0.00	0.00	0.00
<b>Total 4005 · OTHER INCOME</b>	<b>733,306.34</b>	<b>532,409.55</b>	<b>200,896.79</b>
<b>4006 · GRANT INCOME</b>			
4006.04 · CountySD			
SHGP 2021	0.00	13,492.00	-13,492.00
SHGP 2020	0.00	13,630.00	-13,630.00
UASI 2020	2,120.00	0.00	2,120.00
<b>Total 4006.04 · CountySD</b>	<b>2,120.00</b>	<b>27,122.00</b>	<b>-25,002.00</b>
4006.14 · Alpine Fire Foundation	364.00	12,719.29	-12,355.29
4006.19 · ARPA	14,284.40	129,496.52	-115,212.12
4006.21 · San Diego River Conservancy Fuels Management Type 6	201,703.50 18,840.30	0.00 0.00	201,703.50 18,840.30
<b>Total 4006.21 · San Diego River Conservancy</b>	<b>220,543.80</b>	<b>0.00</b>	<b>220,543.80</b>
4006.22 · SD Regional Fire Foundation	108,354.53	0.00	108,354.53
<b>Total 4006 · GRANT INCOME</b>	<b>345,666.73</b>	<b>169,337.81</b>	<b>176,328.92</b>
<b>Total Income</b>	<b>6,376,180.53</b>	<b>5,582,708.69</b>	<b>793,471.84</b>
<b>Gross Profit</b>	<b>6,376,180.53</b>	<b>5,582,708.69</b>	<b>793,471.84</b>
<b>Expense</b>			
<b>8000 · DEBT SERVICE FUND</b>			
8000.01 POB			
8000.1 · POB - Principal	210,752.85	0.00	210,752.85
8000.1b · POB - Interest	162,858.50	160,010.40	2,848.10
<b>Total 8000.01 POB</b>	<b>373,611.35</b>	<b>160,010.40</b>	<b>213,600.95</b>
<b>Total 8000 · DEBT SERVICE FUND</b>	<b>373,611.35</b>	<b>160,010.40</b>	<b>213,600.95</b>
<b>5003 · GRANT EXPENSES</b>			
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
SHSP 2020	0.00	-13,930.67	13,930.67
SHGP 2018	0.00	-1,001.28	1,001.28
UASI 2022	0.00	1,001.28	-1,001.28
<b>Total 5003.04 · CountySD</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
5003.06 · State of CA	0.00	0.00	0.00
5003.14 · Alpine Fire Foundation Other Awards	1,254.80	0.00	1,254.80
<b>Total 5003.14 · Alpine Fire Foundation</b>	<b>1,254.80</b>	<b>0.00</b>	<b>1,254.80</b>
5003.19 · ARPA	14,284.40	0.00	14,284.40
5003.21 · San Diego River Conservancy Fuels Management Type 6	201,703.50 18,840.30	0.00 0.00	201,703.50 18,840.30
<b>Total 5003.21 · San Diego River Conservancy</b>	<b>220,543.80</b>	<b>0.00</b>	<b>220,543.80</b>

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

	Jul '23 - Jun 24	Jul '22 - Jun 23	\$ Change
5003.22 · SD Fire Foundation	10,578.32	0.00	10,578.32
<b>Total 5003 · GRANT EXPENSES</b>	<b>351,280.29</b>	<b>0.00</b>	<b>351,280.29</b>
<b>5000 · SALARIES</b>			
5000.01 · Payroll	1,945,317.63	1,740,483.47	204,834.16
5000.02 · OVERTIME			
Critical Weather	11,529.77	0.00	11,529.77
FLSA	38,589.07	30,590.51	7,998.56
Paramedic Resource Pool	0.00	0.00	0.00
Reimbursable	0.00	52.01	-52.01
Sick Coverage	80,342.38	68,374.86	11,967.52
Strike Team	94,974.93	165,679.64	-70,704.71
Training	25,730.68	28,104.10	-2,373.42
Unclassified-Meetings, etc	16,058.75	7,174.06	8,884.69
Vacation-Holiday Coverage	193,730.63	186,383.37	7,347.26
Worker's Comp Coverage	19,289.70	59,189.19	-39,899.49
<b>Total 5000.02 · OVERTIME</b>	<b>480,245.91</b>	<b>545,547.74</b>	<b>-65,301.83</b>
<b>Total 5000 · SALARIES</b>	<b>2,425,563.54</b>	<b>2,286,031.21</b>	<b>139,532.33</b>
<b>5002 · EMPLOYEE BENEFITS</b>			
5002.01 · Educational Incentive	103,138.04	94,802.58	8,335.46
5002.02 · Vacation/Sick Leave Expense	41,280.84	85,014.64	-43,733.80
5002.03 · Medicare / Employer Exp	35,653.53	36,142.02	-488.49
5002.04 · Retirement - Pers	369,235.39	306,765.18	62,470.21
5002.4a · Retirement UAL Payments	125,318.00	2,908,191.00	-2,782,873.00
5002.05 · Group Medical Ins	408,251.25	375,333.17	32,918.08
5002.06 · Life Insurance	6,435.37	6,219.99	215.38
5002.07 · LTD Insurance	7,464.72	6,370.38	1,094.34
5002.08 · Social Security(Employer)	291.40	368.90	-77.50
5002.09 · Payroll Expenses	28.39	0.00	28.39
5002.10 · Retirement 401 (a)	11,210.00	3,481.25	7,728.75
5002.11 · Uniform Allowance (Admin)	250.00	500.00	-250.00
<b>Total 5002 · EMPLOYEE BENEFITS</b>	<b>1,108,556.93</b>	<b>3,823,189.11</b>	<b>-2,714,632.18</b>
<b>5006 · UNEMPLOYMENT</b>	<b>114.00</b>	<b>0.00</b>	<b>114.00</b>
<b>5007 · CLOTHING</b>			
5007.01 · Uniforms			
Uniforms	11,948.75	18,013.20	-6,064.45
<b>Total 5007.01 · Uniforms</b>	<b>11,948.75</b>	<b>18,013.20</b>	<b>-6,064.45</b>
5007.02 · Boots	0.00	1,559.15	-1,559.15
5007.03 · Structure PPE	39,435.68	23,092.61	16,343.07
5007.04 · Wildland gear	785.48	0.00	785.48
<b>Total 5007 · CLOTHING</b>	<b>52,169.91</b>	<b>42,664.96</b>	<b>9,504.95</b>
<b>5008 · COMMUNICATION</b>			
5008.01 · Heartland Comm Facility	105,666.35	118,102.82	-12,436.47
5008.02 · Mobile Communications	6,002.94	0.00	6,002.94
5008.03 · Mobile Data Terminals	0.00	6,913.85	-6,913.85
5008.05 · Emergency Operations Center EOC	128.22	0.00	128.22
5008.07 · Regional Comm Sys	7,676.61	0.00	7,676.61
5008.08 · Cox Communications	3,143.99	0.00	3,143.99
<b>Total 5008 · COMMUNICATION</b>	<b>122,618.11</b>	<b>125,016.67</b>	<b>-2,398.56</b>
<b>5009 · PASIS (Workers Comp)</b>			
5009.01 · Administrative	123,115.00	106,470.00	16,645.00
5009.02 · Claim Related	130,068.56	74,184.95	55,883.61
<b>Total 5009 · PASIS (Workers Comp)</b>	<b>253,183.56</b>	<b>180,654.95</b>	<b>72,528.61</b>
<b>5010 · HOUSEHOLD</b>	<b>4,472.61</b>	<b>5,691.34</b>	<b>-1,218.73</b>
5011 · FAIRA	53,718.00	49,669.16	4,048.84
<b>5012 · MAINTENANCE - EQUIPMENT</b>			
5012.01 · E17 KME (2015)	26,595.79	68,683.89	-42,088.10
5012.02 · E217 KME (2005)	30,557.95	13,323.96	17,233.99
5012.03 · BR217 International (2002)	9.69	103.91	-94.22
5012.3B · B17 Hi-Tech (2019)	12,133.84	2,055.98	10,077.86
5012.04 · 2019 F-250	3,131.15	1,631.33	1,499.82
5012.05 · Rescue Tools	888.31	1,007.19	-118.88
5012.06 · Hydrant Maintenance	0.00	235.82	-235.82
5012.07 · Station Generator	4,637.57	4,026.94	610.63
5012.08 · SCBA - Compressor	4,205.49	1,668.17	2,537.32
5012.09 · Portable Extinguishers	359.45	335.93	23.52
5012.10 · Hose & Ladder Testing	4,082.40	3,910.40	172.00
5012.11 · Misc.Equipment	1,429.78	983.49	446.29
5012.12 · Fuel	31,572.80	31,915.76	-342.96
5012.13 · Foam (Class A/B)	2,047.25	1,837.14	210.11
5012.14 · Fire Hose	7,456.30	6,490.49	965.81
5012.16 · Air Compressor - Station	1,739.35	269.52	1,469.83
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)	2,719.62	1,352.93	1,366.69
5012.22 · SQ17 (2023 Silverado)	816.43	702.11	114.32
5012.23 · 4705 2020Ford Exp/2021 EQ Maint	25.86	1,459.12	-1,433.26

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

	Jul '23 - Jun 24	Jul '22 - Jun 23	\$ Change
<b>Total 5012 · MAINTENANCE - EQUIPMENT</b>	137,436.74	143,919.34	-6,482.60
<b>5013 · MAINTENANCE - RADIOS</b>			
5013.01 · Maintenance Contract	2,412.00	2,677.94	-265.94
5013.02 · Radio Maintenance/Parts	1,963.32	499.75	1,463.57
<b>Total 5013 · MAINTENANCE - RADIOS</b>	4,375.32	3,177.69	1,197.63
<b>5014 · MAINTENANCE - STRUCTURES</b>			
5014.01 · Station 17			
Station Maintenance	19,432.79	18,725.17	707.62
5014.01 · Station 17 - Other	1,270.60	0.00	1,270.60
<b>Total 5014.01 · Station 17</b>	20,703.39	18,725.17	1,978.22
5014.02 · HVAC Maintenance	1,856.00	4,938.00	-3,082.00
5014.03 · Apparatus Bay Doors & Gates	1,128.62	525.00	603.62
5014.04 · ST17 Life Safety Systems	5,046.36	6,130.92	-1,084.56
5014.06 · Gym Equipment	1,105.85	996.51	109.34
5014.07 · Grounds Maintenance	1,251.18	7,181.68	-5,930.50
<b>Total 5014 · MAINTENANCE - STRUCTURES</b>	31,091.40	38,497.28	-7,405.88
<b>5015 · EMERGENCY MEDICAL SERVICES</b>			
5015.01 · EMS Supplies	8,423.92	2,978.92	5,445.00
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	866.00	748.00	118.00
<b>Total 5015 · EMERGENCY MEDICAL SERVICES</b>	13,381.92	10,035.92	3,346.00
<b>5016 · MEMBERSHIP</b>	1,614.87	2,169.00	-554.13
<b>5018 · OFFICE EXPENSE</b>			
5018.01 · Expendable Supplies	2,882.95	2,528.55	354.40
5018.02 · Postage	389.60	510.00	-120.40
5018.03 · IT Equipment	9,023.76	35,530.08	-26,506.32
<b>Total 5018 · OFFICE EXPENSE</b>	12,296.31	38,568.63	-26,272.32
<b>5019 · PROFESSIONAL FEES</b>			
5019.01 · Legal Counsel	20,431.54	29,909.14	-9,477.60
5019.02 · Auditor	13,603.00	11,729.00	1,874.00
5019.05 · Election	0.00	12,354.00	-12,354.00
5019.09 · IT Services	32,253.17	0.00	32,253.17
<b>Total 5019 · PROFESSIONAL FEES</b>	66,287.71	53,992.14	12,295.57
<b>5023 · TRAINING</b>			
5023.01 · Training Incidentals	493.85	1,664.00	-1,170.15
5023.02 · EMS (Medical Training)	6,691.00	11,291.27	-4,600.27
5023.03 · Heartland Training Facility	17,491.00	14,358.00	3,133.00
5023.04 · Education	7,225.35	2,394.00	4,831.35
5023.05 · Workshops	0.00	518.00	-518.00
<b>Total 5023 · TRAINING</b>	31,901.20	30,225.27	1,675.93
<b>5025 · PROFESSIONAL DEVELOPMENT</b>			
5025.01 · Administrative	7,214.08	7,072.78	141.30
5025.02 · Chief Officers	1,730.56	243.01	1,487.55
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	2,748.91	897.53	1,851.38
5025.06 · Workshops-Operations	15,514.17	102.63	15,411.54
<b>Total 5025 · PROFESSIONAL DEVELOPMENT</b>	30,677.72	12,860.96	17,816.76
<b>5028 · UTILITIES</b>			
5028.01 · SDG&E	48,340.86	47,921.63	419.23
5028.02 · Telephone	2,203.69	2,162.35	41.34
5028.03 · Water	4,123.84	6,339.33	-2,215.49
5028.04 · Trash	2,284.17	2,136.35	147.82
5028.05 · Sewer	3,888.45	3,748.46	139.99
<b>Total 5028 · UTILITIES</b>	60,841.01	62,308.12	-1,467.11
<b>5030 · SPECIAL DISTRICT EXPENSE</b>			
5030.01 · District Operations	9,555.79	3,826.94	5,728.85
5030.02 · Publishing	596.99	457.00	139.99
5030.04 · SD County Admin Fees	60,662.26	46,274.43	14,387.83
5030.05 · Incident Operations	3,266.87	9,642.36	-6,375.49
5030.06 · Wellness	25,530.08	17,754.52	7,775.56
5030.08 · SD LAFCO	2,812.63	2,648.55	164.08
5030.10 · Web Site	1,050.00	1,020.00	30.00
5030.11 · Recruitment	123.00	692.00	-569.00
5030.16 · Reimbursable expenses	0.00	6,359.53	-6,359.53
5030.17 · Software/Licenses	22,940.11	17,778.01	5,162.10
<b>Total 5030 · SPECIAL DISTRICT EXPENSE</b>	126,537.73	106,453.34	20,084.39
<b>5031 · DIRECTORS FEES</b>	4,700.00	5,950.00	-1,250.00
5032 · Community Risk Reduction			
5032.01 · Public Education	6,401.62	1,559.16	4,842.46



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

	Jul '23 - Jun 24	Jul '22 - Jun 23	\$ Change
5032.02 · Supplies	12.62	2,058.57	-2,045.95
5032.03 · Classes	0.00	0.00	0.00
5032.04 · Mapping	100.00	0.00	100.00
<b>Total 5032 · Community Risk Reduction</b>	<b>6,514.24</b>	<b>3,617.73</b>	<b>2,896.51</b>
<b>5035 · UNCAPITALIZED EQUIPMENT</b>			
Communications	2,781.36	7,881.53	-5,100.17
Facilities	9,294.35	14,661.21	-5,366.86
Office	5,284.40	6,979.59	-1,695.19
Operations	6,727.01	15,997.61	-9,270.60
Vehicles	2,808.44	0.00	2,808.44
<b>Total 5035 · UNCAPITALIZED EQUIPMENT</b>	<b>26,895.56</b>	<b>45,519.94</b>	<b>-18,624.38</b>
<b>5037 · CAPITAL EXP. - EQUIPMENT</b>			
Communications	12,881.50	0.00	12,881.50
Depreciation Expense	0.00	305,780.97	-305,780.97
Facilities	642,209.86	-0.24	642,210.10
Medical	7,174.05	0.00	7,174.05
Office	9,117.33	0.00	9,117.33
Operations	0.00	0.00	0.00
Vehicles	26,832.76	0.00	26,832.76
<b>Total 5037 · CAPITAL EXP. - EQUIPMENT</b>	<b>698,215.50</b>	<b>305,780.73</b>	<b>392,434.77</b>
6999 · Uncategorized Expenses	0.00	0.00	0.00
<b>Total Expense</b>	<b>5,998,055.53</b>	<b>7,536,003.89</b>	<b>-1,537,948.36</b>
<b>Net Income</b>	<b>378,125.00</b>	<b>-1,953,295.20</b>	<b>2,331,420.20</b>

ALPINE FIRE PROTECTION DISTRICT  
Current Month Expenses  
June 2024

	Date	Num	Name	Memo	Split	Amount
<b>5003 - GRANT EXPENSES</b>						
5003.21 - San Diego River Conservancy						
Fuels Management						
	06/11/2024	2024-04	ANTONS Service Inc.	Invoice #04 Clearing Brush & Shrubs Midway Drive	2000 - Accounts Payable	55,000.00
	06/11/2024	2024-04	ANTONS Service Inc.	Invoice #04 Clearing Brush & Shrubs 1661 Alpine Blvd	2000 - Accounts Payable	6,000.00
	06/11/2024	2024-04	ANTONS Service Inc.	Invoice #04 Clearing Brush & Shrubs Alpine Blvd	2000 - Accounts Payable	5,602.25
Total Fuels Management						66,602.25
Total 5003.21 - San Diego River Conservancy						66,602.25
Total 5003 - GRANT EXPENSES						66,602.25
<b>5000 - SALARIES</b>						
Total 5000.01 - Payroll						166,254.02
Total Critical Weather						0.00
Total FLSA						3,411.96
Total Paramedic Resource Pool						1,076.40
Total Sick Coverage						8,856.00
Total Strike Team						5,644.05
Total Training						6,006.23
Total Unclassified-Meetings, etc						785.75
Total Vacation-Holiday Coverage						43,487.50
Total Worker's Comp Coverage						1,550.16
Total 5000.02 - OVERTIME						70,818.05
Total 5000 - SALARIES						237,072.07
<b>5002 - EMPLOYEE BENEFITS</b>						
Total 5002.01 - Educational Incentive						7,734.88
Total 5002.02 - Vacation/Sick Leave Expense						36,389.33
Total 5002.03 - Medicare / Employer Exp						4,021.20
Total 5002.04 - Retirement - Pers						31,796.55
Total 5002.05 - Group Medical Ins						35,447.74
Total 5002.06 - Life Insurance						560.03
Total 5002.07 - LTD Insurance						655.00
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						116,874.53
<b>5007 - CLOTHING</b>						
5007.01 - Uniforms						
Uniforms						
	06/18/2024	SD067915	ACE UNIFORMS	KSetter: Class A Uniform	2000 - Accounts Payable	915.77
	06/22/2024	SD068821	ACE UNIFORMS	Heros Pflde Patches (300)	2000 - Accounts Payable	1,027.01
Total Uniforms						1,942.78
Total 5007.01 - Uniforms						1,942.78
<b>5007.03 - Structure PPE</b>						
	06/07/2024	174934	ALL STAR FIRE EQUIPMENT INC.	Hiebing)	2000 - Accounts Payable	4,690.00
	06/07/2024	174934	ALL STAR FIRE EQUIPMENT INC.	Lion Turnout Pants	2000 - Accounts Payable	2,810.00

**ALPINE FIRE PROTECTION DISTRICT**  
**Current Month Expenses**  
 June 2024

	Date	Num	Name	Memo	Split	Amount
	06/07/2024	174934	ALL STAR FIRE EQUIPMENT INC.	Lion Suspenders	2000 - Accounts Payable	102.00
	06/07/2024	174934	ALL STAR FIRE EQUIPMENT INC.	Tax 7.75%	2000 - Accounts Payable	589.16
Total 5007.03 · Structure PPE						8,191.16
Total 5007 · CLOTHING						10,133.94
<b>5008 - COMMUNICATION</b>						
<b>5008.01 · Heartland Comm Facility</b>						
	06/03/2024	FY23/24	ALPINE FIREFIGHTERS ASSN.	5 Admin Cox cable boxes through the Local 2638 - for television reception for emergencies	2000 - Accounts Payable	553.35
	06/26/2024	22000	HEARTLAND COMMUNICATIONS	VOID:	1001.07 · CB&T Checking - 8473	0.00
Total 5008.01 · Heartland Comm Facility						553.35
<b>5008.02 · Mobile Communications</b>						
	06/07/2024	9965599080	VERIZON WIRELESS	2024/06 Acct--0005: 13 lines total: (-0050, -6522,-7844, -6226, -7650, -9835, -4087, -4175, -39...		515.18
Total 5008.02 · Mobile Communications						515.18
<b>5008.07 · Regional Comm Sys</b>						
	06/05/2024	24ALPFPD11	COUNTYSD-REGIONAL COMM SYS	FY23/24: 25 Fire radios @ 28.50 2024/05 partial month of 25	2000 - Accounts Payable	712.50
Total 5008.07 · Regional Comm Sys						712.50
<b>5008.08 · Cox Communications</b>						
	06/09/2024	06/09-07/08/2024	COX COMMUNICATIONS	Internet Services 06/09-07/08/2024 (Total Month)	2000 - Accounts Payable	255.99
	06/09/2024	06/09-07/08/2024	COX COMMUNICATIONS	Taxes, Fees and Surcharges	2000 - Accounts Payable	0.93
Total 5008.08 · Cox Communications						256.92
Total 5008 · COMMUNICATION						2,037.95
Total 5009 · PASIS (Workers Comp)						13,492.15
<b>5010 - HOUSEHOLD</b>						13,492.15
	06/05/2024		COSTCO	Dishwashing Soap	CalCard (Brian Boggeln - 2115)	51.68
Total 5010 · HOUSEHOLD						51.68
<b>5012 - MAINTENANCE - EQUIPMENT</b>						
<b>5012.03 · BR217 International (2002)</b>						
	06/18/2024	47919/1	ACE HARDWARE INC	STIHL Bar Chain Oil QT	2000 - Accounts Payable	9.69
Total 5012.03 · BR217 International (2002)						9.69
<b>5012.05 · Rescue Tools</b>						
	06/01/2024	2706	WESTERN EXTRICATION SPECIALISTS	Spreader/Service Cutter; Hose Lines (2)	2000 - Accounts Payable	800.00
Total 5012.05 · Rescue Tools						800.00
<b>5012.11 · Misc.Equipment</b>						
	06/07/2024	7498	A & B Saw Lawnmower Lakeside	A&B Saw Repair	Calcard (Joseph Laff - 5425)	315.33
Total 5012.11 · Misc.Equipment						315.33
<b>5012.12 · Fuel</b>						
	06/04/2024	S139637	DION & SONS	Diesel Fuel 480 Gallons @ \$3.521	2000 - Accounts Payable	2,013.02
	06/04/2024	S139637	DION & SONS	Federal Excise Tax	2000 - Accounts Payable	0.57
	06/04/2024	S139637	DION & SONS	Environmental Compliance Fee	2000 - Accounts Payable	9.50
	06/04/2024	S139637	DION & SONS	Fuel Surcharge	2000 - Accounts Payable	14.95
	06/04/2024	S139637	DION & SONS	San Diego County Tax 7.75%	2000 - Accounts Payable	157.95

ALPINE FIRE PROTECTION DISTRICT  
Current Month Expenses  
June 2024

	Date	Numb	Name	Memo	Split	Amount
	06/04/2024	S139637	DION & SONS	Diesel Tax 5.75%	2000 - Accounts Payable	115.78
	06/04/2024	S139637	DION & SONS	State HWY Excise Tax Exempt	2000 - Accounts Payable	253.13
	06/25/2024	97910918	WEX	JS F250 19.071 gal @ \$5.999	2000 - Accounts Payable	114.41
	06/25/2024	97910918	WEX	Exempt Tax	2000 - Accounts Payable	-3.49
						2,675.82
Total 5012.12 - Fuel						
<b>5012.22 - SQ17 (2023 Silverado)</b>						
	06/02/2024	47731/1	ACE HARDWARE INC	Misc Fastener	2000 - Accounts Payable	1.72
	06/05/2024	4YFV	Amazon	Louvsveer 2 pcs Magnetic Glove Dispenser	2000 - Accounts Payable	29.94
						31.66
Total 5012.22 - SQ17 (2023 Silverado)						3,832.50
Total 5012 - MAINTENANCE - EQUIPMENT						
<b>5013 - MAINTENANCE - RADIOS</b>						
<b>5013.01 - Maintenance Contract</b>						
	06/03/2024	INV823592	DAY WIRELESS SYSTEMS	2024/05	2000 - Accounts Payable	201.00
	06/03/2024	INV827797	DAY WIRELESS SYSTEMS	2024/06	2000 - Accounts Payable	201.00
						402.00
Total 5013.01 - Maintenance Contract						
<b>5013.02 - Radio Maintenance/Parts</b>						
	06/04/2024	20235	ADVANCED COMMUNICATIONS	BKR- 5000 Clamshells	2000 - Accounts Payable	820.35
						820.35
Total 5013.02 - Radio Maintenance/Parts						1,222.35
Total 5013 - MAINTENANCE - RADIOS						
<b>5014 - MAINTENANCE - STRUCTURES</b>						
<b>5014.01 - Station 17</b>						
<b>Station Maintenance</b>						
	06/01/2024	47727/1	ACE HARDWARE INC	Diab Recip Carb 12"	2000 - Accounts Payable	18.31
	06/06/2024	0280064	CARTWRIGHT TERMITE & PEST CNTRL, INC	2024/06 Service	2000 - Accounts Payable	153.15
	06/15/2024	47886/1	ACE HARDWARE INC	Shwr liners, rods,adj curtain	2000 - Accounts Payable	78.61
	06/21/2024	4QR6	Amazon	Tool Daily foam Cannon Connector/ Pressure Washer Nozzle & Pressure washer gun	2000 - Accounts Payable	82.83
	06/23/2024	47964/1	ACE HARDWARE INC	Mouse Glue Trap Pro 4PK	2000 - Accounts Payable	14.20
						347.10
Total Station Maintenance						347.10
Total 5014.01 - Station 17						
<b>5014.04 - ST17 Life Safety Systems</b>						
	06/17/2024	24156121	JOHNSON CONTROLS	Fire alarm system MONITORING 05/01/2022-04/30/2027 2024/07	2000 - Accounts Payable	70.00
						70.00
Total 5014.04 - ST17 Life Safety Systems						
<b>5014.07 - Grounds Maintenance</b>						
	06/03/2024	47927/1	ALPINE LANDSCAPE MATERIALS	Chestnut Brown Rock	2000 - Accounts Payable	174.02
	06/19/2024	47926/1	ACE HARDWARE INC	DIAB Auger Bit 3/4x17.5"	2000 - Accounts Payable	38.78
	06/19/2024	47926/1	ACE HARDWARE INC	SD Spade Bit 3/4" x 16"	2000 - Accounts Payable	14.00
	06/19/2024	47928/1	ACE HARDWARE INC	SD Spade Bit 3/4" x 16"	2000 - Accounts Payable	-14.00
						212.80
Total 5014.07 - Grounds Maintenance						629.90
Total 5014 - MAINTENANCE - STRUCTURES						
<b>5015 - EMERGENCY MEDICAL SERVICES</b>						
<b>5015.01 - EMS Supplies</b>						
	06/07/2024	1443575	LIFE-ASSIST	BRAUN ThermoScan Pro6000 Ear Thermometer	2000 - Accounts Payable	621.72

**ALPINE FIRE PROTECTION DISTRICT**  
**Current Month Expenses**  
 June 2024

	Date	Num	Name	Memo	Split	Amount
	06/10/2024	3987952	ZOLL MEDICAL CORPORATION	EMS Supplies	2000 - Accounts Payable	503.60
	06/13/2024	3990033	ZOLL MEDICAL CORPORATION	EMS Supplies	2000 - Accounts Payable	133.56
Total 5015.01 - EMS Supplies						1,258.88
Total 5015 - EMERGENCY MEDICAL SERVICES						1,258.88
<b>5016 - MEMBERSHIP</b>						
	06/20/2024	2527	Socal FPO INTERNATIONAL CODE COUNCIL, INC. (Dues)	Socal FPO Membership	CalCard (Jason McBroom -1843)	150.00
	06/21/2024	5698		ICC Membership	CalCard (Jason McBroom -1843)	100.00
Total 5016 - MEMBERSHIP						250.00
<b>5018 - OFFICE EXPENSE</b>						
<b>5018.01 - Expendable Supplies</b>						
	06/17/2024	HH7Q	Amazon	Recorder for Monthly Meeting	2000 - Accounts Payable	21.54
	06/21/2024	4K4G	Amazon	5 tab white binder dividers and Avery File Folder Labels	2000 - Accounts Payable	30.43
Total 5018.01 - Expendable Supplies						51.97
<b>5018.02 - Postage</b>						
	06/13/2024	EFT	FP POSTAGE RESET	Replenish Funds in Postage Meter	1001.07 - CB&T Checking - 8473	10.00
	06/20/2024	EFT	FP POSTAGE RESET	Replenish Funds in Postage Meter	1001.07 - CB&T Checking - 8473	50.00
	06/20/2024	EFT	FP POSTAGE RESET	Replenish Funds in Postage Meter	1001.07 - CB&T Checking - 8473	20.00
Total 5018.02 - Postage						80.00
<b>5018.03 - IT Equipment</b>						
	06/03/2024	AR311185	COPYLINK	BW/Color Service 05/01-6/30/2024	2000 - Accounts Payable	191.18
	06/03/2024	AR311185	COPYLINK	Overage 05/1-05/30/2024	2000 - Accounts Payable	1.36
	06/15/2024	RI10626374	FP MAILING SOLUTIONS_RENTAL	Postage Machine Rental	2000 - Accounts Payable	105.81
	06/20/2024	AFPD-62024	GREEN SHREDDING	Pickup (\$50)	2000 - Accounts Payable	50.00
Total 5018.03 - IT Equipment						348.35
Total 5018 - OFFICE EXPENSE						480.32
<b>5019 - PROFESSIONAL FEES</b>						
<b>5019.01 - Legal Counsel</b>						
	06/30/2024	10750	FITCH LAW FIRM	District business: 4.80 hrs., Postage 0 202406	2000 - Accounts Payable	960.00
Total 5019.01 - Legal Counsel						960.00
<b>5019.09 - IT Services</b>						
	06/13/2024	20157	EXCEDEO - IT SUPPORT PROS	Managed Workstations: NOC Agent (10 comps @ \$45 - anti virus; logmein; MS updates) 2024/06	2000 - Accounts Payable	450.00
	06/13/2024	20157	EXCEDEO - IT SUPPORT PROS	Next Gen Endpoint Security	2000 - Accounts Payable	120.00
	06/13/2024	20157	EXCEDEO - IT SUPPORT PROS	Managed Server 1	2000 - Accounts Payable	250.00
	06/13/2024	20157	EXCEDEO - IT SUPPORT PROS	Managed VMware 1	2000 - Accounts Payable	50.00
	06/13/2024	20157	EXCEDEO - IT SUPPORT PROS	Next Gen Endpoint Security	2000 - Accounts Payable	24.00
	06/13/2024	20157	EXCEDEO - IT SUPPORT PROS	Office 365 Management	2000 - Accounts Payable	150.00
	06/13/2024	20157	EXCEDEO - IT SUPPORT PROS	On premise BDR Solution	2000 - Accounts Payable	128.00
	06/13/2024	20157	EXCEDEO - IT SUPPORT PROS	Virtual Unit Backup	2000 - Accounts Payable	12.00
	06/13/2024	20157	EXCEDEO - IT SUPPORT PROS	Cyber Protect Cloud Storage	2000 - Accounts Payable	49.60
	06/13/2024	20157	EXCEDEO - IT SUPPORT PROS	Cyber Protect Cloud Disaster Recovery Storage	2000 - Accounts Payable	74.40
	06/13/2024	20157	EXCEDEO - IT SUPPORT PROS	Cloud Premium - Tier 3	2000 - Accounts Payable	0.00
	06/13/2024	20157	EXCEDEO - IT SUPPORT PROS	Site Support - remote and onsite	2000 - Accounts Payable	150.00

ALPINE FIRE PROTECTION DISTRICT  
Current Month Expenses  
June 2024

	Date	Num	Name	Memo	Split	Amount
	06/13/2024	20157	EXCEDEO - IT SUPPORT PROS	Vendor Management	2000 - Accounts Payable	150.00
	06/13/2024	20157	EXCEDEO - IT SUPPORT PROS	Microsoft: 365 (9)	2000 - Accounts Payable	27.00
	06/13/2024	20157	EXCEDEO - IT SUPPORT PROS	Breach Prevention Platform	2000 - Accounts Payable	70.00
	06/13/2024	20157	EXCEDEO - IT SUPPORT PROS	AP440:	2000 - Accounts Payable	84.00
	06/13/2024	20157	EXCEDEO - IT SUPPORT PROS	AP840:	2000 - Accounts Payable	25.00
	06/13/2024	20157	EXCEDEO - IT SUPPORT PROS	Sales tax	2000 - Accounts Payable	9.92
						1,823.92
						2,783.92
Total 5019.09 - IT Services						
Total 5019 - PROFESSIONAL FEES						
<b>5023 - TRAINING</b>						
5023.02 - EMS (Medical Training)						
	06/13/2024	15610	AMERICAN SAFETY EMT	CPR Class 06/11/2024	2000 - Accounts Payable	115.00
Total 5023.02 - EMS (Medical Training)						115.00
5023.04 - Education						
	06/18/2024	21991	OZBIRN, SHANE T	219 Firing Operations 6/10-6/13/2024 Staff Tuition Reimbursement	1001.07 - CB&T Checking - 8473	575.00
Total 5023.04 - Education						575.00
Total 5023 - TRAINING						690.00
<b>5025 - PROFESSIONAL DEVELOPMENT</b>						
5025.01 - Administrative						
	06/04/2024	01126	AFSS-SOUTHERN DIVISION	(Jen)	2000 - Accounts Payable	30.00
	06/25/2024	HB533	CALPERS EVENTS	Calpers Educational Forum 2024 10/27-10/30/2024	CalCard (Debbie Pinhero -5683)	549.00
Total 5025.01 - Administrative						579.00
5025.02 - Chief Officers						
	06/05/2024		SOUTHWEST AIRLINES		CalCard (Brian Boggeln -2115)	-348.96
Total 5025.02 - Chief Officers						-348.96
<b>5025.06 - Workshops-Operations</b>						
	06/05/2024	060524-06	HEARTLAND FIRE TRAINING	KSetter, NBarns Course: FF2 Testing 4/08-04/11/2024	2000 - Accounts Payable	500.00
	06/26/2024	DO1A_062624	HEARTLAND FIRE TRAINING	NBarns MMedina Course: Driver Operator 1A	2000 - Accounts Payable	990.00
Total 5025.06 - Workshops-Operations						1,490.00
Total 5025 - PROFESSIONAL DEVELOPMENT						1,720.04
<b>5028 - UTILITIES</b>						
5028.01 - SDG&E						
	06/06/2024	90325906219 2024/06	SDG&E	Electric 05/04-06/04/2024 -6657 kWh (389.2% decrease over prior month, 176.9% decrease over prio...	2000 - Accounts Payable	694.89
	06/06/2024	90325928213 2024/06	SDG&E	115 Therms 05/04-06/04/2024(28.6% decrease over prior month, 2.5% decrease over prior year)	2000 - Accounts Payable	147.07
Total 5028.01 - SDG&E						841.96
<b>5028.02 - Telephone</b>						
	06/01/2024	132573	ESI_Estech Systems	2024/06	2000 - Accounts Payable	181.73
Total 5028.02 - Telephone						181.73
<b>5028.03 - Water</b>						
	06/17/2024	11561843 2024/06	PADRE DAM (1364 TAVERN)	Commercial 17 units (-3units usage from prior month) 05/13-06/10/2024	2000 - Accounts Payable	224.21
	06/17/2024	11561843 2024/06	PADRE DAM (1364 TAVERN)	Irrigation: 0 units (0 units usage from prior month) 05/13-06/10/2024	2000 - Accounts Payable	40.97

**ALPINE FIRE PROTECTION DISTRICT**  
**Current Month Expenses**  
 June 2024

	Date	Num	Name	Memo	Split	Amount
Total 5028.03 · Water	06/17/2024	11561843 2024/06	PADRE DAM (1364 TAVERN)	Fire Sprinklers 05/13-06/10/2024	2000 - Accounts Payable	66.94
<b>5028.04 · Trash</b>						332.12
	06/03/2024	2024/06	WASTE MANAGEMENT	1 - 3yd (reg charge \$59.61) 2024/06	2000 - Accounts Payable	64.03
	06/03/2024	2024/06	WASTE MANAGEMENT	1.5yd dumpster recycle (reg charge 41.54) 2024/06	2000 - Accounts Payable	41.54
	06/03/2024	2024/06	WASTE MANAGEMENT	Organics 64 gal cart service 2024/06	2000 - Accounts Payable	106.10
Total 5028.04 · Trash						211.67
Total 5028 · UTILITIES						1,567.48
<b>5030 - SPECIAL DISTRICT EXPENSE</b>						
<b>5030.01 · District Operations</b>						
	06/18/2024	21994	PASKLE, BILL	Mileage: 38. miles HCFA Commission Meeting 5/23/2024 *\$ .655/per mile	1001.07 · CB&T Checking - 8473	24.89
Total 5030.01 · District Operations						24.89
<b>5030.04 · SD County Admin Fees</b>						
	06/17/2024		COUNTY OF SAN DIEGO 1%	Apport.#11 Admin Cost	4000.01 · 1% Property Tax	7,137.38
Total 5030.04 · SD County Admin Fees						7,137.38
<b>5030.06 · Wellness</b>						
	06/25/2024	2881	SAN DIEGO SPORTS MEDICINE & FAMILY HEALTH	1 Medical Fitness Eval	2000 - Accounts Payable	1,172.96
Total 5030.06 · Wellness						1,172.96
<b>5030.10 · Web Site</b>						
	06/03/2024	5CF0ACE6-0043	STREAMLINE	Website Domain Concierge & Web 50k-250k 2024/06	2000 - Accounts Payable	90.00
Total 5030.10 · Web Site						90.00
Total 5030.16 · Reimbursable expenses						0.00
<b>5030.17 · Software/Licenses</b>						
	06/03/2024	2024-53	SYSTEMS	Annual Service FY23-24	2000 - Accounts Payable	3,744.00
	06/04/2024		ADOBE INC.	Admin Director 06/2024	CalCard (Debbie Pinhero -56883)	9.99
	06/04/2024		ADOBE INC.	Admin Assist 06/2024	CalCard (Debbie Pinhero -56883)	9.99
	06/04/2024		ADOBE INC.	Fire Chief 06/2024	CalCard (Debbie Pinhero -56883)	9.99
	06/25/2024	470508099	ThreatDown	Security Software for 12 months	CalCard (Debbie Pinhero -56883)	860.00
Total 5030.17 · Software/Licenses						4,633.97
Total 5030 · SPECIAL DISTRICT EXPENSE						13,059.20
Total 5031 · DIRECTORS FEES						400.00
<b>5032 - Community Risk Reduction</b>						
<b>5032.01 · Public Education</b>						
	06/03/2024	3043	Armand Advertising LLC	Full Color Plastic Bags 12 x 15 (500)	2000 - Accounts Payable	795.00
	06/03/2024	3043	Armand Advertising LLC	Full Color Plastic Bags 12 x 15 (500)	2000 - Accounts Payable	795.00
	06/03/2024	3043	Armand Advertising LLC	Shipping	2000 - Accounts Payable	60.00
Total 5032.01 · Public Education						1,650.00
Total 5032 · Community Risk Reduction						1,650.00
<b>5035 - UNCAPITALIZED EQUIPMENT</b>						
<b>Office</b>						
	06/03/2024		CDW	Server Warranty	CalCard (Brian Boggeln -2115)	95.75
	06/03/2024		CDW	Server	CalCard (Brian Boggeln -2115)	410.94
	06/25/2024	0213830	Amazon	Jens New Chair	CalCard (Debbie Pinhero -56883)	86.19

ALPINE FIRE PROTECTION DISTRICT  
 Current Month Expenses  
 June 2024

	Date	Num	Name	Memo	Split	Amount
Total Office						592.88
Total 5035 - UNCAPITALIZED EQUIPMENT						592.88
<b>5037 - CAPITAL EXP. - EQUIPMENT</b>						
<b>Facilities</b>						
	06/11/2024	5497	Extreme Roofing of San Diego	Roof Repair	2000 - Accounts Payable	4,185.00
Total Facilities						4,185.00
<b>Vehicles</b>						
	06/23/2024	5338	Triton Imaging & Design Studio, Inc.	Graphics	2000 - Accounts Payable	2,056.75
Total Vehicles						2,056.75
Total 5037 - CAPITAL EXP. - EQUIPMENT						6,241.75
<b>TOTAL</b>						<b>482,643.79</b>



# Portfolio Analysis

6/30/2024

Total cost of accounts (cash value)	\$6,778,403.61
Value of accounts (market value)	\$6,681,132.25
Unrealized gain/loss \$ (market v - cash v)	(\$97,271.36)
Unrealized gain/loss %	-1.44%
Average earning % CD	3.28%

Investment Name	Broker/Dealer	CUSIP	Maturity Date	Term in Months	Interest Rate	Quantity	Purchase Price Per Unit	Total Cost (Purchase Price)	Market Price	Market Value	Gain/Loss (\$)	Gain/Loss (%)
Federal Home LnMTG Corp	Ameriprise/Comer	3134GX2P8	9/30/2024	24	4.13%	4080	\$ 100.00	\$ 408,000.00	\$ 99.61	\$ 406,392.48	↓ \$ (1,607.52)	-0.39%
Federal Home Ln Bks Cons BD 4%	Ameriprise/Comer	3130ASYR4	8/28/2025	32	4.00%	1250	\$ 100.00	\$ 124,012.50	\$ 98.77	\$ 123,467.50	↓ \$ (545.00)	-0.44%
Federal Home CR Bks Cons BD 5.05%	Ameriprise/Comer	3133EN7C8	10/25/2025	32	5.05%	1350	\$ 100.00	\$ 135,000.00	\$ 99.72	\$ 134,615.25	↓ \$ (384.75)	-0.29%
Morgan Stanley Private Bank	Ameriprise/Comer	61760AQ69	7/25/2024	60	2.20%	1400	\$ 100.00	\$ 140,000.00	\$ 99.75	\$ 139,654.20	↓ \$ (345.80)	-0.25%
JPMorgan Chase Bank (CD)	Ameriprise/Comer	48128UNS4	4/16/2029	102	1.00%	1000	\$ 100.00	\$ 100,000.00	\$ 83.12	\$ 83,120.00	↓ \$ (16,880.00)	-16.88%
JPMorgan Chase Bank (CD)*	Ameriprise/Comer	48128UZF9	2/15/2030	108	1.10%	1500	\$ 100.00	\$ 150,000.00	\$ 82.43	\$ 123,645.00	↓ \$ (26,355.00)	-17.57%
Federal Home LnMTG Corp	Ameriprise/Comer	3134H1CF8	9/18/2028	60	5.00%	6100	\$ 99.55	\$ 607,255.00	\$ 99.39	\$ 606,291.20	↓ \$ (963.80)	-0.16%
FEDL Home LnBank Bond CPN	Reinvest/Comer	3130B1GU5	5/21/2027	36	5.55%	1800	\$ 100.20	\$ 180,336.16	\$ 99.95	\$ 179,908.20	↓ \$ (427.96)	-0.24%
Buena Park CA Cmnty Redev Agy	SOLD	e/Comer	119144AP8	9/1/2033	126	2.79%	1350	\$ 101.43		\$ -	⇒ \$ -	
<b>AMERIPRISE (COMERICA) - ECONOMIC</b>												
Federal Farm CR BKS Cons	Comerica	3133ENWU0	5/17/2032	113	4.30%	1350	\$ 97.46	\$ 131,571.00	\$ 95.29	\$ 128,634.75	↓ \$ (2,936.25)	-2.23%
Jonesboro ST BK	Comerica	48040PJA4	9/16/2035	180	1.00%	1660	\$ 100.00	\$ 166,000.00	\$ 71.79	\$ 119,174.72	↓ \$ (46,825.28)	-28.21%
<b>SRPL FUNDS</b>												
CA CLASS/SRPL	CA CLASS	Money Mkt			5.27%	250,204.56	\$ 1.00	\$ 250,204.56	\$ 1.00	\$ 250,204.56	⇒ \$ -	0.00%
LAIF	LAIF	Local Agency Inv.Fund			3.43%	5417.55	\$ 1.00	\$ 5,417.55	\$ 1.00	\$ 5,417.55	⇒ \$ -	0.00%
<b>COMMITTED &amp; ASSIGNED</b>												
LAIF	LAIF	Local Agency Inv.Fund			4.232%	452.52	\$ 1.00	\$ 452.52	\$ 1.00	\$ 452.52	⇒ \$ -	0.00%
CB&T	CB&T	Money Mkt			0.50%	27,249.98	\$ 1.00	\$ 27,249.98	\$ 1.00	\$ 27,249.98	⇒ \$ -	0.00%
CA CLASS Principle	CA CLASS	Money Mkt			5.47%	3,662,596.55	\$ 1.00	\$ 3,662,596.55	\$ 1.00	\$ 3,662,596.55	⇒ \$ -	0.00%
Interest						175,324.51	\$ 1.00	\$ 175,324.51	\$ 1.00	\$ 175,324.51	⇒ \$ -	0.00%
1%						5,731.47	\$ 1.00	\$ 5,731.47	\$ 1.00	\$ 5,731.47	⇒ \$ -	0.00%
AMERIPRISE-COMERICA	Comerica	Money Mkt				854.72	\$ 1.00	\$ 854.72	\$ 1.00	\$ 854.72	⇒ \$ -	0.00%
AMERIPRISE-COMERICA SRPL	Comerica	Money Mkt				12,215.01	\$ 1.00	\$ 12,215.01	\$ 1.00	\$ 12,215.01	⇒ \$ -	0.00%
US BANK PARS 115	US Bank	Money Mkt				22,129.17	\$ 1.00	\$ 22,129.17	\$ 1.00	\$ 22,129.17	⇒ \$ -	0.00%
US BANK	US Bank	Money Mkt			0.68%	-	\$ 1.00	\$ -	\$ 1.00	\$ -	⇒ \$ -	
<b>UNASSIGNED</b>												
CB&T -8473	CB&T	Checking				474,052.91	\$ 1.00	\$ 474,052.91	\$ 1.00	\$ 474,052.91	⇒ \$ -	0.00%
<b>Total</b>								<b>\$ 6,778,403.61</b>		<b>\$ 6,681,132.25</b>	<b>↓ \$ (97,271.36)</b>	<b>-1.44%</b>

\* Callable

BASE VALUE		MARKET VALUE	
\$ 5,417.55	\$ 5,417.55	LAIF / SRPL	
\$ 452.52	\$ 452.52	LAIF/AFPD	
\$ 1,845,458.38	\$ 1,797,948.55	Ameriprise-Comerica	
\$ 309,786.01	\$ 260,024.48	Ameriprise-Comerica	
\$ 22,129.17	\$ 22,129.17	US Bank	
\$ 3,843,652.53	\$ 3,843,652.53	CA CLASS	
\$ 250,204.56	\$ 250,204.56	CA CLASS / SRPL	
\$ 27,249.98	\$ 27,249.98	CB&T	
<b>\$ 6,304,350.70</b>	<b>\$ 6,207,079.34</b>		
\$ 255,622.11	\$ 255,622.11	SRPL	
\$ 5,716,813.41	\$ 5,669,303.58	GENERAL	
<b>\$ 5,972,435.52</b>	<b>\$ 5,924,925.69</b>		

## ALPINE FIRE PROTECTION DISTRICT Employee Reimbursement Report June 2024

	Type	Date	Num	Name	Memo	Account	Amount
<b>Jun 24</b>							
	Check	06/18/2024	21991	OZBIRN, SHANE T	219 Firing Operations 6/10-6/13/2024 Staff Tuition F	5023.04 · Education	575.00
	Check	06/18/2024	21994	PASKLE, BILL	Mileage: 38. miles HCFA Commision Meeting 5/23/	5030.01 · District Operations	24.89

# Monthly Incident Report

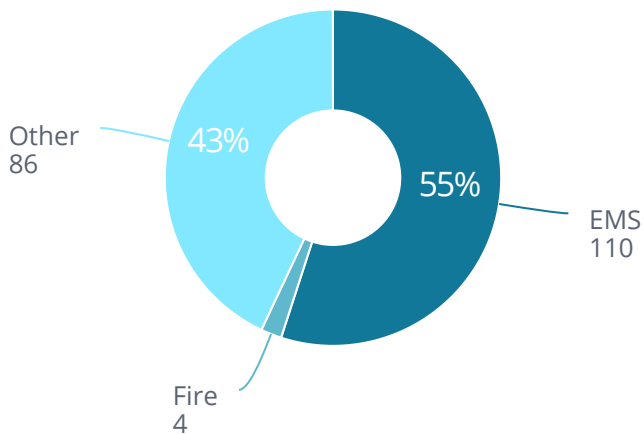
Count of Total Incidents & Exposures

Count of Incidents

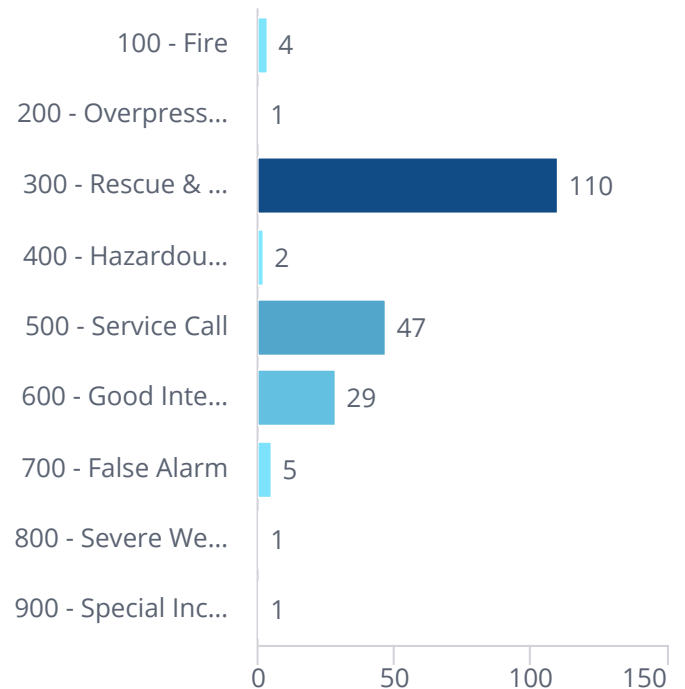
**200**

Count of Exposures **200**

EMS/Fire Incident Breakdown



Count of Incidents by Incident Type



# ALPINE FIRE PROTECTION DISTRICT – STAFF REPORT

Agenda Item: 6.1  
Meeting Date: July 16, 2024  
Submitted By: Fire Chief Boggeln  
Subject: FY 2024/25 Preliminary Budget



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## **Recommendation:**

Staff recommends the Board hold a public hearing on the Fiscal Year 2024/25 Budget and note any changes to the budget that have been incorporated since the June Board Meeting.

## **Subject Summary:**

Changes to the Preliminary Budget:

5009.01 – PASIS Admin Fees: Increase of \$2900 due to adoption of final PASIS budget

# ALPINE FIRE PROTECTION DISTRICT FISCAL YEAR 2024/25 BUDGET



*SERVICE WITH PRIDE*

**FY 24/25 Budget**  
**Change Summary from Prelim Budget to Final Budget**

<b>Date</b>	<b>Line Item</b>	<b>Prelim</b>	<b>Updated</b>	<b>Difference</b>	<b>Justification</b>
6/25/2024	5009.01 - PASIS Admin Fees	128,000	130,900	2,900	Final PASIS budget approved after our prelim budget was approved



**FISCAL YEAR 2024/2025  
BUDGET OVERVIEW**

<b>REVENUE</b>		<b>2024/25</b>	<b>2023/24</b>	<b>FY 23/24 Actual</b>	
4000	PROPERTY TAXES	4,874,445	4,650,024	4,926,950.75	
4002	USE OF MONEY AND PROPERTY	86,000	66,100	255,595.03	
4005	MISCELLANEOUS REVENUE	5,000	478,790	507,148.62	
4006	GRANT INCOME	1,209,370	1,096,523	345,666.73	
4007	INTER-GOVERNMENTAL REVENUE	30,000	50,000	189,001.50	
4008	FEES AND SERVICES	80,000	45,000	113,416.31	
<i>Total Revenue</i>		6,284,815	6,386,437	6,337,778.94	
<b>EXPENSES</b>		<b>2024/25</b>	<b>2023/24</b>	<b>FY 23/24 Actual</b>	
5000	PAYROLL	2,750,872	2,470,195	2,445,873.86	
5002	EMPLOYEE BENEFITS	1,272,558	1,140,137	1,110,136.18	
5003	GRANT EXPENSES	1,209,370	1,096,523	351,280.29	
5007	UNIFORMS/PPE	31,850	62,063	52,169.91	
5008	COMMUNICATIONS	134,196	126,408	122,618.11	
5009	PUBLIC AGENCY SELF INSURANCE SYSTEM	255,900	246,900	253,183.56	
5010	HOUSEHOLD SUPPLIES	7,000	7,000	4,472.61	
5011	FIRE AGENCIES INSURANCE RISK AUTHORITY	66,258	55,215	53,718.00	
5012	MAINTENANCE - EQUIPMENT	81,030	77,493	65,715.59	
5013	MAINTENANCE - VEHICLES	107,890	77,972	76,096.47	
5014	MAINTENANCE - FACILITIES	46,982	37,326	29,190.90	
5015	EMERGENCY MEDICAL SERVICES	27,422	13,430	12,123.04	
5016	AGENCY MEMBERSHIPS	4,408	3,586	1,614.87	
5018	OFFICE EXPENSE	17,666	15,525	12,893.30	
5019	PROFESSIONAL SERVICES AND FEES	108,569	98,912	94,630.42	
5023	TRAINING	32,317	40,400	31,901.20	
5025	PROFESSIONAL DEVELOPMENT	56,634	46,140	30,677.72	
5028	UTILITIES	37,220	67,840	60,841.01	
5030	SPECIAL DISTRICT EXPENSE	47,598	42,546	41,134.74	
5032	COMMUNITY RISK REDUCTION	7,350	7,850	6,514.24	
5035	MINOR EQUIPMENT	78,920	44,456	26,895.56	
5037	CAPITALIZED EXPENSES	358,100	1,997,794	698,215.50	
5038	CONTINGENCY FUND	165,426	152,133	-	
5039	EMERGENCY FUND	5,000	5,000	-	
5040	FUND ACCRUAL ACCOUNTS	6,300	162,958	-	
5050	INTERFUND TRANSFERS	(1,055,388)	(2,099,079)	-	
8000	DEBT SERVICE FUND	423,367	389,714	373,611.04	
<i>Total Expenses</i>		6,284,815	6,386,437	5,955,508.12	
		Total Revenue	6,284,815	6,386,437	6,337,778.94
		Total Expense	6,284,815	6,386,437	5,955,508.12
		Difference	-	-	382,270.83

**FISCAL YEAR 2024/2025  
REVENUE AND EXPENSES**

<b>REVENUE</b>					
		<b>2024/25</b>	<b>2023/24</b>	<b>Difference</b>	
4000	PROPERTY TAXES	4,874,445	4,639,425	235,020	5%
	4000.01 Property Taxes	4,232,870	4,022,925	209,945	
	4000.02 Interest - General Fund	10,000	15,000	(5,000)	
	4000.03 Benefit Fee	631,575	601,500	30,075	
4002	USE OF MONEY AND PROPERTY	86,000	66,100	19,900	23%
	4002.01 Interest Income	86,000	46,100	39,900	
	4002.02 Property Lease	-	20,000	(20,000)	
4005	MISCELLANEOUS REVENUE	5,000	478,790	(473,790)	-9476%
	4005.01 Other	5,000	5,000	-	
	4005.02 ECAA Solar (Loan)	-	473,790	(473,790)	
4006	GRANT INCOME	1,209,370	1,096,523	112,847	9%
	4006.01 San Diego River Conservancy	730,374	800,000	(69,626)	
	4006.02 American Rescue Plan Act (ARPA)	-	14,054	(14,054)	
	4006.03 City of San Diego - OES	-	8,616	(8,616)	
	4006.04 County of San Diego	18,742	23,998	(5,256)	
	4006.05 Alpine Fire Foundation	3,700	6,500	(2,800)	
	4006.06 FEMA Hazardous Grant Program	-	135,000	(135,000)	
	4006.07 San Diego Fire Foundation	456,554	108,355	348,199	
4007	INTER-GOVERNMENTAL REVENUE	30,000	50,000	(20,000)	-67%
	4007.01 Incident Reimbursement - Personnel	20,000	20,000	-	
	4007.02 Incident Reimbursement - Vehicle	5,000	15,000	(10,000)	
	4007.03 Incident Reimbursement - Other	5,000	15,000	(10,000)	
4008	FEES AND SERVICES	80,000	45,000	35,000	44%
	4008.01 Mitigation Fees	45,000	30,000	15,000	
	Mitigation Fees	40,000	-	40,000	
	Mitigation Fee Interest	5,000	-	5,000	
	4008.02 Fees for Services	35,000	15,000	20,000	
	<i>Total Income</i>	6,284,815	6,375,838	(91,023)	-1%
	<i>Operating Inome</i>	5,075,445	4,805,525	269,920	5%



**FISCAL YEAR 2024/2025  
REVENUE AND EXPENSES**

<b>EXPENSES</b>						
			<b>2024/25</b>	<b>2023/24</b>	<b>Difference</b>	
<b>5000</b>	<b>PAYROLL</b>		<b>2,750,872</b>	<b>2,470,195</b>	<b>280,677</b>	<b>10%</b>
	5000.01	Salaries	2,184,124	2,002,527	181,597	
	5000.02	Overtime	559,748	459,088	100,660	
	5000.03	Director Compensation	7,000	8,580	(1,580)	
<b>5002</b>	<b>EMPLOYEE BENEFITS</b>		<b>1,272,558</b>	<b>1,140,137</b>	<b>132,421</b>	<b>10%</b>
	5002.01	Educational Incentive	116,142	105,908	10,234	
	5002.02	Vacation/Sick Leave Expense	30,000	30,000	-	
	5002.03	Medicare (Employer)	47,973	44,550	3,423	
	5002.04	CalPERS Retirement	620,533	516,241	104,292	
	5002.05	Group Medical Insurance	427,990	414,120	13,870	
	5002.06	Life Insurance	6,820	6,820	-	
	5002.07	Long Term Disability Insurance	9,166	8,490	676	
	5002.08	Social Security Insurance	434	508	(74)	
	5002.10	Retirement (401a)	13,250	13,250	-	
	5002.11	Uniform Allowance	250	250	-	
<b>5003</b>	<b>GRANT EXPENSES</b>		<b>1,209,370</b>	<b>1,096,523</b>	<b>112,847</b>	<b>9%</b>
	5003.01	SDRC	730,374	800,000	(69,626)	
	5003.02	American Rescue Plan Act (ARPA)	-	14,054	(14,054)	
	5003.03	City of San Diego - OES	-	8,616	(8,616)	
	5003.04	County of San Diego	18,742	23,998	(5,256)	
	5003.05	Alpine Fire Foundation	3,700	6,500	(2,800)	
	5003.06	FEMA Hazardous Grant Program	-	135,000	(135,000)	
	5003.07	San Diego Fire Foundation	456,554	108,355	348,199	
<b>5007</b>	<b>UNIFORMS/PPE</b>		<b>31,850</b>	<b>62,063</b>	<b>(30,213)</b>	<b>-95%</b>
	5007.01	Uniforms	17,250	15,520	1,730	
	5007.02	Structure PPE	11,500	43,343	(31,843)	
	5007.03	Wildland PPE	3,100	3,200	(100)	
<b>5008</b>	<b>COMMUNICATIONS</b>		<b>134,196</b>	<b>126,408</b>	<b>7,788</b>	<b>6%</b>
	5008.01	Heartland Communications Facility	112,237	105,113	7,124	
	5008.02	Mobile Communicatons	8,683	8,240	443	
	5008.05	Emergency Operations Center	200	200	-	
	5008.07	Regional Communications System	8,496	8,208	288	
	5008.08	Cox Communicatons	4,580	4,647	(67)	
<b>5009</b>	<b>PUBLIC AGENCY SELF INSURANCE SYSTEM</b>		<b>255,900</b>	<b>246,900</b>	<b>9,000</b>	<b>4%</b>
	5009.01	Administrative Costs	130,900	121,900	9,000	
	5009.02	Claim Related Expenses	125,000	125,000	-	
<b>5010</b>	<b>HOUSEHOLD SUPPLIES</b>		<b>7,000</b>	<b>7,000</b>	<b>-</b>	<b>0%</b>
<b>5011</b>	<b>FIRE AGENCIES INSURANCE RISK AUTHORITY</b>		<b>66,258</b>	<b>55,215</b>	<b>11,043</b>	<b>17%</b>
<b>5012</b>	<b>MAINTENANCE - EQUIPMENT</b>		<b>81,030</b>	<b>77,493</b>	<b>3,537</b>	<b>4%</b>
	5012.01	Self Contained Breathing Apparatus	3,555	3,705	(150)	
	5012.02	Station Air Compressor	1,900	1,420	480	
	5012.03	800mhz Radios	3,500	3,500	-	
	5012.04	VHF Radios	3,000	2,000	1,000	
	5012.05	Rescue Tools	1,900	1,585	315	
	5012.06	Hydrant Maintenance	500	500	-	
	5012.07	Station Generator	5,205	3,680	1,525	
	5012.08	SCBA Compressor	5,970	3,678	2,292	
	5012.09	Portable Extinguishers	850	870	(20)	
	5012.10	Hose and Ladder Testing	5,000	4,000	1,000	
	5012.11	Miscellaneous Equipment	2,000	1,000	1,000	
	5012.12	Fuel	41,650	41,555	95	
	5012.13	Foam	4,000	2,000	2,000	
	5012.14	Fire Hose and Appliances	2,000	8,000	(6,000)	
<b>5013</b>	<b>MAINTENANCE - VEHICLES</b>		<b>107,890</b>	<b>77,972</b>	<b>29,918</b>	<b>28%</b>
	5013.10	E17 (2015 KME)	37,530	28,530	9,000	
	5013.20	E-217 (2005 KME)	36,530	28,612	7,918	
	5013.30	2023 CHEVROLET SILVERADO	2,500	1,000	1,500	
	5013.40	2019 FORD F-250	5,000	3,500	1,500	
	5013.50	BR-17 (2019 HI-TECH)	19,830	9,030	10,800	
	5013.60	4705 (2020 FORD EXPLORER)	3,000	3,000	-	
	5013.70	4701 (2021 CHEVROLET SILVERADO)	2,500	4,300	(1,800)	
	5013.80	Vermeer 1500C Chipper	1,000	-	1,000	

**FISCAL YEAR 2024/2025  
REVENUE AND EXPENSES**

<b>5014</b>	<b>MAINTENANCE - FACILITIES</b>		<b>46,982</b>	<b>37,326</b>	<b>9,656</b>	<b>21%</b>
	5014.01	Station 17	19,725	13,900	5,825	
	5014.02	HVAC Maintenance	2,800	2,620	180	
	5014.03	Apparatus Bay Doors/Gates	4,900	4,900	-	
	5014.04	Station 17 Life Safety Systems	6,640	5,296	1,344	
	5015.05	Plymovent	1,500	1,350	150	
	5015.06	Gym Equipment	1,350	1,350	-	
	5015.07	Grounds Maintenance	4,787	7,910	(3,123)	
	5015.08	Photovoltaic System	5,280	-	5,280	
<b>5015</b>	<b>EMERGENCY MEDICAL SERVICES</b>		<b>27,422</b>	<b>13,430</b>	<b>13,992</b>	<b>51%</b>
	5015.01	EMS Supplies	8,500	8,500	-	
	5015.02	EMS Maintenance Contracts	18,000	4,008	13,992	
	5015.03	Medication Disposal	922	922	-	
<b>5016</b>	<b>AGENCY MEMBERSHIPS</b>		<b>4,408</b>	<b>3,586</b>	<b>822</b>	<b>19%</b>
<b>5018</b>	<b>OFFICE EXPENSE</b>		<b>17,666</b>	<b>15,525</b>	<b>2,141</b>	<b>12%</b>
	5018.01	Expendable Supplies	4,300	2,900	1,400	
	5018.02	Postage	500	900	(400)	
	5018.03	IT Equipment	12,206	11,065	1,141	
	5018.04	Publishing	660	660	-	
<b>5019</b>	<b>PROFESSIONAL SERVICES AND FEES</b>		<b>108,569</b>	<b>98,912</b>	<b>9,657</b>	<b>9%</b>
	5019.01	Legal Counsel	23,009	26,012	(3,003)	
	5019.02	Auditor	15,250	11,800	3,450	
	5019.03	Election	12,000	-	12,000	
	5019.04	IT Services	20,000	25,000	(5,000)	
	5019.05	Investment Manager Fees	500	500	-	
	5019.06	Wellness	30,000	32,500	(2,500)	
	5019.08	SD LAFCO	3,400	3,100	300	
	5019.09	Benefit Fee Administration	4,410	-	4,410	
<b>5023</b>	<b>TRAINING</b>		<b>32,317</b>	<b>40,400</b>	<b>(8,083)</b>	<b>-25%</b>
	5023.01	Incidentals	2,000	2,000	-	
	5023.02	EMS Training	4,700	13,700	(9,000)	
	5023.03	Heartland Training Facility	18,117	18,200	(83)	
	5023.04	Education	7,500	6,500	1,000	
<b>5025</b>	<b>PROFESSIONAL DEVELOPMENT</b>		<b>56,634</b>	<b>46,140</b>	<b>10,494</b>	<b>19%</b>
	5025.01	Administration	12,714	9,860	2,854	
	5025.02	Chief Officers	3,750	5,000	(1,250)	
	5025.03	Board of Directors	5,000	3,000	2,000	
	5025.04	In-house Training	7,270	4,220	3,050	
	5025.05	Community Risk Reduction	7,800	7,800	-	
	5025.06	Operations	20,100	16,260	3,840	
<b>5028</b>	<b>UTILITIES</b>		<b>37,220</b>	<b>67,840</b>	<b>(30,620)</b>	<b>-82%</b>
	5028.01	SDG&E	22,700	51,216	(28,516)	
	5028.02	Telephone	2,920	2,500	420	
	5028.03	Water	4,900	7,593	(2,693)	
	5028.04	Trash	2,700	2,496	204	
	5028.05	Sewer	4,000	4,035	(35)	
<b>5030</b>	<b>SPECIAL DISTRICT EXPENSE</b>		<b>47,598</b>	<b>42,546</b>	<b>5,052</b>	<b>11%</b>
	5030.01	District Operations	12,700	10,300	2,400	
	5030.02	Incident Operations	4,000	4,000	-	
	5030.03	Website	1,080	1,020	60	
	5030.04	Recruitment	500	750	(250)	
	5030.06	Software/Licenses	29,318	22,066	7,252	
<b>5032</b>	<b>COMMUNITY RISK REDUCTION</b>		<b>7,350</b>	<b>7,850</b>	<b>(500)</b>	<b>-7%</b>
	5032.01	Public Education	4,850	5,100	(250)	
	5032.02	Supplies	2,000	2,250	(250)	
	5032.03	Mapping	500	500	-	

**FISCAL YEAR 2024/2025  
REVENUE AND EXPENSES**

5035	MINOR EQUIPMENT		78,920	44,456	34,464	44%
	5035	Communications	7,300	3,000	4,300	
	5035	Vehicles	1,500	1,997	(497)	
	5035	Facilities	18,550	20,280	(1,730)	
	5035	Office	3,270	6,100	(2,830)	
	5035	Operations	48,300	13,079	35,221	
5037	CAPITALIZED EXPENSES		358,100	1,987,195	(1,629,095)	-455%
	5037	Communications	-	12,882	(12,882)	
	5037	Vehicles	-	1,317,000	(1,317,000)	
	5037	Facilities	344,850	640,500	(295,650)	
	5037	Office	-	10,000	(10,000)	
	5037	Operations	13,250	6,813	6,437	
5038	CONTINGENCY FUND (3% of Total Operating Expenses)		165,426	152,133	13,293	8%
5039	EMERGENCY FUND		5,000	5,000	-	0%
5040	FUND ACCRUAL ACCOUNTS		6,300	162,958	(156,658)	-2487%
5050	INTERFUND TRANSFERS		(1,055,388)	(2,099,079)	1,043,691	-99%
8000	DEBT SERVICE FUND		423,367	389,714	33,653	8%
	8000.01	Pension Obligation Bond	374,120	376,114	(1,994)	
	8000.02	ECAA Solar Loan	49,247	13,600	35,647	
		<i>Total Expenses</i>	6,284,815	6,375,838		

Total Income	6,284,815	6,375,838
Total Expense	6,284,815	6,375,838
Difference	-	-

## FISCAL YEAR 2024-25 INTER-FUND TRANSFERS

<b>Sunrise Powerlink Mitigation Grant</b>			
Fund Name	Description		Amount
5000.02 - Overtime (Critical Weather)		\$	29,262
5007.04 - Wildland PPE		\$	3,100
5013.02 - Radios		\$	3,000
5035 - Communications	Clamshells	\$	2,500
		Total \$	37,862
<b>PARS Section 115 Trust Account</b>			
		Total \$	-
<b>SD County Mitigation Fund</b>			
		Total \$	-
<b>Economic Stability Fund</b>			
		Total \$	-
<b>Apparatus/Vehicle Replacement</b>			
Fund Name	Description		Amount
5037 - Capital Expense (Vehicle)		\$	-
		Total \$	-
<b>Equipment Fund</b>			
Fund Name	Description		Amount
5035 - Minor Equipment (Equipment)	Weather Station	\$	1,800
5035 - Minor Equipment (Equipment)	800mhz Radios	\$	4,800
5035 - Minor Equipment (Equipment)	Stairmaster	\$	5,250
5035 - Minor Equipment (Operations)	Hose	\$	10,000
5035 - Minor Equipment (Operations)	Zoll Monitor Upgrade	\$	7,000
5035 - Minor Equipment (Operations)	Seek Thermal Cameras	\$	4,000
5035 - Minor Equipment (Operations)	Hydrant Diffuser	\$	2,000
5035 - Minor Equipment (Operations)	Turnouts	\$	16,600
		Total \$	51,450
<b>Capital Improvement Fund</b>			
Fund Name	Description		Amount
5035 - Minor Equipment (Facilities)	Mattresses	\$	7,200
5035 - Minor Equipment (Facilities)	Airline Reel Replacement	\$	2,500
5037 - Capital Expenses (Facilities)	Roof Repair	\$	9,850
5037 - Capital Expenses (Facilities)	Lighting Project	\$	15,600
5037 - Capital Expenses (Facilities)	Gate Motors and Gearbox	\$	4,400
5037 - Capital Expenses (Facilities)	Bay Door Motor and Light System	\$	10,000
5037 - Capital Expenses (Facilities)	Stove	\$	25,000
5037 - Capital Expenses (Facilities)	Apparatus Bay Door Project	\$	280,000
		Total \$	354,550
<b>PASIS Risk Pool Deposit - SIR</b>			
		Total \$	-
<b>CalPERS UAL</b>			
Fund Name	Description		Amount
8000.1 - Pension Obligation Bond - Principal		\$	215,000
8000.1b - Pension Obligation Bond - Interest		\$	156,620
5002.4a - UAL Payment		\$	209,906
		Total \$	581,526
<b>Budget Stability Reserve</b>			
		Total \$	-
<b>Compensated Absences</b>			
Fund Name	Description		Amount
5002.02 - Vacation/SL Liability	Liabilities	\$	30,000
		Total \$	30,000
Total Inter-Fund Transfer		\$	1,055,388

# ALPINE FIRE PROTECTION DISTRICT – STAFF REPORT

Agenda Item: 6.2  
Meeting Date: July 16, 2024  
Submitted By: Fire Chief Boggeln  
Subject: Conflict of Interest Code Biennial Review



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## **Recommendation:**

Staff recommends the Board approve the current Conflict of Interest Code without changes.

## **Subject Summary:**

Every two years, the District is required to review our Conflict of Interest Code for possible changes. The last update to the District's Conflict of Interest Code was February of 2022 (see attached). I don't believe any changes are necessary.



**CLERK OF THE BOARD OF SUPERVISORS  
DISCLOSURE SERVICES UNIT**

**ANDREW POTTER, CCB**  
EXECUTIVE OFFICER/CLERK 1600 PACIFIC HIGHWAY, ROOM 402, SAN DIEGO, CALIFORNIA 92101-2422  
(619) 531-5600

**RYAN SHARP**  
ASSISTANT CLERK

**ANN MOORE**  
ASSISTANT CLERK

June 26, 2024

TO: Agency Officials

FROM: Andrew Potter  
Clerk of the Board of Supervisors

**CONFLICT OF INTEREST CODE: AGENCY BIENNIAL REVIEW**

Every two years, local government agencies must review their Conflict of Interest Code to see if it needs changes (Government Code Section 87306.5). After this review, they must inform the code reviewing body.

The San Diego County Board of Supervisors, as your agency's code reviewing body, is reminding you of these requirements.

To comply with these requirements, please do the following:

1. Review your Department's COI Code Appendix to ensure the positions and disclosure categories are accurate. The appendices are available online at: [www.sandiegocounty.gov/cob/conflict\\_interest/](http://www.sandiegocounty.gov/cob/conflict_interest/).
2. Determine if amendments are needed. If no amendments are necessary, go to Item 3. If amendments are necessary, go to Item 4.
3. **If no amendments are necessary**, complete the Biennial Reply Form (enclosed with this letter) indicating that no amendment is required and return it to the Clerk of the Board by **October 1, 2024**. No further action will be required beyond returning the form.
4. **If amendments are necessary**:
  - Complete the Biennial Reply Form indicating that an amendment is required and return it to the Clerk of the Board by **October 1, 2024**.
  - Amend your Conflict of Interest Code and submit to the Clerk of the Board by **October 18, 2024**.
  - You can use the Sample Conflict of Interest Code and additional resources provided by County Counsel available at: [www.sandiegocounty.gov/cob/conflict\\_interest/](http://www.sandiegocounty.gov/cob/conflict_interest/).

The Clerk of the Board will submit the proposed amendments to the Board of Supervisors for approval. The amended Conflict of Interest Code is not effective until approved by the Board of Supervisors. The Clerk of the Board will notify you of the Board's action.

**Please complete and submit the enclosed Biennial Reply Form, signed by a designated officer of your agency, by e-mail no later than October 1, 2024 to:**

**[Form700@sdcounty.ca.gov](mailto:Form700@sdcounty.ca.gov)**  
**Subject: COI Biennial Review**

**Fair Political Practices Commission**

The FPPC has online resources to assist you, including articles like "Local Government Agencies – Adopting & Amending Conflict of Interest Codes," available at: [www.fppc.ca.gov/learn/rules-on-conflict-of-interest-codes.html](http://www.fppc.ca.gov/learn/rules-on-conflict-of-interest-codes.html).

**Non-Compliance**

Agencies that fail to respond by the deadline may be referred to the FPPC's enforcement division for investigation and possible prosecution.

Thank you for your prompt attention to this matter. If you need more information, please contact Senior Board Assistant Jocelyn Porter at (619) 685-2593 or [jocelyn.porter@sdcounty.ca.gov](mailto:jocelyn.porter@sdcounty.ca.gov).

Respectfully,

  
ANDREW POTTER

Clerk of the Board of Supervisors

AP:GM:ac

Attachments

cc: Ebony N. Shelton, Chief Administrative Officer  
Claudia G. Silva, County Counsel  
Board of Supervisors Communications Received (CR)

ALPINE FIRE PROTECTION DISTRICT  
1364 Tavern Road,  
Alpine, CA 91901-3831

CONFLICT OF INTEREST CODE  
Alpine Fire Protection District  
February 15, 2022

The Political Reform Act, Government Code Section 81000 et seq, requires state and local government agencies to adopt and promulgate conflict of interest codes. The Fair Political Practices Commission ("FPPC") has adopted a regulation, California Code of Regulations, Title 2, division 6, Section 18730 (hereinafter "CCR 18730"), which contains the terms of a standard conflict of interest code. It can be incorporated by reference and may be amended by the FPPC after public notice and hearings to conform to amendments in the Political Reform Act. Therefore, the terms of 2 California Code Of Regulations Section 18730 and any amendments to it duly adopted by the Fair Political Practices Commission are hereby incorporated by reference. This incorporation page, Regulation 18730, and the attached exhibits designating positions and establishing disclosure categories, shall constitute the conflict-of-interest code of the Alpine Fire Protection District.


The District's Board Clerk as the designated filing officer, shall upon receipt of the electronically filed statements of the Director's, designated employees, and consultants ensure the submission and receipt of all electronic filed statements to the Clerk of the Board of Supervisors.

The District's Board Clerk will make the statements available for public inspection and reproduction (Gov. Code § 81008).

The Conflict of Interest Code for the Alpine Fire Protection District will become effective the date the Board of Directors approves the resolution.

X 

Brian Boggeln  
Fire Chief

Approved and/or authorized by the Board of Supervisors of the County of San Diego.	
Meeting Date: <u>4/26/22</u>	Minute Order No. <u>17</u>
By: 	Date: <u>4/22/22</u>
Deputy Clerk of the Board Supervisors	



ALPINE FIRE PROTECTION DISTRICT  
1364 Tavern Road,  
Alpine, CA 91901-3831

EXHIBIT "A"

<u>DESIGNATED POSITIONS</u>	<u>REPORTABLE ECONOMIC INTEREST CATEGORY NUMBERS (SEE EXHIBIT "B")</u>
Directors	1,2,3
Chief Officers, including but not limited to Fire Chief	1,2,3
Candidates for Board Membership	1,2,3
Fire Marshal	1,2,3
Administrative Director	3,4,5
Administrative Assistant	3,4,5
Administrative Specialist	3,4,5

Consultants

The positions of the following consultants presently  
Retained by the Agency:

a) Attorney	1,2,3
b) Administrative Consultant	1,2,3

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The position by name or job title of each person classified as a "designated employee" in any contract which the Agency enters into for consulting services with a person or business entity (whether or not a nonprofit entity). Such a designation will be made in the contract with respect to any person who in the opinion of the Agency, may reasonably be expected to make, participate in making or in anyway attempt to use his position as a "consultant" to influence a governmental decision in which the person might reasonably be expected to have a financial interest.

EXHIBIT "B"

**CATEGORIES OF REPORTABLE ECONOMIC INTERESTS**

**Category 1. All-Inclusive Reportable Investments**

(see Appendix I – Section 82034)

A designated employee in this category shall disclose all reportable investments (worth more than \$2,000):

- a) Owned by the designated employee, his or her spouse or dependent child;
- b) Owned by an agent on behalf of the designated employee;
- c) Owned by any business entity controlled by the designated employee (i.e., any business entity in which the designated employee, his or her agents, spouse and dependent children hold more than a 50% ownership interest);
- d) Owned by a trust in which the designated employee has a substantial interest (i.e., a trust in which the designated employee, his or her spouse and dependent children have a present or future interest worth more than \$2,000);
- e) Representing the pro rata share (worth more than \$2,000) of the designated employee, his or her spouse and dependent children, of investments of any business entity or trust in which the designated employee, his or her spouse and dependent children own, directly or indirectly or beneficially, a 10% interest or greater.

**Category 2. All-Inclusive Reportable Interests in Real Property**

(See Appendix 1 – Sections 82033, 82035)

A designated employee in this category shall disclose all interests (worth more than \$2,000) in real property located within the jurisdiction if the interests are:

- a) Held or owned by the designated employee, his or her spouse and dependent child, or
- b) The pro rata share (worth more than \$2,000) of interests in real property of any business entity or trust in which the designated employee or spouse owns, directly, indirectly or beneficially, a 10% interest or greater.

ALPINE FIRE PROTECTION DISTRICT  
1364 Tavern Road,  
Alpine, CA 91901-3831

Category 3. All-Inclusive Reportable Income.

(See Appendix I – Section 82030)

A designated employee in this category shall disclose all income of the designated employee from any District-related source aggregating the \$500 or more (or \$50 or more in the case of gifts) during the reporting period. This gift limit is adjusted for inflation every odd-numbered year.

Category 4. Less-Inclusive Reportable Investments.

(See Appendix I – Section 82034)

A designated employee in this category shall disclose only investments (worth more than \$2,000) in any business entity, which within the last two years has contracted with or in the future foreseeably may contract with the District or with any local government agency for which the Board of Directors is the governing body to provide services, supplies, materials, machinery or equipment:

- a) To the District
- b) Of the type utilized by the Agency adopting this Code and associated with the job assignment of the designated employee

Category 5. Less-Inclusive Reportable Interests in Real Property.

(See Appendix I – Sections 82033, 82035)

~~A designated employee in this category shall disclose all reportable interests in real property (worth more than \$2,000) located in the District, or not more than 2 miles outside the boundaries of the District, or within 2 miles of any land owned or used by the District.~~

Category 6. Less-Inclusive Reportable Income.

(See Appendix I – Sections 82030)

A designated employee in this category shall disclose only that reportable income (\$500 or more during reporting period; \$50 or more in the case of gifts) which is derived from a source which within the last two years has contracted with the District or in the future foreseeably may contract with the District or with any local government

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agency for which the Board of Directors is the governing body to provide services, supplies, materials, machinery or equipment:

- a) To the District
- b) Of the type utilized by the District and associated with the job assignment of the designated employee

Category 7. Investments Relating to Unincorporated Area.

(See Appendix I – Sections 82034)

A designated employee in this category shall disclose all reportable investments in those District-related business entities which:

- a) Have an interest in real property within the unincorporated area of the District or not more than two miles outside the boundaries of the unincorporated area;
- b) Does business within the area described in (a) above; or
- c) Did business or plans to do business within the area described in (a) above at any time commencing two years before and ending one year after the time of filing Statement of Economic Interests.

Category 8. Income Relating to Unincorporated Area.

(See Appendix I – Sections 82030)

A designated employee in this category shall disclose all reportable income of the designated employee from those District-related sources which:

- a) Reside within the unincorporated area of the District or not more than two miles outside the boundaries of the District;
- b) Have an interest in real property within the area described in (a) above
- c) Does business within the area described in (a) above; or
- d) Did business or plans to do business within the area described in (a) above at any time commencing two years before and ending one year after the time of filing Statement of Economic Interests.

# ALPINE FIRE PROTECTION DISTRICT – STAFF REPORT

Agenda Item: 6.4  
Meeting Date: July 16, 2024  
Submitted By: Fire Chief Boggeln  
Subject: FY 2024/25 Salary Schedule



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## **Recommendation:**

Staff recommends the Board approve and adopt the attached salary schedule.

## **Subject Summary:**

The Alpine Fire Protection District is required to approve and adopt a salary schedule and any revisions showing the base rates for each job classification that is funded by the Board. The salary schedule will be posted on the District's website for public reference.

The salary schedule is presented to the Board of Directors every year at the start of the fiscal year or in conjunction with the Final Budget. During the fiscal year, any changes including but not limited to, across the board increases, classification changes and salary adjustments approved subsequent to this date, will be reflected on a revised salary schedule and submitted to the Board for approval.



**RESOLUTION No. 24/25-01**

**A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE ALPINE FIRE PROTECTION DISTRICT  
APPROVING THE FISCAL YEAR 2024/25 SALARY SCHEDULE  
AS REQUIRED BY CALIFORNIA CODE OF REGULATIONS, TITLE 2, SECTION 570.5**

**WHEREAS**, the Alpine Fire Protection District is a contracting agency of the California Public Employees’ Retirement System (“CalPERS”); and

**WHEREAS**, California Code of Regulations, Title 2, Section 570.5 requires that, for purposes of determining a retiring employee’s pension allowance, the pay rate be limited to the amount listed on a pay schedule that meets certain requirements and be approved by the governing body in accordance with the requirements of the applicable public meeting laws; and

**WHEREAS**, the regulations require that the salary schedule be made public without reference to another document in disclosure of the pay rates; and

**WHEREAS**, any changes including but not limited to, across the board increases, classification changes and salary adjustments approved after this date, will be reflected on a revised salary schedule and submitted to the District’s Board for approval.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of the Alpine Fire Protection District, a public agency in the County of San Diego, California, that the attached salary schedule is approved and adopted effective July 16, 2024.

**PASSED AND ADOPTED** by the BOARD OF DIRECTORS of the ALPINE FIRE PROTECTION DISTRICT, County of San Diego, State of California, on this 16<sup>th</sup> Day of July, 2024, by the following vote:

AYES:

\_\_\_\_\_

NOES:

\_\_\_\_\_

ABSENT:

\_\_\_\_\_

ABSTAIN:

\_\_\_\_\_

RECUSED:

\_\_\_\_\_

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

\_\_\_\_\_  
Date

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

**Attest:**

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

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

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

**ALPINE FIRE PROTECTION DISTRICT  
FY 2024/25 PAY SCHEDULE**

CAL CODE OF REGULATIONS, TITLE 2, SECTION 570.5

Adopted by Resolution - July 16, 2024									
Position (Non-Exempt Safety)	Time Base	Steps or Range					Effective Date		
		Step 1	Step 2	Step 3	Step 4	Step 5			
Firefighter II - EMT	Hourly	28.42	29.57	31.40	33.75	N/A	7/1/2024		
	Monthly	6,896.83	7,174.83	7,619.25	8,190.75				
	Annual	82,762.00	86,098.00	91,431.00	98,289.00				
Firefighter II - Paramedic	Hourly	28.42	29.57	31.40	33.75	36.63		7/1/2024	
	Monthly	6,896.83	7,174.83	7,619.25	8,190.75	8,889.17			
	Annual	82,762.00	86,098.00	91,431.00	98,289.00	106,670.00			
Engineer - EMT	Hourly	35.06	35.86	36.53	37.42	N/A			7/1/2024
	Monthly	8,508.25	8,703.00	8,864.42	9,079.83				
	Annual	102,099.00	104,436.00	106,373.00	108,958.00				
Engineer - Paramedic	Hourly	37.61	38.40	39.08	39.97	N/A	7/1/2024		
	Monthly	9,127.58	9,318.25	9,483.83	9,699.08				
	Annual	109,531.00	111,819.00	113,806.00	116,389.00				
Captain - EMT	Hourly	39.63	40.69	41.75	43.01	N/A		7/1/2024	
	Monthly	9,617.50	9,873.92	10,130.42	10,437.50				
	Annual	115,410.00	118,487.00	121,565.00	125,250.00				
Captain - Paramedic	Hourly	42.21	43.27	44.32	45.38	N/A			7/1/2024
	Monthly	10,243.00	10,499.58	10,755.83	11,012.50				
	Annual	122,916.00	125,995.00	129,070.00	132,150.00				
<b>Position (Exempt - Chief Officers)</b>							<b>Effective Date</b>		
Fire Chief	Monthly	15,843.50					7/1/2024		
	Annual	190,122.00							
<b>Position (Exempt - Admin and Fire Prevention)</b>							<b>Effective Date</b>		
Fire Marshal	Monthly	11,256.17					7/1/2024		
	Annual	135,074.00							
Administrative Director	Monthly	11,376.42					7/1/2024		
	Annual	136,517.00							
<b>Position (Elected Positions)</b>							<b>Effective Date</b>		
Board of Director	Per Meeting	100.00					7/1/2024		
	Annual	1,200.00							
<b>Position (Non-Exempt - Admin and Fire Prevention)</b>		<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	
Administrative Assistant (Effective 03/16/2024)	Monthly	3,570.67	3,622.67	3,785.67	3,956.00	4,134.00	4,320.08	4,650.00	
	Annual	42,848.00	43,472.00	45,428.00	47,472.00	49,608.00	51,841.00	55,800.00	



May 1, 2024

Board of Directors and Mr. Brian Boggeln, Fire Chief  
Alpine Fire Protection District  
1364 Tavern Rd  
Alpine, CA 91901

We are pleased to confirm our understanding of the services we are to provide Alpine Fire Protection District (District) as of and for the year ended June 30, 2024.

### **Audit Scope and Objectives**

We will audit the governmental activities and each major fund of the District, as of June 30, 2024 and for the year then ended and the related notes, which collectively comprise the District's basic financial statements as listed in the table of contents of the financial statements.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and, if applicable, in accordance with *Government Auditing Standards*, and/or any state or regulatory audit requirements will always detect a material misstatement when it exists.

Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Accounting principles generally accepted in the United States of America, (U.S. GAAP,) as promulgated by the Governmental Accounting Standards Board (GASB) require that certain required supplementary information (RSI) such as management's discussion and analysis be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America, (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

1. Management's Discussion and Analysis
2. Budgetary Comparison Schedule – General Fund
3. Schedule of Proportionate Share of the Net Pension Liability
4. Schedule of Pension Contributions



We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

### **Auditor Responsibilities**

We will conduct our audit in accordance with GAAS and in accordance with *Government Auditing Standards*. As part of an audit in accordance with GAAS and in accordance with *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
4. Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and in accordance with *Government Auditing Standards*.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

### **Compliance with Laws and Regulations**

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

## Management Responsibilities

Our audit will be conducted on the basis that management acknowledge and understand that they have responsibility:

- a) For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America;
- b) For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
- c) To provide us with:
  - i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
  - ii. Additional information that we may request from management for the purpose of the audit;
  - iii. Unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence.
  - iv. A written acknowledgement of all the documents that management expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report; and
  - v. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report.
- d) For including the auditor's report in any document containing basic financial statements that indicates that such basic financial statements have been audited by us;
- e) For identifying and ensuring that the District complies with the laws and regulations applicable to its activities;
- f) For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole; and
- g) For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
- h) For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
- i) For informing us of any known or suspected fraud affecting the District involving management, employees with significant role in internal control and others where fraud could have a material effect on the financials; and
- j) For the accuracy and completeness of all information provided.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility:

- a) for the preparation of the supplementary information in accordance with the applicable criteria;
- b) to provide us with the appropriate written representations regarding supplementary information;
- c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and
- d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management, written confirmation concerning representations made to us in connection with the audit.

## **Nonattest Services**

With respect to any nonattest services we perform,

At the end of the year, we agree to perform the following:

- a) Propose adjusting or correcting journal entries detected during the audit, if applicable, to be reviewed and approved by the District's management.
- b) Word process the financial statements using information provided by management.

We will not assume management responsibilities on behalf of the District. However, we will provide advice and recommendations to assist management of the District in performing its responsibilities.

The District's management is responsible for:

- a) making all management decisions and performing all management functions;
- b) assigning a competent individual to oversee the services;
- c) evaluating the adequacy of the services performed;
- d) evaluating and accepting responsibility for the results of the services performed; and
- e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the nonattest services are as follows:

- a) We will perform the services in accordance with applicable professional standards
- b) The nonattest services are limited to the services previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries. Our firm will advise the District with regard to tax positions taken in the preparation of the tax return, but the District must make all decisions with regard to those matters.

## **Reporting**

We will issue a written report upon completion of our audit of the District's basic financial statements. Our report will be addressed to the Board of Directors of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of Government Auditing Standards, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance will not be an objective of the audit and, therefore, no such opinion will be expressed.

### ***Preparation of State Controller Report***

## **Our Responsibilities**

The objective of our engagement is to prepare the annual Financial Transactions Report (FTR) in accordance with the California State Controller's Office Instructions based on information provided by you. We will conduct our engagement in accordance with Statements on Standards for Accounting and Review Services (SSARs) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's

Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion or a conclusion or provide any assurance on the FTR.

Our engagement cannot be relied upon to identify or disclose any FTR misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the District or noncompliance with laws and regulations.

### Management Responsibilities

The engagement to be performed is conducted on the basis that management acknowledges and understands that our role is to prepare the FTR in accordance with the State Controller's Office Instructions. Management has the following overall responsibilities that are fundamental to our undertaking the engagement to prepare your FTR in accordance with SSARs:

- a) The selection of accounting principles generally accepted in the United States of America as the financial reporting framework to be applied in the preparation of the financial statements
- b) The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error
- c) The prevention and detection of fraud
- d) To ensure that the District complies with the laws and regulations applicable to its activities
- e) The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement to prepare financial statements
- f) To provide us with:
  - i. Documentation, and other related information that is relevant to the preparation and presentation of the financial statements,
  - ii. Additional information that may be requested for the purpose of the preparation of the financial statements, and
  - iii. Unrestricted access to persons of whom we determine necessary to communicate.

As part of our engagement, we will issue a disclaimer that will state that the FTR were not subjected to an audit, review, or compilation engagement by us and, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on them.

### Engagement Fees

Our fixed fees for the services previously outlined will be as follows:

Financial Statements and Auditor Reports	\$12,500
Preparation of the State Controller's Report	500
<b>Total</b>	<b>\$13,000</b>

If significant changes occur in the District's audit requirements with the implementation of new Governmental Accounting Standards Board (GASB) Standards, Government Auditing Standards or the Audit and Accounting Guide for State and Local Governments issued by the AICPA for attest and/or nonattest services, this may render additional services needed which may increase the above noted fixed fee.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if the District's account becomes 60 days or more overdue and may not be resumed until the District's account is paid in full. If we elect to terminate our services

for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. The District will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from District personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with management and arrive at a new fee estimate before we incur the additional costs.

Additionally, our fees are dependent on the availability, quality, and completeness of the District's records and, where applicable, upon the District's personnel providing the level of assistance identified in the "prepared by client" request list distributed at the end of our planning work (e.g., District employees preparing confirmations and schedules we request, locating documents selected by us for testing, etc.).

We will schedule the engagement based in part on deadlines, working conditions, and the availability of District key personnel. We will plan the engagement based on the assumption that District personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, District personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

If circumstances occur related to the condition of District records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

Should our assumptions with respect to these matters be incorrect, or should the condition of the records, degree of cooperation, or other matters beyond our reasonable control require additional commitments by us beyond those upon which our estimated fees are based, we may adjust our fees and planned completion dates. If significant additional time is necessary, we will discuss it with management and arrive at a new fee estimate as soon as reasonably practicable.

### **Scheduling**

Scheduling of the Audit Final-Fieldwork Dates will be based on an agreeable timetable with the District. We ask that the District prepare a completed and finalized Trial Balance and General Ledger in Excel form as of the June 30, 2024 date with all Balance Sheet accounts properly reconciled in Excel or PDF form and uploaded into the Suralink Portal System by the date scheduled. Failure to complete all the above noted items by the date scheduled will result in a \$1,000 extra fee charge and postponement of the audit to a later date. A 30-day notice before the initial scheduled Audit Final-Fieldwork date is required to change the date and avoid the extra \$1,000 fee. However, if a December or January date is chosen for the re-scheduled Audit Final-Fieldwork date, the \$1,000 fee will still apply to cover Overtime costs incurred during those months and will only guarantee the audit will be completed by January 31, 2025.

### Other Engagement Matters

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

Government Auditing Standards require that we document an assessment of the skills, knowledge, and experience of management, should we participate in any form of preparation of the basic financial statements and related schedules or disclosures as these actions are deemed a non-audit service.

**Paul J Kaymark, CPA** is the engagement partner responsible for supervising the engagement and signing the report.

During the course of the audit we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the basic financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

We agree to retain our audit documentation or work papers for a period of at least seven years from the date of our report.

The audit documentation for this engagement is the property of Nigro & Nigro, PC and constitutes confidential information. However, we may be requested to make certain audit documentation available to regulatory agencies pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Nigro & Nigro, PC's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to regulatory agencies. The regulatory agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. We will notify the District of any such request.

### Conflict Resolution

Should any litigation or adverse action (such as audits by outside governmental agencies and/or threatened litigation, etc.), by third parties arise against the District or the board of directors subsequent to this engagement, which results in the subpoena of documents from Nigro & Nigro, PC and/or requires additional assistance from us to provide information, depositions or testimony, the District hereby agrees to compensate Nigro & Nigro, PC (at our standard hourly rates) for additional time charges and other costs (copies, travel, etc.).

If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its applicable rules for resolving professional accounting and related services disputes before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties.

The District and Nigro & Nigro, PC both agree that any dispute over fees charged by the auditor to the District will be submitted for resolution by arbitration in accordance with the applicable rules for resolving professional accounting and related services disputes of the American Arbitration Association, except that under all circumstances the arbitrator must follow the laws of California. Such arbitration shall be binding and final. **IN AGREEING TO ARBITRATION, WE BOTH ACKNOWLEDGE THAT IN THE EVENT OF A DISPUTE OVER FEES CHARGED BY THE ACCOUNTANT, EACH OF US IS GIVING UP THE RIGHT TO HAVE THE DISPUTE DECIDED IN A COURT OF LAW BEFORE A JUDGE OR JURY AND INSTEAD WE ARE ACCEPTING THE USE OF ARBITRATION FOR RESOLUTION.** The prevailing party shall be entitled to an award of reasonable attorneys' fees and costs incurred in connection with the arbitration of the dispute in an amount to be determined by the arbitrator.

**Conclusion**

At the conclusion of our audit engagement, we will communicate to the Board of Directors the following significant findings from the audit:

- a) Our view about the qualitative aspects of the District's significant accounting practices;
- b) Significant difficulties, if any, encountered during the audit;
- c) Uncorrected misstatements, other than those we believe are trivial, if any;
- d) Disagreements with management, if any;
- e) Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- f) Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- g) Representations we requested from management;
- h) Management's consultations with other accountants, if any; and
- i) Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the basic financial statements including our respective responsibilities.

Enclosed, as required by *Government Auditing Standards*, is a copy of the report on the most recent peer review of our firm.

We appreciate the opportunity to provide these services and believe this letter accurately summarizes the significant terms of our engagement.

Very truly yours,

Nigro & Nigro, PC

The services and arrangements described in this letter are in accordance with our understanding and are acceptable to us.

Management signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Governance signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_